# Snowy Valleys Council AANAUAAA REPORT 2023-2024

(1 July 2023 to 30 June 2024)

www.snowyvalleys.nsw.gov.au



# ACKNOWLEDGEMENT OF TRADITIONAL OWNERS

Snowy Valleys Council proudly acknowledges the traditional owners and custodians of this land and water and pay respects to thier elders past and present

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# **About This Report**

### This is Snowy Valleys Council's Annual Report for the financial year to 30 June 2024

It represents accountability between community and council and is prepared in accordance with section 428 of the Local Government Act 1993 and the Office of Local Government's Integrated Planning and Reporting Guidelines 2021 This Annual Report outlines our financial and operational performance against the key objectives, strategies and priorities of our Community Strategic Plan 2042 and the actions identified in the Delivery Program/Operational Plan 2023/24. It identifies major projects and activities implemented to improve and enhance the quality of life of our residents. The report provides transparent information for all Council stakeholders.

Audited Financial Statements are provided under separate cover on Council's website. The Annual Report is available on the Council's website: <u>https://www.snowyvalleys.nsw.gov.au/Council/St</u> <u>rategies-Plans-and-Reporting/Integrated-</u> <u>Planning-and-Reporting/Integrated-Reporting</u>.

A hard copy version of the Annual Report can be viewed at Council's Customer Service Centres.



### State of our Environment

A report on the implementation and effectiveness of council's CSP in achieving its social, environmental, economic and civic leadership objectives must include the state of its environment.



### Disability Inclusion Action Plan (DIAP)

A report on the implementation and progress of Council's Disability Inclusion Action Plan as set out in Section 13(1) of the *Disability Inclusion Act 2014*.



### **Other Statutory Information**

Contains statutory information that Council is required to report, as set out in Section 428 of the *Local Government Act 1993* and Local Government (General) Regulations 2021.



### Financial Information

Provides the audited Financial Statement Of Council for the year ended 30 June 2024.





#### A Year in Review

Summaries highlights, challenges, important events and a capital works snapshot.



### Our community

Overview of our Local Government area (LGA) key demographics, snapshot of Council's assets and services.



### **Governance**

Details democratic and corporate governance arrangements and Councillor profiles



### Our Organisation,

Provides information on our organisation including staff organisational structure, workforce statistics, senior staff remuneration and workforce safety performance.



#### Our Performance

Details on Council's progress against actions and initiatives that detail the delivery of our service to the community over the 2023-2024 financial year under the five (5) themes of the Community Strategic Plan.

# **Our Vision and Values**

### **Our Community Vision**

We enjoy and are proud of our beautiful scenery, clean waterways and natural landscape and recognise and respect the environment and First Nations people.

We value community, encourage belonging, and support one another.

We have excellent standard of living with infrastructure and services that support us through all stages of life.

We are free to enjoy the peace and quiet of regional life and remain well-connected through technology and high-quality transport accessibility.

Our communities enjoy diverse employment and education opportunities, and we continue to innovate and promote our area to ensure we prosper in the future.

### **Our Vision**

Leading, engaging and supporting strong and vibrant communities.

### **Council's Values**

In addition to our Code of Conduct, Council has adopted a set of Values that guide our behaviour both inside the workplace and in our interactions with our customers, community, and stakeholders. As an organisation, we strive to reflect these in our everyday works.



### **INTEGRITY**

We *look to the future* by *doing what is right* for our community and *getting the job done.* 



### RESPECT

We **build pride**, respect, and trust each day by **working together**, knowing that with trust comes accountability.



### SAFETY

We **look out for each other** and take a proactive approach to health, safety, and well-being, striving to improve our safety practices.



# **Message From the Mayor**

# This last year has been another twelve months of some rewards and continued significant challenges.

Council submitted its de-amalgamation business case to the Minister of Local Government in September 2023 including a copy of the University of Newcastle's Report and I was pleased and proud to speak on behalf of the Council at the Boundaries Commission public inquiry in support of deamalgamation.

I also had the opportunity to meet with the Hon. Ron Hoenig MP, Minister for Local Government, at Parliament House, Sydney in May 2024 where we sought and were successful in securing partial funding for the development of a De-amalgamation Implementation Plan and Financial Sustainability Plan.

While these have been milestone events in seeking a de-amalgamation into the previous LGAs of Tumut and Tumbarumba, it will be up to the next group of Councillors to continue the charge if they have the desire.

Over this year it was pleasing to see several more government grant-funded projects completed, including new accessible amenities and park upgrades for Tumbarumba's Goldfields Park and Tumut's Rotary Pioneer Park, both funded by the NSW Government's Public Spaces Legacy Program. Significant road repair works were completed including 6 x 1km sections of Yaven Creek Road which were strengthened and widened to enhance sight and safer travel and sealing of a 1.4km section of Tooma Road both funded by the NSW Government's Regional and Local Roads Repair Program. More than 450 community members took time to share their perspectives contributing to a review of the Snowy Valleys Community Strategic Plan (CSP) and Council sponsored a range of fantastic community events that were held across the region.

I am retiring from Local Government this year and I would like to take this opportunity to recognise and thank our outgoing councillors for their service. Their dedication and hard work during these challenging times have been invaluable. The difficult decisions we made were necessary to steer the organisation toward a more sustainable future.

**Councillor Ian Chaffey** Mayor



# **Message From the Interim General Manager**

The preceding twelve months have been a time of challenge and determination as we sought to facilitate an increased focus on financial sustainability, reporting and transparency.

Despite our relatively efficient operations compared to similar councils, we are grappling with rising costs, rate-pegging constraints, limited revenue opportunities, and increasing cost-shifting from other levels of government. In late 2023 Council undertook consultation with the community around a further rate increase and in February 2024 made an unsuccessful application to IPART for a permanent Special Rate Variation spread over three years. A great deal of staffing hours have also been consumed with the development of a Financial Sustainability Plan (FSP) and De-amalgamation Implementation Plan (DIP) to support the Council's application for de-amalgamation. While Council's resources have been stretched and continue to face increasing demand, this Annual Report provides an overview of the 206 actions the organisation was committed to delivering to the community over the 2023/24 financial year. This document describes our organisation's work and achievements over the reporting period and beyond meeting regulatory requirements, it is intended as a transparent overview of our actions for the community. I particularly thank the staff for their efforts over the last year

in achieving our actions in a challenging environment.

Interim General Manager Steven Pinnuck



# OUR COMUNITY



# About Council

**Snowy Valleys is located in the Riverina** Murray region of New South Wales, about 200 kilometres west of Canberra CBD, and about 400 kilometres south-west of the Sydney CBD. Lying between the Snowy Mountains and the rugged iconic Australian outback. The region comprises 9 proudly independent council towns and is home to a diverse landscape centred primarily on farming, forestry/logging, and outdoor pursuits.



Land Area 8.960 km2



Population

14,935



Working age Population (15-64 years) 58.3%



**Total number** of businesses 1,670



**Children enrolled** into a preschool. 296



Access to internet at home 70.8%



2.4

household size

Largest number business by industry **Agriculture/Forestry** (670)



Persons with a disability 3,313



Number of **National Parks** 5



Total number of

families

3,963

Unemployment rate 4.4%



# **Snowy Valleys Council in Numbers**

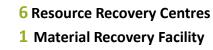
Snowy Valleys Council has a total asset base of \$1.134 Billion. The majority of Council's assets are roads, water, sewer and parks and gardens, with significant investment made in those categories to ensure assets are maintained and renewed.

In addition to the revenue from rates and charges, to help ease the burden on ratepayers, Council also generates income from user fees, grants, investments, development contributions and leases.



730 kms of sealed roads 460 kms of unsealed roads







- 9 Community Centres
- **4** Community Halls
- **1** Performance Art Centre



Childcare Centre
 Preschools (including mobile service



100 km shared paths (Bikes/Walk)

6 Water Treatment Plants



158 Vehicular Bridges

52 Pedestrian Bridges



2 Dams2 Water Supply Bores

**19** Water Reservoirs

**1** Raw Water Reservoir



**5** Swimming Pools



- 48 Parks & Reserves
- 27 Bushland Reserves (230ha)
- 8 Sports Fields
- 3 Showground



335 Buildings 1 Sales Yard



202 kms Sewer Mains

- 269 kms Water Mains
- 80 kms Stormwater Mains
  - 68 Amenities
  - 16 Wastewater Treatment Plants
    - 7 Wastewater Pump Stations

# Finance Performance Summary

### Your rates and charges contribution.

\$22.6 million is collected annually from rates and annual charges (waste, water, and stormwater), providing funding for a large variety of valued community services.

In addition to rates and charges income and to relieve the burden on ratepayers, Council actively collects other income from user fees, grants, and other sources such as income on investments, development contribution, leases etc.



# EVERY \$100 COLLECTED WAS DISTRIBUTED AS FOLLOWS ACROSS A RANGE OF SERVICES



# **Service Locations**

We have two main customer service centres and other service locations:

Name	Address	Contact		
<b>Customer Service Centres</b>				
Tumut	Riverina Highlands Buildings (RHB) 76 Capper Street, Tumut	P: 1300 ASK SVC (1300 275 782)		
Tumbarumba	24 Bridge Street, Tumbarumba	E: <u>info@svc.nsw.gov.au</u>		
Libraries				
Batlow Library	Pioneer Street, Batlow	P: 02 6941 2446 E: <u>batlow@svc.nsw.gov.au</u>		
Tumbarumba Library	Prince Street, Tumbarumba	P: 02 6941 2457 E: <u>tumbalibrary@svc.nsw.gov.au</u>		
Tumut Library	169 Wynyard Street, Tumut	P: 02 6941 2541 E: <u>tumut@svc.nsw.gov.au</u>		
Community Transport				
Tumut District Community Transport	81 Capper Street, Tumut	P: 02 6941 2591 E: <u>comtrans@svc.nsw.gov.au</u>		
Tumbarumba Community Transport	Multi Service Outlet Rural Transaction Centre, 10 Bridge Street, Tumbarumba	P: 02 6948 9161 E:alewis@svc.nsw.gov.au		
Tumbarumba Multi Service	outlet (MSO)			
MSO: Meals on Wheels, Home Modification & Maintenance, Domestic Assistance, Respite, Social Support & Home Care Package Provider	10 Bridge Street, Tumbarumba	P: 02 6948 9161 E: <u>alewis@svc.nsw.gov.au</u>		
Children Services				
Carcoola Children's Centre & Tumboosh	39 Bridge Street, Tumbarumba	P: 026948 2319 E: <u>carcoola@svc.nsw.gov.au</u>		
Khancoban Preschool 1 Chisholm Street, Khancoban		P: 0427 540 827 E:khancobanpreschool@svc .nsw.gov.au		
Works Depots & Workshop	)S			
Khancoban Depot	Mitchell Street, Khancoban	P: 02 6076 9508		
Tumbarumba Depot	Booth & Winton Street, Tumbarumba	P: 02 6948 9155		
Tumut Depot	Gocup Road, Tumut	P: 02 6941 2400		

# Connecting With The Community And Stakeholders

Council values community participation in decisions that build a better Snowy Valleys.

When the community and stakeholders are aware, informed and engaged in projects and planning, we achieve better outcomes and foster strong social cohesion.

We communicate with the community through various channels, including a fortnightly community e-newsletter, social media, media releases and a regular segment on the local radio station-Sounds of the Mountains.

During the year, we hosted Council stalls in six locations across the Snowy Valleys to answer questions in person, share details of community consultation, and promote programs, services, and events.

Our website and social media platforms provide open forums for the community to engage with us and Council continues to grow followers and visitors every year.

# Your Voice 2023/24 overview

Your Voice is Council's central platform to share, gather and report back on community consultation and engagement opportunities. It provides visibility and access to the community on open projects, public exhibitions, plans and polices.

### During 2023/24 Your Voice received:



27,258 visits

**220** Documents Downloaded.

**18** Projects/policies published, seeking community feedback

### Your Say Projects with the highest participation were:

- Special Rate Variation (SRV)
- Towards 2042 Community Strategic Plan (CSP) Review
- 2024/25 Integrated Planning & Reporting Documents
- Proposed land lease at King Georges Park, Tumbarumba



YOUR

Voice



# THE YEAR IN REVIEW

# **Organisational Performance**

Activities in 2023/2024 contributed to our fouryear Delivery Program 2022-2026 and the longterm objectives in our Community Strategic Plan 2042.

During 2023-2024, we completed or progressed a substantial program of capital works and operational projects and provided services that addressed social, economic and environment objectives set out in the Delivery Program and Community Strategic Plan.

Overall performance during 2023-2024 was measured against 206 one-year actions as outlined in the Delivery Program and Operational Plan.

### **PERFORMANCE INDICATORS**

### **Delivery Program**





# **Capital Works Snapshot**



# **Key Highlights and Challenges**



# 1. OUR COMMUNITY

Our communities are connected and inclusive, supported by services that nurture health, wellbeing, and identity.

#### Achievements

- Snowy Valleys Nature Wellness Drive signage was installed around the region to promote our stunning landscape and unlock health benefits of nature through self-guided experiences known to improve wellness.
- 27 local events shared over \$55,000 in council financial support through our event sponsorship program
- 22 local community groups and sporting bodies shared a total of \$74,454 in SVC Community Strengthening and Capital Sports and Recreation Grants.
- Installation of 32 new solar lights along the Riverwalk, from the racecourse to the Riverglade Caravan Park, making it brighter and safer for walkers.
- Over 300 children from Tumbarumba Public School, All Saints, Carcoola Children's Centre and Humula Public School celebrated this year's Community Reading Day.

#### Challenges

 Unable to recruit enough qualified lifeguards which delayed pool openings and reduced operating hours of some of Council's public swimming pools.



### 2. OUR ECONOMY

Our diverse economy support community longevity, vibrancy, and a sustainable future.

#### Achievements

- Council partnered with GetAboutAble to help assist local businesses improve access and inclusion for people with disabilities.
- New Memorandum of Understanding (MOU) agreement entered with National Parks & Wildlife Service for the operation of the Tumut Visitor Information Centre.
- #visitsnowyvalleys Facebook page reached 88,400 people and increased its follows by 13% (108,500) in 2023/24.

#### Challenges



## **3. OUR ENVIRONMENT**

Our natural environment is cared for and protected to ensure future generations can experience and enjoy its beauty.

### Achievements

- 5,062 tonnes of waste materials were recovered and processed including green waste, metals, batteries and mixed recycling, diverting them from landfill.
- New dog waste dispensers were installed at various locations across the region helping to clean up dog waste and improve sports fields, parks and walking tracks.
- Partnered with the Canberra Region Joint Organisation to deliver hands-on environmental education to over 500 local students. Teaching about composting, worm farming, and transforming garbage into gardens.

### **Challenges**

• 12 blue-green algae red alerts were issued for Mannus Lake affecting key recreational areas around the lake.



Our Local infrastructure is sustainable and facilitates our way of life.

### Achievements

- New accessible amenities and park upgrades for Goldfields Park, Tumbarumba and Rotary Pioneer Park, Tumut funded by NSW Government Public Spaces Legacy Program
- Road repair works completed on a 1.4km section of Tooma Rd (near Paddys River Falls Road intersection) funded by NSW Government Regional and Local Roads Repair Program.
- Sections of Yaven Creek Road (6km total) were strengthened and widened to enhance sight and create safer travel for road users. The project also included a two-coat seal and correction of drainage issues. Funded by the NSW Government's Fixing Local Roads Fund.
- 10kms stretch of Brindabella Road between the Goodradigbee River and Piccadilly Circus (ACT Boarder) was widened which makes it now safer.
- A new, state-of-the-art organics processing facility at the Tumut Resource Recovery Centre in Gilmore became fully operational. The project included the installation of the innovative Modular Aerated Floor (MAF) composting technology. Funded by The NSW Environmental Trust, in partnership with the NSW Environment Protection Authority

### Challenges

 Several Public Amenities sustained substantial and persistent vandalism causing frustration for staff and additional unbudgeted funds allocated to clean-ups.



# 5. OUR CIVIC LEADERSHIP

Our civic leadership and organisational governance foster open and transparent partnership with our community.

### Achievements

- Council submitted its de-amalgamation business case to the Minister of Local Government.
- Council adopted its Integrated Planning & Reporting (IP&R) suite which included 2024-25 Operational Plan, Operating Budget and Fees & Charges.
- Council's corporate website recorded over 61,000 visits over the last 12 months and 27,258 visits were made to Council's engagement site – yourvoice.svc.nsw.gov.au.
- More than 450 community members shared their perspectives through the Towards2042 project, contributing to a review of the Snowy Valleys Community Strategic Plan (CSP).

### Challenges

 Council's application to IPART for a Special Rate Variation was not approved, intensifying the organisation's immediate financial sustainability challenges.



In 2023/24 we supported many events that provided residents, businesses, and visitors with the opportunity to connect within the diverse natural and built environment.

A total of \$53,852 was provided in event sponsorship to a range of events held in the Snowy Valleys region.

Council supported the following events:

September 2023 Rosewood Bonfire Night

October 2023 Tumbarumba Spring Flower Show

November 2023 Tumut Reined Cow Horse Show Talbingo Tattoo (25<sup>th</sup>)

December 2023 Courabyra Hall Christmas Markets Adelong Carols by Candlelight Tumut Rotary Carols by Candlelight

#### January 2024

Tumbarumba Rodeo Tumut Cycle Classic Zone 20 Pony Club The Off Grid Throwdown

February 2024 Tumut River Tap Days Tumbafest March 2024 Tumbarumba Campdraft Tumut Show Adelong Show Blues, Brews & BBQs Tumbarumba Show Batlow Show

April 2024 ANZAC Aged Care Concert, Tumbarumba Falling Leaf Festival

#### May 2024

Mother's Day Markets Courabyra Hall Ciderfest Tumut MTB

June 2024 Khancoban Fireworks

TumbaFest 2024

# OUR PERFORMANCE

-

# Meeting Legislative Requirements

The Integrated Planning and Reporting (IP&R) framework brings various plans together to leverage our efforts by planning holistically for the future.

The IP&R legislation recognises that councils act as the community's advocate to capture a vision for the community's future and inspire others to participate in that vision.

Councils are required to make short, medium and longterm plans to meet the community's needs by developing an integrated set of strategic plans:

- > Community Strategic Plan (10+ Years)
- > Delivery Program (Four years)
- > Operational Plan (One year)

We are required to have a 10-year Resourcing Strategy consisting of a Long – term Financial Plan, Asset Management Plan and Workforce Management Plan.

Each plan outlines how we connect with the community and align with our long-term objectives. Each council, following its election, must review the plans and make sure they can be used effectively to meet current and future needs and to be updated annually.

Snowy Valleys Council adopted its 2023-2024 IP&R documents in June 2023.

### Community Strategic Plan (Towards 2042)

535 people from the Snowy Valleys region participated in extensive community engagement from 21 June to 13 August 2021 to help develop our Community Strategic Plan (CSP). The plan features five (5) themes and strategic objectives that were identified in the consultation process as important to the community:



**1. Our Community**: Our communities are connected and inclusive, supported by services that nurture wellbeing, and identity.



**2. Our Economy:** Our diverse economy supports community longevity, vibrant and a sustainable future.



**3. Our Environment:** Our nature environment is cared for and protected to ensure future generations can experience and enjoy its beauty



**4. Our Infrastructure:** Our local infrastructure is sustainable and facilitates our way of life.



**5. Our Civic Leadership:** Our civic leadership and orgainisational governance foster open and transparent partnership with our community.

### **Delivery of Community Vision**

The Operational Plan outlines actions and ongoing activities we aim to complete each year to achieve the goals identified in the Delivery Program. Actions are reviewed and updated annually.

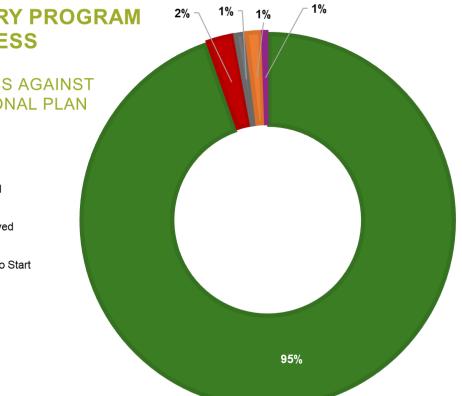
### **Operational Plan 2023-2024**

The Operational Plan for 2023-2024 is the second last instalment for our four-year Delivery Program 2022-2025. The actions set in our Operational Plan represent external and internal service, key projects, and Capital Works program.

# **DELIVERY PROGRAM PROGRESS**

### **PROGRESS AGAINST** OPERATIONAL PLAN

- ■Completed
- ■Not Achieved
- ■Not Due To Start
- Delayed
- Deferred







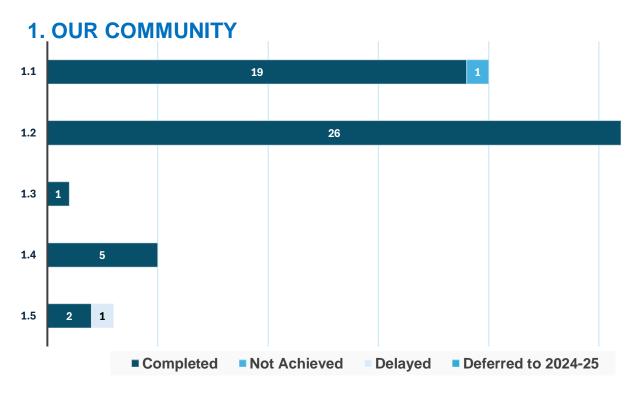
# **CSP Theme 1. Our Community**

Our Community strategic direction encompasses the activities Council delivers and supports to improve community wellbeing, build resilience and to bring the community together. It includes programs, services, and community infrastructure that we deliver for cultural, recreational, and lifelong learning activities.

### THE PRINCIPAL ACTIVITIES INCLUDE:

1.1	Provide services that support our community in all stages of life.	
1.2	Provide and maintain community spaces that encourage activity and wellbeing.	55
1.3	Provide services and support to enhance local arts and culture.	Actions
1.4	Plan, manage and support the response and recovery of communities from natural disasters and economic shocks.	
1.5	Value our heritage and promote civic pride.	

### **Progress by Principal Activity**



1	V	1	X	?	-	>	>>
Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

# 1.1: Provide services that support our community in all stages of life

### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREA**

### **Cemetery Management**

Action Code	Action Name	Comments				
1.1.1	Excavation and backfilling Service	Excavation and backfilling for burial services was undertaken in accordance with specified service levels and relevant Legislation.				
1.1.2	Cemetery accordance with the specified service agreement including but not limited to, mowing grass to specified heights, treatment of weeds and undertaking customer requests in accordance with adopted procedures.					
1.1.3	Mowing of Cemetery	Cemetery maintenance program was undertaken in accordance with the specified service agreement including but not limited to, mowing grass to specified heights, treatment of weeds and undertaking customer requests in accordance with adopted procedures.	*			
1.1.4	Maintenance of Cemetery Furniture	Maintenance and cleaning of public furniture were conducted as required in accordance with agreed service levels.12 routine inspections were conducted in 2023/24.	~			
1.1.5	Review cemetery fees annually for cost recovery.	Council reviewed and adjusted Cemetery related fees based on expenditure and legislative requirements for the 2024/25 financial year.	~			

### **Children's Services**

Action Code	Action Name	Comments	Status
1.1.6 Implement year three actions and outcome principles of the Children's Service Strategy.		Outcomes related to Puggles 2.0, and Khancoban Preschool refurbishment were impacted due to staffing numbers. Targeted recruitment is underway with Human Resources consulting with Childcare Networks and TAFE for further recruitment. Current Trainees have been offered Certificate III in Children's Services to allow Council to offer a full-time position within Children's Services.	X
1.1.7	Receive State Funding to sustain serviceAgreements and acquittal requirements were met.Applications for new funding and renewal for existing funding submitted.		
1.1.8	Ensure recruitment, induction, training, development and mentoring for Children's Service's staff	All staff were inducted to the specific service prior to commencing. Training focused on mandatory requirements with mentoring opportunities done informally. Targeted recruitment is underway with Human Resources consulting with Childcare Networks and TAFE for further recruitment. Current Trainees were offered to undertake Certificate III in Children's Services to allow Council to offer a permanent position within Children's Services.	~

~	M	1	x	?	-	>	>>
Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

Action Code	Action Name	Comments	Status
1.1.9	Administration of child placements enquiries and enrollments	Administration completed in a timely manner. Placements made according to vacant spaces in Centre. Limitations due to lack of Early Childhood Teachers for supervision purposes as per national regulations.	~

# **Community Development**

Action	Action Name	Comments	Status
Code			
1.1.14	Promote and facilitate activities and events that connect	Community and Connection activities that were undertaken across the Snowy Valleys were:	~
	community and develop community capacity	<ul> <li>NAIDOC Week - Tumbarumba and Tumut flag raising ceremonies and morning teas in July.</li> </ul>	
		<ul> <li>Winter School Holidays Program - including Snowy Valleys Colour Explosion in Tumut and 3x puppet shows in Tumbarumba, Batlow and Tumut.</li> </ul>	
		• Spring School Holidays Program - including Snowy Valleys Colour Explosion in Tumbarumba, Matthew Lin Art Classes in Tumbarumba, Batlow and Tumut, 2x Landcare nursery visits.	
		<ul> <li>SVC Volunteer Morning Tea - Tumut and Tumbarumba- approximately 30 attended.</li> </ul>	
		<ul> <li>Abilities Unleashed event, Council partnered with Disability Sports Australia to undertake the specialty event. 40 attendees, children and adults with special needs enjoyed sporting activities at the Boys Club Hall.</li> </ul>	
		<ul> <li>National Tree Day - 300 Native Trees were planted across the Local Government Area.</li> </ul>	
		<ul> <li>Arden School - 100 students visited the Snowy Valleys for a country experience. Council organises and hosts one of their experience days.</li> </ul>	
		<ul> <li>Bush Bursary Program - a two-week medical placement program with the Rural Doctors Network. Council contributes funds for one medical student and one nursing student and arranges placement experiences in Tumut, Batlow and Tumbarumba.</li> </ul>	
		Australia Day community events and Civic Reception	
		Seniors Expo with over 180 attendees	
		Seniors Bus Trip with 44 attendees.	
		• Careers Expo with 45 exhibitors and 170 high school students in attendance.	
		• Summer School Holiday Activities delivered, Pool parties were held across the five Council pools and over 2,000 community members attended.	
		<ul> <li>International Women's Day dinner delivered, guest speakers Kristina Kaminski and Gabrielle Curtin with 65 women from across the LGA.</li> </ul>	
		• Tumbatrek dinner and walk delivered, 150 walkers.	
		Koori Kids - NAIDOC Initiative supported.	
		ANZAC Day - Tumut, Tumbarumba, Adelong and Batlow	
		<ul> <li>Autumn school holiday program delivered - comedy workshops, car skills workshops and the Bubble Games</li> </ul>	

~		1	x	?	-	>	>>
Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

Action Code	Action Name	Comments	Status
		Australia sporting activities with 500 community members attending.	
1.1.15	Coordinate and report actions from the Disability Inclusion	Year two actions progressed with implementation across the related areas of Council.	x
	Action Plan	There were 13 actions in Councils DIAP (Year 2):	
		• 3 not yet started	
		• 5 in progress	
		• 5 complete	
		• 38% of actions in progress.	
		• 38% of actions are complete.	
		The Disability Inclusion Action Reference Group (DIARG) Committee underwent a review in 2024. A report was presented to the May 2024 Council meeting which recommended to dissolve DIARG as a Section 355 Advisory Committee of Council and to create a Consultative Working Group of Council. This change was resolved M10/24 and is now underway to provide better outcomes for People with Disability. An Accessibility Widget was added to the visitsnowyvalleys website to ensure Council provides a more inclusive and accessible tourism resource.	
1.1.16	Facilitate provision and administration of Council's Community Grants Program	Community grants funding was distributed in Quarter 1 and project acquittals have been returned as projects were completed. Community grants for 2024 were presented to the September 2023 Council meeting and 14 community grants were awarded to the value of \$45,490.50. There were 8 sports grants awarded to the value of \$29,963.37.	~

# **Community Transport**

Action Code	Action Name	Comments	Status
1.1.10	Deliver Community Transport Service	Community Transport services were delivered to communities of the Snowy Valley Councils to a high standard.	~
1.1.11	Ensure induction, training, development and mentoring for volunteers	Council struggles to attract volunteers to meet targets for Community Transport. A recruitment drive for more volunteers is required to be a focus in 2024/25.	X
1.1.12	Administer service funding reporting and acquittal requirements	Service funding reporting and acquittals completed within designated time frames.	~
10.5	Administration of client service requests	Client service requests processed in a timely manner by the Service Coordinator.	~

~		1	X	?	-	>	>>
Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

### **Multi Service Outlet**

Action Code	Action Name	Comments	Status
1.1.17	Manage Tumbarumba Retirement Village	Retirement Village maintenance schedules were adhered to. The age of the Rotary Place building adds to the maintenance required thus adding to the cost.	~
1.1.18	Operate a Multi Service Outlet (MSO) connecting aged and disadvantaged people with affordable services that allow them to age in place: Meals on Wheels, Domestic Assistance, Social Support, Respite Home Maintenance and Modifications	MSO is operating at a high level of service. Clients assessed and services provided in a timely manner. Further recruitment of support staff in Tumut and surrounds has been successful.	~

## **Road Safety**

Action Code	Action Name	Comments	Status
1.1.19	Completion of annual approved Road Safety Plan	Council onboarded a new Road Safety Officer in the 2023/24 financial year who updated and delivered a Road Safety Plan in line with approval from Transport for New South Wales.	~
1.1.20	Deliver funded Transport for NSW Public education program	Council continued to deliver public education programs through the engagement of the Road Safety Officer. This has included engagements at Batlow Ciderfest, Tumut Blues Brews and BBQs and Tumbafest. Additional activities through targeted signage were also undertaken on the rural road network and at school zones.	1

# **1.2:** Provide and maintain community spaces that encourage activity and wellbeing

### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREA**

### Libraries

Action Code	Action Name	Comments	Status
1.2.1	Manage physical collections, online collections, and databases	There were approximately 68,000 visits across all SVC Libraries in 2023/24.	~
		Online collections and data bases administered by Riverina Regional Library (RRL).	
1.2.2	Facilitate access to resources across SVC in conjunction with Riverina Regional Library	Resources shared across SVC to ensure timely access to patrons. Access to items from outside SVC were dependent upon RRL.	1
1.2.3	Deliver learning and community programs, events, exhibitions, and partnerships that address key priorities of Early Childhood Programs, School holiday	The libraries have excelled in all measurable domains such as number of participants, programs and new members in the 2023/24. Two drop-in sessions occurred in Talbingo in June 2024. The library staff have assisted with the administration of the Dolly	1

1		1	X	?	-	>	>>
Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

Action Code	Action Name	Comments	Status
	programs and Adult (LLL) programs	Parton Imagination Library which may extend for a further 12 months which will benefit the younger children.	

# Parks and Open Spaces

Action Code	Action Name	Comments	Status
1.2.10	Deliver slashing or mowing of roadside, shoulders, verges or median growth and those areas classified by Council as 'grassed area' classified by Council according to service levels	Council continued to undertake grass control activities in line with agreed service levels. Slashing and mowing continue to be preferred method for control of grass growth with intervention levels met, except when conditions were not conducive to efficient control outcomes.	1
1.2.11	Complete annual condition assessments of Council Sporting Grounds	Council continued to undertake prompt and routine inspections of its sportsground to inform condition assessments. This is used to update forward works programs and ensure the continuity of service for the community.	~
1.2.12	Cleaning buildings as per agreed service level and schedule	Maintenance and cleaning of Council buildings and community facilities has been conducted in accordance with agreed service levels and cleaning schedules.	~
1.2.13	Complete and submit State and Federal Grant Funding requested for approved projects	Council continued to work with State and Federal funding bodies to ensure compliance with reporting and claiming requirements on approved projects. This ensures prompt payments for Council at milestone completion and efficient delivery of the projects.	~
1.2.14	Undertake a review of fees and charges in line with Sustainability objectives	Fees and charges were reviewed in line with the sustainability objectives of Council. This included the review of levels of service delivered by Council and what impacts on increased costs may have on utilisation and community engagement.	~
1.2.15	Management of Council's street trees in accordance with Tree Management Policy	Council continued to monitor and assess urban tress in accordance with the Tree Management Policy. Inspections continue to be routine or prompted with assessment notes and works recorded in Council's maintenance program.	~
1.2.18	Remediation works for distressed area > 10% of usable space (Sporting Grounds)	Sports Grounds maintenance program was undertaken in accordance with the specified service agreement including appropriate remediation of distressed areas.	~
1.2.4	Management and maintenance of open spaces such as parks, reservice and gardens	Open Space maintenance program was undertaken in accordance with the specified service agreement including but not limited to, mowing grass to specified heights, treatment of weeds, maintenance of street trees and undertaking customer requests in accordance with adopted procedures.	~
1.2.5	Maintain prioritised list of parks and open space maintenance projects	Council continued to maintain a list of parks and open space maintenance projects in line with agreed service levels. This is used to plan capital renewals and identification of suitable funding to bring forward works identified in the program.	~
1.2.6	Remediation works for distressed area > 10% of usable space (Parks & Open Spaces)	Open Space maintenance program was undertaken in accordance with the specified service agreement including appropriate remediation of distressed areas.	~

~	M	!	X	?	-	>	>>
Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

Action Code	Action Name	Comments	Status
1.2.7	Weed control in parks	Open Space maintenance program was undertaken in accordance with the specified service agreement including appropriate remediation of distressed areas.	~
1.2.8	Deliver parks mowing program according to service levels	Open space maintenance program was undertaken in accordance with the specified service agreement including but not limited to, mowing grass to specified heights, treatment of weeds and undertaking customer requests in accordance with adopted procedures.	~
1.2.9	Inspection and maintenance of gardens, trees and shrubs in landscaped areas provided in Council streets.	Inspection and maintenance programs for gardens, trees and landscaped areas in public streets was undertaken in accordance with the specified service agreement including but not limited to, mowing grass to specified heights, treatment of weeds, maintenance of street trees and undertaking customer requests in accordance with adopted procedures.	*

# Sporting Grounds

Action Code	Action Name	Comments	Status
1.2.16	Maintenance of Sports Grounds	Sporting field maintenance program has been undertaken in accordance with the specified service agreement including but not limited to, mowing grass to specified heights, treatment of weeds and undertaking customer requests in accordance with adopted procedures.	~
1.2.17	Maintain prioritised list of sports ground maintenance projects	Council continues to maintain a list of sports ground maintenance and upgrade projects within the local government area. Funding opportunities, when identified, are reviewed for eligibility and applied for if the required criteria are met for the relevant upgrades.	~
1.2.19	Mowing of Sports grounds	Sporting field maintenance program has been undertaken in accordance with the specified service agreement including but not limited to, mowing grass to specified heights, treatment of weeds and undertaking customer requests in accordance with adopted procedures.	~

# Swimming Pools

Action Code	Action Name	Comments	Status
1.2.20	Provide supervision for safety of patrons	Supervision of patrons was undertaken in accordance with Practice Note 15 with no significant incidents reported during the season.	~
1.2.21	Water quality	Water quality of public pools undertaken in accordance with NSW Health guidelines with no significant issues reported during the season.	1
1.2.22	Manage the provision of swipe card system to enable out of hours access (Swimming Pools)	Our of Hours Swipe Cards were completed within four working days.	~
1.2.23	Provide a range of events and programs including the provision of fitness and aquatic programs	A range of events and programs have been undertaken as well as scheduled including Learn to Swim, Aqua aerobics, Free Entry Day, and Australia Day.	1

~	M	1	X	?	-	>	>>
Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

Action Code	Action Name	Comments	Status
1.2.24	Pool Furniture Maintenance.	Council continued to deliver maintenance and upgrades at its five pools through internal and external funds. This enabled significant works to be completed at Batlow, Khancoban and Tumut, with further works planned for Tumbarumba and Tumut facilities.	~
1.2.25	Undertake a review of fees and charges in line with Sustainability objectives (Swimming Pools)	Council continued to identify sustainability opportunities in relation to the setting of fees and charges. A report on swimming pools over the 2023/24 season was presented to Council in July 2024 with Council at the same meeting adopting changes to opening hours at pools to facilitate sustainability objectives.	*

### **1.3:** Provide services and support to enhance local arts and culture

### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREA**

No Actions

# **1.4:** Plan, manage and support the response and recovery of communities from natural disaster and economic shocks

### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREA**

### **Emergency Management**

Action Code	Action Name	Comments	Status
1.4.1	Support the activities of the Local Emergency Management Committee (LEMC) via the Local Emergency Management Officer (LEMO)	Council continued to facilitate the function of the LEMC through provision of executive assistance through the LEMO role. Additional training has been enabled for more staff internally to ensure all relevant roles will be delivered by Council in the event of the Emergency Operations Centre being opened.	~
1.4.2	Quarterly Financial contribution to NSW Rural Fire Service, NSW State Emergency Services and Fire and Rescue NSW	Financial Contribution were paid quarterly to NSW Rural Fire Service, NSW State Emergency Services and Fire and Rescue NSW.	~
1.4.3	Provide facilities and office accommodation to enable the provision of fire control functions	The functions related to Fire Control are enabled through the provision of facilities in the Riverina Highlands Building, Tumut. This accommodated the Riverina Highlands District Team, and a larger area is available during peak season for the expansion of the combat agency if required.	~
1.4.4	Supply suitable training facilities, storage, and office accomodation for NSW State Emergency Service at Tumut, Tumbarumba and Khancoban	Council continued to supply facilities for the function of the State Emergency Service in the Local Government Area. This includes the control centres in Tumut and Tumbarumba and the service facilities in Khancoban.	~

~		!	X	?	-	>	>>
Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

## Workplace Health and Safety

Action Code	Action Name	Comments	Status
1.4.6	Facilitate and support the SVC Emergency Control Organisation	The Risk and Safety Team ensure Snowy Valleys Council meets the requirements for emergency control by providing advice, organising training and inspecting facilities.	~

## 1.5: Value our heritage and promote civic pride

### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREA**

### **Community Development**

Action Code	Action Name	Comments	Status
1.5.1	Coordinate SVC Australia Day Citizen of the Year Event	Australia Day funding application was successful, and Community events were notified of their allocations for Australia Day 2024. Australia Day community events were held in Talbingo, Tumut, Batlow, Adelong and Tumbarumba. Supported by SVC and NSW Government National Australia Day Council funding. Yindyamarra Bagaraygan Cultural Ceremony was held in partnership with Brungle-Tumut Local Aboriginal Land Council. The Australia Day Grant acquittal was completed. Council's Australia Day Civic Reception was delivered, and the Snowy Valleys Citizen of the Year and Junior Citizen of the Year were awarded. Report presented to Council at its June 2024 Ordinary Meeting regarding the delivery of 2025 events.	*

## **Growth & Development**

Action Code	Action Name	Comments	Status
1.5.2	Administer the Heritage Grants Program	Council was not successful in being awarded funding under the Heritage Grants Program for 2023/24 by the New South Wales Office of Heritage due to changes by the office in the funding models and distribution of funding. Accordingly, no applications were considered within the reporting period. Council will re- apply for funding in the next funding round offered by the Office of Heritage.	~
1.5.3	Coordination of the heritage advisor service	During the reporting period, Council maintained one (1) on site visit with the Heritage Advisor which provided appropriate opportunity for both members of the community to discuss their heritage significant and heritage listed buildings. The heritage service is tailored to demand and requests for site inspections and consultations by the community. During the Heritage Advisory Service three (3) proposals were considered and heritage advice was provided, and three (3) heritage site inspections were undertaken.	~



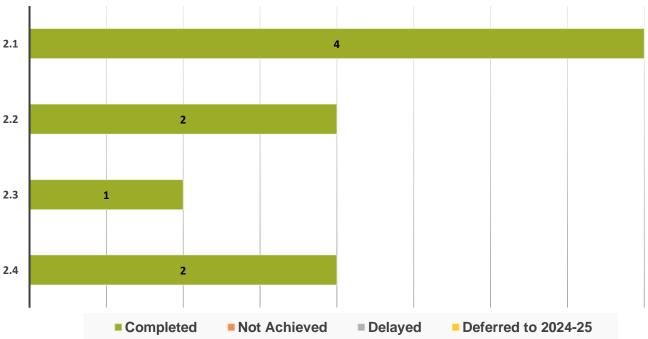
# **CSP Theme 2. Our Economy**

Our Economy strategy direction focuses on providing services that encourage economic growth and support local business and industry. It includes the delivery of services, projects and events that make Snowy Valleys a great place to live and visit.

2.1	Provide services that support our community in all stages of life.	
2.2	Provide and maintain community spaces that encourage activity and wellbeing.	9
2.3	Provide services and support to enhance local arts and culture	Actions
2.4	Plan, manage and support the response and recovery of communities from natural disasters and economic shocks.	

### **Progress by Principal Activity**

### **2. OUR ECONOMY**



~	M	!	X	?	-	>	>>
Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

# 2.1: Support the development of diverse local tourism offering and emerging markets

### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREAS**

### **Caravan Parks**

Action Code	Action Name	Comments	Status
2.1.3	Oversee the management and operation of Tumbarumba and Batlow Caravan Park	Council continued to oversee the management operations at Tumbarumba and Batlow Caravan Parks. This enables the planning and review of operational delivery methods to increase the patronage and plan for renewals and assessment of expansion opportunities.	~
2.1.4	Manage the lease of Adelong and Riverglade Caravan Park.	Council continued to manage the leases of Adelong and Riverglade Caravan Parks in line with the formal lease documents and approved extensions. This has enabled Council to review and go through an Expression of Interest process for the management of all its Caravan Parks with the goal of providing better long-term outcomes for the community.	~

### **Economic Development**

Action Code	Action Name	Comments	Status
2.1.1	Partner with Destination NSW and Destination Riverina Murray to support the business industry in building programs to grow three tourism industries in our region.	Monthly meetings were held with Destination Riverina Murray (DRM). Council supplied a letter of support to DRM to apply for funding for a future program of work. Council partnered with Destination Riverina NSW to deliver two Small Business Month webinars in October 2023. Destination NSW presented a workshop in Wagga for tourism operators, with several Snowy Valleys businesses attending. Council established and continued to meet with the Khancoban Visitor Economy Development Group in February partnering with DRM, Upper Murray Inc. RDA Murray and Khancoban United Volunteers Association (KUVA). Hosted Destination NSW and DRM in Tumbarumba for an in- person full day workshop for local tourism operators. Attended a Marketing Strategy workshop with DNSW in Wagga Wagga.	~

~	M	1	X	?	-	>	>>
Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

### **Tourism and Visitor Services**

Action Code	Action Name	Comments	Status
2.1.2	Review MOU with National Parks for provision of Visitor Information Centres in our region.	<ul> <li>Council instigated an initial review meeting with National Parks (NPWS) and met on the 14 September. Further information was requested by Council to clarify National Parks expenditure and the scope of the agreement.</li> <li>The requested information and data were supplied by National Parks and an assessment of this was undertaken by Council. A Council workshop was delivered in March 2024 and Report to Council in March 2024 to discuss the MOU arrangements and future direction.</li> <li>At the council meeting in March 2024, it was resolved (M48/24) that Council:</li> <li>Enter into a 12-month Memorandum of Understanding agreement with National Parks and Wildlife Service for the operation of the Tumut Visitor Information Centre, with a financial contribution of \$100,000.</li> <li>Invite Expressions of Interest for the provision of Visitor Information Centres throughout the shire.</li> <li>A meeting with NPWS was held in April 2024 to discuss the outcome of the Council resolution. National Parks accepted the new terms and decided to create a 'service level agreement.</li> <li>The agreement was developed and executed on 14 June 2024, for a period of 12 months</li> </ul>	*

# 2.2: Promote our towns, villages and region

### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREA**

### **Economic Development**

Action Code	Action Name	Comments	Status
2.2.1	Manage the #VisitSnowyValleys brand across collateral, products and social media channels	A total of Facebook followers for 2023/24 is 16,888 - 13% increase in 12 months Average 12-month Reach: 88,400 Average 12-month Impressions: 108,500 A total of Instagram followers for 2023/24 is 8,212 - 1.5% increase in 12 months Average 12-month Reach: 15,000 Average 12-month Impressions: 23,200	~

~	M	1	x	?	-	>	>>
Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

### **Tourism and Visitor Services**

Action Code	Action Name	Comments	Status
2.2.2	Provide quality visitor facilities, services, and products across Visitor Information Centres (VICs)	Visitor numbers for the period 1 July 2023 to 30 June 2024: Tumut: 24,233 Tumbarumba: 38,057 Khancoban: 7,025 TOTAL COMBINED: 69,315 Phone Enquiries for 1 July 2023 to 30 June 2024: Tumut: 6,487 Tumbarumba: 1,822 Khancoban: 1,476 TOTAL COMBINED: 9,785 Tumbarumba Visitor Centre have expanded the range of local products available in the Centre and created gift packs for the Christmas period.	×

# 2.3: Promote and support a variety of events, festivals and visitor activities

### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREA**

### **Economic Development**

Action Code	Action Name	Comments	Status
2.3.1	Provide support to community led event organisers by facilitating event application processing	<ul> <li>30 events sponsored by Council:</li> <li>Rosewood Bonfire Night received \$3,000.</li> <li>Hume and Hovell Ultra Marathon - \$7,000 (funding carried over from 2022-23 financial year)</li> <li>Tumbarumba Spring Flower Festival - \$1,268</li> <li>Tumut Reined Cow Horse Show - \$1,000</li> <li>Talbingo Tattoo - \$2,737.50</li> <li>Courabyra Hall Christmas Markets - \$1,290</li> <li>Tumut Xmas Family Fun Night - \$1,000 – Cancelled</li> <li>Carols by Candlelight Adelong - \$1,000</li> <li>Tumbarumba Christmas Carnival - \$1,000 – Cancelled</li> <li>Khancoban Christmas Party - \$1000</li> <li>Tumbarumba Rodeo - \$3,500</li> <li>Tumut Cycle Classic - \$2,000</li> <li>Zone 20 Pony Club - \$1,200</li> <li>Off Grid Throwdown - \$3,200</li> <li>Tumut River Tap Days - \$2,066</li> <li>Tumbafest - \$5,745.60</li> <li>Tumbafest Camp draft - \$659.92</li> <li>Tumut Show - \$1,000</li> </ul>	

~	N	1	x	?	-	>	>>
Completed	l On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred
Action Code	Action Name		<ul><li>Tumba</li><li>Blues,</li><li>Batlov</li></ul>	ng Show - \$1,00 arumba Show - \$ Brews and BBQ v Show - \$1,000	\$1,000 's - \$3,500		Status
			<ul> <li>Ciderf</li> <li>Coura</li> <li>Falling</li> <li>Khanc</li> <li>ANZAG</li> </ul>	g Leaf Festival - \$ oban Fireworks	r's Day Markets - \$ 64804		
				assisted 80 com	munity-led event o	rganisers with their	

#### 2.4: Attract and support local business and industry

#### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREA**

#### **Economic Development**

Action Code	Action Name	Comments	Status
2.4.2	Facilitate and advocate for assistance and resources for local businesses	Council launched the monthly Snowy Valleys Business Outreach newsletter to the business community. Connected a new local business with Council's planning team and Heritage Consultant for assistance with heritage renovations. Assisted new local business venture with information surrounding Australian Tourism Data Warehouse (ATDW) profiles, local Chamber of Commerce information and platforms for finding grant opportunities. In October 2023, Small Business Month online webinars and one in-person workshop, in conjunction with Tumbarumba Chamber of Commerce and Business Snowy Valleys, were delivered for the local business community. Four (4) free industry programs for local businesses were communicated and resources provided to assist operations. Multiple new local business ventures related to Destination Riverina Murray. Place Activation also conducted a series of business drop-in sessions throughout the LGA to provide resources, assistance and connect with local business operators. Communicated three (3) free industry programs for local businesses via Council's Business Outreach newsletter. Facilitated the Careers Expo with 44 businesses to assist in future employment opportunities. Connected several social enterprises with local industry contacts for future funding opportunities.	

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Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

Action Code	Action Name	Comments	Status
		<ul> <li>Tumbatrek event delivered, providing community members the opportunity to engage with industry leaders and political representatives.</li> <li>Hosted Regional Development Australia Riverina for a board meeting and networking session with representatives from 20 local businesses attending.</li> <li>A free 3-part Disability Awareness Training for local businesses was delivered through May 2024. Workshops were delivered online, recorded and are now available for all local businesses via our Education Hub.</li> </ul>	
2.4.3	Communicate grant opportunities and provide support for applications to the community and industry	Communicated 39 external grant funding opportunities to Snowy Valleys business owners via Council's Business Outreach Newsletter. Provided 13 letters of support to local organisations. Provided direct assistance to 15 businesses for NSW grant opportunities and assistance with grant writing to multiple organisations. Provided Spendamap data for Event organisers for 2024/25 grant applications.	~



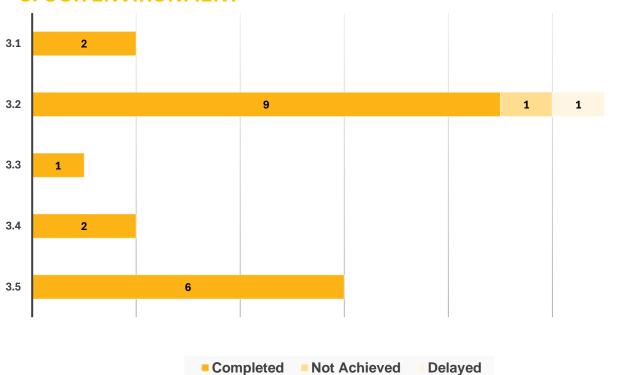
### **CSP Theme 3. Our Environment**

Our Environment strategic direction contains the delivery of best practice waste, wastewater, and waste services to contribute to the ongoing sustainability of our community. We protect our natural environment by managing and planning for our growth to minimise impact and advocating for climate awareness and mitigating action.

3.1	Create climate resilience through our actions and advocacy.	
3.2	Deliver best practice water and wastewater services.	22
3.3	Provide a planning and development framework that enhances local amenity through sustainable growth.	Actions
3.4	Partner with other agencies to protect our natural spaces and environment.	
3.5	Deliver best practice waste management.	

#### **Progress by Principal Activity**





~	M	1	X	?	-	>	>>
Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

#### 3.1: Create climate resilience through our actions and advocacy

#### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREA**

#### **Regulatory Services**

Action Code	Action Name	Comments	Status
3.1.2	Management of environmental compliance including administration of environmental customer requests, undertaking of inspections and investigations and the enforcement of legislation	Council has continued to partner with the Environmental Protection Agency in the delivery of environmental compliance. Within the reporting period, Council has undertaken a number of inspections with the EPA to reconcile existing approvals with respect to the operation of a localised waste facility following an incident involving the generation of hydrogen sulphide gas. Council has undertaken enquiries in relation to the facility and provided advice to the EPA as the appropriate regulatory authority on compliance related matters. Council continues to work closely with the state government and the business operator to ensure that the operations are undertaken in an environmentally sustainable manner. Council continues to undertake environmental monitoring in the Goobarragandra Catchment through effective monitoring of on- site sewer management systems. Whilst approximately 50% compliance was achieved in the recent high-risk inspections that were undertaken, Council continues to work with landowners in addressing outstanding compliance matters. Council continues to undertake enforcement action relating to two properties in Tumbarumba in relation to alleged illegal land clearing. Council is working with the property owners to ensure that the land is remediated without the need to engage in litigation.	*

#### Waste Management

Action Code	Action Name	Comments	Status
3.1.1	Management and maintenance of the Waste facility, monitoring, and reporting of the environment licensing	Facilities have been well maintained and environmental licencing has been recorded or reported as required.	~

~	M	1	x	?	-	>	>>
Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

#### **3.2: Deliver best practice water and wastewater services**

#### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREA**

#### **Growth & Development**

Action Code	Action Name	Comments	Status
3.2.1	On Site Sewage Management compliance	<ul> <li>Council continues to maintain a register of all on site sewer management systems within the Local Government Area and following adoption of the Onsite Sewer Management Strategy in 2022.</li> <li>Council has commenced re-calibrating property risk ratings based on the new strategy which has an inspection rate of one inspection for high-risk properties every 2 years, medium risk every 5 years and low risk every 10 years. Council is recording new onsite sewer management systems in the register and is applying the revised programmed inspection rate and risk rating depending on the level of risk in accordance with the strategy.</li> </ul>	1

#### **Wastewater Operations**

Action Code	Action Name	Comments	Status	
3.2.2	Deliver Council's wastewater collection system	Delivery of the wastewater collection and treatment systems were well managed through the year. Attendance of general maintenance activities have been performed well with good attendance of system faults and emergency response.	~	
3.2.3	Strive to reduce energy consumption from wastewater operations	Continue to investigate and consider energy efficiency improvements and alternative energy generation options. Continue to install energy efficient pumps and control systems when replacements required. A total of 756MWh of Wastewater operations were used in 2023/24. Target of less than 1000MWh achieved.		
3.2.4	Manage trade waste across the Local Government Area (LGA)	Council have been unable to recruit for the Utilities trade waste position. Current resources have not been able to complete all activities. Council is currently in progress recruitment for this position for 2024/25.	X	
3.2.5	Review fees annually in line with sustainability objectives	Fees and charges were reviewed for finalisation in Quarter 3 in line with Council's requirements.	~	

~	M	1	X	?	-	>	>>
Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

#### Water Supply

Action Code	Action Name	Comments	Status
3.2.6	Maintain council's water supply system in accordance with industry standards and relevant environmental legislation.	Delivery of the Water Supply treatment and distribution systems continuing with no significant issues in most towns. A boil water notice was issued for Brungle in late December 2023 due to treatment plant equipment faults. No concerns with general maintenance activities and attendance of system faults.	~
3.2.7	Strive to reduce energy consumption from water operations	Continue to investigate and consider energy efficiency improvements and alternative energy generation options. Continue to install energy efficient pumps and control systems when replacements required. A total of 869MWh of Water operations used for 2023/24. Target reached of less then 1500 Kilowatts used for the year.	~
3.2.8	Manage and respond to system failures (no water)	Council responded to emergency call outs within 2 hours response time.	~
3.2.9	Implement actions recommendation from the Integrated Water Cycle Manage Strategy (IWCM)	The IWCM is under development with expected completion now mid-2025.	>
3.2.10	Monitor and manage algal blooms in Mannus Lake	Monitoring being completed as expected and alerts being communicated when required. Mannus Lake was tested monthly. A total of 12 Algae notification alerts were issued to the community.	~
3.2.11	Review water fees annually for cost recovery	Fees and charges were reviewed for finalisation in Quarter 3 in line with Council's requirements.	~

~	M	1	x	?	-	~	~
Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

### 3.3: Provide a planning and development framework that enhances local amenity through sustainable growth.

#### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREA**

#### **Growth & Development**

Action Code	Action Name	Comments	Status
3.3.1	Assessment and determine residential and commercial development applications, construction certificates, complying development applications, annual fire safety schedules and swimming pool compliance certificates	Snowy Valleys Council continues to determine development applications significantly faster than the state average. In 2023/24 Council assessed 147 applications with a gross assessment time of 66 days which is well under the state average of 114 days. Council also demonstrated superior efficiency compared to Canberra Joint Organisation Councils where the collective assessment time is 130 days. In 2023/24 Council has continued to build upon its previous years commitment to ensuring the highest level of customer service, responsiveness and development outcomes through further enhancement of its systems and processes for delivery of development and certification outcomes. Leveraging e-planning solutions to enable a heightened customer experience has been a key focus over the past 12 months which is being reflected in the determination timeframes that are being realized by the Council. Council has also been experiencing an increase in the number of requests for planning certificates with over 500 certificates being generated on an annual basis. In the pursuit of data accuracy and more responsive timeframes, Council has commenced the automation of planning certificates and will be delivering the program within the next financial year period, reducing timeframes from 14 days to produce a certificate to 48 hours. This will ensure that there is greater certainty for vendors, real estate agents and conveyancers in the marketing and the sale of local real estate. Council has developed a Public Swimming Pool Inspection Program seeking to comply with its obligations under the Swimming Pools Act and will be seeking to commence inspections prior to the next summer swimming season. An education campaign has been developed this year which will accompany Council's efforts in 2024/25 to achieve a high level of community awareness and compliance.	

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Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

### **3.4: Partner with other agencies to protect our nature spaces and environment**

#### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREA**

#### **Waste Management**

Action Code	Action Name	Comments	Status
3.4.1	Deliver a community Waste Education Program	A total of 12 Education programs were successfully delivered in 2023/24. Contamination remains low in FOGO collections with only 2% contamination for the year.	~
3.4.2	Commence rehabilitation of closed landfill sites via implementation of recommendation of risk assessment	Commenced recommendations of the risk assessment. The Rosewood fencing and replacement of gates at the old Tumut landfill was completed in 2023/24.	~

#### 3.5: Deliver best practice waste management

#### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREA**

#### Waste Management

Action Code	Action Name	Comments	Status
3.5.1	Increase access to recycling opportunities	Continuous improvements and adjustments to resource recovery centre site layouts is increasing recycling opportunities. 3134 tonnes per year of kerbside collection was collected. Improved data collection shows significant improvements over previous volume estimates.	~
3.5.2	Provision of waste schemes and events	Six Waste schemes and events have been successfully provided to the community. There was some increase for waste voucher redemption this year. A total of 6,244 waste vouchers, 995 compostable bags (kitchen caddy liners), and mixed waste vouchers were redeemed in 2023/24.	*
3.5.3	Maintain active membership and participation in the Regional Waste Forum	Maintained active participation in regional working groups. Several education initiatives undertaken. Also completed Carbon Zero pilot studies and training opportunities. A total of six opportunities identified and completed.	~

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Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

Action Code	Action Name	Comments	Status
3.5.4	Implement prioritised actions of the Zero Waste Strategy	Continued review and implementation of actions and review of strategy progressed. Actions completed include Gilmore Composting Facility, weighbridges and signage improvements.	*
3.5.5	Deliver kerbside waste and recycling service in accordance with the agreed levels of service	Kerbside collection services being delivered as per the levels of service. More than 40 new services have been provided in the last year. A total of 187 bins were missed in 2023/24, though 100% of these were collected withing 48 hours of being reporting.	~
3.5.6	Review fees annually in line with sustainability objectives	Fees and charges reviewed and updated in line with Integrated Planning and Reporting requirements.	~



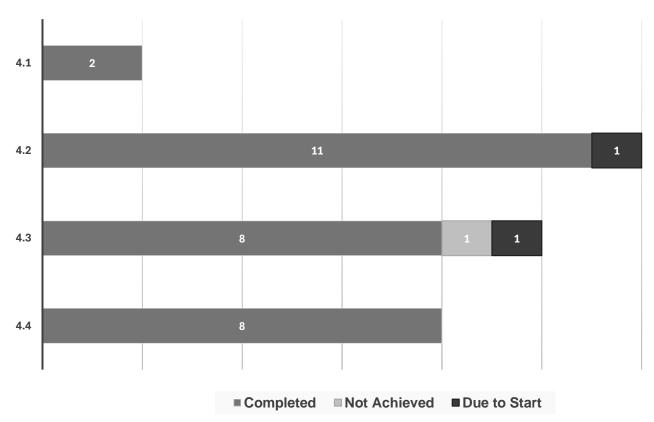
### **CSP Theme 4. Our Infrastructure**

Our Infrastructure strategic direction includes Council services that plan for, manage, maintain, and renew our community infrastructure and transport networks.

4.1	Plan and provide sustainable transport infrastructure, including footpaths, walking tracks and cycleways	
4.2	Manage and plan for affordable infrastructure to meet current and future community needs.	32
4.3	Plan and provide a program to maintain the local road network.	Actions
4.4	Plan and deliver a capital works program to responsibly manage and maintain community infrastructure.	

#### **Progress by Principal Activity**

#### **4. INFRASTRUCTURE**



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Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

# 4.1: Plan and provide sustainable transport infrastructure, including footpaths, walking tracks and cycleways

#### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREA**

#### Footpath, Carparks and Kerb & Gutter

Action Code	Action Name	Comments	Status
4.1.1	Maintain prioritised list of footpath and kerb and gutter projects	Council continues to maintain a footpath and kerb and gutter list of priority projects in its 10-year capital work program. This includes consideration of needs of the network based on usage and adjacent asset condition.	*
4.1.2	Complete annual condition assessments of footpaths and kerb & gutter	Council undertakes regular routine and prompt inspections on its footpath and kerb and gutter assets. These inform on asset condition and identify defects against service levels and the need for programmed maintenance or capital renewal.	~

### 4.2: Manage and plan for affordable infrastructure to meet current and future community needs

#### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREA**

#### **Drainage and Stormwater Management**

Action Code	Action Name	Comments	Status
4.2.3	Maintain prioritised list of rural culvert upgrades based on annual inspection program.	With funding constraints, rural culvert inspections have not been undertaken to prioritise the list of rural culvert renewals. Funding has been confirmed for the 2024/25 financial year to enable the updating of the prioritised list of culvert upgrades.	X
4.2.4	Maintain prioritised list of stormwater upgrades based on analysis of capacity in urban stormwater network.	Prioritised list of stormwater upgrades continues to be reviewed based on network performance and age.	~
4.2.5	Complete Stormwater Management Plan	A draft Stormwater Management Plan has been developed and will be presented to the new Council towards the end of 2024 for adoption.	~
4.2.6	Review Stormwater Levy Charge	Upon adoption of the Stormwater Management Plan, Council will be informed as to the need and suitability of a Stormwater Levy and its implementation.	~
4.2.7	Undertake a review of asset standards and levels of service for stormwater and drainage in Sustainability objectives	Council reviewed the service levels of stormwater and drainage and found them to be adequate for the management of the asset category.	~

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Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

#### **Public Toilets**

Action Code	Action Name	Comments	Status
4.2.8	Monthly Audit of selected areas on a rotational basis	Monthly audits of public facilities undertaken in accordance with agreed service levels.	~
4.2.9	Cleaning public toilets as per agreed service level and schedule	Maintenance and cleaning of public amenities has been conducted in accordance with agreed service levels and schedules.	~

#### **Technical Services**

Action Code	Action Name	Comments	Status	
4.2.10	Management of projects in accordance with Council's Project Management Framework	Projects continue to be delivered by Council in line with the adopted Project Management Framework. This monitors and reports on the development and delivery of projects in line with approvals and ensures reporting to the Executive Leadership Team on a regular basis on project progression and risks.	~	
4.2.11	Complete and submit State and Federal Grant Funding requests for approved projects	Council continued to review State and Federal grant opportunities for approved projects in line with the Project Management Framework. This includes funding for all asset classes to enable renewal or upgrade to current standards of assets that Council would not be able to afford works on in the coming years.		
4.2.12	Engineering design projects completed within adopted / amended timeframes Council continued to complete engineering design works associated with its projects in line with adopted timeframes and approvals. This includes reviewing bill of quantities to ensure delivery to budget can be achieved and delivered.		~	
4.2.13	Review operation and oversight of community-led maintenance on council assets	Council delivered and continues to rollout community-led maintenance and operation agreements. This enables communities' self-management of facilities and improving their level of service whilst lowering the budget outlay of Council.	~	

#### Aerodrome

Action Code	Action Name	Comments	Status
4.2.1	Complete compliance activities as per Civil Aviation Safety Authority (CASA) requirements	Council continued to monitor and undertake actions as required to meet CASA guidelines for the management of the Tumut Aerodrome. Compliance activities have been undertaken on an as needs basis.	~
4.2.2	Facilitate meetings of Aerodrome Committee	Meetings of the Aerodrome Committee continued to be held over the year with facilitation by staff. Issues were addressed with regards to the operation of the facility and policies and procedures reviewed and updated.	~

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Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

#### 4.3: Plan and provide a program to maintain the local road network

#### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREA**

#### Footpath, Carparks and Kerb & Gutter

Action Code	Action Name	Comments	Status
4.3.1	Respond to customer requests for service relating to roads	Council continued to engage and respond to customer requests relating to roads through appropriate means. This includes consideration of service level, risk to Council and budget considerations.	~

#### **Road and Bridges**

Action Code	Action Name	Comments	Status
4.3.2	Maintain prioritised list of road upgrade projects	Council maintains a list of priority road funding projects that are based around the needs of the network and community. This is used for applications for funding as they arise to improve the service delivered to the community.	~
4.3.3	Management of TFNSW Regional Roads BLOCK Grant for maintenance and capital works on regional roads	Council spent BLOCK Grant on capital and maintenance works on its Regional Road network. This included works on Tooma Road, Alpine Way, Wee Jasper Road and Elliott Way. Fully funding expenditure occurred with maintenance activities finalised in late June.	~
4.3.4	Management of Federal Financial Assistance Grant roads component	Council received 100 percent advance payment of current financial year's Financial Assistance Grant including the roads component during 2022-2023 financial year. The 2024/25 Financial Assistance Grant has also been received in advance during 2023/24 financial year.	~
4.3.5	Management of TFNSW Regional Roads REPAIR grant for renewal/upgrade regional roads	The REPAIR grant program was not continued in 2023/24 and was replaced by a funding model called Regional Emergency Road Repair Fund (RERRF)/ Regional and Local Roads Repair Program (RLRRP).	-
4.3.6	Management of Federal Roads to Recovery Grant	Council delivered over \$1.7m of approved Roads to Recovery projects throughout the financial year, with reporting ensuring approval of payment before end of Financial Year.	~
4.3.7	Respond to customer requests for service relating to roads	Council continued to respond to customer requests relating to the service provided by the road network. This was in line with budget constraints and risk management profiles assessed as part of the response process.	~
4.3.9	Complete and submit State and Federal Grant Funding requested for approved safety improvement projects	Council continued to apply for road safety projects that have previously been identified. Council has nominated Grahamstown Road and Tooma Road for Road Safety funding in the last quarter of 2023/24 financial year based on outcomes from Road Safety Audits and reviews of crashes on Councils Road networks.	~

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Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

#### **Road Safety**

Action Code	Action Name	Comments	Status
4.3.8	Facilitate Traffic Committee Meetings	Council continued to facilitate and be engaged with the Local Traffic Committee (LTC) and hosted 4 meetings throughout the year. Council continues to work with its LTC partners; NSW Police, TfNSW, and State Members of Parliament to review and recommend appropriate technical outcomes to Council.	~

# 4.4: Plan and deliver a capital works program to responsibly manage and maintain community infrastructure

#### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREA**

#### **Building Maintenance**

Action Code	Action Name	Comments	Status
4.4.1	Maintenance of Council buildings and facilities, including the replacement of aged infrastructure	Maintenance and replacement of Council buildings and community facilities has been conducted in accordance with agreed service levels and available budgets.	*
4.4.2	Maintain prioritised list of building maintenance projects	Council continued to update the prioritised list of building maintenance projects and identify opportunities for funding to assist with delivery of desirable outcomes.	~

#### **Drainage and Stormwater Management**

Action Code	Action Name	Comments	Status
4.4.3	Rectification and renewal work on Urban Stormwater network	Council continued to undertake rectification and renewal works on the Urban Stormwater network. this includes the consideration of adaptation to higher intensity events to limit the impact of these on Council assets and the Community.	~
4.4.4	Rectification and renewal work on Rural culverts	Council undertook identified and prompted renewals and rectifications of culverts on the rural road network. This ensured continuity of access for the community and replaced ageing or asset impacting assets from the network.	~

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Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

#### Footpath, Carparks and Kerb & Gutter

Action Code	Action Name	Comments	Status
4.4.5	Construction and maintenance of footpaths including the replacement of aged infrastructure.	Council continued to manage the performance of its footpath network through prompted and routine inspections. This informs construction and maintenance needs for the network for which priorities of works are developed.	*
4.4.6	Construction and maintenance of Kerb & Gutter including the replacement of aged infrastructure.	Council continued to manage its ageing Kerb & Gutter infrastructure in line with inspection outcomes. These inspections inform replacement and maintenance needs of the network and takes into consideration performance and risk of the asset.	~

#### Road and Bridges

Action Code	Action Name	Comments	Status
4.4.7	Construction and maintenance of SEALED roads, including the replacement of aged infrastructure	Council's sealed road network has continued to be maintained and constructed to relevant specifications and service level agreements. This has been in line with approved funding opportunities and delivery outcomes.	~
4.4.8	Construction and maintenance of UNSEALED roads, including the replacement of aged infrastructure	Council's unsealed road network continues to be inspected based on age, condition and risk with works prioritised around maintenance and construction based on the funding constraints and road profile.	~



### **CSP Theme 5. Our Civic Leadership**

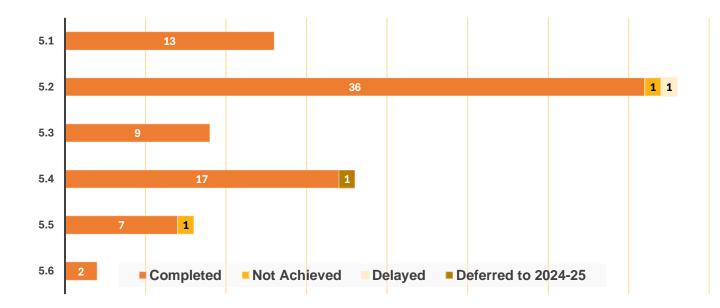
Our Civic leadership strategic direction centres on Council's actions, advocacy, and representation in relation to strategic and long-term planning, reporting, governance, and customer service. It focuses on making Council's processes more efficient and how Council communicates and consults with the community.

S

5.1	Communicate with our community and provide opportunities for participation in decision making.	
5.2	Implement efficient and effective systems and processes to drive orgainsation that provide value for money.	
5.3	Provide accessible and responsive customer service.	88
5.4	Maintain and deliver a governance framework that guides good decision making, accountability and legislative compliance.	Action
5.5	Provide effective short-and-long-term financial management to deliver financial sustainability.	
5.6	Proactively support and advocate for the needs of the community to other levels of government and organisations.	

#### **Progress by Principal Activity**

#### **5. OUR CIVIC LEADERSHIP**



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Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

# 5.1: Communicate with our community and provide opportunities for participation in decision making

#### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREA**

#### **Communication, Engagement and Corporate Planning**

Action	Action Name	Comments	Status
Code			
5.1.1	Provide communication services and support including the production of media and project communication material	Communication services and support were provided in a timely manner across the year covering a broad range of council business and decisions. 69 Media Releases were distributed, and 69 Media questions were responded to. Promotional material, advertising and web content was developed in support of projects including Rotary Pioneer Park and Goldfields Park upgrades, and events like Seniors Week, Youth Week, School Holiday programs and Local Government Week.	~
5.1.2	Production of update via Rate Notice Insert	An insert promoting the 2nd instalment of the approved Special Rate Variation (SRV), and handy online request tips and rates information was included in the annual rates notice sent out in July 2023. In November 2023 a letter from the IGM and a flyer was sent to all ratepayers advising of council's plans to explore a new SRV. The information included the two SRV options and ways in which the community could provide feedback.	*
5.1.3	Deliver Community Newsletter via email, community noticeboards and designated community distribution points	<ul> <li>23 newsletters were published over the last 12 months and emailed to a database of over 625 people. Hard copies were also provided to Customer Service desks, Libraries, and Child Care facilities.</li> <li>Copies are also made available for download via the SVC website, where people can also subscribe to the email version.</li> <li>Promotion of the newsletter is ongoing</li> </ul>	~
5.1.4	Maintain Snowy Valleys Council website	The SVC website is maintained and developed as required to ensure it reflects and supports the current business of Council. New sections covering business and security/safety content were developed; new content was added to the existing careers pages and lots of smaller changes were executed as required. There were 61,102 visits to the website over the financial year.	*
5.1.5	Administer Council's digital corporate performance and reporting system as module champion	The 2023/24 Delivery Program/Operational Plan actions were reported via the digital corporate reporting system (TechOne - PPLGS) Training and support continued to be provided to staff who require it.	*
5.1.6	Maintain and enhance Online Engagement opportunities	In 2023/24 there were 32,540 visits to the yourvoice.svc site. Some projects and policies viewed, though not limited to included: Tumut and Tumbarumba Flood Studies, Special Rate Variation and a number of draft policies. Towards 2042 Community Strategic Plan Review, Batlow Itinerant Worker Accommodation, Goldfields Park Upgrades, Pioneer Park Upgrades, and Khancoban, Batlow and Tumut Pool Upgrades.	~

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Co	mpleted	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

Action Code	Action Name	Comments	Status
5.1.7	Administer and coordinate all Council's social media accounts	905 social media posts were published to SVC pages over the last 12 months reaching 1,325,677 and engaging 124,221 people. Content that resonated the most with audiences included Lost Dogs, Brindabella Rd upgrade project, Pioneer and Goldfield Park upgrades, the Tumut odour problem, School holiday activities and roadwork updates.	~
5.1.8	Support projects managers to prepare engagement plans for high impact/complex projects	The communications team attended regular Project Meetings held under the program framework providing communications advice and engagement plans as required. Projects included Goldfields Park Upgrades, Pioneer Park Upgrades, Tumut Multipurpose Centre, Tumut Aerodrome Upgrades, and Waste projects.	~
5.1.9	Report on Councils community involvement from Snowy Valleys Connected Community Roadmap actions.	Over the past 12 months council has engaged in and promoted a range of activities, programs and events to help socially connect the community and encourage social cohesion. Ongoing grant information and written support was also offered to community groups and small businesses to help them build capacity to access funding for community building projects.	~

### Community Development

Action Code	Action Name	Comments	Status
5.1.10	Administer the council volunteer management framework	There are 82 registered and inducted volunteers, Support is being provided to delegates to ensure volunteers are updating inductions to remain current on the volunteer management system. A review of the volunteer management framework is progressing, and updates are being undertaken on the volunteer database.	*

#### Leadership

Action Code	Action Name	Comments	Status
5.1.11	Deliver Council Meetings that facilitate community access and engagement	Council meetings were held on: 20 July 2023, 17 August 2023, 21 September 2023, 17 October 2023, 16 November 2023, 14 December 2023, 15 March 2024, 21 March 2023 (Extraordinary Meeting), 18 April 2024, 02 May (Extraordinary Meeting),16 May 2024 and 20 June 2024. Council meeting were live streamed and can be viewed from the Snowy Valleys YouTube page.	~
5.1.12	Councillor participation in community engagement interactions	There was Councillor representation and participation in several community engagement events. Some events Councillors attended in 2023/24, though not limited to were: Murrumbidgee Local Health District Community Conversation on Disaster Preparedness and Recovery, opening of the Transgrid Discovery Hub in Wagga, Anzac Day events in the towns of Tumbarumba, Tumut, Talbingo, Adelong, Batlow, and Rosewood, the 2024 Riverina Police District Award Ceremony in Wagga Wagga, the Batlow Workshop Creating Safer Environments, SVC Community Information Sessions in Tumut and Tumbarumba on the Boundaries Commission Process, the Wagga Wagga Charles Sturt	~

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Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

Action Code	Action Name	Comments	Status
		University Scholarship Ceremony, Tumbarumba and Tumut LG Boundaries Commission Public Hearings.	
5.1.13	Demonstrate leadership through participation in council committee	Councillor delegates participate in committee meetings such as SVC Youth Council, Local Traffic Committee, First Nations Liaison Committee, Audit Risk and Improvement Committee (ARIC) and Disability Inclusion Action Plan Committee.	1

# 5.2: Implement efficient and effective systems and processes to drive organisational sustainability and support staff

#### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREA**

#### Finance

Action Code	Action Name	Comments	Status
5.2.1	Management of Council's rates and revenue functions	Water accounts and rate notices were issued each quarter.	~
5.2.2	Accurate processing of timesheets and calculation of payroll	Payroll Team have met expectations of processing timesheets and calculation of payroll within the expected timeframes.	~
5.2.3	Accurate processing and payment of accounts payable	Accounts Payable have met expected targets for completion and payment of creditors.	~

#### Fleet, Depot and Workshop

Action Code	Action Name	Comments	Status
5.2.10	Monitor depots to ensure efficient use of space & resources	Cleanup and disposal of excess material was carried out at Tumut depot. Have been unable to travel to other depots in past 11 months.	~
5.2.4	Monitor heavy fleet utilisation	Heavy Fleet Vehicle utilisation is greater than 90% which is in accordance with Councils fleet management practice.	~
5.2.5	Monitor light fleet utilisation	Councils light fleet utilisation is greater than 95% which is in accordance with Councils standards and industry best practice.	*
5.2.6	Monitor Small fleet utilisation	Audit completed March 2024.	1
5.2.7	Annual Plant Review Report	Report submitted to the Executive Leadership Team within 8 weeks of the last pay period in June 2024.	~
5.2.8	Manage Plant replacement program to facilitate the replacement of Heavy, Light & Small plants including purchase of new items and disposal of items being replaced.	All plant was delivered or is on order awaiting delivery.	1
5.2.9	Ensure Council's fleet is maintained in a timely and cost - efficient manner	Fleet repair and maintenance was undertaken using a combination of internal mechanics. and external, service providers which is the most cost effective and efficient business model to maintain Councils diverse fleet.	*

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Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

#### **Governance and Risk**

Action Code	Action Name	Comments	Status
5.2.11	Deliver governance and risk training programs to the workforce	Governance induction was provided to all new staff. Public Interest Disclosure training was also provided to all staff in 2023/24.	~

#### Leadership

Action Code	Action Name	Comments	Status
5.2.12	Councillors Professional Development Program	<ul> <li>Two Councillors attended online Disability Awareness Training in May. Also, in May the Mayor attended the Country Mayors</li> <li>Association Meeting in Sydney, and two Councillors attended the 2024 LGNSW Destination and Visitor Economy Conference in Wagga Wagga.</li> <li>Two Councillors attended a SVC Free Online Candidate Information Session in June.</li> <li>90% of Councillors attended SVC Councillors workshops.</li> </ul>	~

#### People and Culture

Action Code	Action Name	Comments	Status
5.2.13	DIAP Item 1 - Review council's position descriptions, recruitment processes and onboarding to ensure people with disability including current staff are not excluded from applying	Consideration is given to inclusion in the development of position descriptions, recruitment processes and onboarding to ensure access for people with disability. Options for adjustments in the recruitment process are offered. However, a full and specialist review has not yet been implemented for these processes to identify any areas that may have not been fully considered. Council has made initial contact with Anti-Discrimination NSW to assist with this process as a specialist organisation.	x
5.2.14	Continue to build relationships with key stakeholder groups to ensure Council can gain understanding and ongoing connection with challenges, needs and expectations to form future planning	Council has continued relationship building with our First Nations employees as well as key stakeholder groups including the First Nations Liaison Committee to gain understanding and connections. Key outcomes this year have included the inclusion of a First Nations employee position on the Consultative Committee which considers staff related policies and employment conditions and engaging with our First Nations employees in the development of the RAP.	~
5.2.15	RAP Item - Investigate funding to support the appropriate council staff participation in an external National Reconciliation Week Event	Council established funding within the training and development budget this year and offered the opportunity to First Nations employees to participate in a National Reconciliation Week event.	~
5.2.16	RAP Item - Continue to investigate opportunities for Aboriginal identified roles within SVC Outdoor and Indoor teams, including school-based traineeships	Council has continued to investigate opportunities for First Nations identified roles within Council through the Elsa Dixon Aboriginal Employment Grant and local schools. Grant funding was not received this year, and no options were identified and implemented.	~

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Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

Action Code	Action Name	Comments	Status
5.2.17	Provide local apprenticeship, traineeships and cadetships	Council has continued to provide apprenticeship, traineeship and cadetship opportunities this year through our Entry Level Program. This included 3 apprenticeship positions and 4 traineeship positions.	*
5.2.18	Develop the corporate learning and development program	The corporate learning and development program was developed and has been implemented through the year.	~
5.2.19	Actively Monitor and reduce leave liabilities	Leave Liability has been actively monitored throughout the year with monthly reports generated to track the reduction of leave liabilities in accordance with implemented leave reduction measures. Leave management is a regular agenda item for the Greater Leadership Team as well as being part of their key performance objectives.	*

#### **Program and Grants Management**

Action Code	Action Name	Comments	Status
5.2.20	Provide oversight of Council's portfolio of projects to ensure the effective and efficient development and delivery of projects across the orgainsation.	Portfolio was monitored and updated monthly on receipt of project status reports and updates received from the Project Managers. Full portfolio was presented to Councillors quarterly.	*
5.2.22	Provide oversight of SVC of the SVC grants framework for managing external grants to ensure that applications are strategically aligned and are part of the Project Management Framework gated process.	Sixteen applications were submitted for FY. Five applications were unsuccessful. Twenty-six projects funded in the 2023/24 to the value of \$54,585,141. In the last quarter eight new funding applications were submitted, eight projects were funded, three projects were not funded, two projects were pending funding. Thirteen project acquittals were submitted.	~

#### **Technical Services**

Action Code	Action Name	Comments	Status
5.2.23	Provision of GIS Services to internal stakeholders	Councils GIS Services continue to deliver available platforms for internal stakeholders. Features and displays continue to be enhanced to increase usability and self-informing of the available data.	~

#### Technology

Action Code	Action Name	Comments	Status
5.2.24	Review and update the ICT Strategic Plan	Council has reviewed the ICT Strategy Plan. Changes have been deferred to 2024/2025 due to changes in priorities.	>
5.2.25	Manage and Review delivery of managed Service Contract	Council reviewed the Service Delivery through regular meetings with the Vendor and made improvements in the process where applicable. This will be an ongoing task in 2024/25.	~
5.2.26	Provide Helpdesk service for efficient management of incidents and requests	Council's IT Team is now more familiar with the new ticketing system. They reviewed the tickets regularly to keep the	~

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Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

Action	Action Name	Comments	Status
Code		troubleshooting jobs under control, regular system monitoring notifications are helping us to prevent breakdowns.	
5.2.27	Manage review and schedule changeover of corporate hardware requirements	After a review, council made the decision not to proceed with the hardware refreshment project in 2023/24. Instead of replacing the hardware based on its age, we will replace it based on the device's performance.	~
5.2.28	Provide network recovery maintenance and backup activities	The Managed Service Provider (MSP) regularly monitors and manages network devices. We have replaced the legacy ADSL internet connection with NBN where available, and we will continue to do so at all SVC locations as and when the NBN becomes available. Starlink backup internet has been installed at RHB, and the Tumbarumba Office will get the backup internet as soon as we receive the missing hardware from Starlink.	*
5.2.29	Provide recovery disaster recovery service	The IT Disaster Recovery Service for Council Data is in place. The final Disaster Recovery Plan was approved by the Executive Leadership Team.	~
5.2.30	Ensure provision of Business Continuity of ICT Services	Council IT documents critical and non-critical information to share the knowledge and expertise with the Team members from both sides (MSP and Council IT). Council's IT Team is currently undergoing cross-platform training. This will be on ongoing task in 2024/25.	~
5.2.31	Cyber security management	IT Cyber Security is an ongoing exercise. We now have Cyber Security and the supporting Change Management Policies in place. The Server Auditing Tool is helping us with regular monitoring of all critical server activities. We also decommissioned unused Virtual Servers. An External Penetration Test was also conducted in March 2024. We have configured the Cyber Security Awareness (Training) platform. This will help us provide ongoing training to our staff.	~
5.2.32	Enterprise System processes and procedures are reviewed and documented	This is a Business as Usual (BAU) action that is shared with key users of the ERP. Annual testing of the Major Release (2024A) was completed during a 4-week period, and Production was upgraded as per our scheduled date 8th May 2024. Key users were instructed to update procedures (Testing Scripts) in-line with the release enhancements. It is the responsibility of the line managers to ensure that their staff adhere to the testing procedure and instructions from the Enterprise Systems Manager to follow the testing protocols.	~
5.2.33	Enterprise System improvements are identified, analyzed and reported	System improvements are being identified, considered, actioned, and reported under the Technology Uplift - Phase 3 project has completed its milestones for 2023/24, with planned items in Property & Rating suite continuing through 2024/25. Improvements to the Business as Usual (BAU) process, or enabling new features are implemented on an ongoing basis. This can be driven by the key user to improve their own experience, or their customers experience of the system, through a review and improve cycle, or by regular system updates when new features become available.	~

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Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

#### Workplace Health and Safety

Action Code	Action Name	Comments	Status
5.2.34	Management of Electronic Safety System for Incident notification, Contractor management, Substance register and Safety Audits.	Snowy Valleys Council (SVC) continued to use the Damstra Safety System to maintain registers and keep up to date records regarding Contractors, Incidents and Audit results.	~
5.2.35	Maintain a safe and healthy workplace and promote a strong safety culture	SVC Safety Improvement Targets have improved from the previous year. SVC also established the Wellbeing Team and Calendar to improve the health and safety of our workers.	~
5.2.36	Input into Infrastructure Works Integrated Management System (IMS) to ensure Transport for NSW prequalification and ISO accreditation for Safety, Quality and Environment is maintained.	SVC has maintained their ISO accreditation with a successful audit in April 2024. Transport for NSW prequalification questionnaire has been submitted awaiting approval.	~
5.2.37	Participation in Safety, Risk and Quality (SRQ) Committee	The Risk and Safety Team participated in all Safety, Risk and Quality Committee meetings held.	~
5.2.38	Management of Workers Compensation claims including claims management, positive return to work outcomes and interaction with SVC insurer State Cover.	SVC has maintained a positive claims management approach. Our workers compensation insurance premium reflects a well- managed claims process that enhances our employees' chance of a durable return to work and ensures a positive interaction with our insurer StateCover Mutual.	~
5.2.39	Provide injury management services	The Risk and Safety Team provide a comprehensive injury management program that ensures early intervention and a durable return to work program.	~

**OPERATIONAL PLAN ACTIVITY BY SERVICE AREA** 

#### 5.3: Provide accessible and responsive customer service

#### **Cemetery Management**

Action Code	Action Name	Comments	Status
5.3.1	Administer burial plot preservation	Council continues to provide a high-level of service to administer burial plot preservations.	~

#### **Community Transport**

Action Code	Action Name	Comments	Status
5.3.4	Administer the funded delivery of Service NSW Service	Service NSW services continue to be provided by Council at the Tumbarumba Customer Service Centre. The new Service NSW contract was signed in 2023/24.	~

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Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

#### **Customer Service**

Action Code	Action Name	Comments	Status
5.3.2	Management and administration of call Centre service	Peak time for SVC call centre was between 10am and 12 noon. Average wait time is less than 1 minute.	~
5.3.3	Provide front-line customer service support through the customer service counter	A customer service representative is always available during business hours to answer any enquires from members of the public.	~

#### Drainage and Stormwater Management

Action Code	Action Name	Comments	Status
5.3.5	Responding to customer request for management (CRM) and maintenance of urban drainage and rural Culverts	Council continued to respond to customer requests lodged through CRM or ECM platforms. This documents the issues associated with the request to enable investigation and action if required.	*

#### Footpath, Carparks and Kerb & Gutter

Action Code	Action Name	Comments	Status
5.3.6	Responding to customer requests for management and maintenance of footpaths and kerb & gutter	Council continued to engage with requests submitted through various platforms for the management and maintenance of footpaths and kerb and gutter. This includes prompted inspections and resulting investigations and work requests.	~

#### Leadership

Action Code	Action Name	Comments	Status
5.3.7	Management of Mayoral correspondence	The mayors' emails are monitored daily, and responses provided within reasonable timeframes. RSVPs to invitations were responded to by the due date. Upon request, letters of support were provided within 5 business days. Four letters were provided to local community entitles this quarter. All simple requests were responded to within 5 business days and complex requests were responded to within 15 business days. Ministerial correspondence was registered within 1 day of receiving.	*
5.3.8	Councillor Request Management	<ul> <li>In 2023-24 there have been 110 Councillor Enquiries recorded, all of which have been acknowledged within 3 business days.</li> <li>Simple enquiries were provided a response or actioned within 5 business days.</li> <li>Complex enquiries were provided a response or actioned within 15 business days.</li> </ul>	~

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Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

#### **Parks and Open Spaces**

Action Code	Action Name	Comments	Status
5.3.9	Administer Park and Open Space Bookings	Facility booking enquiries were received throughout the year and actioned for the 2023/24 financial year.	~

### 5.4: Maintain and deliver a governance framework that guides good decision making, accountability and legislative compliance

#### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREA**

#### **Children's Services**

Action Code	Action Name	Comments	Status
5.4.1	Administer service funding reporting and acquittal requirements	All service reporting and acquittals were completed within the required timeframe.	~
5.4.2	Policy, procedures, forms and templates are reviewed and updated as per monthly program	Policies, procedures, and forms were updated regularly.	~

#### **Communication, Engagement and Corporate Planning**

Action Code	Action Name	Comments	Status
5.4.14	Implement Integrated Planning and Reporting Framework	The 2024/25 Integrated Planning & Reporting Suite was adopted at Council's Ordinary Meeting on 20 June 2024.	~
5.4.3	Council's Integrated Planning and Reporting documents comply with the Local Government Act 1993 and the Local Government (General) Regulation 2021	Council's Integrated Planning and Reporting documents adhere to the standards and regulations specified in the Local Government Act 1993 and the Local Government (General) Regulations. The 2022/23 Annual Report was submitted to the Office of Local Government by the deadline of November 30, 2023. The 2024/25 combined Delivery Program/Operational Plan, Fees & Charges, Long Term Financial Plan and Revenue Policy were adopted prior to the June 30 deadline. The full suite of IP&R documents can be viewed on Council's website.	~

#### **Community Transport**

Action Code	Action Name	Comments	Status
5.4.4	Receive funding to sustain services	Funding was received for Community Transport in 2023/24 to remain service sustainability.	~

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Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

#### **Governance and Risk**

Action Code	Action Name	Comments	Status
5.4.10	Coordinate responses to requests for information under the Government Information (Public Access) Act (GIPA)	All GIPA's were actioned and reviewed as per the legislation and guidelines of Council within the timeframes.	V
5.4.11	Maintain quality, accessibility and timely publishing of Council's meeting business papers and minutes	All business papers were completed with quality, accessibility and in a timely manner ready for each council meeting and are available on Council's Website.	1
5.4.12	Undertake review and testing of the Business Continuity Plan	SVC's Business Continuity plans have been reviewed and a testing of the plan was undertaken in April 2024.	~
5.4.13	Coordinate the citizenship ceremonies	All citizenship ceremonies were completed and actioned within the time frame and planning continues for new submissions.	~
5.4.5	Support and facilitate the Audit Risk and Improvement Committee (ARIC)	New Committee members were selected. ARIC committee meetings were held every quarter.	~
5.4.6	Coordinate an Internal Audit in line with the Internal Audit Strategic Plan	<ul> <li>Internal Audits were deferred until 2024/25 due to staffing resources.</li> <li>Two (2) Internal Audits and onsite visits are due at the end of August 2024. Completion and results of the Audit's will be presented towards the end of 2024.</li> <li>The internal Audits were for the following: <ul> <li>Projects and Contracts Management and</li> <li>Drinking Water Management</li> </ul> </li> <li>Internal Audits provide independent assurance that Council's Risk Management, Governance and Internal control processes are operating effectively.</li> <li>A report for each Internal Audit will be prepared and presented to the Audit, Risk and Independent Committee for review.</li> <li>Strategic Audit Plan for 2024/25 and 2025/26 have been created and discussed with GLT and at the ARIC committee Meeting.</li> </ul>	>>
5.4.7	Facilitate reporting of progress of audit recommendations and tasks	A review of the Audit Matrix was reported, reviewed and updated at each ARIC quarter meeting by committee members.	~
5.4.8	Enterprise risk register reviewed annually and are current	Council's has reviewed and migrated the enterprise risk register into the TechOne system.	1
5.4.9	Coordinate Code of Conduct complaints management	Council had zero Code of Conduct Complaints that were reported to the Ombudsman for this financial year. Code of Conduct complaints were actioned as per the guidelines and the policy.	~

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Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

#### Multi Service Outlet

Action Code	Action Name	Comments	Status
5.4.15	Administer service funding reporting and acquittal requirements	All reporting and acquittals were completed within specified timelines.	~

#### **Regulatory Services**

Action Code	Action Name	Comments	Status
5.4.16	Management of companion animals' compliance including the provision of ranger services	Council continues to promote responsible pet ownership through community education and awareness. During the 2023/24 reporting period Council continued to provide 'on the ground education' to pet owners where Council identified pets were not under effective control or wandering within a public place. Community safety is a key priority of Council and returning animals to their owner with an initial warning period provides an opportunity for Rangers to engage with pet owners to provide guidance on their responsibilities under the Companion Animals Act. In the instance where multiple or repeat offences were detected Council continues to impound those animals and issue penalties where required. Council continued to receive complaints with respect to nuisance cats within the Local Government Area. Nuisance Cat complaints have been as a result of unwanted straying, odour issues, defecating on private property, native wildlife destruction and also behavioural issues. Council continued to work with pet owners to provide education around responsible cat ownership however Council had to take compliance actions in a number of instances with four (4) nuisance cat orders issued within the reporting period. Livestock on roads continued to cause safety concerns for Council's compliance staff with a number of reports made each week for stock escaping enclosed paddocks into roads and road related areas. Council issued a number of notices and engaged in a public awareness campaign though its communications department to ensure that property owners checked their fences and ensured that their stock are not creating a likely traffic hazard on local roads. Council also developed a Draft Companion Animals and Non- Companion Animals Policy within the 2023/24 year seeking to provide guidance around the keeping of domestic animals and stock on residential properties. The exhibition of the draft was undertaken this year with a strong response being received by Council. Comments in relation to the draft policy were considered and a revise	

~	M	1	x	?	-	>	>>
Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

Action	Action Name	Comments	Status
Code			
5.4.17	Operation of Council's pound facilities	Council continues to operate two impound holding facilities within Tumut and Tumbarumba. The pounds provide an appropriate facility for Council to hold animals within their statutory holding period and enable Council to effectively seek rehoming opportunities in the case where an owner cannot be identified. Within the 2023/24-year Council impounded 48 Cat with 6 being returned to their owners representing (12.5%), 11 cats were rehomed through established rehoming organisations (23%) and 31 cats were euthanaised due to being assessed as feral, having behavioural issues and not being suitable for rehoming or being injured with little prospects of being able to be successfully rehomed (64.5%). In the same period Council has impounded 52 dogs with 20 being returned to their owners representing (38.4%), 20 dogs were rehomed through established rehoming organisations (27%) and 18 dogs were euthanaised due to being assessed as aggressive, displaying temperament issues, being restricted breeds or injured with limited prospects of being able to be rehomed (34.6%).	*
		Council continues to partner with registered rehoming organisations to increase the exposure of animals within its care to rehoming opportunities to potential responsible pet owners. Council continues to explore new networks and breed specific organisations that can assist Council in increasing its rehoming opportunities.	
5.4.18	Perform compliance and regulatory public health inspection, investigations and assessment to ensure public health and safety compliance in accordance with the NSW Food Regulation Partnership and relevant legislative requirement	Council completed all mandatory inspections for registered food premises in accordance with the New South Wales Food Partnership Program requirements and within the reporting period completed its annual return to the State Government. Council undertook three (3) food premises inspections relating to food illness complaints within the reporting period. The investigations have led to operator education and awareness opportunities by Council.	*

# 5.5: Provide effective short- and long-term financial management to deliver financial sustainability

#### **OPERATIONAL PLAN ACTIVITY BY SERVICE AREA**

#### Finance

Action Code	Action Name	Comments	Status
5.5.1	Manage and report on Council financial position and performance	Council's financial statements for 2022/23 were audited and endorsed by Council at its November 2023 Ordinary Meeting.	~
5.5.2	Deliver Quarterly Budget Review (QBR)	Quarterly Budget Reviews were presented and adopted by Council as per the NSW Local Government (General) Regulation 2021 section 203 (1) not later than two months after the end of each quarter.	1

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Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

Action Code	Action Name	Comments	Status
5.5.3	Deliver Annual Operational Budget, Long Term Financial Plan	The 2024/25 Annual Operational Budget and Long-Term Financial Plan was delivered and adopted by Council in the Ordinary meeting in June 2024.	~
5.5.4	Completion of council's annual financial statements	Financial Statements for 2022/23 were lodged by the legislated date. Planning has commenced for 2023/24 and is on target to be audited and lodged by the due date of 31 October 2024.	~
5.5.6	Manage orgainisational financial outcomes compared to industry benchmarks	As of 30 June 2023, five out of six performance measures were met. Operating performance ratio did not meet OLG benchmark, however, was an improvement from previous years. Financial year 2023-24 Industry Benchmarks are provided to Council around September/October 2024, after Financial Statements are completed.	~

#### Leadership

Action Code	Action Name	Comments	Status
5.5.5	Manage implementation and maintain oversight of adopted orgainsation service reviews	Action was not undertaken in 2023/24 due to resourcing issues. Orgainisation Service Reviews will be revisited in 2024/25.	X

#### **Program and Grants Management**

Action Code	Action Name	Comments	Status
5.5.7	Collate external grant funding opportunities from teams and assist in identifying and assessing suitable projects for applications that are strategically aligned with SVC initiatives and are included in the Delivery Program	Twenty-Seven (27) acquittals were submitted for 2023/24.	~

#### **Sporting Grounds**

Action Code	Action Name	Comments	Status
5.5.8	Undertake a review of fees and charges in line with Sustainability objectives	Fees and Chargers were reviewed by Council based on the ongoing costs for service and delivery and in line with statutory limitations. Adjustments were advertised on Councils social media and website and adopted by Council at the June 2024 Ordinary meeting.	*

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Completed	On Track	Off Track	Not Achieved	No Update Provided	Not Due to Start	Delayed	Deferred

# 5.6: Proactively support and advocate for the needs of the community to other levels of government and organisation

#### **OPERATIONAL PLAN ACTIVITY SERVICE AREA**

#### Leadership

Action	Action Name	Comments	Status
Code			
5.6.1	Councillors undertake advocacy initiatives in accordance with the adopted priorities	Councillors attended monthly Softwood Working Group meetings that advocate for the ongoing sustainability of the softwoods industry consistent with responsible land management practices. A letter was sent in April 2024 to Senator Pocock requesting an opportunity to discuss the impact of Humelink on our local government area. We were advised by Senator Pocock's adviser on the energy transition. A motion was submitted to the 2024 ALGA National General Assembly held on 2-4 July to ensure local communities are not socially and economically disadvantaged in the National interest. This motion called on the Australian Government to empower the Australian Energy Regulator to provide funding for the establishment of a Community Enhancement Fund in LGAs that are negatively impacted (socially and economically) by Nation building energy transmission infrastructure. In February 2024 a letter was written to Health NSW expressing our interest in the old Ambulance Station site and exploring, with NSW Ambulance, the possible transfer of the site to Council in perpetuity and or on a long-term lease arrangement. At the 2024 April Council meeting it was resolved to approach the State Government to ascertain the possibility of acquiring the former Tumut Ambulance Station and associated land. Following this resolution, on 16 May 2024 the Mayor and Interim General Manager met with The Hon Jihad, the Minister for Emergency Services. The Hon Jihad does not support the initiative to transfer the old Ambulance Station to Council.	*
5.6.2	Participate actively on the Canberra Region Joint Organisation (CRJO) and support initiatives that deliver benefits to the local community	General Managers Advisory Group (GMAG) meetings: 4 of 5 attended. Board meetings: 4 of 4 attended. Examples of SVC working with/supporting CRJO were; participation in Net Zero Project; letter of support provided for Disaster Ready Funding Round 2 Application; letter of support for diverting plastic from landfill (re circular economy business case); provision of SVC's submission to the federal parliamentary inquiry into local government sustainability; provision of SVC's input to Minister re IPART draft TOR for review of NSW council financial model; provision of SVC's submission to NSW parliamentary inquiry into LG ability to fund infrastructure and services.	*

# 2023-2024 Capital Work Program

### **Capital Works Program**

We completed or progressed capital projects and programs such as footpaths, improvements to parks and sporting facilities and improvement to buildings and amenities.

The selection of key capital projects and programs noted below were part of our \$19,412,874 million capital works program for 2023/24.

Parks & Gardens \$1,219,957	<ul> <li>Upgrades installed to improve passive and recreational use of highly valued open spaces across the LGA. Projects included:</li> <li>\$741,498 Rotary Pioneer Park (DPIE Public Spaces Legacy Program)</li> <li>\$338,223 Goldfield Park (DPIE Public Spaces Legacy Program)</li> <li>\$116,676 Mannus Lake Vegetation Management</li> <li>\$22,724 Batlow Memorial Park Playground</li> </ul>
Urban Roads \$686,981	<ul> <li>Upgrades and repairs to various Urban Roads throughout the LGA to improve roads. Projects included:</li> <li>\$254,414 Waratah &amp; Boundary Street Intersection</li> <li>\$158,936 Currawong Road Widening</li> <li>\$22,209 Mitchell Avenue Reseal</li> <li>\$37,262 Adams Street Reseal</li> <li>\$31,610 Ryan Street Reseal</li> </ul>
Rural Local Roads (Sealed & Unsealed) \$6,664,554	<ul> <li>Upgrades and repairs to various Sealed and unsealed road projects throughout the LGA to improve Rural Local roads. Projects included:</li> <li>\$354,331 Taradale Road (Sealed)</li> <li>\$2,936,178 Yaven Creek Road Upgrade (Sealed)</li> <li>\$208,489 Old Tumbarumba Road (Sealed)</li> <li>\$381,764 Tooma Road Paddys Falls Heavy Patching (Sealed)</li> <li>\$797,903 Brindabella Road (Unsealed)</li> <li>\$125,708 Ellerslie Road resheet (Unsealed)</li> <li>\$94,841 River Road resheet (unsealed)</li> <li>\$96,272 Brungle Creek Road resheet (unsealed)</li> </ul>
Regional Roads \$1,926,139	<ul> <li>Upgrades and repairs to various regional road projects throughout the LGA to improve regional roads. Projects included:</li> <li>\$434,458 Elliot Way</li> <li>\$353,258 Tooma Road Greg Greg Regional Road</li> <li>\$393,875 Tooma Road Wallargawah Regional Road</li> <li>\$352,669 Alpine Way Segment</li> <li>\$98,401 Alpine Way Rehab</li> <li>\$118,023 Wee Jasper Resheet</li> </ul>

Footpaths \$239,546	<ul> <li>Upgrades and repairs to various footpaths throughout the LGA to improve accessibility and minimise community risk. Work sites included:</li> <li>\$35,516 Talbingo Footpath Renewals</li> <li>\$77,069 Lambie Street Footpath (Forest to Wilga)</li> <li>\$46,377 Forest Street to Blowering Road Footpath</li> <li>\$34,239 Herbert Street Footpath at high school</li> <li>\$31,635 Khancoban Footpath Renewals</li> </ul>
Drainage and Stormwater \$51,058	<ul> <li>New and updated stormwater infrastructure to negate flooding and improve stormwater function across the LGA. Works undertaken at:</li> <li>\$36,648 Kent Street, Tumbarumba</li> <li>\$8,051 RHB Carpark drainage renewal</li> <li>\$4,333 RHB Stormwater Renewal</li> <li>\$2,026 Lambie Street Stormwater Renewal</li> </ul>
Sporting Grounds and Venues \$679,105	<ul> <li>Upgrade and construction of community and sporting/leisure facilities amenities, building upgrades throughout the LGA. Projects included:</li> <li>\$230,394 Bull Paddock Amenities</li> <li>\$219,823 Tumbarumba Basketball Stadium Flooring</li> <li>\$138,000 Bull Paddock Female Internal Fitout</li> <li>\$34,293 Adelong Waste Bin Surrounds</li> </ul>
Water Supply \$493,659	<ul> <li>\$99,652 Tumbarumba Dam Wall</li> <li>\$121,169 SCADA Upgrades</li> <li>\$75,169 Khancoban Water Treatment Plant Project</li> <li>\$30,979 Brungle Water Treatment Plant Turbidity Meters</li> </ul>
Emergency Works (Flood & Storm) \$1,200,802	<ul> <li>\$404,331 Yaven Creek Road Culvert Replacement</li> <li>\$203,948 Munderoo Ournie Road Culvert Replacement</li> <li>\$100,383 Maragle Road Culvert Replacement</li> </ul>
Solid Waste Management \$1,904,171	<ul> <li>\$1,325,708 FOGO Facility</li> <li>\$215,888 Adelong Resource Recovery Facilities</li> <li>\$185,379 Khancoban Resource Recovery Facility</li> <li>\$59,058 Tumbarumba RCC Upgrades – EPA Greenwaste Cleanup</li> <li>\$49,341 Batlow RCC Upgrades – EPA Greenwaste Cleanup</li> </ul>
Bridges \$702,805	• \$702,805 Wee Jasper Road, Brungle Creek Bridge 3
Wastewater \$388,751	<ul> <li>\$123,796 SCADA Expansion (Tumbarumba and Khancoban)</li> <li>\$58,957 Murray Glen Emergency Storage Project</li> <li>\$49,429 Tumut Generator Autostart</li> </ul>
Community & Corporate \$350,321	• \$350,321 Snow View Estate Stage 3 Civic Works

CAPITAL WORKS PROGRAM BY COST CENTRE	Actual Amount Spend (\$)
Depot & Workshop	189,983
Fleet	1,487,709
Information Technology	101,578
Enterprise System	166,572
Emergency Works – Flood/Storm (Roads and associated)	1,200,802
Drainage & Stormwater Management	51,058
Solid Waste Management	1,904,171
Roads Safety	22,631
Community Program and Grants	20,039
Community & Corporate	350,321
Public Cemeteries	156
Public Conveniences	182
Public Libraries'	25,171
Sporting Grounds and Venues	679,105
Swimming Pools	461,479
Parks & Gardens	1,219,957
Urban Roads Culvert Replacement	9,914
Urban Roads	686,981
Rural Local Roads - Sealed	5,421,334
Rural Local Roads – Unsealed	1,243,220
Regional Roads	1,926,139
Bridges - All	702,805
Footpaths	239,546
Aerodrome	364,342
Caravan Park	53,028
Real Estate	2,240
Water Supplies Administration	493,659
Sewerage Service Administration	388,751
TOTAL CAPITAL WORKS BY COST CENTRE	\$19,412,874



# STATE OF OUR ENVIRONMENT

### State of the Environment Induction

This State of the Environment Report (SoE) is prepared in accordance with Section 428A of the *Local Government Act 1993* and prepared in conjunction with the Integrated Planning and Reporting Guidelines as described under Section 406 of the same Act.

The SoE is an integral part of Council's Annual reporting to the community and provides information on a wide variety of key environmental indicators for the 2023/24 year. The report compares trends for past years and highlights areas where Council has implemented projects or programs to help improve the local environment in line with our Community Strategic Plan, Towards 2042.

It is important to note that whilst Snowy Valleys Council is the custodian of the SoE Report, other agencies and the community have a role to play in meeting the community's goal and delivering on the supporting strategies.

The Community Strategic Plan addresses community outcomes across five strategic directions:

- Our Community
- Our Economy
- Our Environment
- Our Infrastructure
- Our Civic Leadership

What does Council aim to deliver for Our Environment?

- Ensure community works together to protect and preserve our natural environment.
- Provide and support access to contemporary waste, water and wastewater services.
- Preserve our natural environment for future generations to enjoy.
- Build a strong planning framework that supports the needs and identity of our natural environment.
- Create resilience to changing climate through adaptation and mitigation.

'Our natural environment is cared for and protected to ensure future generations can experience and enjoy its beauty'

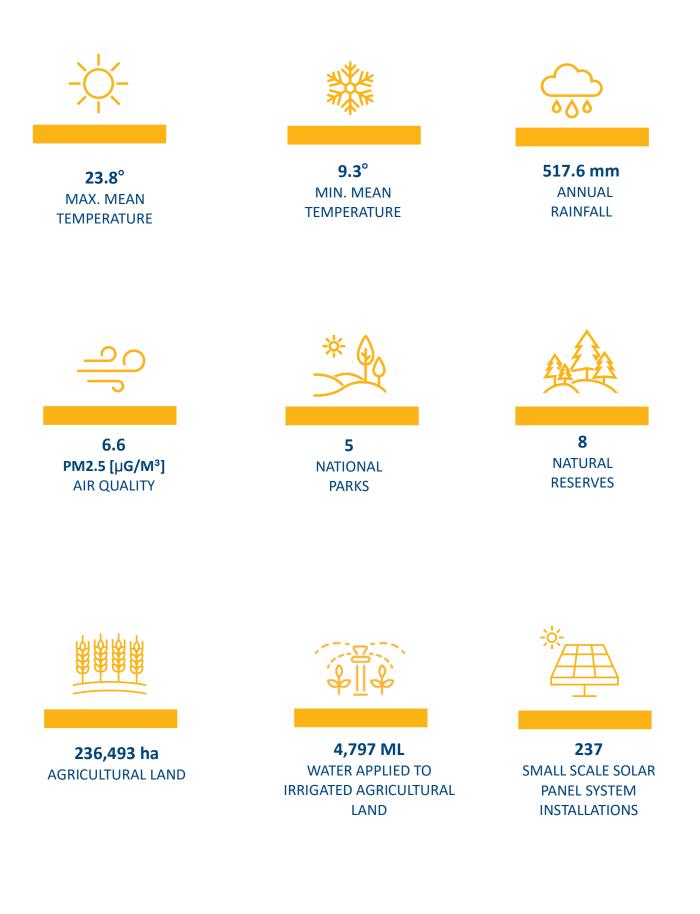
Our community embraces sustainable practices to protect our natural environment and resources and ensure we are resilient to a changing climate.

We work collectively to manage our environmental footprint and respect and preserve the beauty of our landscapes.

We plan for sustainable growth, that protects and enhances the local character and amenity.



# **Snowy Valleys Environmental Snapshot**



## **Snowy Valleys LGA Emission**

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2019	2020	2021
<b>128.4 Kt (CO<sup>2</sup>e)</b>	<b>326.2 Kt (CO<sup>2</sup>e)</b>	<b>580 Kt (CO<sup>2</sup>e)</b>
EMISSIONS	EMISSIONS	EMISSIONS

### **Emissions by Sector**



1,816.2 Kt LAND USE & FORESTRY



409.3 Kt AGRICULTURE



86.9 Kt STATIONARY ENERGY







INDUSTRY PROCESS

### **Water**

#### Water Usage

Snowy Valleys Council owns and operates six water treatment plants to provide the Snowy Valleys Local Government Area with clean and safe drinking water, and each plant has its own characteristics.

Our six Water Treatment Plants are located at:

- 1. Batlow 4. Talbingo
- 2. Brungle 5. Tumbarumba
- 3. Khancoban 6. Tumut (Supplying both Tumut & Adelong)

Our specialist Water Treatment Plant operators undertake quality water testing 365 days a year to ensure our drinking water is safe to drink and meets Australian Drinking Water Guidelines.

In 2023/24 our community used over 73,000 litres of potable water.

### **Community Water Usage** 2021/22 2022/23 2023/24 Population: 14.900 Population: 14.936 Population: 14,935 82,585 (L) 82,758 (L) 73,000 (L) **Council's Water Usage** 2023/24 2021/22 2022/23 1312.66 (ML) 1236.07 (ML) 1323.06 (ML)

In 2023/24 Snowy Valleys Council used more than 1312.66 million litres of water. This is a significant increase on last year's consumption and is largely due to the dry year compared to last year that our region experienced.

Council's largest users of water are the regions' key parks (such as Bila Park, Bull Paddock, Tumut etc.).

Snowy Valleys Council's five swimming pools (Tumut, Tumbarumba, Adeling, Batlow and Khancoban) also consumed 8.40 ML of water in 2023/24.

# **Biodiversity in the Snowy Valleys**

The Snowy Valleys region is located within the larger Australian Alps region, one of four identified 'Natural Landscapes' within NSW and recognised by the World Conservation Union as one of the world's 167 centres of biodiversity. It includes highly valued rural and biodiversity lands, the Murray and Murrumbidgee rivers, and a symbiotic network of unique communities.

Snowy Valleys is host to an abundance of Australian animals (such as emus, kangaroos, platypus, echidna, great gliders, microbats, and koalas), as well as unique species, including over 100 bird species located at the Tumut Wetlands. Important native flora, including significant areas of rich biodiversity such as those found along Old Tumbarumba and Back Kunama Roads, occur within the area.

Council has a responsibility on behalf of the community to ensure the rich biodiversity of the Snowy Valleys region is managed and protected for future generations to enjoy, including the following threatened ecological communities, flora and fauna noted by the Office of Environment and Heritage.

#### **Threatened Ecological Communities**

An ecological community is a naturally occurring group of native flora, fauna and other organisms living in a habitat. An ecological community becomes a threatened ecological community (TEC) when it is at risk of extinction. Within the Snowy Valleys, four TEC are known:

- White Box, Yellow Box, Blakely's Red Gum Woodland (BC Act and EPBC Act)
- Tablelands Snow Gum, Black Sallee, Candlebark and Ribbon Grassy Woodland (BS Act)
- Natural Temperate Grassland (EPBC Act)
- Coolac Tumut Serpentinite Shrubby Woodland (BC Act)

#### **Threatened Flora**

29 Species of threatened flora are known from the Snowy Valleys region. These include the Tumut Grevillea (Grevillea wildibsonii) and Silky Swainson-pea (Saninsona servicea).

#### **Threatened Fauna**

71 species of threatened fauna are known from the Snowy Valleys region, including:

- 44 Species of birds
- 16 species of mammals including endangered population
- 6 species of frogs
- 4 species of reptiles
- 1 species of insect

#### **Migratory Species**

Five species of migratory birds are known from previous records within the SVC LGA.

# Community Strategic Plan Environment Objectives



The Snowy Valleys Council's Community Strategic Plan 2042 included the following environmental objectives:

CSP THEME 3: OUR NATURAL ENVIRONMENT IS CARED FOR AND PROTECTED TO ENSURE FUTURE GENERATIONS CAN EXPERIENCE AND ENJOY ITS BEAUTY

**CSP.1:** Our Community works together to protect and preserve our natural environment.

**CSP.2:** Out ability to live sustainably supported by access to contemporary waste, water and wastewater service.

**CSP.3:** The recreation and sustainable tourism opportunities provided by our natural environment is preserved for future generations.

**CSP.4**: A robust planning framework supports the needs and identity of our community and natural environment.

# CSP1: Our Community Works Together To Protect And Preserve Our Natural Environment

#### Local Students Engagement in Interactive Environment Education Workshops

In June 2024, 515 students from schools across the Snowy Valleys Region participated in hands-on environmental education workshops supported by Snowy Valleys Council and conducted by leading NSW sustainability educators EnviroMentors.

The education workshops inspired young people to become environmental champions and cultivate future leaders in recycling and waste reduction. The workshops covered topics such as 'composting and worm farming', and 'Garbage to Garden'.

This unique education program was made available to local schools within Snowy Valleys through funding from Canberra Region Joint Organisation of which Snowy Valleys Council is a member.



#### 20,025 Tonnes of Green Waste Cleared

A total of 23,025 tonnes of bushfire affected trees were cleared from roadsides and public spaces across the Snowy Valleys Region thanks to funding by the NSW Government's EPA Bushfire-generated Green Waste Program.

All trees that were removed under this program were inspected by qualified arborists and ecologists. Council ensured they engaged with neighbouring properties and left habitat trees and hollows for the local wildlife.

#### **New Organics Sorting Machine**

Funded with the support of a \$946,924 grant from the NSW Environmental Trust and delivered in partnership with the NSW EPA, the trommel screen efficiently separates soil, sand, gravel, stones, green waste, wood chips, compost, recycled material and glass.

The impressive sorting machine processes 50m<sup>3</sup>/hour of organics which is equivalent to around three full Food Organics Garden Organic (FOGO) collection trucks.

Since launching kerbside Food Organics Garden Organics (FOGO) collection in August 2021, Council and community has diverted approximately 2,900 tonnes of organic waste from landfill.





### <u>CSP2: Our Ability to Live Sustainably Is Supported By Access to</u> <u>Contemporary Waste, Water And Wastewater Services</u>

#### Sewer Vent Shaft Replacement Program

Council removed and replaced 46 aging concrete ventilation shafts as a safety priority. Sewer vents play a crucial role in wastewater networks by providing adequate ventilation. Many of the old concrete shafts were over 80 years old. The concrete vent shafts were replaced with sustainable high-performance stainless steel for better durability and low maintenance.



#### **Community Recycling Stations**

Six (6) community recycling stations were placed in Council Libraries in Adelong, Batlow, Talbingo, Tumbarumba and Tumut and at the Resource Recovery Centre in Khancoban.

The new recycling stations provide residents with a new and convenient way to dispose of used household batteries, ink cartridges, mobile phones and smoke detectors, reducing potential hazardous materials from entering our environment.

This project was supported by the Canberra Region Joint Organisation of which Snowy Valleys Council is a member and funded by the NSW Government Department of Planning and Environment.



### CSP3: The Recreation and Sustainable Tourism Opportunities Provided by Our Natural Environment Is Preserved for Future Generations.

### Managing Mannus Lake

Snowy Valleys Council actively monitors Mannus Lake for blue-green algae. Alert levels are published in consultation with WaterNSW.

Blue green algae are a common and naturally occurring component of most recreational water environments. Monitoring of recreational water is essential to identify the risk of blooms and take into account the actual or potential accumulation of toxic algae.

The guidelines for *Managing risks in Recreational Water* provides a three-level monitoring system for alerts:

- Blank Cell No Sampling undertaken.
- Nil indicates levels of blue green algae are below reporting limits.
- Surveillance mode (green level) Routine sampling to measure blue-green algae levels.
- Alert mode (amber level) Investigations into the cause of elevated levels and increase samples to enable risks to recreational users to be more accurately assessed.
- Action Mode (red level) Local authority and health authorities to warn the public that the water body is considered to be unsuitable for primary contact recreation.

		Mannus Creek u/s Manaus Lake	Munderoo Creek u/s Mannus Lake	Mannus Lake Pontoon	Mannus Lake Outlet	Mannus Creek, Walteel Road Bridge	Mannus Creel, 3 Bridges, Tooma
	Green	Nil	1	5	7	2	1
<mark>2023/24</mark>	Amber	Nil	Nil	14	16	1	Nil
	Red	Nil	Nil	9	1	2	1
	Green	Nil	Nil	4	5	Nil	Nil
2022/23	Amber	Nil	Nil	5	4	1	Nil
	Red	Nil	Nil	2	Nil	Nil	Nil
	Green			10	6		
2021/22	Amber			Nil	Nil		
	Red			Nil	Nil		

### Mannus Lake Blue-Green Algae Alert Levels:



### CSP4: A Robust Planning Framework Supports the Needs and Identity of Our Community and Natural Environment.

#### **Council adopts its Development Control Plan 2024**

At the 16 November 2023 Ordinary Council Meeting, Council adopted the Snowy Valleys Development Control Plan (SVDCP). The new SVDCP ensures:

- new developments, additions and alterations which have potential to significantly affect the heritage item, or the character of a Heritage Conservation Area must submit a Statement of Heritage Impact with their development application.
- Landscaping design will retain and enhance the existing native flora and fauna characteristics wherever possible.
- Stormwater systems should be designed and built to minimize the environmental impact of urban run-off on things like creeks and vegetation. It's important to use methods that effectively reduce run-off and pollution.



#### **Tumut Flood Study Funding Announced**

In 2022, Council was successful in gaining funding to prepare a comprehensive flood study for Tumut. One of the major benefits of the study will be to guide future development and ensure that new development is appropriately protected from flooding.

The Tumut Flood Study aims to provide an understanding of the nature and extent of potential mainstream flooding from the Tumut River, Gilmore Creek, Goobarragandra River, Stoney Creek, and Bombowlee Creek, and overflows from local stormwater runoff that drains to these waterways.

Studies are still underway and are planned to be finalised late 2024.

The project is supported by the NSW Government's Floodplain Management Program which aims to reduce the impacts of flooding and flood liability on individual owners and occupiers and to minimise private and public losses resulting from flooding.



# **Disability Inclusion Action Plan (DIAP)**

Snowy Valleys Council embraces the social model of disability which sees 'disability' as the result of the interaction between people living with impairments and an environment filled with physical, attitudinal, communication and social barriers.

Consequently, the physical, attitudinal, communication and social environment must change to enable people living with impairments to participate in society on an equal basis with others.

The social model seeks to change society in order to accommodate people living with impairment; it does not seek to change persons with impairment to accommodate society. It supports the view that people with disability have a right to be fully participating citizens on an equal basis with others.

Snowy Valleys Council is an inclusive and accessible community, where people with disability, their carers, family, and friends have equitable opportunities to participate in social and cultural life, in meaningful employment and decision-making processes.

#### Principles

- Snowy Valleys Council affirms that inclusion is core business.
- Physical, attitudinal, communication and social environment mush change to enable people living with disability to participate in society on an equal basis with others.
- People with disability are viewed positively by the wider community and acknowledged and celebrated for their diverse contributions and experiences.
- Council will be accountable to people with disability, their carers and stakeholders.

The Disability Inclusion Action Plan 2022-2026 proposes principles and strategies to guide Council's continued actions over the next four years and to empower people living with impairments to participate in society on an equal basis with others.



#### Below are actions taken from Year Two of the 2022-2026 Disability Inclusion Action Plan:

#### Focus Area 1: Positive Attitudes And Behaviours

We will adopt, promote and role model attitudes, and behaviours towards people with disability, their careers and families and eliminate discrimination by adopting the DIAP 2022-2026

Status Key 🗸 Completed	Deferred to Yea	ar 3 X Not Achieved	
YEAR 2 -Snowy Valleys Council D			
Action Objective Councillors and staff will improve capability and capacity to: Eliminate discrimination	Measure Outcome achieved and reported through DIARG at bi-annually meeting	Comment Council has adopted an EEO, Diversity and Inclusion Plan as well as a Respectful Workplace Policy outlining measures to eliminate discrimination within the workplace through awareness and implementation of systems and processes which promote fairness, equity and inclusion. Bi-annual inclusion and access training has been added to the Corporate Training Program	Status
Councillors and staff will improve capability and capacity to: include inclusion and access as core requirements in all council processes and systems and interactions	Outcome achieved and reported through DIARG at bi-annually meeting	Bi-annual inclusion and access training has been added to the Corporate Training Program to build understanding and acceptance which improves the capability and capacity of our workforce to engage with people with disabilities in all aspects. Participate in meetings and provide information around requirements for council processes, systems and interactions within the Governance Area	~
Our Councillors and staff will undertake training about inclusion and access and hear from people's lived experience in SVC	Inclusion and access training included in biennial professional development program	Inclusion and Access training has been added to the Corporate Training requirements for all staff. This will be included in onboarding for new staff and will be held bi-annually for existing staff.	~

Completed

Deferred to Year 3

X Not Achieved

#### YEAR 2 -Snowy Valleys Council Disability Inclusion Action Plan 2022-2026

Action Objective	Measure	Comment	Status
Work with local business chambers and businesses to better understand the needs of people with disability, their carers and families	Improved education among the business community with regards to accessibility. Local businesses become more welcoming, accessible and inclusive.	Business training workshop rolled out in May 2024 with 'Get About Able' to educate and demonstrate how businesses can be more inclusive and accessible for PwD. Comms rolled out via both chambers. Recorded webinars uploaded to Snowy Valleys Business Hub.	~
Advocate for a higher presence of disability service providers and advocacy in the SVC	RDAS visit the SVC on a regular occasion	Advocacy through membership and connections developed in Interagency Reference group which includes Disability Advocacy and providers. NDIS providers currently servicing the needs of clients with disabilities within SVC. Council will look at developing a SVC disability/aged services directory	~

#### **Focus Area 2: Liveable Communities**

We will apply 'universal design' principles and engaging people with disability in the design and planning phase of upgrades and new major infrastructure to make our communities liveable.

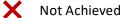
Status Key: 🗸 Completed	Deferred to Year 3	8 🗙 Not Achieved	
YEAR 2 -Snowy Valleys Council D	isability Inclusion Action Plan	2022-2026	
Action Objective	Measure	Comment	Status
All planning and technical staff will undertake training and adopt the principles of universal design.	All new designs will comply with relevant codes and comply with Disability Discrimination Act.	Universal design principals incorporated into any OSF new asset project	~
People with disability and carers will be consulted through the design and planning stages of public facilities upgrades, and infrastructure projects	All new designs will comply with relevant codes and comply with Disability Discrimination Act.	Not achieved for year 2 of the Disability Inclusion Action Plan. To be revised in Year 3 (2024-2025)	
Continuously upgrade recreational facilities (playgrounds, sports fields, amenities, parks, etc) to incorporate access and inclusion provisions to comply with the Disability Discrimination Act and the relevant Australian Building and Construction Codes.	All new designs will comply with relevant codes and comply with Disability Discrimination Act.	Open Space & Facilities Team continuously upgrade council facilities and incorporate disability access provisions in all their upgrades. They are guided by best available design & planning principals	~
Asset management planning includes conducting audits for compliance with (AS1428 parts 1-5).	Audits are conducted on relevant infrastructure for compliance with AS1428. (Funding Required)	Asset Management plans for individual classes are being developed (first ones should be ready by the end of 2024) and will include audits (at different timeframes based on the asset class) for compliance with access and mobility.	~
Event planning will include a Disability Inclusion and Action Plan in consultation with people with disabilities and their carers.	Events will be accessible and inclusive.	Council-led events will have provision for a Disability Plan where possible. Council Event Officer worked with external event organisers to ensure Disability planning is undertaken. Event Officer completed Disability training, held by Economic Development Officer. Plans of creating a Disability Inclusion and Action Plan template that can be sent out to event organisers to utilise as well as utilised with SVC events.	~

Status Key:

Completed

 $\checkmark$ 

Deferred to Year 3



#### YEAR 2 -Snowy Valleys Council Disability Inclusion Action Plan 2022-2026

Action Objective	Measure	Comment	Status
Work with the Chambers to gain an understanding of the benefits of an inclusive and accessible business.	Chambers host speakers on inclusion and access Chambers provide access to resources on inclusivity/accessibility and associated benefits	Business training workshop rolled out in May 2024 with 'Get About Able' to educate and demonstrate how businesses can be more inclusive and accessible for PwD. Comms rolled out via both chambers. Recorded webinars uploaded to Snowy Valleys Business Hub.	~

#### Focus Area 3: Meaningful Employment

We will review and update our Human Resource Management and Workforce Plan policies, procedures, and systems to be inclusive of people with disability guaranteeing a fair selection process and ensure staff with disabilities and carers get the adjustments they need and have career development opportunities. We will provide workplace experience for people with disability.

Status Key: 🗸 Completed	Deferred to Year	3 X Not Achieved	
YEAR 2 -Snowy Valleys Council E	isability Inclusion Action Pla	n 2022-2026	
Action Objective	Measure	Comment	Status
Update People & Culture processes and systems and the Workforce Plan to comply with the Government Sector Employment Act 2013 – Section 63 (GSE Act) which requires the integration of workforce diversity, including the employment of people with disability, into workforce planning. (Target 5.6% of the total workforce).	SVC workforce is diverse. Reasonable adjustments are in place.	This has been noted for inclusion in the next workforce management plan as a diversity target benchmark. Council has adopted an EEO, Diversity and Inclusion Plan aimed at building understanding of our diverse workforce and increasing awareness of the value of diversity and options for ensuring our workplaces are accessible and inclusive.	~

#### Focus Area 4: Council Systems And Processes

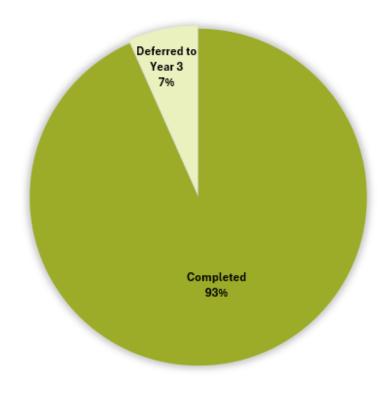
We commit to ensuring our systems, processes and events are universally accessible and employ the principles of inclusion and access.

Status Key: 🗸 Completed	Deferred to Ye	ar 3 🗙 Not Achieved	
YEAR 2 -Snowy Valleys Council Disability Inclusion Action Plan 2022-2026			
Action Objective	Measure	Comment	Status
Review the membership and role of DIARG to be inclusive of people with a range of disabilities. Improve how Council values and supports DIARG.	Representation of people with disability is equal to disability organisations on DIARG.	The DIARG Committee underwent a review - A report was presented to the May 2024 Council meeting which recommended to dissolve DIARG as a Section 355 Advisory Committee of Council and to create a Consultative Working Group of Council. This change was resolved M10/24 and is now underway to provide better outcomes for PwD.	~
Progressively review policies, processes and systems for inclusion and access. Consult DIARG in the process as required.	DIARG actively participant in the review of processes and systems	Participated in meetings and provide input as required from service areas. Community Development conducted a review of the DIARG Terms of Reference. DIARG also actively participate in the review of processes and systems. Minutes of committee meetings are reported to Council meeting.	~
<ul> <li>Tourist information and tourism services:</li> <li>Review access and inclusiveness of tourist information and services for visitors.</li> <li>Improve accessibility of tourist information and services for visitors.</li> <li>Identify and promote accessible walks for visitors and residents.</li> </ul>	Tourist information and visitor services are more accessible and inclusive. Information presentation/delivery is more accessible and inclusive. More people with a disability using visitor services/tourist information services	Audit of Visitor Centre completed in April 2024 and steps taken to improve inclusiveness through the facility Outcome of Audit influenced the accessibility improvements to be implemented. Added Accessibility Widget to the visitsnowyvalleys.au site to ensure Council provides a more inclusive and accessible tourism resource. Visitor Centre Staff undertaking an audit of all accessible walks and compiling information to be shared with visitors and residents. In conjunction with the SVC Tracks & Trails Masterplan information.	~

### Acronyms – Disability Inclusion Action Plan

Disability Inclusions Action Plan Acronyms			
DIAP	Disability Inclusion Action Plan	PAMP	Pedestrian Access & Mobility Plans
PwD	People/Person with Disability	САРТ	Carers and Disabled Children's Act
EEO	Equal Employment Opportunities	DAI	Disability, Access and Inclusion
DIARG	Disability Inclusion Action Reference Group	NDIS	National Disability Insurance Scheme
SVC	Snowy Valleys Council	MOU	Memorandum of Understanding
AS	Australian Standards	AA	Accessibility Australia

#### **DIAP Year 2 Action Status:**





# **Our Councillors**

Together, Councillors make the policies and decisions that drive and shape the direction and achievements of the LGA's vision into the future.

There are nine (9) elected representatives of Snowy Valleys Council. The Councillors were elected in the December 2021 elections and are serving the community until the September 2024 elections.

#### **Roles of Councillors**

Our Councillors work together with the community and General Manager to set the strategic direction of the region. Their role is defined in the *Local Government Act 1993*, to:

- > Be an active and contributing member of the governing body.
- > Make considered and well-formed decisions as a member of the governing body.
- Participate in the development of the Integrated Planning and Reporting Framework.
- > Represent the collective interests of residents, ratepayers and the local community.

#### **Roles of the Major**

- > To be the principal member and spokesperson of the governing body, including representing the views of the council as to its local priorities.
- > To preside at meetings of the council
- > To ensure that meetings of the council are conducted efficiently, effectively and in accordance with the Act.
- > Liaise with the General Manager on the affairs of local government and the performance of its functions.
- > Provide leadership and guidance to the community.
- > To ensure the timely development and adoption of the strategic plans, programs, and policies of the council.

- > Facilitate communication between the local community and the governing body.
- > Uphold and represent accurately the policies and decisions of the governing body.
- Make all reasonable efforts to acquire and maintain the skills necessary to perform the role of a Councillor.
- > A Councillor is accountable to the local community for the performance of the council.
  - > To promote partnership between the council and key stakeholders.
  - > To carry out the civic and ceremonial functions of the mayoral office.
  - To represent the council on regional organisations and inter-governmental forums at regional, State and Commonwealth level
  - In consultation with councillors, lead performance appraisal of the General Manager
  - > To exercise any other functions of the council that the council determines.

# Our Councillors in 2023-2024



MAYOR CR IAN CHAFFEY



DEPUTY MAYOR TRINA THOMSON



**CR HANSIE ARMOUR** 



**CR JULIA HAM** 



**CR JAMES HAYES OAM** 



**CR SAM HUGHES** 



**CR MICK IVILL** 



**CR JOHN LARTER** 



**CR BRENT LIVERMORE** 

## **Councillor Fees and Expenses**

Councillors are entitled to reimbursement for reasonable business expenses when attending conferences, seminars, meetings, or functions. Councillors are also entitled to receive facilities such as iPad for Council business purpose, stationery and refreshments at Council and Committee meetings.

Councillors also receive an annual allowance within a range set by the Local Government Remuneration Tribunal from 1 July 2023.

Allowance and Fees	Amount (\$)
Mayors Allowance	\$47,775
Councillors' Fees and Allowance	\$136,656
Councillors' Professional Development	\$17,793
Councillors' Travel, Meals and Accomodation	\$9,147
Councillors' – Community and Charitable events	\$72
Councillors' Other Expenses	\$3,181

# Council And Committee Meetings

#### **Council Meetings**

Ordinary council meetings were scheduled for the third Thursday of each month (February to December) at Council Chambers, starting at 2.00pm.

Extraordinary meetings may be called by the mayor under certain circumstances of an urgent nature, as described in Council's Code of Meeting Practice.

The mayor and councillors can also raise matters to be debated at Council meetings through mayoral minutes, notices of motion and rescission motions. A decision is made when a majority of councillors vote in favour of or against a motion.

Council meeting business papers are made available to the public on our website three days prior to the Council meeting. Meeting minutes are available on the website approximately one week post council meeting.



Councillors	Ordinary Council Meeting	Extraordinary Council Meeting	Workshop / Briefings
Total Meeting	11	2	22
Mayor Ian Chaffey	9	2	21
Deputy Mayor Trina Thomson	11	2	22
Hansie Armour	11	2	21
Julia Ham	10	2	20
James Hayes OAM	11	2	20
Sam Hughes	11	2	21
Mick Ivill	10	1	12
John Larter	10	1	2
Brent Livermore	9	2	19

If a councillor has lodged a 'pecuniary' or 'significant' disclosure of interest in relation to a matter presented to a councillor workshop/briefing and they have excluded themselves, they are recorded as 'present' for the purpose of attendance records.

## **Professional Development**

Professional Development	Format	Cr lan Chaffey	Cr Trina Thomson	Cr Hansie Armour	Cr Julia Ham	Cr James Hayes OAM	Cr Sam Hughes	Cr Mick Ivill	Cr John Larter	Cr Brent Livermore
2023 AICD – Essential Director Update. Canberra	In person					•				
2023 AICD Governance Essential for Local Government , Canberra	In Person			•		•	•			
2024 Disability Awareness Training	Online		•	•	•					
2024 SVC Candidate Information Session	Online		•	•						

# **Conferences, Workshops and Seminars**

Conference, Workshop or Seminar	Format	Cr lan Chaffey	Cr Trina Thomson	Cr Hansie Armour	Cr Julia Ham	Cr James Hayes OAM	Cr Sam Hughes	Cr Mick Ivill	Cr John Larter	Cr Brent Livermore
2023 ALGA National General Assembly, Canberra	In Person	•	•				•			
2023 Regional Rising National Summitt, Canberra	In Person				•					
2023 CWA Rural & Regional Health Forum, Wagga	In Person									
2023 Digital Agrifood Summit	In Person			•	•					
2023 LGNSW Annual Conference	In Person	•				•			•	
2024 LGNSW Destination & Visitor Economic Conference	In Person				•	•				

# **Committees Of Council**

Local Government (General) Regulations 2021 cl 217 (1) (a6)

#### Section 355 Community Committees

Section 355(b) of the *NSW Local Government Act 1993* makes provision for Councill to delegate certain functions to Committees to provide these on behalf of the Council. Council may use this authority and appoint a Section 355 Committee to manage facilities or function. Section 355 community committees are:

Section 355 Community Committee	Committee Function
Adelong Showground	Management of Adelong Showground
Glenroy Heritage Reserve	Management of Glenroy Heritage Reserve
Tooma Recreation Reserve	Management of Tooma Recreation Reserve

#### **Advisory Committees**

Advisory Committees provide valuable advice from the community perspective for Council decision-making processes. Advisory Committee membership may include expert, professional, government employees, community representative, Council employees as well as Councillors.

Internal Advisory Committee	Committee Function
Audit, Risk & Improvement Committee	To provide independent assurance and assistance to the Snowy Valleys Council on risk management, control, governance, and external accountability responsibilities.
Australia Day Committee	To organise Australia Day celebration and recipients of Snowy Valleys Australia Day awards.
Disability Inclusion Access Reference Group Committee	To provide feedback to the Council on the actions out of the Disability Inclusion Action Plan (DIAP) as well as a forum for discussion for achieving actions out of the
(Committee disbanded on 16/05/2024 to form a Disability Volunteer Working Group)	DIAP. To assist and encourage the enhancement of services, facilities, and activities within the Council region to include people who have disabilities.
First Nations Liaison Committee	To ensure partnerships with First Nations organisations and community members to assist in the delivery of the Council's Delivery Program.
Tumut Aerodrome Committee	To provide a forum for discussion of strategic planning issues relevant to the Tumut Aerodrome.
Brungle, Tumut & Tumbarumba Floodplain Risk Management Committee	To provide advice, feedback, and support to Council in developing, implementing and monitoring flood studies and floodplain risk management plans and associated projects.
Tumbarumba RSL Memorial Hall Management Committee	Management of the RSL Community Hall and Facilities.
Snowy Valleys Youth Council	To provide a forum for consultation between the Council and the youth of the local area.

# CORPORATE GOVERNANCE

Corporate governance is a set of systems, processes and principles that ensure good practices and decision-making.

We adopt principles of good governance and comply with all relevant laws, codes, and directions, while meeting community expectations and having regard to elements of probity, accountability, transparency and the public interest.

Several structures and frameworks are in place to contribute to good governance, including in the areas of ethics, risk management and business continuity.

#### **Business Ethics**

Council partners and engages with the private sector to implement many of its responsibilities. Appropriate working relationships with the private sector enhance the efficiency and effectiveness of Council's many and varied services.

Council's Statement of *Business Ethics* clarifies the relationship between the private sector and Council. It provides important information about Council's values, business principles, expectations of staff and private sector entities.

In particular, the Statement outlines Council's position on:

- > Gifts
- > Conflicts of interest
- > Pecuniary and non-pecuniary interests
- > Confidentiality and Personal Information
- > Secondary employment
- > Expectations of Tenderers, Suppliers, Consultants and Contractors

#### **Code of Conduct**

Council has adopted the Model Code of Conduct released by the Office of Local Government. As a principle, Council endeavours to keep to a minimum the number of additional policies that relate to Code of Conduct issues, preferring instead to rely on (and/or strengthen) the Code itself. However, Council has determined that additional guidance (in terms of policies and/or procedures) is appropriate for the following Code of Conduct matters:

- > Gifts and benefits
- > Councillor and Staff Interaction
- > Public interest disclosures

Council strives to achieve excellence by:

- > Integrating the Code principles into Council's regular activities though documents such as position descriptions
- > Requiring all Council officials to declare that they have received and read the Code of Conduct, initially when they commence with Council and each time there is a substantive amendment of the Code.
- > Conducting regular training on Code issues at least every term of Council, and particularly when Code requirements change.
- > Reviewing the Code and assessing its effectiveness at least within 12 months of the commencement of every new term of Council.
- > Actively promoting the Code internally.

Complaints about conduct and reported breaches of the Code will be dealt with by the General Manager (or Mayor in the case of a complaint against the General Manager), with assistance from the Manager People, Culture and Coordinator Governance, who ensures that appropriate information is captured and recorded, the associated administrative processes are followed.

#### **Code of Conduct Complaints**

Snowy Valleys Council reports annually to the Office of Local Government on complaints received and managed under the Code of Conduct for councillors.

#### **Number Of Complaints**

- 1 a The total of number of complaints received in the period about councillors and the General Manager (GM) under the code of conduct
  - b The total numbers of complaints **finalised** in the period about councillors and the GM under the code of conduct.

#### **Overview Of Complaints and Cost**

- 2 a The number of complaints **finalised at the outset** by alternative means by the GM or Mayor
  - b The number of complaints referred to the Office of Local Government under a special complaints management arrangement
  - c The number of code of conduct complaints referred to a conduct reviewer
  - d The number of code of conduct **complaints finalised at preliminary assessment** by conduct reviewer.
  - e The number of code of conduct complaints **referred back to GM or Mayor** for resolution after preliminary assessment by conduct reviewer.
  - f The number of finalised code of conduct complaints **investigated by a conduct reviewer**
  - g The number of finalised code of conduct complaints **investigated by a conduct review committee.**
  - h The number of finalised complaints investigated where there was found to be **no breach.**
  - I The number of finalised complaints investigated where there was found to be a **breach**.
  - j The number of complaints referred by the GM or Mayor to another agency or body such as the ICAC, the NSW Ombudsman, the Office, or the Police.
  - k The number of complaints being investigated that are **not yet finalised.**
  - I The **total cost** of dealing with code of conduct complaints within the period made about councillors and the GM including staff costs.



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#### **Preliminary Assessment Statistics**

- **3** The Number of complaints determined by the conduct reviewer at the preliminary assessment stage by each of the following actions:
  - a To take no action.
  - b To resolve the complaint by alternative and appropriate strategies
  - c To refer the matter back to the GM or the Mayor, for resolution by alternative and appropriate strategies.
  - d To refer the matter to another agency or body such as the ICAC, the NSW Ombudsman, the Office, or the Police
  - e To investigate the matter
  - f To recommend that the complaints coordinator convene a conduct review committee to investigate the matter

#### **Investigation Statistics**

- 4 The number of investigated complaints resulting in a determination that there was **no breach**, in which the following recommendations were made:
  - a That the council revise its policies or procedures
  - b That a person or persons undertake training or other education.
- **5** The number of investigated complaints resulting in a determination that **was a breach** in which the following recommendations were made:
  - a That the council revise any of its policies or procedures
  - b That the subject person undertakes any training or other education relevant to the conduct giving rise to the breach
  - c That the subject person be counselled for their conduct
  - d That the subject person apologise to any person or organisation affected by the breach
  - e The findings of inappropriate conduct be made public.
  - f In the case of a breach by the GM, that action be taken under the GM's contract for the breach
  - g In the case of a breach by a councillor, that the councillor be formally censured for the breach under section 440G of the Local Government Act 1993





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- h In the case of a breach by a councillor, that the matter be referred to the Office for further action
- 6 Matter referred or resolved after commencement of an investigation under clause 8.20 of the Procedures.

#### **Categories of Misconduct**

- 7 The number of investigated complaints resulting in a determination that there was a breach with respect to each of the following categories of conduct:
  - a General conduct (Part 3)
  - B Conflict of interest (Part 4)
  - c Personal benefit (part 5)
  - d Relationship between council officials (Part 6)
  - e Access to information and resources (Part 7)

#### **Outcome of determinations**

- 8 The number of investigated complaints resulting in a determination that there was a breach in which the council failed to adopt the conduct reviewer's recommendation
- **9** The number of investigated complaints resulting in a determination that there was a breach in which the council's decision was overturned following a review by the Office.

#### **Overseas Visits**

Details and purpose of overseas visits by councillors, staff or other persons representing Council (including visits sponsored by other organisations. Local Government (General) Regulations 2021 cl 2017 (1) (a)

There were **no** overseas visits for 2023-2024 by staff or Councillors.

0	
0	
0	
0	
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0

0

# Audit, Risk and Improvement Committee

The Audit, Risk and Improvement Committee (ARIC) is an advisory committee that provides Council with independent assurance and assistance on its compliance, risk management, financial management, governance, audit, fraud control service delivery and integrated planning and reporting responsibilities.

Members have varied qualifications and experience as profiled here.

ARIC operates in accordance with an ARIC Charter which reflects the Office of Local Government Draft Guidelines *for Internal Audit and Risk Management for Local Government*. Whilst these Guidelines are still in draft, the requirement to have an ARIC was mandated from June 2022. Council has had an active ARIC since February 2016.

For the Period from 1 July 2023 to 30 June 2024, ARIC met five times.

ARIC comprises two (2) independent voting members and two (2) voting Councillors. From 1 July 2023 until 30 March 2024, Mr. Steven Walker (Chair), and Ms. Carolyn Rosetta-Walsh (Independent Member) and two voting Councillors, Cr Julia Ham and Cr Brent Livermore who were appointed as Snowy Valleys Council's independent voting members.

From 17 May 2024, with the amended guidelines, Council appointed three (3) new independent voting members: Ms Kylie McRae (Chair), Dennis Vaccher (Independent Member), Carolyn Rosetta-Walsh (Independent Member) as well as one additional non-voting councillor member, Cr Julia Ham.

#### **KYLIE MCRAE**

Kylie has 30 years' experience in internal and external risk management and compliance, local government knowledge and is a practicing accountant. Kylie meets all the essential criteria under the new change for Audit Risk and Improvement Committees. Kylie was appointed independent member to Snowy Valleys Council ARIC in May 2024. She also sits on five (5) other ARICs.

#### **DENNIS VACCHER**

Dennis has 30 years' experience in internal and external, audit, risk management and compliance, local government knowledge and a practising account. Dennis was appointed independent member for Snowy Valleys Council ARIC from May 2024. He also sits on three (3) other ARICs.

#### **CAROLYN ROSETTA – WALSH**

25 years' experience in internal and external audit, local government knowledge, in depth understanding of risk management, fraud control, financial control, governance and meets the essential criteria under the new changes. Currently sits on 3 ARICs, including the current Snowy Valleys Council ARIC.

#### **ARIC RESPONSIBILITIES**

The ARIC operates under the Audit, Risk and Improvement Committee Charter which reflects guidelines provided by the Office of Local Government and industry best practice. Under section 425A of the *Local Government Act*, each council must have an Audit, Risk, and Improvement Committee to independently review and advise on the following aspects of the council's operations:

- > Compliance
- > Risk management
- > Fraud control
- > Financial management
- > Governance
- Implementation of the strategic plan, delivery program and strategies
- > Service reviews.

# **Contracts And Procurement**

#### **Legislation and Policy**

# Our procurement processes accord with the requirements of:

- > Local Government Act 1993
- Local Government (General Regulations 2021 Part 7 Tendering
- Office of Local Government Tendering Guidelines for NSW Local Government
- > Council's Procurement Policy
- Council's Procurement Management
   Framework
- > Council's Code of Conduct
- > Council's Statement of Business Ethics.

Our procurement Policy sets out relevant procurement threshold in respect of seeking quotations and calling public tenders.

# We maintain and report on contract information under:

- Government Information (Public Access) Act 2009 Division 5, section 34, on the minimum public access period for contract information on the public register
- Government Information (Public Access) Regulation 2018 clause 217 (1) (a2) on the annual reporting of contracts awarded over \$150,000 (including GST)
- Office of Local Government Quarterly Budget Review Statement for NSW Local Government – December 2010 Section 4.7 for contacts awarded over \$50,000 (including GST)

#### Contracts Awarded More Than \$150,000 (Inclusive GST)

The Local Government (General) Regulation 2021 c217 (1) (a2) (1), (ii)

The Local Government (General) Regulation 2021 c217 (1) (a2) (i), (ii) stipulates that council must provide details of each contact awarded by Snowy Valleys during 2023-2024 financial year as a result of tender or otherwise (other than employment contacts and contracts less than \$150,000)

Contractor	Details	Value (Ex.GST)
Snowy Mountains Contracting Pty Ltd	Maintenance Service for Hume & Hovell Trail	\$1,736,397
Roberts & Morrow Technology	ICT Managed Services	\$222,000
Nelmac Pty Ltd	Design & Construction of Brungle Bridge	\$458,250
Downer EDI Pty Ltd	Sprayed Bituminous Surfacing (Reseals)	\$1,277,088
Hugh McGrath Construction	Tooma Hall Redevelopment	\$914,331
Marine Engineering Pty Ltd	Walteela Road Bridge, Mannus Creek Design and Construction	\$888,000
TKeenan Construction Pty Ltd	Amenities Block – Bull Paddock Tumut	\$490,500
Hugh McGrath Construction	Tumbarumba Sports Stadium Upgrade	\$324,769
Bids Construction	Tumut Aerodrome Upgrade	\$205,260

### Modern Slavery Act 2018

Local Government Act 1993 428 (4) (b) (c)

Snowy Valleys Council has a Procurement Policy, management framework and procedure and is committed to ensuring:

- a. our operations and supply chains do not cause, involve, or contribute to modern slavery; and
- b. our suppliers, relevant stakeholders, and others with whom we do business, respect and share our commitment regarding minimising the risk of modern slavery.

Snowy Valleys Council is committed to combatting modern slavery by:

- Identifying where our modern slavery risks are in our supply chain and assessing the degree of those risks.
- Engaging with our suppliers to identify who are committed to minimising the risk of modern slavery in their own supply chains and operations. This will primarily be done by asking suppliers to complete a Modern Slavery Questionnaire.
- > Completing a Modern Slavery risk checklist prior to making a purchase.

- Including Modern Slavery criteria in Request For Anything (RFx) documents and Contracts.
- Providing adequate training for all staff to ensure they are aware of what modern slavery is, what Council's modern slavery risks are and how to raise any identified or potential concerns.
- Establishing a complaint process enabling staff and others to raise concerns about modern slavery

### **Project Management Framework**

#### Snowy Valleys Project Management Office (PMO)

Council's Project Management Office (PMO), establishes, maintains, and oversees the implementation of the project management framework across the organisation. The PMO is a centralised hub for all project management needs, such as documentation, strategy, and guidance to deliver Council's grant program. All external grant funding opportunities are identified and assessed for projects strategically aligned with Council's objectives.

In 2023-2024 the PMO delivered **30** projects with the total value of **\$29,021,503**. **46** Projects will continue in 2024-2025 towards completion.



### Information Requests Under Government Information (Public Access) Act 2009 (GIPA Act)

In accordance with Section 125 (1) of the Government Information (Public Access) Act 2009 (GIPA Act), Council is required to prepare an annual report of our compliance with obligations under the GIPA Act.

Schedule 2 (Clause 8) of the Government Information (Public Access) Regulation 2018 outlines the annual reporting requirements for capturing statistical information and is to be used as the framework for this report.

#### Number of Access Applications received – GIPA Regulations – Clause 8 (b)

During the reporting period, Council received a total of five (5) formal access applications (including withdrawn application but not including invalid applications).

#### Schedule 2: Statistical Information About Access Applications.

#### Table A: Number of Applications by Type of Application and Outcome:

	Access Granted in full	Access Granted in Part	Access Refused in Full	Information not held	Information Already Available	Refuse to Deal with Application	Refuse to confirm /deny whether information is held	Application Withdrawn	Total	% Total
Media	0	0	0	0	0	0	0	0	0	0%
Member of Parliament	0	0	0	0	0	0	0	0	0	0%
Private sector business	0	0	0	0	0	0	0	0	0	0%
Not for profit organisations or community group	0	0	0	0	0	0	0	0	0	0%
Member of the public (by legal representative)	0	1	0	0	0	0	0	0	1	25%
Member of the Public (other)	0	2	0	0	0	0	0	1	3	75%
Total	0	3	0	0	0	0	0	1	4	
% of Total	0	75%	0	0	0	0	0	25%		

#### Table B: Number of Applications by Outcomes

	Access Granted in full	Access Granted in Part	Access Refused in Full	Information not held	Information Already Available	Refuse to Deal with Application	Refuse to confirm /deny whether information is held	Application Withdrawn	Total	% Total
Personal Information Applications*	0	1	0	0	0	0	0	0	1	25%
Access Application (other than person information application)	0	2	0	0	0	0	0	1	3	75%
Access Application that are partly personal information	0	0	0	0	0	0	0	0	0	0%
Total	0	3	0	0	0	0	0	1	4	
% of Total	0%	75%	0%	0%	0%	0%	0%	25%		

#### **Table C: Invalid Application**

Reason for Invalidity	No of Applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	4	100%
Application is for excluded information of the agency (section 43 of the Act)	0	0%
Application contravenes restraints received (section 110 of the Act)	0	0%
Total number of invalid application received	4	100%
Invalid applications that subsequently became valid applications	4	100%

Table D: Conclusive presumption of overriding public interest against disclosure: matter listed in schedule 1 of the Act.

Nil

#### Table E: Other Public Interest Considerations Against Disclosure: matter listed in table to section 14 of the Act

	No. of times consideration used*	% of Total
Responsible and effective government	1	14.29%
Law enforcement and security	1	14.29%
Individual rights, judicial processes, and natural justice	3	42.86%
Business interest of agencies and other persons	1	14.29%
Environment, cultural, economy and general matters	1	14.29%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information legislation	0	0%
Total	7	

#### **Table F: Timelines**

	No. of Applications*	% of Total
Decided within the statutory timeframes (20 days plus any extensions)	2	66.67%
Decided after 35 days (by agreement with the applicant)	1	33.33%
Not decided with the timeframes (deemed refusal)	0	0%
Total	3	

#### Table G: Number of applications received under Part 5 of the Act (by type of review and outcome)

	Decision Varied	Decision Upheld	% of Total
Internal Review	0	0	0%
Review by Information Commissioner*	0	0	0%
Internal Review following recommendations under section 93 of Act.	0	0	0%
Reviewed by NCAT	0	0	0%
Total	0	0	0
% of Total	0	0	0%

\* The information Commissioner does not have the authority to vary decisions but can make recommendations to the original decision-maker. The data, in this case, indicates that a recommendation to vary or uphold the original decision has been made by the Information Commissioner.

#### Table H: Applications for review under Part 5 of the Act (by type of applicant)

		No. of applications for review
Applications by access applications	0	0%
Applications by person to whom information the subject of access applications relates (see section 54 of the Act)	0	0%
Total	0	

#### Table I: Applications transferred to other agencies

	No. of applications transferred
Agency – Initiated Transfers	0
Applicant – Initiated Transfers	0
Total	0

### **Public Interest Disclosure**

Local Government Act 1993 s428 (4) (b), Local Government (General Regulations 2021 cl217 (1) (a5), Public Interest Disclosure Act 1994 S31, Public Interest Disclosure Regulations 2011 c14

Council has fulfilled our statutory reporting requirements as stipulated in the Public Interest Disclosure Act 1994.

There were no public interest disclosure made to Council in 2023-2024

# ORGANISATION, ORGANISATION, OUR PEOPLE

# **Our Organisation Structure**

July 2023- June 2024

#### **GENERAL MANAGER**

Director Infrastructure & Works

Road Design & Planning Strategic Asset Planning Roads & Bridges Road Safety Footpaths, Carparks Kerb & Gutter Aerodrome **External Works** Water Supply Wastewater Waste Management Parks & Open Spaces **Sporting Grounds** Cemeteries **Public Toilets Building Maintenance** Fleet, Depot & Workshop Caravan Parks Swimming Pools **Emergency Services** 

Director Community & Corporate

Safety & Wellbeing

**Risk Management** 

People & Culture

Information Management

Governance

**Internal Audit** 

Communication & Engagement Corporate Planning

**Customer Service** 

Libraries

Program & Grant Management

Enterprise Systems

Finance

Rates & Water

Procurement

Economic Development

Community Development

**Tourism & Visitor Services** 

Children Services

Aged & Disabled Services

**Community Transport** 

Executive Manager Growth & Development

Т

Strategic & Statutory Planning Building Control & Certification Environmental Health & Compliance Regulatory Services

# **Our People at A Glance**

Employment Type	
Full-time Staff	172
Part-time staff	55
Casual	36
Total number employees	263
Total Number employees excluding casuals	227
Age Profile (excluding casuals)	
45 Years or below	105
46 >	158
Median Age	50 Years old
Gender (excluding casuals)	
Female	111 (49%)
Male	115 (51%)
Gender in Leadership roles	
Female	19 (32%)
Male	40 (68%)
Other demographics	
Average years of service	8.7

## **Directorate and Gender Summary**

Directorate	Female	Male	Total
Office of General Manager	1	2	3
Community & Corporate	87	9	96
Infrastructure & Works	21	99	120
Growth & Development	2	6	8
Total	109	110	227

# **Labour Statistics**

Local Government (General) Regulations 2021 cl2017 (1) (d) (i-v)

On Wednesday 14 February 2024, a total of 262 people performed paid work for Snowy Valleys Council, as set out below:

Labour Statistics	Total
People employed on a permanent full-time basis	176
People employed on a permanent part-time basis	51
Under a fixed-term contract	4
Casuals who performed work on this day	27
Number of Persons employed who are 'senior staff'	3
Persons engaged by Council under a contract or other arrangement for labour	-
Persons in apprenticeship or traineeship positions	1

# **Senior Staff Remuneration**

Local Government (General) Regulations 2021 cl2017 (1) (b)

Senior staff defined by the Local Government Act is the General Manager and Directors (Executives) This remuneration is for the period 1 July 2023 to 30 June 2024.

Senior Staff	Salary	Bonus	Non cash benefits	Employee Contribution	FBT	Total Remunerations
General Manager*	\$297,109	-	\$9,133	\$50,327	\$4,052	\$360,621
Senior Staff	\$432,985	-	\$21,108	\$47,629	\$10,496	\$512,218
TOTAL	\$730,094	-	\$30,241	\$97,956	\$14,548	\$872,839

\*Two Interim General Managers were employed during this period.

# Statement Of Activities to Implement Council's Equal Employment Opportunity (EEO) Management Plan

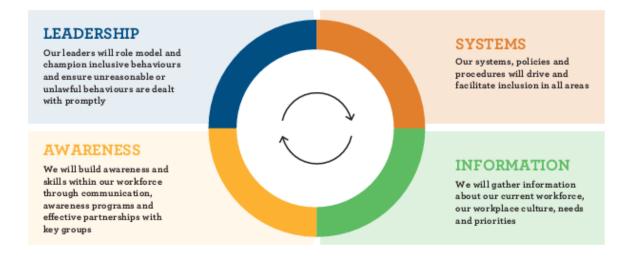
Local Government (General) Regulations 2021 cl2017 (a9)

Council is an Equal Employment Opportunity (EEO) employer committed to providing a workplace culture that demonstrates inclusive and fair practices, embraces diversity, and provides improved employment access and participation for under-represented diversity groups.

We are committed to preventing discrimination, workplace bullying, sexual harassment, and victimisation to maintain a safe and inclusive workplace. We aim to ensure that all employees and prospective employees are afforded equal access to opportunities and benefits relating to employment, promotion, and training irrespective of family responsibilities, marital status, age, disability, race, religion, political beliefs, trade union activity, gender identity or sexuality.

Council's EEO Management Plan has been prepared in accordance with the requirements of the *Local Government Act 1993.* 

#### The EEO Management Plan has four focus area:



Our approach is to concentrate our resources on the foundational aspects of EEO within our workplace and building our awareness and capability with a focus on prevention through strong, clear systems, policies and procedures and equipping our employees and leaders with the knowledge and awareness required to interact respectfully. This is supported by Council's values of Respect, Safety, and Integrity. The main initiatives implemented in relation to EEO include:

- > EEO, Diversity and Inclusion Plan was adopted and aligned with Councils Workforce Strategy, Reconciliation Action Plan and Disability Inclusion Action Plan.
- > Implemented a broader approach to flexible work arrangements.
- > Continued operation of policies for Workplace Dignity and Respect, Recruitment, Selection and Appointment and Grievance Management.
- > Implementation of actions from our Workforce Management Strategy which includes Diversity as one of the three strategic focus areas.
- > Continuation of our EEO Contact Officers network.
- > Provided Cultural Awareness training for all staff.
- > Collected EEO/Diversity Data from employees to better understand our diversity.
- > Implemented actions from Councils Disability Inclusion Action Plan and Reconciliation Action Plan.
- > Development of a program to be eligible for Elsa Dixon Grant funding.
- > Participation in the CRJO Women in Planning Program.
- > Addition of First Nations and Youth representation in Council's Consultative Committee.
- > Ongoing entry level program to improve youth employment opportunities.
- > Review of Councils onboarding program to include mandatory training.

# Work Health and Safety

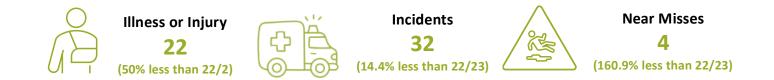
Council's Risk and Safety Team provides strategic and on ground service across all Council's operations focused on developing a positive risk and safety culture within Council to deliver the best possible value to the community.

We continue to implement and improve safety for workers and comply with our obligations under the NSW Work Health and Safety Act 2011 and NSW Work Health and Safety Regulations 2017. This year Snowy Valleys Council has reduced its recorded incident and injuries by 30 percent. This has seen a reduction of our workers' compensation claims of 50 percent.

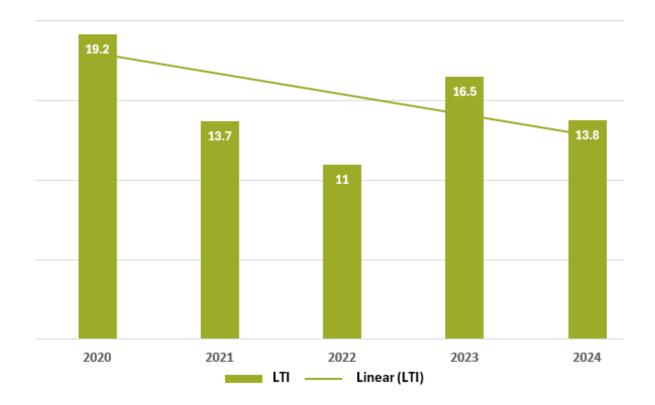
To assist in the management of Risk and Safety, the Team assists to maintain a Certificate of Approval in ISO 45001:2018 Occupational Health and Safety Management Systems.

#### **Safety Performance**

#### Incidents, Hazards and Near Misses



#### **Snowy Valleys Council Frequency Rate**



# ADDITIONAL STATUTORY INFORMATION

# Grants Paid to Council During 2023-2024

Purpose	Amount (\$) (\$'000)
General Purpose Grant	
Financial Assistance	4,989
Total General-Purpose Grants	4,989
SPECIFIC PURPOSE GRANTS – OPERATIONAL GRANTS	
Sewage Services	1
Childcare	2,096
Community Care	869
Heritage and Culture	4
Library	107
Noxious Weeds	35
Recreation and culture	-
Natural Disaster	387
Street Lighting	46
Transport (roads to recover)	1,811
Transport (other road and bridges funding)	2,661
Previously Contributions	
Bushfire Service	913
Transport for NSW Contributions (Regional Roads, block grant)	604
Other contributions	89
Other	1,137
Total Purpose Grants – Operational Grants	10,760
CAPITAL GRANTS – SPECIFIC PURPOSE GRANTS	
Community Care	12
Recreation and Culture	1,568
Natural Disaster	731
Transport (other roads and bridges funding)	4,729
Previously Contributions	
Recreation and culture	1,451
Roads and Bridges	3,246
Other contribution	81
Total Capital Grants -Specific Purpose Grants	11,782

# **Source Of Grants**

OPERATING	
Commonwealth Funding	\$10,229,000
State Funding	\$6,474,000
Other Funding	\$1,012,000
CAPITAL	
Commonwealth Funding	\$502,000
State Funding	\$11,281,000
Other Funding	\$1,437,000
TOTAL	\$30,935,000

# GRANTS AND DONATIONS & FINANCIAL ASSISTANCE AWARDED BY COUNCIL

Local Government Act 1993 s356, Local Government (General) Regulation 217 (1) (a6), Local Government Act 1993 s428 (4) (b), Local Government (General) Regulation 2021 cl 132

## **Community Assistance Program**

Council provides support to many organisations and individuals each year. In adopting the annual budget, Council may approve the provision of community assistance that aligns with Council's strategic priorities as detailed in the Delivery Program. Council's community assistance is categorised as:

DonationsGrants

- Scholarships
- Street Banners

• Event Sponsorship

Category of Grant Summary	Amount \$
Donations	\$92,148
SVC Community Grants	\$50,000
SVC Capital Sports Grants	\$30,000
Charles Sturt University Grant	\$10,500
Event Sponsorship	\$60,000
Total	\$242,648

## **Community Assistance Program Continues**

Under the Community Assistance policy, donations are defined as 'Money, goods or services that are given to help a person or organisation'. Categories available for submission under Council's donations program are as follows:

- Art prizes
- Fee waivers
- In-kind donations
- One-off donations

- Rates and charges payment relief
- School bursaries, awards and prizes
- Special purpose donations

#### The table below outlines the donations for 2023-2024:

Orgainsation	Grouping	Details	\$ Value
Former S355 Committees	Community Group	Insurance assistance upon application	\$10,000
Landcare	Business	200 KL Water Allowance as per Resolution 2012	\$5,257
Adelong Men's Shed	Community Group	All Rates & Charges	\$1,634
CWA Batlow	Community Groups	Annual Sewerage Charges 75% - 20mm	\$442
Tumut Showground Trustees	Community Group	Annual Sewerage Charges 100% - 40mm	\$2,360
Adelonia Theatre	Community Group	All Rates & Charges	\$1,634
Tumut Town Band	Community Group	All Rates & Charges	\$4666
Montreal Theatre	Community Group	All Rates & Charges	\$4,814
Tumut Scouts	Community Group	Non rateable – all other charges	\$1,736
Tumut Art Society	Community Group	General Rates – 50% reduction in business rates	\$572
CWA Tumut	Community Group	Annual Sewerage Charges 75% - 20mm	\$442
SES Tumut	Community Group	All Rates & Charges	\$2,935
Men's Shed Tumut – Railway	Community Group	User agreement is silent on who pays rates and charges	\$4,242
Batlow Rescue Squad	Community Group	All Rates and Charges	\$2,227
Gilmore Hall & Fire Service (Gilmore Hall)	Community Group	All Rates & Charges	\$1,023

Orgainsation	Grouping	Details	\$ Value
Men's Shed Tumbarumba	Community Group	Rate Waiver (On lease), Water & Sewer	\$8,188
Khancoban Op Shop (KUVA)	Community Group	All Rates & Charges	\$1,950
Khancoban Country Club	Community Group	Difference between old rural and new business and farm rating category upon rates harmonisation	\$849
Adelonia Theatre	Community Group	Insurance	\$1,000
Jingellic Showground Toilets	Community Group	Electricity – 50%	\$1,500
Riding for Disabled	Community Group	Towards feed for the horses	\$500
Adelong Progress Association	Community Group	Donation	\$1,650
Arts Society Tumut Fiveways	Community Group	Art Prize Sponsorship	\$2,500
Tumut Museum	Museum	All Rates & Charges	\$2,386
Batlow Museum	Museum	All Rates & Charges	\$1,379
Batlow Museum	Museum	Insurance	\$1,000
Adelong Alive Museum	Museum	Insurance	\$1,000
Tumut Museum	Museum	Insurance	\$1,000
Tumut Pre-School	Pre-School	One garbage Charge and Waste Access (Rates are exempt)	\$658
Batlow Pre-School	Pre-School	One garbage Charge and Waste Access (Rates are exempt)	\$658
Adelong Pre-School	Pre-School	One garbage Charge and Waste Access (Rates are exempt)	\$658
St Vincent De Paul Tumut	Registered Charity	Annual Sewerage Charges 75%- 20mm	\$442
St Vincent De Paul	Registered Charity	Gate waste fee (12 loads)	\$840

Orgainsation	Grouping	Details	\$ Value
Brungle Memorial Hall & Fire Service (Brungle Hall()	RFS	All Rates & Charges	\$793
Rural Doctors Network Bush Bursary Placements	Rural Group	Former Tumbarumba initiative: SVC participated in 2021 without budget	\$3,000
School book awards	School	Annual donation to end year awards	\$1,320
Tumut Clay Target	Sporting	General Rates difference between business and farmland	\$440
Southwest Slopes Sporting Archers	Sporting	General Rates difference between business and farmland	\$696
Tumut Racecourse	Sporting	All Rates & Charges	\$1,767
Tumut Netball Association	Sporting	Annual Sewerage Charges 75% - 20mm	\$442
Tumut Turf Club	Sporting	Annual Sewerage Charges 100% - 50mm	\$3,691
Tumut Rugby League Football Club	Sporting	Annual Sewerage Charges 100% -25mm	\$922
Tumut Rugby League Football Club	Sporting	400 KL Domestic water allowance	\$1,051
Tumbarumba Racecourse	Sporting	Water metre size donation (difference 20mm to40mm)	\$802
Tumbarumba Golf Course	Sporting	Difference between old rural and new business rating upon rate harmonisation	\$1,628
Rosewood Golf Club	Sporting	Difference between old rural and new business rating upon rate harmonisation	\$874
Tumbarumba Tennis Club	Sporting	All Rates & Charges	\$1,904
TOTAL			\$92,148.00

## **Community Grants**

Community Strengthening Grants support the needs of the community by providing opportunities for community groups and organisations to identify and respond to local issues and needs. By providing resources, funding, and support in developing new, or building upon existing, projects and activities and to also create opportunities for enriched arts and cultural experience within the community. The Community Strengthening Grants Program support activities such as community development, arts, culture, events, sport and recreation and tourism.

The table below outlines the donations for 2023-2024:

Orgainsation	Project Title	\$ Value
Batlow Community and Cultural Association	Batlow Literary Institute Technology Upgrade and Family Film Night	\$4,453
Big Brothers Big Sister Australia	Big Brothers Big Sister Tumut	\$3,000
Bringle Memorial Hall Committee	Replacement of window in Memorial Hall	\$5,000
Brungle Tumut Local Aboriginal Land Council	Marang Dhangaang (Good Food)	\$5,500
Christmas in Tumut Inc	Christmas In Tumut	\$4,000
Courabyra Public Hall	Adult Art Workshop	\$1,900
Falling Leaf Festival	Falling Leaf Festival Arts and Cultural Program	\$2,000
Gilmore Progress Association	Advanced First Aid Training	\$4.000
Khancoban Country Club	Children's Indoor Play Area	\$4,500
Lacmalac Soldiers Memories Hall	Fence and All Ability Access	\$2,170
St Jude's Anglican Church Tumbarumba	Harvest Haven Community Gardens Greenhouse	\$3,500
Tumut and District Historical Society Inc	Upgrade Museum Lighting	\$2,667
Tumut Art Society	Health Matters	\$3,018
Tumut Bridge Club	Building a bridge to the future	\$2,782
TOTAL		\$48,490

# **Capital Sports Grants**

The

Capital Sports and Recreation Grants provide funding to sporting organisations for infrastructure improvements to sports grounds and facilities.

Orgainsation	Project Title	\$ Value
Khancoban Tennis Club	Tennis Nets	\$1,280
Ngarigo Toomaroombah Kunama Namaggi	Walking Track Construction	\$5,000
South West Slopes Sporting Field Archers	Replace Targets	\$2,433
Tooma Cricket Club	Lawn Mower	\$8,000
Tumbarumba Equine Club	Plough for Sand Arena	\$3,050
Tumbarumba Sports Academy Inc	Breakout Room Games and Equipment	\$4,000
Tumbarumba Touch Football Association	Mixed Touch Football Summer Competition	\$1,500
Tumut Basketball Association	New Cabinets	\$4,700

B Bendigo Bank LAST SATURDAY IN APRIL

Total

\$29,963

## **Development Contribution & Development Levies**

Environment Planning & Assessment Regulation 2021 cl218A (1) (2) (a), (b), (c), (d), (e), (f), (g)

Contributions for local infrastructure, also known as developer contributions, are levied on new development to fund infrastructure to support development, and to provide for a future population including open spaces, parks, community facilities, local roads, footpaths, and stormwater drainage.

Council has not expended any contribution paid towards any project(s) during 2023/24.

## **Floodplain Management**

Urban Floodplain Management	For the year ended 30 June 2024
The number of flood-liable buildings in urban areas subject to a 1 in 100- year flood, <b>PRINCIPALLY MAINSTREAM</b> flooding	34
The number of flood-liable buildings in urban areas subject to a 1 in 100- year flood, <b>PRINCIPALLY DRAINAGE</b> flooding	1
Total number of flood-liable buildings	35
The kilometres (km) of levy banks maintained	0
Estimate expenditure of Urban Stormwater Drainage Schemes Council was involved in pumping of water out of low-lying areas or from within levy banks during the year	0

#### **DEFINITION OF TERMS**

"Mainstream Flooding" refers to inundation of normally dry land occurring when water overflows the natural or artificial banks of a stream, river, estuary, lake or dam.

"**Buildings**" refers to structures of a substantial nature. Moveable dwellings, carports, pergolas, and sheds would generally be excluded.

"Flood-Liable Buildings" are included if any part of the building, or the grounds on which it is located, is subject to inundation by a 1 in 100 years flood. Vacant blocks within flood-liable areas are excluded.

"Urban areas" are built-up areas where the predominate frontage is residential or business (which may be used for commercial or industrial purposes).

## **Planning Agreements**

Environmental Planning and Assessment Act 1979 s 93G (5)

No Planning agreements were entered into during this reporting period.

#### **Environmental Agreements**

Local Government Act 1993 s54D and 56P (1)

Council did not enter into any environmental upgrade agreements under section 54P (1) of the Act.

#### **Subsidised Private Works**

Local Government (General) Regulations 2021 cl 217 (1) (a4) Local Government Act 1993 – Section 67,67 (2) (b)

Council did not wholly or partially subsidise any private works.

#### **Private Swimming Pools Inspections**

Swimming Pools Act 1992 s22F (2) Swimming Pools Regulation 2018 cl 23

Number of inspections of private swimming pools:	2023-2024
Tourist and visitor accommodation	0
Premises with more than one dwelling	0
Result in the issuance of a certificate of compliance under s22D of the Swimming Pool Reg.	7
Result in the issuance of a certificate of non-compliance under s22D of the Swimming Pool Reg.	0
** Note Council is commonsing its swimming pool inspection program in October 2024	

\*\* Note Council is commencing its swimming pool inspection program in October 2024

## **Recovery And Threat Abatement**

Fisheries Management Act 1994 – S222ZT (2)

Not Applicable

#### **Service To Carers**

Carers Recognition Act - s8 (2)

Council is not considered to be a 'human service agency' under the Carer's Recognition Act 2010.

### **Coastal Protection**

Local Government (General) Regulations Act 2021 cl 217(1) (e1)

Not Applicable

## **Stormwater Management Services**

Local Government (General) Regulation 2021 cl 217 (1) (e)

A stormwater Management Service Charge (the levy) applies to the Tumbarumba Area only under *the Local Government Amendment (Stormwater) Act 2005*. The levy is to manage the quantity and/or quality of stormwater that flows off land and includes a service to manage the re-use of stormwater for any purpose.

Rain falling on hard surfaces such as roads and roofs runs off picking up chemicals, rubbish, and soil. Stormwater run-off not only pollutes our waterways and bays, but it also causes flooding on occasions. The complexities of these issues and the magnitude of works needed to resolve some of these challenges require large sums of capital investment.

Recognising the required scope of works and the capital investment needed, the NSW Government endorsed an arrangement for long-term stormwater management funding. This arrangement recognises that stormwater needs to be managed in an integrated manner, to deal with stormwater quality and flooding in a broader natural resources management context. The funding arrangement allows councils to apply a Stormwater Management Service Charge to urban residential and business properties.

The levy is charged at \$25.00 for residential and a maximum of \$75.00 for Commercial properties which generates an income of \$37,732

Project Description	Spent
Kent Street, Tumbarumba	\$36,648
TOTAL	\$36,648

## Legal Proceedings

Local Government (General) Regulations 2021 cl217 (1) (a3)

The table summarises the amount incurred by Council in relation to legal proceedings taken by or against Council (including amounts, costs and expenses paid or received by way of out-of-court-settlements) and a summary of the state of progress of each proceeding and if it has been finalised.

Total Legal Expenses	Cost
Amount expended undertaking litigation	\$113,510
Amount paid in settlement of cost claims	\$700
Town Planning	\$177,442
Finance	\$215
Governance	\$63,341
TOTAL	\$355,210

# State Of Progress

Pursuant to cl 217 (1) (a3) Local Government Regulation 2021

Applicant / Matter Type	Description of Matter	Status at 30 June 2024	Completed / Not Complete
Respondents: Inglis v. Buckley and SVC Matter Type: Planning & Environment	Class 4 appeal – NSWLEC Judicial Review, Appeal relating to a council approved subdivision, land use conflict and imposing conditions of consent	Matter heard on 24 May 2024, waiting final decision to be handed down	Not Complete
Respondents: Inglis v. Buckley and SVC Matter Type: Planning & Environment	Class 4 appeal – NSWLEC Judicial Review, Appeal relating to a council approved subdivision, land use conflict and imposing conditions of consent	Matter heard on 24 May 2024, waiting final decision to be handed down	Not Complete
Respondents: Inglis v. Buckley and SVC Matter Type: Planning & Environment	Class 4 appeal – NSWLEC Judicial Review, Appeal relating to a council approved subdivision, land use conflict and imposing conditions of consent	Matter heard on 24 May 2024, waiting final decision to be handed down	Not Complete

## **Companion Animal Management**

Local Government (General) Regulation cl 2017 (1) (f) Companion Animal Guidelines

Council's statement on activities relating to enforcing and ensuring compliance with the *NSW Companion Animals Act* 1998 and Regulation.

Lodgement of pound data returns with the Office of Local Government	Cats	Dogs	Total
In holding (Seized)	48	52	100
Returned to owner	6	20	26
Transferred to rescue facility	11	14	25
Euthanasia	31	18	49
Euthanasia percentage	64.5%	34.6%	-
Feral cats	11	n/a	11

#### Lodgement of data relating to dog attacks with the Office of Local Government

Status	Incident entered	Attacking dogs	Victims (human & animal)
Commenced	0	0	0
Finalised	22	30	8
Under investigation	1	1	3
Total	23	31	11

Companion Animal Income		Companion Animal Expenditure		
Туре 2023-2		Туре	2023-2024	
Animal registration	\$11,095	Salaries	\$151,739	
Fees	\$15,316	Pound supplies and vet expenses	\$3,414	
Fees – dog impoundments	\$2,067	Legal expenses	\$0	
Fines received	\$11,638	Communication	\$0	
Other income	\$0	Internal charges & costs	\$102,298	
Grants	\$0	Other expenses	\$17.301	

## Dog Walking Area (Off Leash)

Council has two designated for off-leash areas across Snowy Valleys. These locations let dogs run, exercise, and socialise leash-free with other dogs and park visitors. The *NSW Companion Animals Act 1998* section 13 states a dog must be under the effective control of some competent person.

Our off-leash areas are located at the following parks:

- > Bila Park (Bottom of Wynyard Street), Tumut
- > Bicentennial Park (Winton Street), Tumbarumba



# Financial Management

# **FINANCIAL OVERVIEW**

During the 2023-24 financial year, the Council reported income from continuing operations of \$80.4 million. This income was predominantly generated from the Grants and Contributions provided for Operating and Capital purposes (39%) followed by rates and annual charges (28%) and user charges and fees (24%). The total revenue in 2023-24 financial year dropped by \$11.6 million (12.6%) compared to the 2022-23 financial year predominantly due to:

- > Decline in private works revenue (\$3.2 million), primarily due to the completion of the Bobeyan Road project.
- > Reduction in the funding allocations from the Transport for NSW (\$3 million).
- Disaster recovery funding (\$3.1 million) received in 2022-23 financial year was not repeated in 2023-24 financial year.

#### **Income Statement**

During the 2023-24 financial year, the Council implemented the second phase of its Special Rate Variation (SRV) at 17.5%, bringing the cumulative increase to 35.95%. The Council plans to pursue an additional SRV in the near future and will continue to follow the actions outlined in its Road to Financial Sustainability Plan.

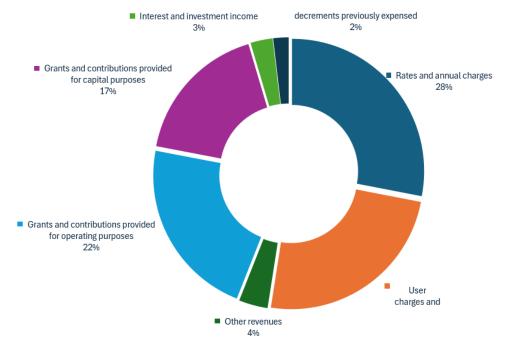
The Council spent \$65.3 million in delivering direct services to the community, providing internal support to operate the council, and maintaining and renewing existing infrastructure. Total expenses for the 2023-24 financial year decreased by \$11.9 million (15.48%) compared to 2022-23 financial year, largely in line with the reduction in related revenue noted above.

The net operating result for the 2023-24 financial year, excluding capital grants and contributions, improved modestly to \$1.1 million, compared to \$0.187 million in the 2022-23 financial year. This increase is primarily due to the Council's dedication to maintaining its operational budget and long-term financial strategy as part of its Long-Term Financial Plan.

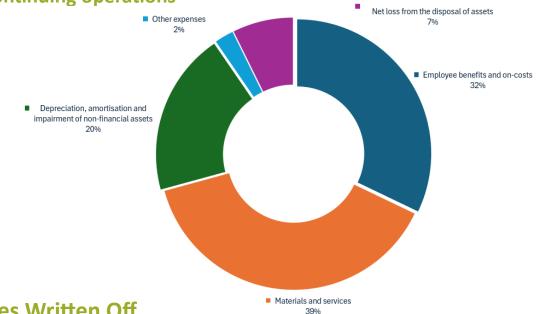
Financial Result (\$'000)	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	%Change
Revenue	\$62,715	\$62,715	\$73,553	\$92,086	\$80,497	-13.43%
Expenses	\$58,684	\$69,939	\$79,520	\$77,320	\$65,351	-16.05%
Comprehensive Income	\$64,626	\$10,992	\$53,377	\$61,822	\$41,820	-38.59%
Assets	\$49,812	\$45,582	\$48,496	\$54,074	\$60,040	+10.45%
Liabilities	\$19,396	\$18,921	\$26,861	\$23,433	\$20,679	-12.48%
Equity	\$664,115	\$681,867	\$735,244	\$797,066	\$838,886	+5.11%

#### **Income Statement Over the Years**

### Income from continuing operations



### **Expenses from continuing operations**



## ates And Charges Written Off

Local Government (General) Regulation 2021 cl 132

Rates & Charges Written Off	2023-2024
Postponed Rates and Charges Local Government Act 1993 s595	Nil
On authority of CEO (General Manager) Local Government Act 1993 Cl131 (6)	Nil
Rateable properties now exempt from Rates. Local Government Act 1993 s555-558	0
Pensioner Rate Reductions Local Government Act 1993 s575 (2)	\$283,865
Concealed Leak Applications Local Government (General) Regulation 2021 cl 132	\$11,293

# **Financial Performance Indicators**

Performance indicators are determined by the Office of Local Government (OLG) and are standard across all NSW Councils.

These key indicators are used to monitor Council's overall financial conditions. Council performance in 2023/24 against OLG benchmark and group average (for 2022/23) are detailed below:

$\bigotimes$	<b>1. Operating performance ratio</b> This ratio measures Council's achievements of containing operating expenditure within operating revenue. This ratio focuses on operating performance. Capital grants and contributions, fair value adjustment and reversal of revaluation sacraments are excluded.	Benchmark SVC Result	>0% 6.72%
	<ul> <li><b>2. Own Source Operating Revenue</b></li> <li>This ratio measures fiscal flexibility and the degree of reliance on external funding sources such as operating grants and contributions.</li> <li>Council's financial flexibility improves the higher the level of its own revenue.</li> </ul>	Benchmark SVC Result	>60% 59.83%
$\bigotimes$	<b>3. Unrestricted current ratio</b> The unrestricted current ratio measures Council's ability to meet its obligations (current liabilities) using current assets.	Benchmark SVC Result	>1.5 3.33
$\bigotimes$	<b>4. Debt service cover ratio</b> This ratio measures the ability of operating cash to service debt including interest, principal, and lease payments.	Benchmark SVC Result	>2 16.55
$\checkmark$	5. Rates and annual charges outstanding percentage The 'rates and annual charges outstanding percentage assessed the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts.	Benchmark SVC Result	<10.00% 5.59%
$\bigotimes$	<b>6. Cash expense cover ratio</b> This liquidity ratio indicates the number of months Council can continue paying for its immediate expenses without additional cash inflow.	Benchmark SVC Result	> 3 Mths 11.94 Mths

## **Special Rate Variation – Securing Our Future**

From 1 July 2022 Council implemented a Special Rate Variation (SRV) for the Local Government Area. IPART Approved a permanent SRV of 35.95% (inclusive of the rate peg) was introduced over two years in 2022-2023 and 2023-2024.

The approved purpose of the SRV is to:

- > Maintained service levels as close as possible to current levels,
- > Fund ongoing maintenance,
- > Increase capacity to renew deteriorating assets.
- > Ensure and improve financial sustainability.
- > Reduce reliance on external grant funding for asset renewal.

#### SRV revenue for 2023-2024 was \$1,479,820

#### Program expenditure funded by the additional income:

Service	Description	Net Cost of Service
Aerodrome	Maintenance and operation of Tumut Aerodrome and Tumbarumba Airstrip in accordance with CASA requirements, including management of infrastructure and lighting standards as well as safety inspections to ensure a safe, fit for purpose facility for emergency services, industry and community use.	-\$59,065
Building Maintenance	Provision of maintenance, cleaning and management of Council buildings, including offices, halls and community facilities.	-\$352,989
Cemetery Management	Maintenance and management of Adelong, Brungle, Khancoban, Rosewood, Tooma, Pioneer, Tumbarumba and Tumut Lawn cemeteries including management of plot and niche purchases, transfer of interment rights, approvals of monumental works, issuing approvals to work in Cemeteries.	\$96,874
Children's Services	Council operates four children's services (Carcoola Children Centre, Khancoban Preschool, Khancoban Toy Library and Puggles mobile children's van), which are funding through income streams from Federal an State Government and fees charged to families.	\$703,126
Communication, Engagement and Corporate Planning	External communication of Council's operational activities and strategies, internal communication, community engagement and consultation, corporate strategic planning.	-\$466,143
Community Development	Oversee the development and implementation of community development practices, events and programs that facilitate capacity in building in the community.	-\$837,204
Community Transport	Community Transport provision is operated from the Multi Service Outlet in Tumbarumba and Tumut District Community Transport is available for those in the Commonwealth Home Support Program target group for a variety of activities and day to day living.	\$159,102
Customer Service	Provision of front-line customer and associated administrative needs through Council's customer service desks and call centre.	-\$455,313

Service	Description	Net Cost of Service
Drainage and Stormwater Management	Maintenance of 52kms of urban stormwater drainage pipes and 3801 pipe culverts in rural areas.	-\$511,053
Economic Development	Support the economic and prosperity of the region through the delivery of initiatives that support the growth of new and existing businesses and industry and promote the region as a location to live, work, invest and play.	-\$591,822
Emergency Management	Provision of ongoing support and resources to emergency service organisations and the local emergency management committee in order to facilitate an effectively coordinated local emergency preparedness and response as required.	-\$263,026
Finance	Alignment of Council expenditure with strategic priorities and legislative reporting requirements including long term financial planning, accounts payable/receivable, rates and payroll.	-\$1,263,688
Footpaths, Carparks and Kerb & Gutter	Delivery of maintenance and renewal works across 73kms of footpaths and cycleways and 144kms of kerb and guttering, and the provision and maintenance of sufficient, accessible carparking.	-\$725,821
Fleet, Deport and Workshop	Oversee the purchase, utilisation, maintenance, repair and disposal of Council fleet and plant equipment. Ensure efficient use of space and resources through management of Council Depots and workshops.	\$-3,847,634
Governance and Risk	Oversee the development of risk management and governance processing and behaviours that ensure Council compliance with all relevant laws, codes, and directions while meeting community expectation of integrity, probity, accountability and transparency.	-\$820,456
Growth and Development	The provision of Development Control including town planning function, Building Certification process, Environment Health and Management, including food safety and on-site sewerage maintenance and Heritage Advisory and support services.	-\$112,562
Leadership	Lead the organisation of Council oversee the achievement of Council's strategic objectives, manage the performance of the orgainsation of Council and meet legislative requirements.	-\$1,458,971
Libraries	Provide contemporary library services to the community through libraries at Tumut, Tumbarumba, Adelong, Batlow, and facilitate the delivery of a Mobile Library Service across the region.	-\$1,014,332
Multi Service Outlet (MSO)	Operations of Tumbarumba Retirement Village and delivery of services (Meals on Wheels, Home Modification and Maintenance, Domestic Assistance, Respite and Social Support) to aged and disabled members of the community.	\$86,522
Parks and Open Spaces	Maintenance and management of approximately 168 parks and open spaces across the Snowy Valleys featuring playgrounds furniture, BBQs footpaths and bridge, carparks, gardens and significant trees. Management of 50,000 trees in urban areas on land owned and/or controlled by Council.	\$-1,658,533
People & Culture	Ensuring Council's workforce has the right skills and capabilities to deliver on community priorities through the provision of strategic planning, orgainisational development and human resource service to all areas of Council's operations.	-\$660,563

Service	Description	Net Cost of Service
Program & Grant Management	Management of Council's project delivery within the Project Management Framework. External grant funding opportunities are identified and assessed for projects strategically aligned with Council objectives.	\$34,535,509
Public Toilets	Maintenance and management of 26 Public toilet facilities	-\$522,841
Regulatory Services	Monitoring and enforcing of compliance requirements across public health, environment, town planning and animal management.	-\$171,535
Road and Bridges	Provision of safe and reliable transport network that facilitates movement around local government areas. Delivery of maintenance and renewal work across 700km of sealed roads. 475kms o unsealed roads and 160 bridges.	\$-4,263,929
Road Safety	Partnership with Transport for NSW to implement a road safety program for the Snowy Valleys Region which is based on a safe systems approach (safe people, safe vehicles, safe roads and roadside, safe speed).	-\$114,924
Sporting Grounds	Maintenance of 17 sporting facilities and associated infrastructure including 10 amenities buildings, 5 buildings and 60 other items including playing surfaces, skateparks, lighting, fencing, shelters across the Snowy Valleys.	-\$423,469
Swimming Pools	Operational of public swimming pools at Adelong, Batlow, Khancoban, Tumbarumba and Tumut.	-\$750,708
Technical Services	Provide strategic asset planning, engineering design and project delivery	-\$4,250,406
Technology	Provision of robust, reliable secure and available ICT environment through strategic IT and network management and organisational IT support. Efficiency and performance of staff its supported through ongoing management of corporate applications hardware and efficient enterprise systems.	-\$2,121,804
Tourism and Visitor Services	Provide quality visitor experience through the operation of Visitor	-\$290,922
Caravan Parks	Information Centres and Caravan Parks.	\$485,628
Waste Management	Waste Management includes the operation of Waste Management Centres and transfer stations. Waste Management also includes the provision of kerbside waste service and commercial waste services. Waste Management are also responsible for implementing proactive waste management initiatives	\$1,545,887
Wastewater Operations	Maintain the efficient continuous conveyance, treatment and disposal of sewerage in the towns of Adelong, Batlow, Khancoban, Talbingo, Tumbarumba and Tumut and the village of Brungle	\$2,417,001
Water Supply	Supply of reticulated drinking water to township of Adelong, Batlow, Brungle, Talbingo, Tumut, Tumbarumba and Khancoban.	\$3,342,667
Workplace Health & Safety	The Safety and System function provides strategic and on ground service across all Council's operations focused on developing a positive safety culture within Council so as to deliver the best possible value to the community.	-\$1,275,451
Private / External Works	The successful delivery of commercial works to raise funds for Council without reducing services or risking its rate revenue. This includes delivering quality infrastructure service, maintenance and projects for open spaces, water supplies, wastewater services, roads and bridges.	\$1,724,423

# Council's actual revenue expenses and operating balance against the projected revenue, expenses and operating balance.

Income from continuing operations (Consolidated)	Projected 2023/24 \$ ('000)	Actual 2023/24 \$ ('000)	Difference %
Rates and annual charges	22,403	22,572	+0.75
User charges and fees	15,600	19,657	+23.01%
Interest and investment income	1,292	2,181	+51.1%
Other revenues	1,482	1,681	+12.58%
Grants and contributions – Operating	11,356	17,715	+43.74%
Grants and contributions – Capital	36,690	14,011	-89.46%
Other Income	-	1,681	-
Reversal of IPPE revaluation decrements previously expenses	-	1,513	-
TOTAL INCOME	88,823	80,497	-9.83%

Expenses from continuing operations (Consolidated)	Projected 2023/24 \$ ('000)	Actual 2023/24 Budget \$ ('000)	Difference %
Employee benefits and oncosts	20,241	20,901	+3.20%
Borrowing costs	237	264	+10.77%
Materials and contracts	19,706	25,156	+24.29%
Depreciation, amortisations and impairment of non- financial assets	11,638	12,797	+9.48%
Other expenses	1,448	1,487	+2.65%
Net loss from the disposal of assets	-	4,746	-
TOTAL EXPENSES	53,270	65,351	+20.36%
Net Operating Results	\$35,553	\$15,146	-80.50%
Net operating result before grants and contributions			
provided for capital purposes	-\$1,137	\$1,135	-99.82%

ANNUAL FINANCIAL STATEMENTS for the year ended 30 June 2024



GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2024



#### **General Purpose Financial Statements**

for the year ended 30 June 2024

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#### **Overview**

Snowy Valleys Council is constituted under the Local Government Act 1993 (NSW) and has its principal place of business at:

#### 76 Capper Street, Tumut

Through the use of the internet, we have ensured that our reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website: <u>www.svc.nsw.gov.au</u>.

#### **General Purpose Financial Statements**

for the year ended 30 June 2024

#### Statement by Councillors and Management

# Statement by Councillors and Management made pursuant to Section 413(2c) of the *Local Government Act 1993 (NSW)*

#### The attached general purpose financial statements have been prepared in accordance with:

- the Local Government Act 1993 and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

#### To the best of our knowledge and belief, these statements:

- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 31 October 2024

Julia Ham Mayor 31 Øctober 2024

 $\cap$ 

Steven Pinnuck Interim General Manager 31 October 2024

Hugh Packard Councillor 31 October 2024

inites allow,

Manna Doshii Responsible Accounting Officer 31 October 2024

#### **Income Statement**

for the year ended 30 June 2024

Original unaudited budget			Actual	Actual
2024	\$ '000	Notes	2024	2023
	Income from continuing operations			
22,403	Rates and annual charges	B2-1	22,572	19,860
15,600	User charges and fees	B2-2	19,657	25,456
1,482	Other revenues	B2-3	1,167	4,758
11,356	Grants and contributions provided for operating purposes	B2-4	17,715	20,309
36,690	Grants and contributions provided for capital purposes	B2-4	14,011	14,579
1,292	Interest and investment income	B2-5	2,181	1,159
_	Other income	B2-6	1,681	1,746
	Reversal of IPPE revaluation decrements previously			
	expensed	B6-1	1,513	4,219
88,823	Total income from continuing operations		80,497	92,086
	Expenses from continuing operations			
20,241	Employee benefits and on-costs	B3-1	20,901	21,155
19,706	Materials and services	B3-2	25,156	38,756
237	Borrowing costs	B3-3	264	282
	Depreciation, amortisation and impairment of non-financial			
11,638	assets	B3-4	12,797	11,949
1,448	Other expenses	B3-5	1,487	1,493
	Net loss from the disposal of assets	B4-1	4,746	3,685
53,270	Total expenses from continuing operations		65,351	77,320
35,553	Operating result from continuing operations		15,146	14,766
35,553	Net operating result for the year attributable to Co	ouncil	15,146	14,766

Net operating result for the year before grants and contributions (1,137) provided for capital purposes

187 1,135

The above Income Statement should be read in conjunction with the accompanying notes.

#### Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
Net operating result for the year – from Income Statement		15,146	14,766
Other comprehensive income: Amounts which will not be reclassified subsequently to the operating result			
Gain on revaluation of infrastructure, property, plant and equipment	C1-7	26,674	47,056
Total items which will not be reclassified subsequently to the operating result		26,674	47,056
Total other comprehensive income for the year		26,674	47,056
Total comprehensive income for the year attributable to Council	_	41,820	61,822

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

#### Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	19,306	11,016
Investments	C1-2	29,000	31,500
Receivables	C1-4	8,732	10,920
Inventories	C1-5	1,775	51
Contract assets and contract cost assets	C1-6	642	_
Other		585	587
Total current assets		60,040	54,074
Non-current assets			
Investments	C1-2	6,500	1,500
Receivables	C1-4	11	11
Inventories	C1-5	147	147
Infrastructure, property, plant and equipment (IPPE)	C1-7	797,333	769,715
Investment property	C1-8	350	350
Intangible assets	C1-9	1	132_
Total non-current assets		804,342	771,855
Total assets		864,382	825,929
LIABILITIES			
Current liabilities			
Payables	C3-1	3,974	5,155
Contract liabilities	C3-2	10,340	10,632
Borrowings	C3-3	492	799
Employee benefit provisions	C3-4	4,484	4,692
Provisions	C3-5	1,389	2,155
Total current liabilities		20,679	23,433
Non-current liabilities			
Borrowings	C3-3	3,792	4,274
Employee benefit provisions	C3-4	375	385
Provisions	C3-5	650	771
Total non-current liabilities		4,817	5,430
Total liabilities		25,496	28,863
Net assets		838,886	797,066
EQUITY			
Accumulated surplus		624,029	608,883
IPPE revaluation reserve		214,857	188,183
Total equity		838,886	797,066

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

#### Statement of Changes in Equity

for the year ended 30 June 2024

			2024			2023	
\$ '000	Accumulated Notes surplus				Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		608,883	188,183	797,066	594,117	141,127	735,244
Net operating result for the year		15,146	-	15,146	14,766	_	14,766
Other comprehensive income							
<ul> <li>Gain on revaluation of infrastructure, property, plant and equipment</li> </ul>	C1-7	-	26,674	26,674	_	47,056	47,056
Other comprehensive income		-	26,674	26,674	_	47,056	47,056
Total comprehensive income		15,146	26,674	41,820	14,766	47,056	61,822
Closing balance at 30 June		624,029	214,857	838,886	608,883	188,183	797,066

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

#### Statement of Cash Flows

for the year ended 30 June 2024

Original unaudited budget			Actual	Actual
2024	\$ '000	Notes	2024	2023
	Cash flows from operating activities			
	Receipts:			
22,302	Rates and annual charges		22,433	19,408
14,878	User charges and fees		22,545	27,442
1,292	Interest received		1,689	868
48,035	Grants and contributions		29,234	32,378
1,483	Other		7,092	10,241
	Payments:			
(21,029)	Payments to employees		(21,176)	(20,745)
(19,431)	Payments for materials and services		(29,129)	(44,783)
(236)	Borrowing costs Bonds, deposits and retentions refunded		(286)	(238)
(1 4 4 9)	Other		(142)	(31)
(1,448)			(3,539)	(1,758)
45,846	Net cash flows from operating activities	G1-1	28,721	22,782
	Cash flows from investing activities			
	Receipts:			
_	Redemption of term deposits		38,000	48,253
_	Sale of real estate assets		72	554
_	Proceeds from sale of IPPE		716	1,124
	Payments:			.,
_	Acquisition of term deposits		(40,500)	(40,752)
_	Purchase of investment property		-	(10,102)
(50,011)	Payments for IPPE		(17,930)	(24,639)
(50,011)	Net cash flows from investing activities		(19,642)	(15,419)
(00,011)	·		(10,012)	(10,110)
	Cash flows from financing activities			
	Payments:			
(1,217)	Repayment of borrowings		(789)	(1,180)
(1,217)	Net cash flows from financing activities		(789)	(1,180)
(5,382)	Net change in cash and cash equivalents		8,290	6,183
54.000	Cook and each equivalents at heginning of year		44.040	4 000
51,238	Cash and cash equivalents at beginning of year		11,016	4,833
45,856	Cash and cash equivalents at end of year	C1-1	19,306	11,016
_	plus: Investments on hand at end of year	C1-2	35,500	33,000
45,856	Total cash, cash equivalents and investments	-	54,806	44,016
-0,000	retar each, each equivalente and invocimente		57,000	<del>,010</del>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

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## Snowy Valleys Council

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## A About Council and these financial statements

## A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 31 October 2024. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The material accounting policy information adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) 2021 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

### Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain infrastructure, property, plant and equipment and investment property.

### Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

### Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

(i) estimated fair values of infrastructure, property, plant and equipment - refer Note C1-7

### Significant judgements in applying the Council's accounting policies

(i) estimated fair values of investment properties - refer Note C1-8

(ii) estimated landfill and quarry remediation provisions - refer Note C3-5

(iii) employee benefit provisions - refer Note C3-4

#### Monies and other assets received by Council

### **The Consolidated Fund**

In accordance with the provisions of Section 409(1) of the *Local Government Act 1993*, all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

Cash and other assets of the following entities have been included as part of the Consolidated Fund:

- General purpose operations
- Water service
- Sewerage service
- Domestic Waste Management

The following Section 355 Committees have been included in the Consolidated Fund:

- Adelong Showground Committee
- Glenroy Heritage Reserve
- Tooma Recreation Reserve

### **Volunteer services**

## A1-1 Basis of preparation (continued)

Council has recognised volunteer services which is included in the financial statements based on the average salary and on costs Council would be required to pay if the services had not been donated.

Council has recognised the following volunteer average salary and costs:

2022/2023 - \$142,798.55 2023/2024 - \$128,244.08

### New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2024 reporting period.

Council has elected not to apply any of these pronouncements in these financial statements before their operative dates.

Council's assessment of these new standards and interpretations (where they have been deemed as having a material impact on Council's future financial performance, financial positon and cash flows) are set out below:

AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not for-Profit Public Sector Entities

This Standard modifies AASB 13 Fair Value Measurement for application by not-for-profit public sector entities such as Council. It includes authoritative implementation guidance when fair valuing non-financial assets, not held primarily for their ability to generate cash inflows and also provides guidance and clarification when valuing assets that are restricted (in their use) at Council.

This includes guidance and clarification regarding the determination of an assets highest and best use, the development and use of internal assumptions for unobservable inputs and allows for greater use of internal judgements when applying the cost approach in the measurement and determination of fair values.

Although Council is yet to fully determine the impact of this standard, the changes will be evaluated in the future assessment of all property and infrastructure assets measured at fair value.

The standard applies prospectively to annual periods beginning on or after 1 January 2024, with earlier application permitted.

As at the date of authorisation of these financial statements Council does not consider that any of these new (and still to be applied) standards and interpretations are likely to have a material impact on the Council's future financial statements, financial position, financial performance or cash flows.

### New accounting standards adopted during the year

During the year, Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2024.

The following new standard is effective for the first time at 30 June 2024:

 AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates.

The most significant change introduced by this standard is to remove the requirement to disclose significant accounting policies and instead require disclosure of material accounting policy information.

Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements.

In applying the new requirements, Council has after taking into account the various specific facts and circumstances applied professional judgement to ensure it discloses only material accounting policies as opposed to significant accounting policies throughout these financial statements.

## B Financial Performance

## B1 Functions or activities

## B1-1 Functions or activities – income, expenses and assets

Income, expenses and assets have been directly attributed to the following functions or activities. Details of those functions or activities are provided in Note B1-2.

	Incom	e	Expens	es	Operating	result	Grants and cor	tributions	Carrying amou	nt of assets
\$ '000	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Functions or activities										
Our Community	7,767	7,675	9,685	11,878	(1,918)	(4,203)	6,152	3,215	29,392	15,767
Our Economy	1,388	4,847	3,517	2,588	(2,129)	2,259	36	3,278	34,584	33,254
Our Environment	19,308	21,279	14,495	14,534	4,813	6,745	1,216	2,451	119,062	128,861
Our Civic Leadership	21,142	19,490	1,927	3,579	19,215	15,911	7,440	7,560	76,652	73,704
Our Infrastructure	30,892	38,795	35,727	44,741	(4,835)	(5,946)	16,882	18,384	604,692	574,343
Total functions and activities	80,497	92,086	65,351	77,320	15,146	14,766	31,726	34,888	864,382	825,929

## B1-2 Components of functions or activities

### Details relating to the Council's functions or activities as reported in B1-1 are as follows:

### Our Community

The Our Community strategic direction encompasses the activities Council delivers and supports to improve community wellbeing, build resilience and to bring the community together. It includes programs, services and community infrastructure that Council delivers for cultural, recreational and lifelong learning activities.

### Our Economy

Our Economy strategic direction focuses on providing services that encourage economic growth and support local businesses and industry. It includes the delivery of services, projects and events that make Snowy Valleys a great place to live and visit.

#### Our Environment

The Our Environment strategic direction contains the delivery of best practice water, waste water and waste services to contribute to the ongoing sustainability of our community. We protect our natural environment by managing and planning for our growth to minimise impact and advocating for climate change awareness and mitigating action.

### Our Civic Leadership

Our Civic Leadership strategic direction centres on Council's actions, advocacy and representation in relation to strategic and long term planning, reporting, governance and customer service. It focuses on making Council's processes more efficient and effective and how Council communicates and consults with the community.

### Our Infrastructure

Our Infrastructure includes Council services that plan for, manage, maintain and renew our community infrastructure and transport networks.

## B2 Sources of income

## B2-1 Rates and annual charges

\$ '000	2024	2023
Ordinary rates		
Residential	5,610	4,707
Farmland	5,828	4,968
Mining	10	9
Business	1,086	922
Less: pensioner rebates	(226)	(211)
Rates levied to ratepayers	12,308	10,395
Pensioner rate subsidies received	124	116
Total ordinary rates	12,432	10,511
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	3,296	2,887
Stormwater management services	38	38
Water supply services	1,718	1,595
Sewerage services	4,789	4,440
Waste management services (not domestic)	403	534
Liquid Trade Waste - Annual Charge	31	_
Less: pensioner rebates	(306)	(312)
Annual charges levied	9,969	9,182
Pensioner annual charges subsidies received:		
– Water	55	53
– Sewerage	52	50
<ul> <li>Domestic waste management</li> </ul>	64	64
Total annual charges	10,140	9,349
Total rates and annual charges	22,572	19,860

Council has used 2022 year valuations provided by the NSW Valuer General in calculating its rates.

### Material accounting policy information

Rates and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area.

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates and are recognised within the underlying revenue item based on their substance.

## B2-2 User charges and fees

\$ '000	Timing	2024	2023
User charges only			
Water supply services	2	3,295	2,956
Sewerage services	2	856	651
Trade waste services	2	28	38
Total user charges	_	4,179	3,645
Fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Inspection services	2	111	11
Planning and building - regulatory	2	765	451
Private works – section 67	2	7,812	11,058
Section 10.7 certificates (EP&A Act)	2	40	44
Section 603 certificates	2	32	31
Total fees and charges – statutory/regulatory		8,760	11,595
(ii) Fees and charges – other (incl. general user charges (per s608))			
Cemeteries	2	243	355
Library and art gallery	2	9	8
Transport for NSW works (state roads not controlled by Council)	2	5,041	8,698
Swimming centres	2	201	59
Aged related services	2	148	126
Gravel sales	2	159	106
Sporting facilities fees	2	39	31
Waste transfer station fees	2	262	154
Childrens services fees	2	412	500
Community transport	2	69	84
Other	2	135	95
Total fees		6,718	10,216
Total other user charges and fees		15,478	21,811
Total user charges and fees	_	19,657	25,456
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		47	_
User charges and fees recognised at a point in time (2)		19,610	25,456
Total user charges and fees		19,657	25,456
		10,007	20,700

### Material accounting policy information

Revenue arising from user charges and fees is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases such as caravan parks, the customer is required to pay on arrival. There is no material obligation for Council in relation to refunds or returns.

## B2-3 Other revenues

\$ '000	Timing	2024	2023
Assets first time recognition	2	47	_
Diesel rebate	2	163	121
Fines	2	13	5
Insurance claims recoveries	2	133	334
Legal fees recovery – other		95	4
PY disaster management reimbursement	2	70	3,199
Other	2	231	586
Sales – general	2	335	411
Workers compensation rebate	2	80	98
Total other revenue		1,167	4,758
Timing of revenue recognition for other revenue			
Other revenue recognised at a point in time (2)		1,167	4,758
Total other revenue		1,167	4,758

## B2-4 Grants and contributions

<u>\$</u> '000	Operating 2024	Operating 2023	Capital 2024	Capital 2023
General purpose grants and non-developer				
contributions (untied)				
General purpose (untied)				
Current year allocation				
Financial assistance – general component	338	1,358	-	_
Financial assistance – local roads component	80	429	-	_
Payment in advance - future year allocation				
Financial assistance – general component	4,989	5,449	-	_
Financial assistance – local roads component	1,548	1,733		
Amount recognised as income during current year	6,955	8,969	-	
Special purpose grants and non-developer				
contributions (tied)				
Cash Grants				
Sewerage services	1	8	-	_
Child care	2,096	1,536	-	_
Community care	869	1,747	12	2,749
Heritage and cultural	4	19	-	_
Library	107	101	-	_
Noxious weeds	35	58	-	_
Recreation and culture	-	_	1,568	2,026
Natural disaster	387	5,270	731	2,010
Street lighting	46	46	-	-
Domestic Waste Fund Grant	-	466	-	995
Transport (roads to recovery)	1,811	_	-	805
Transport (other roads and bridges funding)	2,661	410	4,729	1,942
Cash Contributions				
Bushfire services	913	422	-	_
Recreation and culture	-	_	1,415	1,463
Roads and bridges	-	_	3,246	2,304
Transport for NSW contributions (regional roads, block grant)	1,502	1,186	-	—
Other contributions	328	71	81	107
Total special purpose grants and non-developer	10 500	11.010		
contributions – cash	10,760	11,340	11,782	14,401
Non-cash contributions				
Other	_	_	1,438	_
Total other contributions – non-cash	-		1,438	_
Total special purpose grants and non-developer				
contributions (tied)	10,760	11,340	13,220	14,401
	<u>_</u>			
Total grants and non-developer contributions	17,715	20,309	13,220	14,401
Comprising:				
– Commonwealth funding	10,229	10,410	502	1,162
– State funding	6,474	9,655	11,281	12,974
– Other funding	1,012	244	1,437	265
	17,715	20,309	13,220	14,401
			-,	,

## B2-4 Grants and contributions (continued)

## Developer contributions

Operating 2024	Operating 2023	Capital 2024	Capital 2023
-	_	101	21
-	_	348	79
		342	78
		791	178
		791	178
		791	178
17,715	20,309	14,011	14,579
6 600	8 156	11 663	11,326
	,	,	3,253
	· · · · · ·	· ·	14,579
			$\begin{array}{c ccccccccccccccccccccccccccccccccccc$

## B2-4 Grants and contributions (continued)

### Unspent grants and contributions

Certain grants and contributions are obtained by Council on the condition they be spent in a specified manner or in a future period but which are not yet spent in accordance with those conditions are as follows:

\$ '000	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Unspent grants and contributions				
Unspent funds at 1 July	492	4,897	10,021	8,597
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	183	_	_	_
Add: Funds received and not recognised as revenue in the current year	1,019	487	2,007	4,470
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	_	_	_	_
Less: Funds received in prior year but revenue recognised and funds spent in current year	(152)	(4,892)	(3,473)	(3,046)
Unspent funds at 30 June	1,542	492	8,555	10,021
	1,542	432	0,000	10,021
Contributions				
Unspent funds at 1 July	-	_	5,244	4,962
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	_		791	282
Add: contributions received and not recognised as revenue in the current	_	_	731	202
year Less: contributions recognised as revenue in previous years that have been spent	-	_	-	_
during the reporting year	-	_	(47)	_
Unspent contributions at 30 June			5,988	5,244
				,

### Material accounting policy information

#### Grants and Contributions - Enforceable agreement with sufficiently specific performance obligations.

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied.

The performance obligations are varied based on the agreement but include performance obligations within AASB 15 grants such as completion of milestones. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

### **Other Grants and Contributions**

Assets arising from grants in the scope of AASB 1058 is recognised at the assets fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

## B2-4 Grants and contributions (continued)

### **Capital grants**

Capital grants received to enable Council to acquire or construct an item of infrastructure, property, plant and equipment to identified specifications which will be under Council's control and which is enforceable are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

#### **Developer contributions**

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.4, 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979 (EP&A Act)*.

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required, but the Council may apply contributions according to the priorities established in work schedules.

### B2-5 Interest and investment income

\$ '000	2024	2023
Interest on financial assets measured at amortised cost		
<ul> <li>Overdue rates and annual charges (incl. special purpose rates)</li> </ul>	91	44
<ul> <li>Cash and investments</li> </ul>	2,090	1,115
Total interest and investment income (losses)	2,181	1,159

## B2-6 Other income

\$ '000	Notes	2024	2023
Other lease income			
Operating Lease Income		1,566	1,640
Leaseback fees - council vehicles		115	106
Total rental income	C2-1	1,681	1,746
Total other income		1,681	1,746

## B3 Costs of providing services

## B3-1 Employee benefits and on-costs

\$ '000	2024	2023
Salaries and wages	17,371	16,718
Employee termination costs	20	10
Travel expenses	7	6
Employee leave entitlements	1,784	2,209
Superannuation	1,984	1,863
Workers' compensation insurance	276	659
FBT	82	59
Payroll tax	68	51
Training costs (other than salaries and wages)	272	186
Protective clothing	6	8
Other	310	435
Total employee costs	22,180	22,204
Less: capitalised costs	(1,279)	(1,049)
Total employee costs expensed	20,901	21,155

### Material accounting policy information

Employee benefit expenses are recorded when the service has been provided by the employee.

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note E3-1 for more information.

## B3-2 Materials and services

\$ '000	Notes	2024	2023
Raw materials and consumables		5,240	7,295
Contractor costs		13,110	25,290
Consultancy costs		1,706	1,740
Audit Fees	F2-1	172	106
Councillor and Mayoral fees and associated expenses	F1-2	215	166
Advertising		128	117
Bank charges		110	133
Electricity and heating		1,225	1,009
Insurance		866	965
Postage		77	48
Printing and stationery		147	159
Repairs and maintenance		574	74
Street lighting		100	85
Subscriptions and publications		225	250
Telephone and communications		207	164
Valuation fees		78	76
Travel expenses		46	37
Other expenses		503	367
Council Grant Programs		72	367
Legal expenses:			
<ul> <li>Legal expenses: debt recovery</li> </ul>		-	1
<ul> <li>Legal expenses: other</li> </ul>		355	307
Total materials and services		25,156	38,756

## B3-3 Borrowing costs

# (i) Interest bearing liability costs

() ····································		
Interest on loans	264	282
Total borrowing costs expensed	264	282

## B3-4 Depreciation, amortisation and impairment of non-financial assets

\$ '000	Notes	2024	2023
Depreciation and amortisation			
Plant and equipment		1,578	1,672
Office equipment		5	26
Furniture and fittings		1	1
Infrastructure:	C1-7		
<ul> <li>Buildings – non-specialised</li> </ul>		1,189	1,197
<ul> <li>Buildings – specialised</li> </ul>		575	467
– Other structures		474	447
– Roads		4,203	3,674
– Bridges		714	658
- Footpaths		259	240
<ul> <li>Other road assets</li> </ul>		313	290
– Stormwater drainage		539	498
<ul> <li>Water supply network</li> </ul>		1,028	980
– Sewerage network		1,118	1,039
<ul> <li>Other open space/recreational assets</li> </ul>		570	431
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C3-5,C1-7	37	171
<ul> <li>– Quarry assets</li> </ul>	C3-5,C1-7	63	_
Intangible assets	C1-9	131	158
Total depreciation and amortisation costs		12,797	11,949
Total depreciation, amortisation and impairment for			
non-financial assets		12,797	11,949

### Material accounting policy information

### Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. Useful lives are included in Note C1-7 for IPP&E assets and Note C1-9 for intangible assets.

### Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are not tested for impairment since these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

Intangible assets not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

Other non-financial assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

## B3-5 Other expenses

\$ '000	2024	2023
Other		
Contributions/levies to other levels of government		
<ul> <li>Emergency services levy (includes FRNSW, SES, and RFS levies)</li> </ul>	787	746
<ul> <li>Other contributions/levies</li> </ul>	385	383
<ul> <li>Donations, contributions and assistance to other organisations</li> </ul>	69	131
– Tumut Visitor Centre	246	233
Total other expenses	1,487	1,493

## B4 Gains or losses

## B4-1 Gain or loss from the disposal, replacement and de-recognition of assets

\$ '000	Notes	2024	2023
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		_	_
Less: carrying amount of property assets sold/written off		(126)	(102)
Gain (or loss) on disposal		(126)	(102)
Gain (or loss) on disposal of plant and equipment	C1-7		
Proceeds from disposal – plant and equipment		716	1,124
Less: carrying amount of plant and equipment assets sold/written off		(716)	(959)
Gain (or loss) on disposal	_	_	165
Gain (or loss) on disposal of infrastructure	C1-7		
Proceeds from disposal – infrastructure		-	_
Less: carrying amount of infrastructure assets sold/written off		(4,692)	(4,313)
Gain (or loss) on disposal		(4,692)	(4,313)
Gain (or loss) on disposal of real estate assets held for sale	C1-5		
Proceeds from disposal – real estate assets		72	554
Less: carrying amount of real estate assets sold/written off			11
Gain (or loss) on disposal	_	72	565
Gain (or loss) on disposal of term deposits	C1-2		
Proceeds from disposal/redemptions/maturities – term deposits		38,000	48,253
Less: carrying amount of term deposits sold/redeemed/matured		(38,000)	(48,253)
Gain (or loss) on disposal		_	_
Net gain (or loss) from disposal of assets		(4,746)	(3,685)

## B5 Performance against budget

## B5-1 Material budget variations

Council's original budget was adopted by the Council on 29 June 2023 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

While these General Purpose Financial Statements include the original budget adopted by Council, the Act requires Council to review its financial budget on a quarterly basis, so it is able to manage the variation between actuals and budget that invariably occur during the year.

**Material variations of more than 10%** between original budget and actual results or where the variance is considered material by nature are explained below.

Variation Key: F = Favourable budget variation, U = Unfavourable budget variation.

	2024	2024	2024		
\$ '000	Budget	Actual	Varia	nce	
Revenues					
Rates and annual charges	22,403	22,572	169	1%	F
<b>User charges and fees</b> External private works and transport NSW ordered v	<b>15,600</b> works income greater	<b>19,657</b> than expected	4,057	26%	F
<b>Other revenues</b> Revenue from sales of Real Estate land (Snow View	<b>1,482</b> v Estate) did not proce	<b>1,167</b> ed as originally	<b>(315)</b> forecast.	(21)%	U

Operating grants and contributions11,35617,7156,35956%FDisaster Recovery Funding Arrangements grant funding received for flood damaged roads has been completed as operational<br/>expenditure, this was originally budgeted as Capital grants and contributions. Operational Block grant funding from transport<br/>NSW was recognised during the financial year. Additional Bushfire Local Economic Recovery funding for Emergency<br/>Evacuation Centre has been received.56%F

Capital grants and contributions	36,690	14,011	(22,679)	(62)%	U
Bushfire Local Economic Recovery grant funding not receipt	ved as Aerodron	ne and Eme	ergency Evacuation	Centre pro	jects
did not progress during the financial year due to approval	delays and tech	nnical difficu	ulties. Disaster Re	covery Fun	iding
Arrangements grant funding projects were recognised as op	erational income				

Interest and investment revenue	1,292	2,181	889	69%	F	
Interest earned on investments was higher than original buc	lget due to inte	rest rates rising.				
Other income	-	1,681	1,681	00	F	
Lease income Caravan Park and other buildings budgeted i	n User Charge	s and Annual Ch	arges			
Reversal of revaluation decrements / impairment	_	1.513	1.513	00	F	
		1,010	1,010			

of IPP&E previously expensed

## B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 Variar		
Expenses					
Employee benefits and on-costs	20,241	20,901	(660)	(3)%	U
Materials and services Cost of additional non-budgeted external works inclu unbudgeted User Charges and Annual Charges incom		<b>25,156</b> and Transport I	(5,450) NSW ordered wor	<b>(28)%</b> rks offset ag	<b>U</b> jains
Borrowing costs Borrowing costs underbudgeted	237	264	(27)	(11)%	U
Depreciation, amortisation and impairment of non-financial assets	11,638	12,797	(1,159)	(10)%	U
Other expenses	1,448	1,487	(39)	(3)%	U
<b>Net losses from disposal of assets</b> Disposal of assets is a capital item and not budgeted for	– or unless contained	<b>4,746</b> d in the operatior	<b>(4,746)</b> nal plan.	00	U
Statement of cash flows					
<b>Cash flows from operating activities</b> Actual cash flows from operating activities is lower than as major projects (Aerodrome and Emergency Evacua for materials and services expenses are underbudge works and Transport NSW ordered works.	tion Centre) were r	not commenced	during the financia	al year. Payn	nents
Cash flows from investing activities Council's total spending on capital projects is less that complete the budgeted capital works. Emergency work				<b>(61)%</b> urces availal	<b>F</b> ble to
Cash flows from financing activities Council's balance on loan principals lower than budget	(1,217) ted.	(789)	428	(35)%	F
B6 Material Income Statement in	tems				
B6-1 Material Income Statement iter	ns				
Material reversal of revaluation decreme	nts on IPPE pr	eviously exp	ensed		
\$ '000			2024	2	2023
Infrastructure:					046
<ul> <li>Water supply network</li> <li>Total material reversal of revaluation decrements</li> </ul>	ents on IPPE pre	viously	1,513	4	,219
expensed		-	1 513	4	219

expensed	1,513	4,219
Total material reversal of revaluation decrements on IPPE		
previously expensed	1,513	4,219

## C Financial position

## C1 Assets we manage

## C1-1 Cash and cash equivalents

\$ '000	2024	2023
Cash assets		
Cash on hand and at bank	12,356	1,145
Cash equivalent assets		
– Deposits at call	6,950	9,871
Total cash and cash equivalents	19,306	11,016
Reconciliation of cash and cash equivalents		

Total cash and cash equivalents per Statement of Financial Position	19,306	11,016
Balance as per the Statement of Cash Flows	19,306	11,016

## C1-2 Financial investments

¢ 1000	2024 Current	2024	2023 Current	2023
\$ '000	Current	Non-current	Current	Non-current
Debt securities at amortised cost				
Long term deposits	29,000	6,500	31,500	1,500
Total financial investments	29,000	6,500	31,500	1,500
Total cash assets, cash equivalents and				
investments	48,306	6,500	42,516	1,500

### Material accounting policy information

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument. On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

### **Financial assets**

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

### Classification

On initial recognition, Council classifies its financial assets into the following categories - those measured at:

- amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

### Amortised cost

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, impairment and gains or loss on de-recognition are recognised in profit or loss.

## C1-3 Restricted and allocated cash, cash equivalents and investments

## C1-3 Restricted and allocated cash, cash equivalents and investments (continued)

\$ '000		2024	2023
(a)	Externally restricted cash, cash equivalents and investments		
Total	cash, cash equivalents and investments	54,806	44,016
	Externally restricted cash, cash equivalents and investments cash equivalents and investments not subject to external	(39,719)	(35,502)
restric		15,087	8,514
Extern	nal restrictions nal restrictions – included in liabilities al restrictions included in cash, cash equivalents and investments above compr	ise:	
Specifi	c purpose unexpended grants – general fund	9,741	10,509
•	c purpose unexpended grants – water fund	283	-
•	c purpose unexpended grants – sewer fund	73	
Exterr	nal restrictions – included in liabilities	10,097	10,509
	nal restrictions – other al restrictions included in cash, cash equivalents and investments above se:		
Develo	per contributions – general	573	486
Develo	per contributions – water fund	2,042	1,723
Develo	per contributions – sewer fund	3,373	3,036
Water f	fund	9,265	6,893
Sewer		13,264	10,908
	tic waste management	425	1,250
	nent village	527	535
•	c purpose contributions	49	49
	stormwater	104	113
	nal restrictions – other	29,622	24,993
Total	external restrictions	39,719	35,502

Cash, cash equivalents and investments subject to external restrictions are those which are only available for specific use by Council due to a restriction placed by legislation or third-party contractual agreement.

## C1-3 Restricted and allocated cash, cash equivalents and investments (continued)

\$ '000	2024	2023
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external		
restrictions	15,087	8,514
Less: Internally restricted cash, cash equivalents and investments	(10,631)	(8,409)
Unrestricted and unallocated cash, cash equivalents and investments	4,456	105
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Aboriginal brungle reserve PW	45	45
Adelong showground reserve	10	10
Batlow literary institute	51	51
Camp hudson	5	73
Caravan park	-	10
Carry over works	577	448
Community services	314	314
Community Transport	1,011	1,123
Contingencies	500	250
Employees leave entitlement	2,303	2,122
Insurance (risk management)	162	100
IT	96	96
Legal	50	50
Life long learner	2	2
Plant and vehicle replacement	3,121	1,547
Project development	480	480
Quarry rehab and capital works	1,365	1,215
Section 355 Committees	70	-
Saleyards	-	8
Scholarship	10	6
Security deposits	72	72
Swimming pools	147	147
Talbingo reserve	120	120
Telecentre	29	29
Television translator/radio	32	32
Third age group	3	3
Tumut boys club	44	44
Youth council	12	12
Total internal allocations	10,631	8,409

Cash, cash equivalents and investments not subject to external restrictions may be internally allocated by resolution or policy of the elected Council.

\$ '000		2024	2023
(c)	Unrestricted and unallocated		
Unrest	ricted and unallocated cash, cash equivalents and investments	4,456	105

## C1-4 Receivables

	2024	2024	2023	2023
\$ '000	Current	Non-current	Current	Non-current
Rates and annual charges	1,152	11	933	11
Interest and extra charges	163	-	104	_
User charges and fees	4,442	-	6,001	_
Accrued revenues				
<ul> <li>Interest on investments</li> </ul>	870	-	437	_
<ul> <li>Other income accruals</li> </ul>	2,034	-	3,445	_
Other debtors	71	-	_	_
Total	8,732	11	10,920	11
Total net receivables	8,732	11	10,920	11

### Material accounting policy information

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

## C1-4 Receivables (continued)

### Impairment

Impairment of financial assets measured at amortised cost is recognised on an expected credit loss (ECL) basis.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, and when estimating ECL, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

When considering the ECL for rates debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rates debtors, Council uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Council uses the presentation that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Council in full, without recourse by the Council to actions such as realising security (if any is held) or
- the financial assets (for non-rates debtors) are more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the entity in accordance with the contract, and the cash flows expected to be received. This is applied using a probability weighted approach.

On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Council uses the simplified approach for trade receivables where the expected lifetime credit losses are recognised on day 1.

There has been no change in the estimation techniques or significant assumptions made during the current reporting period.

The Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings.

Where the Council renegotiates the terms of receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Rates and annual charges outstanding are secured against the property.

## C1-5 Inventories

	2024	2024	2023	2023
\$ '000	Current	Non-current	Current	Non-current
(i) Inventories at cost				
Real estate for resale	1,767	147	30	147
Stores and materials	8	-	21	-
Total inventories	1,775	147	51	147

### (i) Other disclosures

		2024	2024	2023	2023
\$ '000	Notes	Current	Non-current	Current	Non-current
(a) Details for real estate development					
Residential		1,767	147	30	147
Total real estate for resale	_	1,767	147	30	147
(Valued at the lower of cost and net realisable value) <b>Represented by:</b>					
Acquisition costs	_	1,767	147	30	147
Total costs	_	1,767	147	30	147
Total real estate for resale	_	1,767	147	30	147
Movements:					
Real estate assets at beginning of the year		30	147	19	147
<ul> <li>Purchases and other costs</li> </ul>		1,737	-	_	_
– WDV of sales (expense)	B4-1	-		11	
Total real estate for resale		1,767	147	30	147

### Material accounting policy information

### Land held for resale

Land held for resale is stated at the lower of cost and net realisable value. Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development. When development is completed, borrowing costs and other holding charges are expensed as incurred.

2023/24 recognised a reclassification of WIP to Real Estate Assets for the Snow View Estate Development Stage 3.

### C1-6 Contract assets and Contract cost assets

	2024	2024	2023	2023
\$ '000	Current	Non-current	Current	Non-current
Contract assets Total contract assets and contract	642			
cost assets	642	_		

## C1-7 Infrastructure, property, plant and equipment

By aggregated asset class		At 1 July 2023				Asset movements during the reporting period						At 30 June 2024			
\$ '000	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions Additions Additions	ditions new assets	Carrying value of disposals	Depreciati- -on expense	Reversal of IPPE revaluation decrements previously expensed	Adjustme- -nts and transfers	Revaluati- -on increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount		
Capital work in progress	20,585	_	20,585	18,521	_	_	_	_	(31,017)	_	8,089	_	8,089		
Plant and equipment	24,357	(10,430)	13,927	_	_	(55)	(1,578)	_	2,860	_	26,490	(11,336)	15,154		
Office equipment	190	(158)	32	_	_	-	(5)	_	_,	_	190	(162)	28		
Furniture and fittings	11	(8)	3	_	_	_	(1)	_	1	_	11	(8)	3		
Land:		(-)					( )					(-)			
<ul> <li>Operational land</li> </ul>	13,339	_	13,339	_	-	(152)	_	_	532	4,649	18,368	_	18,368		
– Community land	15,435	_	15,435	-	_	(126)	_	_	(485)	4,002	18,826	-	18,826		
Infrastructure:						. ,			( )		,		,		
– Buildings – non-specialised	59,102	(28,100)	31,002	-	-	(24)	(1,189)	-	4,619	1,118	65,873	(30,347)	35,526		
– Buildings – specialised	22,956	(9,471)	13,485	-	-	(45)	(575)	-	2,656	499	25,998	(9,978)	16,020		
<ul> <li>Other structures</li> </ul>	15,855	(6,873)	8,982	-	-	_	(474)	-	1,704	313	18,116	(7,591)	10,525		
– Roads	227,816	(67,958)	159,858	-	-	(2,838)	(4,203)	-	10,264	3,668	238,140	(71,391)	166,749		
– Bridges	83,170	(28,893)	54,277	-	-	(180)	(714)	-	95	1,221	85,045	(30,346)	54,699		
– Footpaths	20,535	(5,028)	15,507	-	-	(9)	(259)	-	628	351	21,620	(5,402)	16,218		
– Kerb and gutter	35,526	(11,091)	24,435	-	-	-	(313)	-	251	557	36,598	(11,668)	24,930		
- Bulk earthworks (non-depreciable)	245,690	_	245,690	-	-	(2,020)	-	-	4,048	5,649	253,367	-	253,367		
<ul> <li>Stormwater drainage</li> </ul>	56,690	(19,253)	37,437	-	-	-	(539)	-	508	849	58,502	(20,247)	38,255		
<ul> <li>Water supply network</li> </ul>	110,712	(79,069)	31,643	-	-	(3)	(1,028)	1,513	(545)	-	115,657	(84,077)	31,580		
<ul> <li>Sewerage network</li> </ul>	114,879	(52,088)	62,791	-	-	(24)	(1,118)	-	424	3,131	120,989	(55,785)	65,204		
<ul> <li>Other open space/recreational</li> </ul>															
assets	24,924	(5,387)	19,537	-	-	(8)	(570)	-	3,371	667	29,151	(6,154)	22,997		
Other assets:															
– Library books	25	(23)	2	-	-	-	-	-	-	-	25	(23)	2		
Reinstatement, rehabilitation and restoration assets (refer Note 16):															
– Tip assets	742	(246)	496	-	-	(139)	(37)	-	-	-	603	(283)	320		
– Quarry assets	1,664	(412)	1,252	_	40	(756)	(63)	_		_	948	(475)	473		
Total infrastructure, property, plant and equipment	1,094,203	(324,488)	769,715	18,521	40	(6,379)	(12,666)	1,513	(85)	26,674	1,142,606	(345,273)	797,333		

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

By aggregated asset class		At 1 July 2022			Asset movements during the reporting period							At 30 June 2023			
\$ '000	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals 1	Additions new assets	Carrying value of disposals	Depreciati- -on expense	Reversal of IPPE ravaluation decrements previously expensed	WIP transfers	Adjustme- -nts and transfers	Revaluati- -on decrements to equity (ARR)	Revaluati- -on increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	12,211	_	12,211	8,541	_	_	_	_	(167)	_	_	_	20,585	_	20,585
Plant and equipment	23,564	(10,130)	13,434	150	2,322	(825)	(1,672)	_	946	(428)	_	_	24,357	(10,430)	13,927
Office equipment	182	(126)	56	_		(020)	(26)	_	1	()	_	1	190	(158)	32
Furniture and fittings	9	(7)	2	_	_	_	(1)	_	2	_	_	_	11	(8)	3
Land:	Ũ	(*)	_				(.)		-					(0)	0
<ul> <li>Operational land</li> </ul>	9,767	_	9.767	_	_	_	_	_	(1)	3,520	_	53	13,339	_	13,339
– Community land	18,873	_	18,873	_	120	(99)	_	_	(.)	(3,520)	_	61	15,435	_	15,435
Infrastructure:	10,010		10,010			(00)				(0,020)		0.	,		.0,100
– Buildings – non-specialised	57,030	(25,834)	31,196	249	_	(18)	(1,197)	_	(242)	179	_	835	59,102	(28,100)	31,002
– Buildings – specialised	20,999	(7,995)	13,004	454	_	(18)	(467)	_	(146)	(302)	_	960	22,956	(9,471)	13,485
– Other structures	13,797	(5,861)	7,936	379	445	(3)	(447)	_	47	(54)	_	679	15,855	(6,873)	8,982
– Roads	207,008	(59,977)	147,031	5,872	10	(1,129)	(3,674)	_	(436)	114	_	12,070	227,816	(67,958)	159,858
– Bridges	74,716	(26,348)	48,368	2,528	10	(460)	(658)	_	91	394	_	4,004	83,170	(28,893)	54,277
– Footpaths	18,895	(4,396)	14,499	40	_	_	(240)	_	_	_	_	1,208	20,535	(5,028)	15,507
– Bulk earthworks (non-depreciable)	227,321	_	227,321	1,739	_	(2,480)	-	_	_	_	_	19,110	245,690		245,690
<ul> <li>Stormwater drainage</li> </ul>	52,268	(17,253)	35,015	_	_	(3)	(498)	_	_	_	_	2,923	56,690	(19,253)	37,437
- Water supply network	101,972	(72,485)	29,487	266	_	(97)	(980)	4,219	_	_	(1,252)	_,	110,712	(79,069)	31,643
– Sewerage network	106,344	(47,378)	58,966	416	_	(17)	(1,039)		_	_		4,465	114,879	(52,088)	62,791
– Other open space/recreational	,	(,)	,			()	(1,000)					.,	,	(,)	,
assets	24,651	(5,110)	19,541	477	22	(205)	(431)	_	-	97	-	36	24,924	(5,387)	19,537
<ul> <li>Kerb and gutter</li> </ul>	32,735	(9,950)	22,785	155	_	(23)	(290)	_	(95)	_	-	1,903	35,526	(11,091)	24,435
Other assets:															
– Library books	25	(23)	2	-	-	-	-	_	-	-	-	_	25	(23)	2
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Tip assets	726	(190)	536	-	15	-	(55)	-	-	-	-	-	742	(246)	496
– Quarry assets	1,232	(296)	936		432	-	(116)	_	_	_	_	-	1,664	(412)	1,252
Total infrastructure, property, plant and equipment	1,004,325	(293,359)	710,966	21,266	3,376	(5,377)	(11,791)	4,219	-	_	(1,252)	48,308	1,094,203	(324,488)	769,715

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

### Material accounting policy information

### Initial recognition of infrastructure, property, plant and equipment (IPPE)

IPPE is measured initially at cost. Cost includes the fair value of the consideration given to acquire the asset (net of discounts and rebates) and any directly attributable cost of bringing the asset to working condition for its intended use (inclusive of import duties and taxes).

When infrastructure, property, plant and equipment is acquired by Council at significantly below fair value, the assets are initially recognised at their fair value at acquisition date.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Income Statement during the financial period in which they are incurred.

### **Useful Lives of IPPE**

Land is not depreciated. The property, plant and equipment acquired under finance leases is depreciated over the asset's useful life or over the shorter of the asset's useful life and the lease term if there is no reasonable certainty that the Council will obtain ownership at the end of the lease term. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	5 to 20
Office furniture	10 to 20	Benches, seats etc.	10 to 20
Computer equipment	4		
Vehicles	5 to 8	Buildings	
Heavy plant/road making equipment	5 to 8	Buildings: masonry	50 to 100
Other plant and equipment	5 to 30	Buildings: other	20 to 40
Water and sewer assets		Stormwater assets	
Dams and reservoirs	40 to 100	Drains	50 to 120
Bores	20 to 40	Culverts	80 to 120
Reticulation pipes: PVC	70 to 80	Flood control structures	80 to 100
Reticulation nines: other	45 to 75		

Reticulation pipes: other	45 to 75
Pumps and telemetry	15 to 205

Transportation assets		Other infrastructure assets	
Sealed roads: surface	15 to 40	Bulk earthworks	Infinite
Sealed roads: structure	40 to 110	Swimming pools	40 to 80
Unsealed roads	15 to 30	Unsealed roads	15 to 30
Bridge: concrete	100	Other open space/recreational assets	15 to 80

Bridge: other	70 to 100	Other infrastructure	50 to 200
Road subbase	200		
Kerb, gutter and footpaths	80 to 120		

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

### **Revaluation model**

Infrastructure, property, plant and equipment are held at fair value. Independent comprehensive valuations are performed at least every five years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value.

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Industry (DoI) – Water.

Increases in the carrying amounts arising on revaluation are credited to the revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

### Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Council has elected not to recognise land under roads acquired before 1 July 2008.

Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

### **Crown reserves**

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated.

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

### **Rural Fire Service assets**

Under Section 119 (2) of the *Rural Fire Services Act 1997 (NSW)*, "All firefighting equipment purchased or constructed wholly or partly from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed".

Notwithstanding this, Council is of the view and had determined that it does not control Rural Fire Service assets including buildings or equipment and therefore does not account for these assets.

## C1-8 Investment properties

\$ '000	2024	2023
Owned investment property		
Investment property on hand at fair value	350	350
Total owned investment property	350	350
Owned investment property		
At fair value		
Opening balance at 1 July	350	391
Other movements		(41)
Closing balance at 30 June	350	350

Material accounting policy information Investment property, principally comprising of residential building, is held for long-term rental yields and is not occupied by the Council. Changes in fair values are recorded in the Income Statement as part of other income.

## C1-9 Intangible assets

### Intangible assets are as follows:

\$ '000	2024	2023
Software		
Opening values at 1 July		
Gross book value	1,579	1,579
Accumulated amortisation	(1,378)	(1,220)
Accumulated impairment	(69)	(69)
Net book value – opening balance	132	290
Movements for the year		
Amortisation charges	(131)	(158)

Closing values at 30 June		
Gross book value	1,579	1,579
Accumulated amortisation	(1,509)	(1,378)
Accumulated impairment	(69)	(69)
Total software – net book value	1	132

### Material accounting policy information

### IT development and software

Software development costs include only those costs directly attributable to the development phase (including external direct costs of materials and services, direct payroll, and payroll-related costs of employees' time spent on the project) and are only recognised following completion of technical feasibility, and where the Council has an intention and ability to use the asset. Amortisation is calculated on a straight-line basis over periods generally ranging from three to five years.

## C2 Leasing activities

### C2-1 Council as a lessor

### Operating leases

Council leases out a number of properties and /or plant and equipment to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included as investment property (refer note C1-8) and IPP&E in the Statement of Financial Position.

The amounts recognised in the Income Statement relating to operating leases where Council is a lessor are shown below:

\$ '000	2024	2023
(i) Assets held as investment property Investment property operating leases relate to a residential premise at Tumbarumba.		
Lease income relating to variable lease payments not dependent on an index or a rate	17	23
Total income relating to operating leases for investment property assets	17	23
Operating lease expenses		
Direct operating expenses that generated rental income	2	3
(ii) Assets held as property, plant and equipment		
Council provides operating leases on Council buildings for the purpose of emergency services, health services, State Government Organisations and community groups. These leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E. They have not been classified under AASB 140		

Lease income (excluding variable lease payments not dependent on an index or rate)	1,664	1,723
Total income relating to operating leases for Council assets	1,664	1,723

### Material accounting policy information

When Council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

When Council has a sub-lease over an asset and is the intermediate lessor then the head lease and sub-lease are accounted for separately. The classification of the sub-lease is based on the right-of-use asset which arises from the head lease rather than the useful life of the underlying asset.

If the lease contains lease and non-lease components, the non-lease components are accounted for in accordance with AASB 15 *Revenue from Contracts with Customers*.

The lease income is recognised on a straight-line basis over the lease term for an operating lease and as finance income using amortised cost basis for finance leases.

## C3 Liabilities of Council

## C3-1 Payables

	2024	2024	2023	2023
\$ '000	Current	Non-current	Current	Non-current
Prepaid rates	534	_	506	_
Goods and services – operating expenditure	-	_	1	_
Accrued expenses:				
– Borrowings	196	_	152	_
<ul> <li>Salaries and wages</li> </ul>	563	_	565	_
<ul> <li>Other expenditure accruals</li> </ul>	1,977	-	2,950	_
Security bonds, deposits and retentions	625	_	767	_
ATO – net GST payable	47	_	27	_
Other	32	-	187	_
Total payables	3,974	-	5,155	-

### **Payables**

Payables represent liabilities for goods and services provided to Council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

## C3-2 Contract Liabilities

	2024	2024	2023	2023
\$ '000	Notes Current	Non-current	Current	Non-current
Grants and contributions received in advance:				
Unexpended capital grants (funds to construct Council controlled assets)	(i) <b>9,845</b>		10,283	
Total grants received in advance	9,845		10,283	
User fees and charges received in adva	ance:			
Other Total user fees and charges	495		349	
received in advance	495		349	
Total contract liabilities	10,340		10,632	

### Notes

(i) Council has received funding to construct assets and infrastructure. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council contructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

(ii) The contract liability relates to grants received prior to the revenue recognition criteria in AASB 15 being satisfied since the performance obligations are ongoing.

## C3-3 Borrowings

	2024	2024	2023	2023
\$ '000	Current	Non-current	Current	Non-current
Loans – secured 1	492	3,792	799	4,274
Total borrowings	492	3,792	799	4,274

<sup>(1)</sup> Loans are secured over the general rating income of Council.

Disclosures on liability interest rate risk exposures and security can be found in Note E1-1.

## (a) Changes in liabilities arising from financing activities

	2023		Non-cash movements	2024	
\$ '000	Opening Balance	Cash flows	Acquisition	Closing balance	
Loans – secured	5,073	(789)		4,284	
Total liabilities from financing activities	5,073	(789)	_	4,284	

	2022	_	Non-cash movements	2023
\$ '000	Opening Balance	Cash flows	Acquisition	Closing balance
\$ 000	Dalalice	Casil llows	Acquisition	Dalalice
Loans – secured	6,253	(1,180)		5,073
Total liabilities from financing activities	6,253	(1,180)		5,073

## C3-3 Borrowings (continued)

### (b) Financing arrangements

\$ '000	2024	2023
Total facilities		
Total financing facilities available to Council at the reporting date are:		
Credit cards/purchase cards	31	39
Total financing arrangements	31	39
Drawn facilities		
Financing facilities drawn down at the reporting date are:		
<ul> <li>Credit cards/purchase cards</li> </ul>	13	12
Total drawn financing arrangements	13	12
Undrawn facilities		
Undrawn financing facilities available to Council at the reporting date are:		
– Credit cards/purchase cards	18	27
Total undrawn financing arrangements	18	27

#### **Breaches and defaults** During the current and prior year, there were no defaults or breaches on any of the loans.

## C3-4 Employee benefit provisions

	2024	2024	2023	2023
\$ '000	Current	Non-current	Current	Non-current
Annual leave	4 500		4 500	
Annual leave	1,563	-	1,598	_
Long service leave	2,579	375	2,657	385
Other leave – TOIL	342	-	437	
Total employee benefit provisions	4,484	375	4,692	385

### Current employee benefit provisions not anticipated to be settled within the next twelve months

\$ '000	2024	2023
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	2,282	2,331
	2,282	2,331

#### Material accounting policy information

#### Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

### C3-5 Provisions

	2024	2024	2023	2023
\$ '000	Current	Non-Current	Current	Non-Current
Asset remediation/restoration: Asset remediation/restoration (future works)	1,389	650	2,155	771
Total provisions	1,389	650	2,155	771

### Description of and movements in provisions

	Other provisions		
	Asset		
\$ '000	remediation	Total	
2024			
At beginning of year	2,926	2,926	
Unwinding of discount	(66)	(66)	
Remeasurement effects	66	66	
Revised cost recognised as remediation assets in IPPE	(887)	(887)	
Total other provisions at end of year	2,039	2,039	
2023			
At beginning of year	2,531	2,531	
Other	395	395	
Revised cost recognised as remediation assets in IPPE	_	_	
Total other provisions at end of year	2,926	2,926	

#### Nature and purpose of provisions

#### **Asset remediation**

Council has a legal/public obligation to make, restore, rehabilitate and reinstate the council tip and quarry.

#### Material accounting policy information

Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as a borrowing cost.

#### Asset remediation - tips and quarries

#### Restoration

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs.

Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The costs are estimated on the basis of a closure plan. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

#### Rehabilitation

Where rehabilitation is conducted systematically over the life of the operation, rather than at the time of closure, provision is made for the estimated outstanding continuous rehabilitation work at each reporting date, and the cost is charged to the Income Statement.

### C3-5 Provisions (continued)

Provision is made for the estimated present value of the costs of environmental clean-up obligations outstanding at the reporting date. These costs are charged to the Income Statement. Movements in the environmental clean-up provisions are presented as an operating cost, except for the unwinding of the discount which is shown as a borrowing cost.

Remediation procedures generally commence soon after the time the damage, remediation process, and estimated remediation costs become known, but may continue for many years depending on the nature of the disturbance and the remediation techniques.

As noted above, the ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

Other movements in the provisions for close-down and restoration costs, including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations, and revisions to discount rates, are capitalised within property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

Close-down and restoration costs are a normal consequence of tip and quarry operations, and the majority of close-down and restoration expenditure is incurred at the end of the life of the operations. Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

### C4 Reserves

### C4-1 Nature and purpose of reserves

#### **IPPE Revaluation reserve**

The infrastructure, property, plant and equipment (IPPE) revaluation reserve is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment.

## D Council structure

## D1 Results by fund

General fund refers to all Council activities other than water and sewer. All amounts disclosed in this note are gross i.e. inclusive of internal charges and recoveries made between the funds. Assets and liabilities shown in the water and sewer columns are restricted for use for these activities.

## D1-1 Income Statement by fund

\$ '000	General 2024	Water 2024	Sewer 2024
Income from continuing operations			
Rates and annual charges	15,830	1,795	4,947
User charges and fees	15,278	3,454	925
Interest and investment income	1,080	433	668
Other revenues	1,141	400	26
Grants and contributions provided for operating purposes	17,712	_	20
Grants and contributions provided for capital purposes	13,246	423	342
Reversal of revaluation decrements on IPPE	13,240	423	542
previously expensed	_	1,513	_
Other income	1,681	1,010	_
Total income from continuing operations	65,968	7,618	6,911
		1,010	0,011
Expenses from continuing operations			
Employee benefits and on-costs	18,920	963	1,018
Materials and services	21,340	1,785	2,031
Borrowing costs	86	94	84
Depreciation, amortisation and impairment of non-financial assets	10,460	1,124	1,213
Other expenses	767	418	302
Net (gain)/losses from the disposal of assets	4,719	3	24
Total expenses from continuing operations	56,292	4,387	4,672
Operating result from continuing operations	9,676	3,231	2,239
Net operating result for the year	9,676	3,231	2,239
Net operating result attributable to each council fund	9,676	3,231	2,239
Net operating result for the year before grants and contributions provided for capital purposes	(3,570)	2,808	1,897
D1-2 Statement of Financial Position by fund			
ASSETS Current assets			
Cash and cash equivalents	9,128	3,835	6,343
Investments	10,878	7,755	10,367
Receivables	7,411	977	344
Inventories	1,775	_	_
Contract assets and contract cost assets	642	_	_
Other	585	_	_
Total current assets	30,419	12,567	17,054
Non-current assets			
Investments	6,500	_	_
Receivables	11	_	_
Inventories	147	_	_
Infrastructure, property, plant and equipment	693,180	36,144	68,009

## D1-2 Statement of Financial Position by fund (continued)

\$ '000	General 2024	Water 2024	Sewer 2024
Investment property	350	_	_
Intangible assets	1	_	_
Total non-current assets	700,189	36,144	68,009
Total assets	730,608	48,711	85,063
LIABILITIES			
Current liabilities			
Payables	3,557	328	89
Contract liabilities	9,984	283	73
Borrowings	271	84	137
Employee benefit provision	4,484	_	_
Provisions	1,389		_
Total current liabilities	19,685	695	299
Non-current liabilities			
Borrowings	1,473	657	1,662
Employee benefit provision	375	_	_
Provisions	650	_	_
Total non-current liabilities	2,498	657	1,662
Total liabilities	22,183	1,352	1,961
Net assets	708,425	47,359	83,102
EQUITY			
Accumulated surplus	504,769	46,725	72,535
Revaluation reserves	203,656	634	10,567
Council equity interest	708,425	47,359	83,102
Total equity	708,425	47,359	83,102

## E Risks and accounting uncertainties

## E1-1 Risks relating to financial instruments held

Council's activities expose it to a variety of financial risks including (1) price risk, (2) credit risk, (3) liquidity risk and (4) interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by Council's finance section under policies approved by the Council.

A comparison by category of the carrying amounts and fair values of Council's financial assets and financial liabilities recognised in the financial statements is presented below.

	Carrying value	Carrying value	Fair value	Fair value
\$ '000	2024	2023	2024	2023
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	19,306	11,016	19,306	11,016
Receivables	8,743	10,931	8,743	10,931
Investments				
Long Term Deposits	35,500	33,000	35,500	33,000
Total financial assets	63,549	54,947	63,549	54,947
Financial liabilities				
Payables	3,974	5,155	3,974	5,155
Borrowings	4,284	5,073	4,284	5,073
Total financial liabilities	8,258	10,228	8,258	10,228

Fair value is determined as follows:

- Cash and cash equivalents, receivables, payables are estimated to be the carrying value that approximates market value.
- **Borrowings and Investments** are based upon estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

Council's finance area manages the cash and Investments portfolio with the assistance of independent advisors.

Council has an investment policy which complies with the *Local Government Act 1993* and Minister's investment order 625. This policy is regularly reviewed by Council and its staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the instruments held are:

- Price risk the risk that the capital value of Investments may fluctuate due to changes in market prices, whether
  there changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors
  affecting similar instruments traded in a market.
- Interest rate risk the risk that movements in interest rates could affect returns.
- · Liquidity risk the risk that Council will not be able to pay its debts as and when they fall due.
- **Credit risk** the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

## E1-1 Risks relating to financial instruments held (continued)

### (a) Market risk – interest rate and price risk

\$ '000	2024	2023
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	474	440
Impact of a 10% movement in price of investments		
– Equity / Income Statement	4,740	4,400

### (b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

#### **Credit risk profile**

#### Receivables - rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to secure a charge over the land relating to the debts – that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages the payment of debt.

	Not yet ov	Not yet overdue rates and annual charges					
\$ '000	overdue	< 5 years	≥ 5 years	Total			
2024							
Gross carrying amount	-	1,138	25	1,163			
2023							
Gross carrying amount	(50)	844	150	944			

#### Receivables - non-rates and annual charges and contract assets

Council applies the simplified approach for non-rates and annual charges debtors and contract assets to provide for expected credit losses, which permits the use of the lifetime expected loss provision at inception. To measure the expected credit losses, non-rates and annual charges debtors and contract assets have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision is determined as follows. The expected credit losses incorporate forward-looking information.

	Not yet		Overdue	debts		
\$ '000	overdue	0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	Total
2024						
Gross carrying amount	4,731	1,966	381	1,144	-	8,222
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## E1-1 Risks relating to financial instruments held (continued)

	Not yet		Overdue	debts		
\$ '000	overdue	0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	Total
Expected loss rate (%) ECL provision	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2023						
Gross carrying amount	8,635	617	61	674	_	9,987
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	_	_	_	_	_	_

### (c) Liquidity risk

Payables and borrowings are both subject to liquidity risk – the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended.

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs and debt servicing requirements. Council manages this risk through diversification of borrowing types, maturities and interest rate structures. The finance team reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows and therefore the balances in the table may not equal the balances in the statement of financial position due to the effect of discounting.

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total contractual cash outflows	Actual carrying values
2024							
Payables	0.00%	625	3,349	-	_	3,974	3,974
Borrowings	5.10%	-	700	2,134	2,829	5,663	4,284
Total financial liabilities		625	4,049	2,134	2,829	9,637	8,258
2023							
Payables	0.00%	767	4,388	_	_	5,155	5,155
Borrowings	5.04%	-	1,037	2,590	3,468	7,095	5,073
Total financial liabilities		767	5,425	2,590	3,468	12,250	10,228

## E2-1 Fair value measurement

Council measures the following asset classes at fair value on a recurring basis:

- Infrastructure, property, plant and equipment and investment property

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

Fair value hierarchy

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

			Fair valu	le measurement	hierarchy		
			Significant ble inputs	unobser	Significant	Tota	-
\$ '000	Notes	2024	2023	2024	2023	2024	2023
Recurring fair value mea	surements						
Infrastructure,							
property, plant and							
equipment	C1-7						
Plant and equipment		-	_	15,154	13,927	15,154	13,927
Office equipment		-	_	28	32	28	32
Furniture and fittings		-	_	3	3	3	3
Operational land		-	_	18,368	13,339	18,368	13,339
Community land		-	_	18,826	15,435	18,826	15,435
Buildings – non-specialised		-	_	35,526	31,002	35,526	31,002
Buildings – specialised		-	_	16,020	13,485	16,020	13,485
Other structures		-	_	10,525	8,982	10,525	8,982
Roads		-	_	166,749	159,858	166,749	159,858
Bridges		-	_	54,699	54,277	54,699	54,277
Footpaths		-	_	16,218	15,507	16,218	15,507
Kerb and gutter		-	_	24,930	24,435	24,930	24,435
Bulk earthworks		-	_	253,367	245,690	253,367	245,690
Stormwater drainage		-	_	38,255	37,437	38,255	37,437
Water supply network		-	_	31,580	31,643	31,580	31,643
Sewerage network		-	_	65,204	62,791	65,204	62,791
Other open							
space/recreational assets		-	_	22,997	19,537	22,997	19,537
Other assets		-	_	2	2	2	2
Tips and quarries		_		793	1,748	793	1,748
Total infrastructure,							
property, plant and							
equipment		-		789,244	749,130	789,244	749,130

### Transfers between level 1 and level 2 fair value hierarchies

During the year, there were no transfers between level 1 and level 2 fair value hierarchies for recurring fair value measurements.

### Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

#### Infrastructure, property, plant and equipment (IPPE)

#### Plant and equipment, office equipment and furniture and fittings

The Carrying amount of Plant and equipment, office equipment and furniture and fittings is assumed to approximate fair value due to the nature of the items (being readily sourced and replaceable). Typical assets within these classes include plant/equipment - trucks, cars, mowers, graders, rollers, loaders, office equipment – computers, printers, furniture/fittings – work desks/chairs. In accordance with council's plant replacement cycle council replaces its fleet regularly to keep the light and heavy plants at their maximum useful lives. There is no strong case identified to carry out revaluation for these assets and Council does not undertake indexation of this asset class.

#### Stormwater drainage assets

Stormwater drainage assets are valued using the cost approach but are disclosed at fair value in the notes. These assets typically include pipes/conduits, pits, headwalls located in urban areas.

The key unobservable inputs to the valuation are the remaining useful life, condition, and remaining value. Replacement costs are compiled 'in house' by experienced engineers and are calculated by either applying recent actual project costs or by sourcing supplier component costs and then estimating project costs.

Council applied indexation on 30 June 2024 based on a report by independent external valuers. The index movement since the last indexation is 2.30%. The total fair value for Stormwater Assets increased by \$849k as a result.

A comprehensive valuation of Council's drainage assets, by independent, external valuers, is scheduled for the 2025/26 financial year.

#### Other structure assets

Other structure assets are valued using the cost approach but are disclosed at fair value in the notes. These assets typically include retaining walls, shelters, swimming pools. Where possible larger assets such as swimming pools are componentised into significant parts.

The key unobservable inputs to the valuation are the remaining useful life, condition, and remaining value. Replacement costs are compiled 'in house' by experienced engineers and are calculated by either applying recent actual project costs or by sourcing supplier component costs and then estimating project costs.

A valuation of other structure assets was undertaken by independent external valuers using Level 3 inputs effective 30 June 2023.

Council applied indexation on 30 June 2024 based on a report by independent external valuers. The index movement since the last revaluation is 3.62%. The total fair value for Other Structure Assets increased by \$313k as a result.

A comprehensive valuation of Council's other structure assets by independent, external valuers, is scheduled for the 2027/28 financial year.

#### **Open Spaces depreciable assets**

These assets are valued using the cost approach but are disclosed at fair value in the notes. These assets typically include playing fields, playground equipment, tables /seats.

The key unobservable inputs to the valuation are the remaining useful life, condition and remaining value. Replacement costs are compiled 'in house' by experienced engineers and are calculated by either applying recent actual project costs or by sourcing supplier component costs and then estimating project costs.

A valuation of open space assets was undertaken by independent external valuers using Level 3 inputs effective 30 June 2023. Council applied indexation on 30 June 2024 based on a report by independent external valuers. The index movement since the last revaluation is 3.62%. The total fair value of open space assets as at 30 June 2024 increased by \$667k.

The next comprehensive valuation of open space assets by independent, external valuers, is in the 2027/28 financial year.

#### **Operational and Community land assets**

These assets are valued using the market approach but are disclosed at fair value in the notes. These assets typically include saleable Operational Land such as land associated with works depot, offices and non-saleable Community Land associated with town commons, parks.

A land valuation was undertaken by the NSW Valuer General and independent valueus effective 30 June 2024. Council aligns its revaluation with the Valuer General cycle and uses the most recent land valuation. The movement since this year is 30.3%. The total fair value for Land Assets increased by \$8.6 million as a result.

#### Buildings - non-specialised and specialised assets

These assets are valued using the cost approach but are disclosed at fair value in the notes. These assets typically include Council offices (non-specialised) and water/sewer treatment plant buildings (specialised).

The key unobservable inputs to the valuation are the remaining useful life, condition, and remaining value. Replacement costs are compiled 'in house' by experienced engineers and are calculated by either applying recent actual project costs or by sourcing supplier component costs and then estimating project costs. Alternatively, quotations can be sourced from qualified professionals. Buildings are componentised into significant parts to assist in applying appropriate useful lives and replacement costs.

Council applied indexation to this class of assets effective 30 June 2024. The indexation movement is 3.73%. The total fair value for Building Assets increased by \$1.6 million as a result.

The next comprehensive valuation of buildings assets by independent, external valuers is scheduled for the 2027/28 financial year.

#### Road, bridge, kerb and gutter and footpath network (Transport assets)

Transport assets are valued using the cost approach but are disclosed at fair value in the notes. Road assets typically include sealed/unsealed pavements, surfaces (bituminous seals, asphaltic concrete), kerb and gutter, safety barriers, culverts. Footpath assets are typically constructed using concrete, gravel, pavers. Bridge assets typically include concrete/steel bridges. Although some timber bridges are still in use, they are being progressively phased out.

The key unobservable inputs to the valuation are the remaining useful life, condition, and remaining value. Replacement costs are compiled 'in house' by experienced engineers and are calculated by either applying recent actual project costs or by sourcing supplier component costs and then estimating project costs. Where applicable contract rates are applied. Transport assets are segmented into manageable lengths and uniform specifications.

A valuation of transport assets was undertaken by independent external valuers effective 30 June 2020.Council applied indexation at 30 June 2024 based on a report by independent external valuers. The index movement during the year is 2.3%. The total fair value for Transport Assets increased by \$5.8 million as a result.

A comprehensive valuation of Council's Transport assets by independent, external valuers is scheduled for the 2024/25 financial year.

#### Water supply and Sewerage network assets

Water supply and Sewerage network assets are valued using the cost approach but are disclosed at fair value in the notes. These assets typically include mains/conduits, pumping stations, reservoirs.

Mains are segmented into manageable lengths and uniform specifications.

Water supply and sewerage network asset are indexed at each reporting period in accordance with the Rates Reference Manual issued by Crowns Lands and Water. There has been no change to the valuation process during the reporting period.

The key unobservable inputs to the valuation are the remaining useful life, condition, and remaining value.

A valuation of Water supply and Sewerage network assets was undertaken by independent external valuers effective 30 June 2022. The Council applied indexation at 30 June 2024 based on a report by independent external valuers. The index movement for Water and Sewer since the last revaluation is 5.07%. The total fair value for Water supply assets increased by \$1.5 million which was transferred to revenue. Sewerage assets increased by \$3.1 million as a result. The next comprehensive valuation by independent, external valuers is scheduled for the 2026/27 financial year.

#### **Earthworks**

Earthworks asset are valued using the cost approach but are disclosed at fair value in the notes. Earthworks are typically found beside roads, in parklands and around infrastructure.

Key unobservable inputs include the condition of the assets. Replacemnt costs are compiled by experienced engineers and are calculated by either applying recent actual project costs. Earthwork assets are segmented into managable lengths.

The index movement for Earthworks assets effective 30 June 2024 was 2.3%. The total value of Earthworks assets increase by \$5.6m to \$253m.

### Fair value measurements using significant unobservable inputs (level 3)

#### The valuation process for level 3 fair value measurements

Council assesses the expertise required for the valuation of all assets classes in determining who will undertake the valuations. A qualified external valuer is used were required. Operational and Community Land is valued using the Valuer Generals valuation.

Management reviews valuation reports for consistency and accuracy and to ensure all valuation movements are fully explained.

#### Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

	Valuation technique/s	Unobservable inputs
IPPE		
Land- Operational and Community	Market	Cost per sq metre, VG's Valuation
Buildings	Cost	Cost per unit, pattern of consumption, useful life, asset condition
Road, bridges, footpaths, kerb and gutter	Cost	Cost per sq metre, dimensions and specification, pattern of consumption, components, useful life, residual value, asset condition
Bulk earthworks	Cost	Cost per cubic metre
Stormwater Drainage	Cost	Cost per unit per metre, pattern of consumption
Water supply network	Cost	Unit rates, pattern of consumption, components, useful life, residual value, asset condition
Sewerage network	Cost	Unit rates, pattern of consumption, components, useful life, residual value, asset condition
Plant and equipment	Cost	Useful life, residual value
Office equipment	Cost	Useful life, residual value
Furniture and fittings	Cost	Useful life, residual value
Open Space and Other Structures	Cost	Useful life, condition, residual value
Tips and quarries	Cost	Useful life, condition, residual value, Inflation and Interest rates

# A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

	Plant and e	quipment	Office equi	pment	Furniture and	d fittings	Operation	al land
\$ '000	2024	2023	2024	2023	2024	2023	2024	2023
Balance at 1 July	13,927	13,434	32	56	3	2	13,339	9,767
Total gains or losses for the period	·						·	
Other movements								
Transfers from/(to) another								
asset class	2,860	414	1	1	1	2	532	3,519
Purchases	-	2,576	-	_	-	_	-	-
Disposals	(55)	(825)	_	_	-	_	(152)	_
Depreciation and impairment	(1,578)	(1,672)	(5)	(26)	(1)	(1)	_	_
Revaluation increment/		, , , , , , , , , , , , , , , , , , ,						
decrement to equity				1			4,649	53
Balance at 30 June	15,154	13,927	28	32	3	3	18,368	13,339

	Communi	ty Land	Open S	pace	Buildings a structi		Roads, b footpaths, gut	kerb and
\$ '000	2024	2023	2024	2023	2024	2023	2024	2023
Balance at 1 July	15,435	18,873	19,537	19,541	53,469	52,136	254,077	232,683
Total gains or losses for the period								
Other movements								
Transfers from/(to) another								
asset class	(485)	(3,520)	3,371	97	8,979	(518)	11,235	68
Purchases	-	120	-	499	_	1,527	-	8,615
Disposals	(126)	(99)	(8)	(205)	(69)	(39)	(3,027)	(1,612)
Depreciation and impairment	_	_	(570)	(431)	(2,238)	(2,111)	(5,486)	(4,862)
Revaluation increment/				. ,		. ,		, , , , , , , , , , , , , , , , , , ,
decrement to equity	4,002	61	667	36	1,930	2,474	5,797	19,185
Balance at 30 June	18,826	15,435	22,997	19,537	62,071	53,469	262,596	254,077

	Bulk eart	hworks	Stormwater	drainage	Water suppl	y network	Sewerage network	
\$ '000	2024	2023	2024	2023	2024	2023	2024	2023
Balance at 1 July	245,690	227,321	37,437	35,015	31,643	29,488	62,791	58,966
Total gains or losses for the period								
Other movements								
Transfers from/(to) another								
asset class	4,048	_	508	_	(545)	_	424	-
Purchases	_	1,739	-	_	-	266	-	416
Disposals	(2,020)	(2,480)	-	(3)	(3)	(98)	(24)	(17)
Depreciation and impairment	_	_	(539)	(498)	(1,028)	(980)	(1,118)	(1,039)
Revaluation increment to			( )	( )		( )		( ' ' '
income statement	-	_	-	_	1,513	4,219	-	_
Revaluation increment/								
decrement to equity	5,649	19,110	849	2,923		(1,252)	3,131	4,465
Balance at 30 June	253,367	245,690	38,255	37,437	31,580	31,643	65,204	62,791

	Tips and qua	rries	Library boo	oks	Total		
\$ '000	2024	2023	2024	2023	2024	2023	
Balance at 1 July	1,748	1,472	2	2	749,130	698,756	
Transfers from/(to) another							
asset class	-	_	-	_	30,929	63	
Purchases	40	447	-	_	40	16,205	
Disposals	(895)	_	-	_	(6,379)	(5,378)	
Depreciation and impairment	(100)	(171)	-	_	(12,663)	(11,791)	
Revaluation increment to income statement	_	_	_	_	1,513	4,219	
Revaluation increment/ decrement to equity	_	_	_	_	26,674	47,056	
Balance at 30 June	793	1,748	2	2	789,244	749,130	

## Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.

## E3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

#### 1. Guarantees

#### (i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.

- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.

- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.

- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

#### Description of the funding arrangements.

Pooled employers are required to pay future service employer contributions and past service employer contributions to the fund.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are:

	1.9 times member contributions for non-180 Point Members. Nil for 180 Point Members
Division C	2.5% salaries
Division D	1.64 times member contributions

For 180 point members, Employers are required to contribute 8.5% of salaries for the year ending 30 June 2024 (increasing in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million for 1 January 2022 to 31 December 2024, apportioned accordingly to each employer's share of the accrued liabilities as at 30 June 2023. These past services contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan.

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding past service contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2024 was \$104,055.53.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2024 is:

## E3-1 Contingencies (continued)

Employer reserves only *	\$millions	Asset Coverage
Assets	2,237.5	
Past Service Liabilities	2,141.9	104.5%
Vested Benefits	2,159.8	103.6%

\* excluding member accounts and reserves in both assets and liabilities.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	6.0% per annum
Salary inflation *	3.5% per annum
	3.5% for FY 23/24 2.5% per annum thereafter

#### \* Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group.

Note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review will be completed around December 2024.

#### (ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30 June this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

#### (iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.

#### (iv) Other guarantees

Council has provided no other guarantees other than those listed above.

#### 2. Other

#### (i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

## E3-1 Contingencies (continued)

#### (ii) Potential land acquisitions due to planning restrictions imposed by Council

Council has classified a number of privately owned land parcels as local open space or bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (and subsequent land asset) from such potential acquisitions have not been possible.

#### **ASSETS NOT RECOGNISED**

#### (i) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

#### (ii) Riverina Regional Library

Snowy Valleys Council is a member of the Riverina Regional Library (RRL), Council has not been able to establish the share of assets for the 2023/2024 financial year and therefore is reporting nil.

## F People and relationships

## F1 Related party disclosures

## F1-1 Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly. Specifically, KMP of Council are the:

- Mayor;
- Councillors;
- General Manager;
- Directors;
- Public Officer.
- Responsible Accounting Officer

The aggregate amount of KMP compensation included in the Income Statement is:

\$ '000	2024	2023
Compensation:		
Short-term benefits	1,310	1,388
Post-employment benefits	126	131
Other long-term benefits	17	15
Total	1,453	1,534

### Other transactions with KMP and their related parties

Nature of the transaction	Transactions	Outstanding balances including		Impairment provision on outstanding	Impairment	
\$ '000	during the year	commitments	Terms and conditions	balances	expense	
Fees and Charges Income	2	_	30 Day Debtor Account	_	_	
Payment of Goods/Services Received	7	_	30 Day Creditor Payment Terms	_	_	
Lease/Rental Income	2	-	30 Day Debtor Account	_	_	
Council Donations/Sponsorship	2	_	30 Day Creditor Payment Terms	_	_	
Sale of Land	1	_	External Settlement	_	_	

## F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2024	2023
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	48	39
Councillors' fees	137	101
Councillors (including Mayor) expenses	30	26
Total	215	166

#### Other relationships F2

## F2-1 Audit fees

\$ '000	2024	2023
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During the year, the following fees were incurred for services provided by the auditor of Council, related practices and nonrelated audit firms

Audit and Total au

review of financial statements	172	106
udit fees	172	106

## G Other matters

## G1-1 Statement of Cash Flows information

## **Reconciliation of Operating Result**

\$ '000	2024	2023
Net operating result from Income Statement	15,146	14,766
Add / (less) non-cash items:		
Depreciation and amortisation	12,797	11,949
(Gain) / loss on disposal of assets	4,746	3,685
Non-cash capital grants and contributions	(1,438)	_
Reversal of prior year IPP&E revaluation decrements / impairment previously costed		
direct to the P&L	(1,513)	(4,219)
Unwinding of discount rates on reinstatement provisions	(66)	-
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	2,188	(312)
(Increase) / decrease of inventories	13	5
(Increase) / decrease of other current assets	2	(78)
(Increase) / decrease of contract asset	(642)	_
Increase / (decrease) in payables	(1)	2
Increase / (decrease) in accrued interest payable	44	44
Increase / (decrease) in other accrued expenses payable	(975)	(30)
Increase / (decrease) in other liabilities	(249)	(334)
Increase / (decrease) in contract liabilities	(292)	(3,205)
Increase / (decrease) in employee benefit provision	(218)	114
Increase / (decrease) in other provisions	(821)	395
Net cash flows from operating activities	28,721	22,782

## G2-1 Commitments

## Capital commitments (exclusive of GST)

\$ '000	2024	2023
•		

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Sewerage and water infrastructure	2,006	284
Buildings	-	1,536
Plant and equipment	32	370
Open Space	196	845
Other Structures	110	746
Land Improvements	_	243
Road infrastructure	262	376
Total commitments	2,606	4,400
These expenditures are payable as follows:		
Within the next year	2,606	4,400
Total payable	2,606	4,400

#### Sources for funding of capital commitments:

Unrestricted general funds	139	591
Externally restricted reserve	2,381	3,669
Internally restricted reserves	86	140
Total sources of funding	2,606	4,400

### **Details of capital commitments**

#### Significant capital commitments include:

#### **Open Space**

- Batlow Pool
- Tumut Pool

#### **Other Structures**

Aerodrome

#### Roads

DRFA funded projects

#### Sewer and Water

• Sewer and Water Projects

## G3-1 Events occurring after the reporting date

Council is unaware of any material or significant events that should be disclosed.

## G4 Statement of developer contributions

## G4-1 Summary of developer contributions

	Opening	Contributio	ons received during the	year	Interest and			Held as restricted
\$ '000	balance at 1 July 2023	Cash	Non-cash Land	Non-cash Other	investment income earned	Amounts expended	Internal borrowings	asset at 30 June 2024
Other	486	63	_	-	24	-	_	573
S7.11 contributions – under a plan	486	63	-	-	24	-	_	573
Total S7.11 and S7.12 revenue under plans	486	63	-	-	24	-	_	573
S64 contributions	4,759	471	-	-	232	(47)	-	5,415
Total contributions	5,245	534	-	-	256	(47)	_	5,988

### G4-1 Summary of developer contributions (continued)

Under the *Environmental Planning and Assessment Act 1979*, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

## G4-2 Developer contributions by plan

	Opening	Contributio	ons received during the ye	ar	Interest and			Held as restricted
<u>\$</u> '000	balance at 1 July 2023	Cash	Non-cash Land	Non-cash Other	investment income earned	Amounts expended	Internal borrowings	asset at 30 June 2024
CONTRIBUTION PLAN NUMBER (former	Tumut)							
Other	486	63	-	-	24	-	_	573
Total	486	63	-	-	24	-	-	573

## G5 Statement of performance measures

## G5-1 Statement of performance measures – consolidated results

	Amounts	Indicator	Indicators		Benchmark	
\$ '000	2024	2024	2023	2022		
1. Operating performance ratio						
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1, 2</sup>	4,368	6.72%	(0.47)%	(3.88)%	> 0.00%	
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	64,973					
2. Own source operating revenue ratio						
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	47,258	59.83%	60.29%	60.80%	> 60.00%	
Total continuing operating revenue <sup>1</sup>	78,984					
3. Unrestricted current ratio						
Current assets less all external restrictions	25,500	3.33x	1.95x	1.79x	> 1.50x	
Current liabilities less specific purpose liabilities	7,662	0.000	1.558	1.758	× 1.00X	
4. Debt service cover ratio						
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup> Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<u>17,429</u> 1,053	16.55x	8.13x	5.71x	> 2.00x	
5. Rates and annual charges outstanding percentage						
Rates and annual charges outstanding	1,326	E E00/	5.07%	2.05%	< 10.00%	
Rates and annual charges collectable	23,711	5.59%	5.07%	3.95%	< 10.00%	
6. Cash expense cover ratio						
Current year's cash and cash equivalents plus all term deposits	54,806	11.94	7.68	10.46	> 3.00	
Monthly payments from cash flow of operating and financing activities	4,588	months	months	months	months	

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

## G5-2 Statement of performance measures by fund

	General Indicators <sup>3</sup>		Water Indicators		Sewer Indicators		Benchmark
\$ '000	2024	2023	2024	2023	2024	2023	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	(0.66)%	(3.64)%	39.03%	14.85%	28.88%	21.04%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	_ (0.00)/0	(0.01)/0	0010070	11.0070	20.0070	21.0170	0.0070
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup> Total continuing operating revenue <sup>1</sup>	- 51.97%	54.92%	94.45%	98.83%	95.01%	98.50%	> 60.00%
3. Unrestricted current ratio Current assets less all external restrictions							
Current liabilities less specific purpose liabilities	- 3.33x	1.80x	18.08x	1.23x	57.04x	1.07x	> 1.50x
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>							
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income	- 11.67x	24.77x	42.83x	2.47x	38.02x	6.48x	> 2.00x
Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	- 7.81%	4.99%	0.00%	4.85%	0.00%	5.40%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	9.73	5.87	00	16.20	∞	39.47	> 3.00
Monthly payments from cash flow of operating and financing activities	months	months		months		months	months

(1) - (2) Refer to Notes at Note G4-1 above.

(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

End of the audited financial statements



## **INDEPENDENT AUDITOR'S REPORT**

### Report on the general purpose financial statements

### **Snowy Valleys Council**

To the Councillors of Snowy Valleys Council

## **Qualified Opinion**

I have audited the accompanying financial statements of Snowy Valleys Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion, except for the effects of the matter described in the 'Basis for Qualified Opinion' section of my report:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
  - have been prepared, in all material respects, in accordance with the requirements of this Division
  - are consistent with the Council's accounting records
  - present fairly, in all material respects, the financial position of the Council as at 30 June 2024, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My qualified opinion should be read in conjunction with the rest of this report.

### Basis for Qualified Opinion

# Limitation of Scope – Rural Fire Service buildings located on land controlled and recognised by the Council

As disclosed in Note C1-7 'Infrastructure, property, plant and equipment' to the financial statements, the Council has not recognised Rural Fire Service assets vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act) that are located on land that is controlled and recognised by the Council in the Statement of Financial Position as at 30 June 2024. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refer to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

The Council has not undertaken procedures to confirm the completeness, accuracy, existence, condition or value of Rural Fire Service buildings located on land controlled and recognised by the Council. When assets are vested in the Council by the NSW Rural Fire Service, no financial consideration is required from the Council and as such these are assets provided to Council free-of-charge.

This is a limitation on the scope of my audit as I was unable to obtain sufficient appropriate audit evidence to:

- support the carrying values of Rural Fire Service buildings located on land that is controlled and recognised by the Council that should be recorded in the Statement of Financial Position and related notes as at 30 June 2024
- determine the impact on the 'Accumulated surplus' in the Statement of Changes in Equity and Statement of Financial Position
- determine the amount of 'Grants and contributions provided for capital purposes' income from Rural Fire Service buildings vested in the Council during the year and located on land controlled and recognised by the Council
- determine the 'Depreciation, amortisation and impairment of non-financial assets' expense that should be recognised in the Income Statement for the year ended 30 June 2024
- determine the impact on the 'Operating performance' and 'Own source operating revenue' ratios in Note G5-1 'Statement of performance measures consolidated results' and Note G5-2 'Statement of performance measures by fund'.

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

### **Other Information**

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the

financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

### The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

### Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: <a href="http://www.auasb.gov.au/auditors\_responsibilities/ar4.pdf">www.auasb.gov.au/auditors\_responsibilities/ar4.pdf</a>. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 'Material budget variations'
- on the Special Schedules. A separate opinion has been provided on Special Schedule Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

Majon.

Nicky Rajani Delegate of the Auditor-General for New South Wales

31 October 2024 SYDNEY



Cr Julia Ham Mayor Snowy Valleys Council 76 Capper Street TUMUT NSW 2720

 Contact:
 Nicky Rajani

 Phone no:
 0403 743 080

 Our ref:
 R008-2124742775-9241

31 October 2024

Dear Mayor

## Report on the Conduct of the Audit

### for the year ended 30 June 2024

## Snowy Valleys Council

I have audited the general purpose financial statements (GPFS) of Snowy Valleys Council (the Council) for the year ended 30 June 2024 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed a modified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2024 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

## SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS

I identified the following significant audit issues and observations during my audit of the Council's financial statements.

### Modification to the opinion in the Independent Auditor's Report

# Limitation of Scope – Rural Fire Service buildings located on land controlled and recognised by the Council

As disclosed in Note C1-7 'Infrastructure, property, plant and equipment' to the financial statements, the Council has not recognised Rural Fire Service assets vested in the Council under section 119(2) of the Rural Fires Act 1997 (Rural Fires Act) that are located on land that is controlled and recognised by the Council in the Statement of Financial Position as at 30 June 2024. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refer to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

The Council has not undertaken procedures to confirm the completeness, accuracy, existence, condition or value of Rural Fire Service buildings located on land controlled and recognised by the Council. When assets are vested in the Council by the NSW Rural Fire Service, no financial consideration is required from the Council and as such these are assets provided to Council free-of-charge.

This is a limitation on the scope of my audit as I was unable to obtain sufficient appropriate audit evidence to:

- support the carrying values of Rural Fire Service buildings located on land that is controlled and recognised by the Council that should be recorded in the Statement of Financial Position and related notes as at 30 June 2024
- determine the impact on the 'Accumulated surplus' in the Statement of Changes in Equity and Statement of Financial Position
- determine the amount of 'Grants and contributions provided for capital purposes' income from Rural Fire Service buildings vested in the Council during the year and located on land controlled and recognised by the Council
- determine the 'Depreciation, amortisation and impairment of non-financial assets' expense that should be recognised in the Income Statement for the year ended 30 June 2024
- determine the impact on the 'Operating performance' and 'Own source operating revenue' ratios in Note G5-1 'Statement of performance measures – consolidated results' and Note G5-2 'Statement of performance measures by fund'.

As a result of the above issue, we have issued a modified audit opinion on the Council's GPFS for the year ended 30 June 2024.

Refer to the Independent Auditor's report on the GPFS.

## **INCOME STATEMENT**

### **Operating result**

	2024	2023	Variance
	\$m	\$m	%
Rates and annual charges revenue	22.6	19.9	13.6
Grants and contributions revenue	31.7	34.9	9.2
Operating result from continuing operations	15.1	14.8	2.0
Net operating result before capital grants and contributions	1.1	0.2	450

Rates and annual charges revenue (\$22.6 million) increased by \$2.7 million (13.6 per cent) in 2023–24 due to rate peg increase.

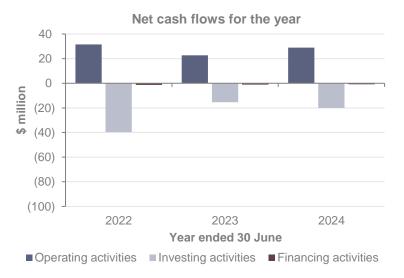
Grants and contributions revenue (\$31.7 million) decreased by \$3.2 million (9.2 per cent) in 2023–24 mostly due to a decrease of \$6.2 million of capital and operating grants for natural disasters. This decrease was partially offset by increase in other grants.

Council's operating result from continuing operations surplus of \$15.1 million including depreciation, amortisation and impairment expense of \$12.8 million was \$0.3 million higher than the 2022–23 result.

The net operating result before capital grants and contributions (\$1.1 million) was \$0.9 million higher than the 2022–23 result.

## **STATEMENT OF CASH FLOWS**

The Statement of Cash Flows illustrates the flow of cash and cash equivalents moving in and out of the Council during the year. Cash balances increased by \$8.3 million to \$19.3 million at the close of the year. The increase in cash is mainly due to higher cash generated during the year from operating activities.



## **FINANCIAL POSITION**

### **Cash and investments**

Cash and investments	2024	2023	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	54.8	44.0	Externally restricted cash and investments comprise mainly developer contributions, water and sewer funds.
Restricted and allocated cash, cash equivalents and investments:			Internal allocations are determined by Council policies or decisions, which are subject to change.
External restrictions	39.7	35.5	
Internal allocations	10.6	8.4	

### Debt

At 30 June 2024, Council had \$4.3 million of borrowings (\$5.1 million in 2022-23) which is secured over the revenue of Council. Council repaid \$0.8 million of borrowings (\$1.2 million in 2022-23).

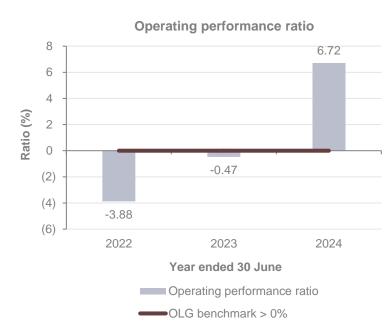
## PERFORMANCE

#### **Performance measures**

The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning, Housing and Infrastructure.

#### **Operating performance ratio**

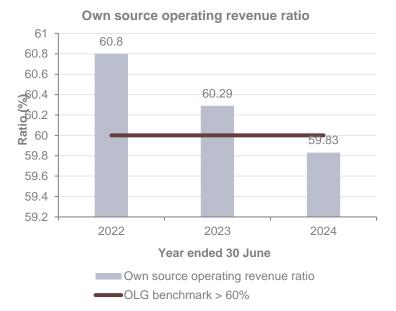
Council exceeded the benchmark for the current reporting period. The 'operating performance ratio' measures how well Council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



#### Own source operating revenue ratio

Council did not meet the benchmark for the current reporting period.

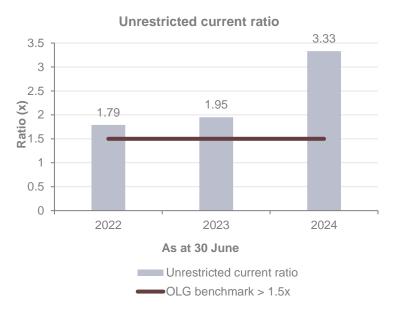
The 'own source operating revenue ratio' measures Council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



#### **Unrestricted current ratio**

Council exceeded the benchmark for the current reporting period.

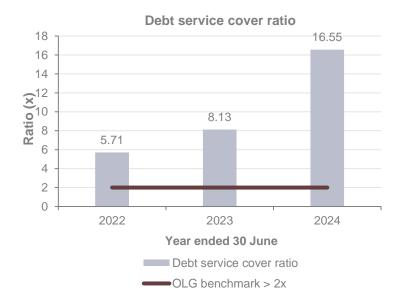
The 'unrestricted current ratio' is specific to local government and represents Council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



#### Debt service cover ratio

Council exceeded the benchmark for the current reporting period.

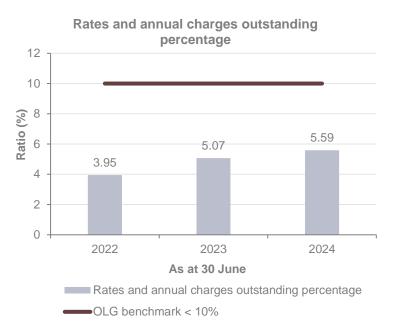
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



#### Rates and annual charges outstanding percentage

Council exceeded the benchmark for the current reporting period.

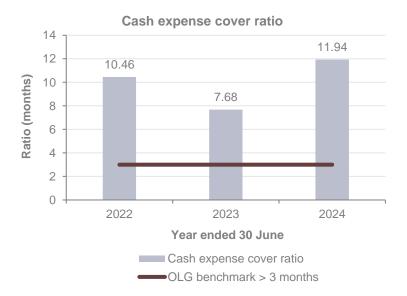
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.



#### Cash expense cover ratio

Council exceeded the benchmark for the current reporting period.

This liquidity ratio indicates the number of months the Council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.



#### Infrastructure, property, plant and equipment renewals

Council renewed \$18.5 million of infrastructure, property, plant and equipment during the 2023-24 financial year compared to \$21.3 million of infrastructure, property, plant and equipment in the 2022-2023 financial year.

## **OTHER MATTERS**

## Legislative compliance

My audit procedures identified a material deficiency in the Council's financial statements due to the non-recognition of rural fire-fighting assets that will be reported in the Management Letter.

Except for the matter outlined above, the Council's:

- accounting records were maintained in a manner and form that facilitated the preparation and the effective audit of the GPFS
- staff provided all accounting records and information relevant to the audit.

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Nicky Rajani Delegate of the Auditor-General for New South Wales

SPECIAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2024



## **Special Purpose Financial Statements**

for the year ended 30 June 2024

Contents	Page
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Statement of Financial Position of water supply business activity Statement of Financial Position of sewerage business activity	6 7
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#### Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.

iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include (a) those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and (b) those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).

iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must (a) adopt a corporatisation model and (b) apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

## **Special Purpose Financial Statements**

for the year ended 30 June 2024

## Statement by Councillors and Management

# Statement by Councillors and Management made pursuant to Section 413(2c) of the Local Government Code of Accounting Practice and Financial Reporting

The attached special purpose financial statements have been prepared in accordance with:

- NSW Government Policy Statement, application of National Competition Policy to Local Government
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government code of Accounting Practice and Financial reporting
- Sections 3 and 4 of the NSW Department of Planning and Environment, Water's *Regulatory and assurance framework for local water utilities.*

To the best of our knowledge and belief, these statements:

- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records; and
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 31/10/2024.

Julia Ham Mayor 31 Øctober 2024

Q

Steven Pinnuck Interim General Manager 31 October 2024

Hugh Packard Councillor 31 October 2024

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Manna Doshii Responsible Accounting Officer 31 October 2024

## Income Statement of water supply business activity

for the year ended 30 June 2024

\$ '000	2024	2023
Access charges	1,795	1,669
User charges	3,453	3,107
Fees	1	1
Interest and investment income	433	218
Other income	1,513	4,229
Total income from continuing operations	7,195	9,224
Expenses from continuing operations		
Employee benefits and on-costs	963	668
Borrowing costs	94	130
Materials and services	1,785	1,961
Depreciation, amortisation and impairment	1,124	1,065
Net loss from the disposal of assets	3	93
Calculated taxation equivalents	18	18
Other expenses	418	345
Total expenses from continuing operations	4,405	4,280
Surplus (deficit) from continuing operations before capital amounts	2,790	4,944
Grants and contributions provided for capital purposes	423	59
Surplus (deficit) from continuing operations after capital amounts	3,213	5,003
Surplus (deficit) from all operations before tax	3,213	5,003
Less: corporate taxation equivalent (25%) [based on result before capital]	(698)	(1,236)
Surplus (deficit) after tax	2,515	3,767
Opening accumulated surplus Plus adjustments for amounts unpaid:	43,513	38,510
– Taxation equivalent payments	18	18
<ul> <li>Corporate taxation equivalent</li> </ul>	697	1,236
Less: – Tax equivalent dividend paid	(18)	(18)
- Taxation equivalent payments	(10)	(10)
Closing accumulated surplus	46,725	43,513
Return on capital %	8.0%	14.3%
Subsidy from Council	-	_
Calculation of dividend payable:		
Surplus (deficit) after tax	2,516	3,767
Less: capital grants and contributions (excluding developer contributions)	(75)	
Surplus for dividend calculation purposes	2,441	3,767
Dividend calculated from surplus	1,220	1,884
	.,	1,004

# Income Statement of sewerage business activity

for the year ended 30 June 2024

\$ '000	2024	2023
Access charges	4,947	4,572
User charges	925	691
Interest and investment income	668	343
Grants and contributions provided for operating purposes	3	8
Other income	26	41
Total income from continuing operations	6,569	5,655
Expenses from continuing operations		
Employee benefits and on-costs	1,018	739
Borrowing costs	84	103
Materials and services	2,031	2,232
Depreciation, amortisation and impairment	1,213	1,124
Net loss from the disposal of assets	24	17
Calculated taxation equivalents	17	17
Other expenses	302	250
Total expenses from continuing operations	4,689	4,482
Surplus (deficit) from continuing operations before capital amounts	1,880	1,173
Grants and contributions provided for capital purposes	342	78
Surplus (deficit) from continuing operations after capital amounts	2,222	1,251
Surplus (deficit) from all operations before tax	2,222	1,251
Less: corporate taxation equivalent (25%) [based on result before capital]	(470)	(293)
Surplus (deficit) after tax	1,752	958
Opening accumulated surplus Plus adjustments for amounts unpaid:	70,312	69,061
<ul> <li>Taxation equivalent payments</li> </ul>	17	17
<ul> <li>Corporate taxation equivalent</li> <li>Less:</li> </ul>	471	293
<ul> <li>Tax equivalent dividend paid</li> </ul>	(17)	(17)
- Tax Equivalent payments		
Closing accumulated surplus	72,535	70,312
Return on capital %	2.9%	1.9%
Subsidy from Council	960	1,369
Calculation of dividend payable:		
Surplus (deficit) after tax	1,752	958
Surplus for dividend calculation purposes	1,752	958
Dividend calculated from surplus	876	479

# Statement of Financial Position of water supply business activity

as at 30 June 2024

\$ '000	2024	2023
ASSETS		
Current assets		
Cash and cash equivalents	3,835	1,861
Investments	7,755	6,755
Receivables	977	800
Total current assets	12,567	9,416
Non-current assets		
Infrastructure, property, plant and equipment	36,144	35,474
Total non-current assets	36,144	35,474
Total assets	48,711	44,890
LIABILITIES		
Current liabilities		
Contract liabilities	283	_
Payables	328	148
Income received in advance	-	79
Borrowings	84	252
Employee benefit provisions		18
Total current liabilities	695	497
Non-current liabilities		
Borrowings	657	741
Total non-current liabilities	657	741
Total liabilities	1,352	1,238
Net assets	47,359	43,652
EQUITY		
Accumulated surplus	46,725	43,513
Revaluation reserves	634	139
Total equity	47,359	43,652

# Statement of Financial Position of sewerage business activity

as at 30 June 2024

\$ '000	2024	2023
ASSETS		
Current assets		
Cash and cash equivalents	6,343	6,577
Investments	10,367	7,367
Receivables	344	272
Total current assets	17,054	14,216
Non-current assets		
Infrastructure, property, plant and equipment	68,009	65,791
Total non-current assets	68,009	65,791
Total assets	85,063	80,007
LIABILITIES Current liabilities		
Contract liabilities	73	-
Payables	89	45
Borrowings	137	283
Employee benefit provisions		18
Total current liabilities	299	346
Non-current liabilities		
Borrowings	1,662	1,789
Total non-current liabilities	1,662	1,789
Total liabilities	1,961	2,135
Net assets	83,102	77,872
EQUITY		
Accumulated surplus	72,535	70,312
Revaluation reserves	10,567	7,560
Total equity	83,102	77,872

#### Note – Material accounting policy information

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act* 1993 (Act), the *Local Government (General) Regulation 2021* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

#### **National Competition Policy**

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

#### **Declared business activities**

In accordance with Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality, Council has declared that the following are to be considered as business activities:

#### **Category 1**

(where gross operating turnover is over \$2 million)

#### a. Snowy Valleys Council Sewerage Service

Comprising the whole of the operations and assets of the sewerage reticulation and treatment system, servicing the towns of Adelong, Batlow, Khancoban, Talbingo, Tumbarumba and Tumut.

#### b. Snowy Valleys Council Water Supply Service

Comprising the whole of the operations and assets of the water supply system servicing the towns of Adelong, Batlow, Khancoban, Talbingo, Tumbarumba and Tumut.

#### Category 2

(where gross operating turnover is less than \$2 million)

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Nil
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#### **Taxation equivalent charges**

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs.

However, where Council does not pay some taxes which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in Special Purpose Financial Statements.

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

## Note - Material accounting policy information (continued)

#### Notional rate applied (%)

Corporate income tax rate - 25%

<u>Land tax</u> – the first \$969,000 of combined land values attracts **0%**. For the combined land values in excess of \$692,001 up to \$5,925,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$5,925,000 a premium marginal rate of **2.0%** applies.

Payroll tax - 5.45% on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with the Department of Industry (DoI) – Water guidelines, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the Dol – Water guidelines as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the *Local Government Act, 1993*.

Achievement of substantial compliance to the Dol – Water guidelines is not a prerequisite for the payment of the tax equivalent charges, however the payment must not exceed \$3 per assessment.

#### Income tax

An income tax equivalent has been applied on the profits of the business activities. Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested. Accordingly, the return on capital invested is set at a pre-tax level – gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the relevant corporate income tax rate, currently 25%.

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to the 'Council' as the owner of business operations – it represents an internal payment and has no effect on the operations of the Council.

Accordingly, there is no need for disclosure of internal charges in the SPFS. The rate applied of 25% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

#### Local government rates and charges

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

#### Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face 'true' commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

#### (i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

#### (ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council's business activities on the Income Statement.

The rate of return is calculated as follows:

#### Operating result before capital income + interest expense

Written down value of IPPE as at 30 June

#### Note - Material accounting policy information (continued)

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.30% at 30/06/2024.

#### (iii) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

Local government water supply and sewerage businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

Each dividend must be calculated and approved in accordance with the Department of Industry – Water guidelines and must not exceed:

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2024 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Department of Industry – Water guidelines a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the Department of Industry – Water.

# Special Purpose Financial Statements

for the year ended 30 June 2024



## INDEPENDENT AUDITOR'S REPORT

#### Report on the special purpose financial statements

#### **Snowy Valleys Council**

To the Councillors of Snowy Valleys Council

## Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Snowy Valleys Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2024, the Statement of Financial Position of each Declared Business Activity as at 30 June 2024 and the Material accounting policy information note.

The Declared Business Activities of the Council are:

- Water Supply
- Sewerage.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's Declared Business Activities as at 30 June 2024, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Material accounting policy information note and the Local Government Code of Accounting Practice and Financial Reporting 2023–24 (LG Code).

My opinion should be read in conjunction with the rest of this report.

### **Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

## **Emphasis of Matter - Basis of Accounting**

Without modifying my opinion, I draw attention to the Material accounting policy information note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

#### **Other Information**

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates'.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

#### The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Material accounting policy information note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

### Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: <a href="http://www.auasb.gov.au/auditors">www.auasb.gov.au/auditors</a> responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

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Nicky Rajani Delegate of the Auditor-General for New South Wales

31 October 2024 SYDNEY

SPECIAL SCHEDULES for the year ended 30 June 2024



# Special Schedules

for the year ended 30 June 2024

Contents	Page
Special Schedules:	
Permissible income for general rates	3
Report on infrastructure assets as at 30 June 2024	4

## Permissible income for general rates

		Calculation	Calculation
\$ '000	Notes	2023/24	2024/25
Notional general income calculation <sup>1</sup>			
Last year notional general income yield	а	10,713	12,639
Plus or minus adjustments <sup>2</sup>	b	12	38
Notional general income	c = a + b	10,725	12,677
Permissible income calculation			
Percentage increase	d	17.50%	5.00%
Plus percentage increase amount <sup>3</sup>	f = d x (c + e)	1,877	634
Sub-total	g = (c + e + f)	12,602	13,311
Plus (or minus) last year's carry forward total	h	2	(35)
Sub-total	j = (h + i)	2	(35)
Total permissible income	k = g + j	12,604	13,276
Less notional general income yield	I	12,639	13,338
Catch-up or (excess) result	m = k – l	(35)	(62)
Carry forward to next year <sup>6</sup>	p = m + n + o	(35)	(62)

#### Notes

<sup>(1)</sup> The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.

(2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the Valuation of Land Act 1916 (NSW).

(3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).

(6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the NSW Government Gazette in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



## **INDEPENDENT AUDITOR'S REPORT**

#### Special Schedule – Permissible income for general rates

#### **Snowy Valleys Council**

To the Councillors of Snowy Valleys Council

## Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Snowy Valleys Council (the Council) for the year ending 30 June 2025.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2023–24 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

## **Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

## **Emphasis of Matter - Basis of Accounting**

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

### **Other Information**

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets' as at 30 June 2024.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

### The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

### Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: <a href="http://www.auasb.gov.au/auditors\_responsibilities/ar8.pdf">www.auasb.gov.au/auditors\_responsibilities/ar8.pdf</a>. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.

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Nicky Rajani Delegate of the Auditor-General for New South Wales

31 October 2024 SYDNEY

# Report on infrastructure assets as at 30 June 2024

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	agreed level of service set by Council	2023/24 Required maintenance <sup>a</sup>	2023/24 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)		gross r	ition as a eplaceme	ent cost	_
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Buildings – specialised	_	_	1,099	1,099	15,519	25,405	29.8%	34.1%	24.7%	11.4%	0.0%
<b>J</b>	Council Offices/Administration	-	_	450	450	8,394	16,605	9.1%	10.2%	80.7%	0.0%	0.0%
	Council Public Halls	_	_	375	375	2,317	5,571	14.3%	0.3%	85.4%	0.0%	0.0%
	Council Works Depot	_	_	114	114	3,137	6,175	9.9%	37.1%	53.0%	0.0%	0.0%
	Cultural Facilities	_	_	334	334	4,783	108,666	5.2%	18.3%	55.3%	21.2%	0.0%
	Libraries	_	_	914	914	2,492	4,065	25.6%	51.8%	17.3%	5.4%	0.0%
	Sub-total		-	4,082	4,082	51,546	189,699	12.6%	22.6%	49.8%	15.1%	0.0%
Other structure	es Other structures	_	_	158	158	10,525	18,116	59.3%	12.3%	28.4%	0.0%	0.0%
	Sub-total		-	158	158	10,525	18,116	59.3%	12.3%	28.4%	0.0%	0.0%
Roads	Unsealed roads	_	_	604	604	15,557	29,538	67.2%	27.9%	4.9%	0.0%	0.0%
	Bridges	1,258	1,258	684	684	54,793	85,045	86.2%	10.0%	2.3%	1.6%	0.0%
	Footpaths	-	_	48	48	13,349	18,290	65.8%	26.2%	7.9%	0.1%	0.0%
	Other road assets	-	_	24	24	9,375	117,780	99.7%	0.3%	0.0%	0.0%	0.0%
	Bulk earthworks	_	_	_	_	253,367	253,367	100.0%	0.0%	0.0%	0.0%	0.0%
	Cycleways	-	_	84	84	2,870	3,331	86.6%	13.1%	0.3%	0.0%	0.0%
	Kerb & Gutter	-	_	6	6	20,905	36,598	31.3%	39.5%	29.2%	0.0%	0.0%
	Road Culverts	_	_	41	41	20,690	38,513	63.4%	35.3%	1.3%	0.0%	0.0%
	Sealed Road Surface	_	_	821	821	19,734	40,822	68.8%	29.1%	2.0%	0.0%	0.0%
	Sealed Road Structure	-	_	544	544	80,393	117,490	49.8%	46.1%	4.1%	0.0%	0.0%
	Sub-total	1,258	1,258	2,856	2,856	491,033	740,774	81.2%	15.7%	2.9%	0.2%	0.0%
Water supply	Other	_	_	38	38	341	795	78.7%	21.3%	0.0%	0.0%	0.0%
network	Pumping Stations	-	_	68	68	1,592	4,960	12.8%	53.2%	34.0%	0.0%	0.0%
	Reservoirs	-	_	88	88	5,247	16,513	36.0%	40.0%	24.0%	0.0%	0.0%
	Treatment	211	211	429	429	16,304	44,811	33.4%	35.8%	25.9%	5.0%	0.0%
	Mains	-	_	303	303	8,096	48,578	61.8%	34.3%	3.9%	0.0%	0.0%
	Sub-total	211	211	926	926	31,580	115,657	45.1%	36.4%	16.5%	1.9%	0.0%

## Report on infrastructure assets as at 30 June 2024 (continued)

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	agreed level of service set by	2023/24 Required maintenance ª	2023/24 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets		ition as a eplacemo		
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Sewerage	Mains	_	_	212	212	42,221	68,320	31.4%	48.6%	19.3%	0.7%	0.0%
network	Other	-	_	_	_	516	1,260	92.1%	7.1%	0.8%	0.0%	0.0%
	Pumping Stations	-	_	246	246	1,714	6,854	63.2%	21.1%	15.7%	0.0%	0.0%
	Treatment	_	_	704	704	20,753	44,555	65.3%	20.5%	14.2%	0.0%	0.0%
	Sub-total	-	-	1,162	1,162	65,204	120,989	46.3%	36.3%	17.0%	0.4%	0.0%
Stormwater	Other	_	_	_	_	90	106	100.0%	0.0%	0.0%	0.0%	0.0%
drainage	Head Walls	-	_	12	12	603	1,074	11.6%	50.3%	36.1%	2.0%	0.0%
	Inlet and Junction Pits	_	_	22	22	6,028	9,741	29.3%	41.2%	29.3%	0.2%	0.0%
	Stormwater Conduits	-	_	2	2	31,531	47,579	32.2%	58.9%	9.0%	0.0%	0.0%
	Stormwater Converters	-	-	-	_	3	3	100.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total		_	36	36	38,255	58,503	31.4%	55.6%	12.9%	0.1%	0.0%
Open space /	Swimming pools	_	_	_	_	_	_	0.0%	0.0%	0.0%	0.0%	0.0%
recreational	Other	-	_	15	15	59	80	100.0%	0.0%	0.0%	0.0%	0.0%
assets	Other Open Space/Recreation	-	_	1,608	1,608	16,827	19,308	95.2%	2.3%	2.5%	0.0%	0.0%
	Swimming pools	-	-	984	984	6,111	97,620	54.0%	12.3%	19.2%	14.6%	0.0%
	Sub-total		-	2,607	2,607	22,997	117,008	60.8%	10.6%	16.4%	12.2%	0.0%
	Total – all assets	1,469	1,469	11,827	11,827	711,140	1,360,746	61.3%	21.5%	13.8%	3.4%	0.0%

(a) Required maintenance is the amount identified in Council's asset management plans.

#### Infrastructure asset condition assessment 'key'

- # Condition
  - Excellent/very good
- 2 Good

1

- Satisfactory 3
- 4 Poor
- 5 Very poor

- Integrated planning and reporting (IP&R) description
- No work required (normal maintenance)
- Only minor maintenance work required
- Maintenance work required
- Renewal required
- Urgent renewal/upgrading required

## Report on infrastructure assets as at 30 June 2024

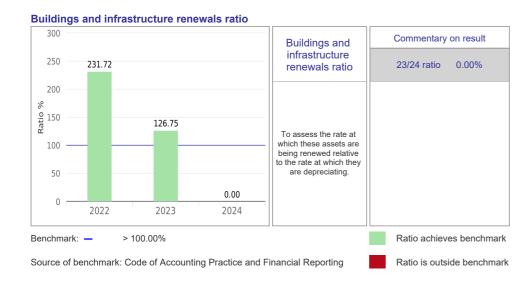
## Infrastructure asset performance indicators (consolidated) \*

	Amounts	Indicator	Indic	Benchmark	
\$ '000	2024	2024	2023	2022	
Buildings and infrastructure renewals ratio					
Asset renewals 1	-	0.00%	126.75%	231.72%	> 100 000/
Depreciation, amortisation and impairment	9,469	0.00%	120.75%	231.72%	> 100.00%
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory					
standard	1,469	0.20%	0.18%	0.19%	< 2.00%
Net carrying amount of infrastructure assets	719,229				
Asset maintenance ratio					
Actual asset maintenance	11,827	400.00%	100.000/	400.00%	× 400 000/
Required asset maintenance	11,827	100.00%	100.00%	100.00%	> 100.00%
Cost to bring assets to agreed service level					
Estimated cost to bring assets to					
an agreed service level set by Council	1,469	0.11%	0.12%	0.13%	
Gross replacement cost	1,360,746				

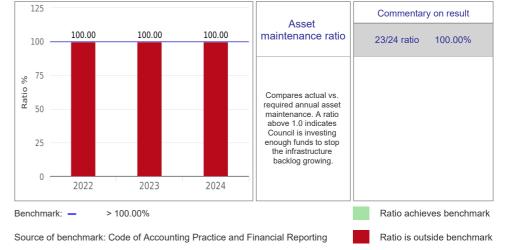
(\*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

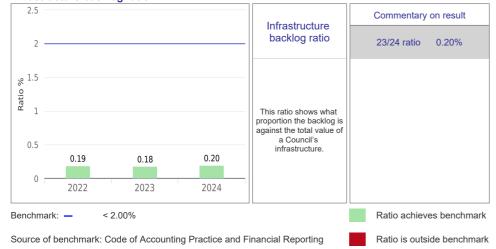
## Report on infrastructure assets as at 30 June 2024



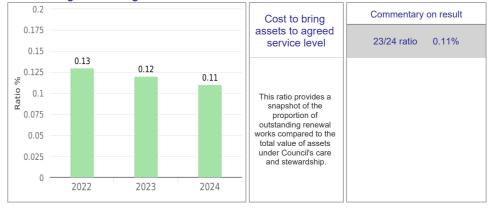
#### Asset maintenance ratio



#### Infrastructure backlog ratio



#### Cost to bring assets to agreed service level



## Report on infrastructure assets as at 30 June 2024

### Infrastructure asset performance indicators (by fund)

	General fund		Water	r fund	Sewe	Benchmark	
\$ '000	2024	2023	2024	2023	2024	2023	
Buildings and infrastructure renewals ratio         Asset renewals 1         Depreciation, amortisation and impairment	0.00%	103.75%	0.00%	0.00%	0.00%	0.00%	> 100.00%
Infrastructure backlog ratio Estimated cost to bring assets to a satisfactory standard Net carrying amount of infrastructure assets	0.20%	0.17%	0.67%	0.59%	0.00%	0.00%	< 2.00%
Asset maintenance ratio Actual asset maintenance Required asset maintenance	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	> 100.00%
Cost to bring assets to agreed service level Estimated cost to bring assets to an agreed service level set by Council Gross replacement cost	0.11%	0.14%	0.18%	0.16%	0.00%	0.00%	

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.



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Endorsed by Council on: 21 November 2024 Resolution: M266/24 ECM: 3339204