



**SNOWY MONARO**  
REGIONAL COUNCIL

# **BUSINESS PAPER**

**PUBLIC EXHIBITION COPY**

**Extraordinary Council Meeting  
30 November 2023**

## **STATEMENT OF ETHICAL OBLIGATIONS**

Councillors are reminded of their oath or affirmation of office made under section 233A of the Local Government Act 1993 and their obligations under the Council's code of conduct to disclose and appropriately manage conflicts of interest.

### **CONFLICTS OF INTEREST**

A conflict of interest arises when the Mayor or Council staff are influenced, or are seen to be influenced, in carrying out their duties by personal interests. Conflicts of interest can be pecuniary or non-pecuniary in nature.

A pecuniary interest is an interest that a person has in a matter because of a reasonable likelihood or expectation of a financial gain or loss.

A non-pecuniary interest can arise as a result of a private or personal interest, which does not relate to money. Examples include friendship, membership of an association or involvement or interest in an activity.

The Mayor or staff member who considers they may have a conflict of interest should read Council Policy.

The responsibility of determining whether or not the Mayor or Council employee has a pecuniary or non-pecuniary interest in a matter, is the responsibility of that individual. It is not the role of the Mayor or Chief Executive Officer, or another Council employee to determine whether or not a person may have a conflict of interest.

### **COUNCIL CODE OF CONDUCT**

The Council Code of Conduct is a requirement of Section 440 of the Local Government Act 1993, which requires all councils to have a code of conduct to be observed by the Mayor and Council employees attending a Council meeting or a meeting of a committee of Council.

The code of conduct sets out the responsibilities of the Mayor and Council employees attending a Council meeting or a meeting of a committee of Council. The code also sets out how complaints against a Council employee, the Mayor or Chief Executive Officer are to be made.

### **COUNCIL CODE OF MEETING PRACTICE**

The Council Code of Meeting Practice is a requirement of Part 2, Division 1 of the Local Government Act 1993, which requires all councils to have a code of meeting practice. The code of meeting practice is to be observed by the Mayor, members of staff, delegates of the Council and members of the public attending a Council or a meeting of a committee of Council.

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### **Acknowledgement of Country**

Council wishes to show our respect to the First Custodians of this land the Ngarigo, Walgalu, Ngunnawal and Bidjawal people and their Ancestors past and present.

### **Webcasting**

*Council meetings are recorded and live streamed to the internet for public viewing. By entering the Chambers during an open session of Council, you consent to your attendance and participation being recorded and streamed on Council's website [www.snowymonaro.nsw.gov.au](http://www.snowymonaro.nsw.gov.au)*



**EXTRAORDINARY COUNCIL MEETING  
TO BE HELD IN COUNCIL CHAMBERS, 81 COMMISSIONER STREET, COOMA NSW  
2630**

**ON THURSDAY 30 NOVEMBER 2023  
COMMENCING AT 1:00 PM**

**BUSINESS PAPER**

- 1. OPENING MEETING**
- 2. ACKNOWLEDGEMENT OF COUNTRY**
- 3. COUNCILLOR REQUEST FOR ATTENDANCE VIA AUDIO-VISUAL**
- 4. APOLOGIES AND APPLICATIONS FOR LEAVE OF ABSENCE BY COUNCILLORS**
- 5. DISCLOSURE OF INTEREST**  
(Declarations also to be made prior to discussions on each item)
- 6. OTHER REPORTS TO COUNCIL**
  - 6.1 FINANCE**

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  - 6.2 STRATEGY**

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- 7. CONFIDENTIAL MATTERS**  
Nil

## 6.1.1 QUARTERLY BUDGET REVIEW STATEMENT (QBR) TO 30 SEPTEMBER 2023

Record No: I23/736

### OFFICER'S RECOMMENDATION

That Council receive the quarterly budget review statement for the quarter ended 30 September 2023 and approve the variations noted therein.

### ISSUES

This report represents the September 2023 quarter budget review statement (QBR). This report requests variations to the adopted budget for 2023/24 as subsequent information has been received that requires inclusion in the current year budget.

The format of this report is designed to comply with the Office of Local Government requirements and is presented for the quarter ended 30 September 2023.

The QBR can be found at attachment 1.

The net operating result before capital items projected as at 30 September 2023 is a deficit of \$6.742M. The attached report contains:

Income and Expenditure budget review and notes to the budget variations.

Council consolidated view by business unit with notes.

Capital Budget with notes

Cash and Investments budget review and total forecast unrestricted cash as at June 30 2024.

Key performance indicators

Contract budget review statement

Consultancy and legal expenses budget review

### RISK ASSESSMENT

Risk Type	Current Risk	Expected Risk	Within Accepted
Asset Management	High	High	No
Financial Sustainability	High	Medium	Yes
Legislative Governance and Compliance	Low	Low	Yes
Reputation and Image	High	High	No
Service Delivery	Low	Low	Yes

**Asset management:** The underfunding of maintenance and delays in asset refurbishment have placed Council in a high risk position that assets will not provide the expected level of service. This risk cannot be addressed within a single year's budget.

**Financial sustainability:** Council should strive for developing budgets that provide an operating surplus before capital grants and contributions. The surplus generated is then available to restore

working capital to an adequate level and minimise the risk of being exposed to unexpected financial shocks.

**Legislative governance & compliance:** A quarterly budget review statement is a legislative requirement to be reported to Council.

**Reputation and image:** Deficit budgets indicate to the community that future generations will be required to restore working capital and pay for the services delivered in advance. A trend towards reducing deficit results and ultimately achieving surplus results will demonstrate continued improvement in the financial position for Council.

#### **FINANCIAL IMPACTS**

The financial impacts are identified in the attached statements.

**RESPONSIBLE OFFICER:** Chief Financial Officer.

#### **OPTIONS CONSIDERED**

Management has prepared a September 2023 quarter budget review statement to give Council an overview of Council's financial performance.

Quarterly budget review statements will be prepared for the December and March quarter.

#### **IMPLEMENTATION PLANS**

The 2023/24 original budget and operational plan was adopted in June 2022.

#### **BACKGROUND**

Nil.

#### **ATTACHMENTS**

1. QBR Report
-

Snowy Monaro Regional Council

**Quarterly Budget Review Statement**  
for the period 01/07/23 to 30/09/2023

**Report by responsible accounting officer**

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2005:

**30 September 2023**

It is my opinion that the Quarterly Budget Review Statement for Snowy Monaro Regional Council for the quarter ended 30/09/23 indicates that Council's projected financial position at 30/6/24 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed: \_\_\_\_\_



date: 27/11/2023

Simon Rennie  
Responsible accounting officer

Snowy Monaro Regional Council

for the period 01/07/23 to 30/09/2023

Income & expenses budget review statement

Budget review for the quarter ended 30 September 2023

Income & expenses - Council Consolidated

(\$000's)	Original budget 2023/24	Approved Changes					Revised budget 2023/24	Variations for this Sep Mth	Notes	Projected year end result	Actual YTD figures	Variance Surplus (Deficit)
		Carry forwards	Other than by QBRs	Jul MBRS	Aug MBRS	Sep MBRS						
<b>Income</b>												
Rates and annual charges	36,933	-					36,933	2,209	1	39,142	26,288	(10,645)
User charges and fees	20,158	35					20,193	(1,585)	2	18,608	1,641	(18,552)
Other revenues	392	-					392	9	3	401	67	(325)
Other income							-	-		-		-
Grants and contributions - operating	30,289	20					30,309	2,317	4	32,626	2,261	(28,048)
Grants and contributions - capital	55,282	6,234		375			61,891	(5,805)	5	56,086	6,480	(55,411)
Interest and investment revenue	3,562						3,562	51	6	3,613	1,230	(2,332)
Net gain from disposal of assets	2,060	448		1,171			3,679	-		3,679	96	(3,583)
Rental income	1,276						1,276	-		1,276	302	(974)
<b>Total income from continuing operations</b>	<b>149,952</b>	<b>6,737</b>	<b>-</b>	<b>1,546</b>	<b>-</b>	<b>-</b>	<b>158,235</b>	<b>(2,804)</b>		<b>155,431</b>	<b>38,365</b>	<b>(119,870)</b>
<b>Expenses</b>												
Employee benefits and on-costs	36,016	75					36,091	789	7	36,880	8,819	27,272
Borrowing costs	3						3	-		3	0	3
Materials and services	34,795	1,817					36,612	2,898	8	39,510	6,494	30,118
Depreciation and amortisation	27,583						27,583	-		27,583	6,495	21,088
Other expenses	2,098						2,098	13	9	2,111	423	1,675
Net Loss from disposal of assets							-	-		-		-
<b>Total expenses from continuing operations</b>	<b>100,495</b>	<b>1,892</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102,387</b>	<b>3,700</b>		<b>106,087</b>	<b>22,232</b>	<b>80,155</b>
<b>Net operating result from all operations</b>	<b>49,457</b>	<b>4,845</b>	<b>-</b>	<b>1,546</b>	<b>-</b>	<b>-</b>	<b>55,848</b>	<b>(6,504)</b>	<b>-</b>	<b>49,344</b>	<b>16,133</b>	<b>(39,715)</b>
<b>Net Operating Result before Capital Items</b>	<b>(5,825)</b>	<b>(1,389)</b>	<b>-</b>	<b>1,171</b>	<b>-</b>	<b>-</b>	<b>(6,043)</b>	<b>(699)</b>		<b>(6,742)</b>	<b>9,653</b>	<b>15,696</b>

Snowy Monaro Regional Council

Income & expenses budget review statement

Recommended changes to revised budget

Budget Category changes are between categories only and do not affect the overall operating result

Budget Variations being recommended include the following material items:

Notes	Details	Sep Adjustments	Correction to Orig Budget	Carry Forward
1.	<b>Rates and Annual Charges</b>			
	Adjustment for change in Categories between Farm and Residential Land	-\$18,000		
	Notice of Valuation - Reductions	\$30,000		
	Legal Cost Recovered increased adjustment	-\$33,800		
	Legal matters - decreased adjustment	\$5,000		
	Move from User charges, plus adjust, to income for Non Res services Discharge	-\$2,210,754		
	Domestic Waste Management Services Increase Adjustment	-\$30,000		
	Waiver of Rates and Charges	\$13,643		
	Pension claims	\$48,850		
	<b>Sub Total</b>	<b>-\$2,195,061</b>		
2.	<b>User Fee and Charges</b>			
	Move to rates and charges, plus adjust, to income for Non Res services Discharge	\$1,632,000		
	Aged Care Fee resident adjustment	-\$47,000		
	<b>Sub Total</b>	<b>\$1,585,250</b>		
3	<b>Other Revenues</b>			
	Workers Compensation : Incentive Rebate	-\$9,000		
4	<b>Grants and Contribution - Operating</b>			
	Pensioner Rate Subsidies	\$1,430		
	Commonwealth Operating Grant - Revenue understated	-\$110,000		
	Grant Received From DPI	-\$3,050		
	Lower state govt rebates for trainees being received.	\$40,000		
	Received Grant Funds form Dep of Reg NSW	-\$4,500		
	Carry Forward State Grants - Operating non-recurrent			-\$50,000
	State Grants - Operating non-recurrent: DPI NSW	-\$5,000		
	State Grants - Operating non-recurrent: Community Heritage Grant	-\$28,135		
	DFRA Funding Revenue Increased and Expense increased (Nil Effect)		-\$915,100.00	
	DFRA Funding Revenue Increased and Expense increased (Nil Effect)		-\$1,215,854.00	
	<b>Sub Total: Adjustments Corrections and Carry Forwards</b>			<b>-\$2,316,554</b>
5	<b>Grants and Contribution - Capital</b>			
	<b>State Grants-Capital Non -Recurrent</b>		<b>\$5,804,950</b>	
Sub Total				
6	<b>Interest and Investment Revenue</b>			
	Aged Care - Revenue understated	-\$35,000		
	Budget Correction : Sub Account correction	-\$16,000		
	<b>Sub Total</b>	<b>-\$51,000</b>		
7	<b>Employee Benefits and On Costs</b>			
	Salaries and Wages: Transfer Budget Engage, officer and Resource Waste Officer	\$56,726		
	Salaries and Wages : 24/7 nursing and associated costs	\$661,654		
	Salaries & Wages: Transfer Budget For Salaries and Wages	-\$55,280		
	Move Contractor Budget to Salaries and Wages	\$210,000		
	Salaries & Wages: Cover temporary appointments	-\$1,200		
	Extra Medicals	\$5,000		
	Recruitment Costs: Adjustment to move budget	-\$35,000		
	Training: Reduced trainee and apprentice expenses	-\$53,000		
	<b>Sub Total</b>	<b>\$788,947</b>		
8	<b>Material &amp; Services</b>			
	Reduction in Material and Services from Transport to fund Aged Care	-\$784,000		
	Consultants: Council resolution from Sept 2023 to revise land use strategies	\$600,000		
	Private Works, move to Grants and user fees: Net nil Effect			
	Employee Labour Hire : Agency fees, travel and accommodation.	\$480,000		
	Employee Labour Hire:Aged Care-Additional staffing over Xmas shutdown	\$40,000		
	DFRA Funding Revenue Increased and and Expense increased Net Nil Effect		\$1,215,854	
	Contracts: Correction to Budget - Water integrated Management Strategy		\$250,000	
	Contracts: Correction to Budget Water and Sewer		-\$15,000	
	Contracts: Increment In Seek Recruitment Cost	\$30,000		
	Adjustment to Trainee budget to Contract Training	\$11,000		
	Contracts: Aged Care - Op Cost For additional Six Months	\$4,750		
	Contracts: Temporary appointments	\$1,200		
	Move Contractor Budget to Salaries and Wages	-\$210,000		
	Contractors: Community Heritage Grant	\$28,135		
	Contractors:DPI NSW	\$5,000		
	Contractors:Increased Wellbeing Incentive income, increased expenditure	\$9,000		
	Contractor:Consultancy support for care management	\$85,000		
	Contractor: Consultancy to assist with compliance 24/7 nursing and care	\$50,000		
	DFRA Funding Revenue Increased and and Expense increased Net Nil Effect		\$915,100	
	Consultants : Budget Adjustment for Executive Office	\$80,000		
	Mayor Fee: Yearly Adjustment	\$920		
	Elected Member Allowances : Yearly Increment to Councillor Fee	\$4,670		
	Electricity: Additional Operational cost: Aged Care	\$25,869		
	Telephone& Internet Charges :Additional Operational cost to Run Aged Care	\$2,500		
	Software License: Additional Operational cost to Run Aged Care	\$1,250		
	Sundry Expenses: Additional Operational cost to Run Aged Care	\$100		
	Materials: Aged Care - Additional Operating Cost	\$10,500		
	Materials: Expenses made against Grant Funds form Dep of Reg NSW	\$4,500		
	Materials: Expense from Received grant from DPI	\$3,050		
	Membership , License and Subscription Fee: CJRO	\$28,191		
	Membership , License and Subscription Fee: Aged Care	\$1,500		
	Printing and Photocopying: Printing of Rates & Water notices	\$27,000		
	Rental and Hire Expenses : Additional Operational cost Run Aged Care	\$6,000		
	Council Properties - Rates: Additional Operational cost Aged Care	\$1,680		
	Council Properties - Water Rates: Additional Operational cost Aged Care	\$6,290		
	Valuation Expenses	\$4,620		
	Food and Catering cost: Aged Care -Year End	\$10,000		
	Food and Catering cost: Aged Care -Additional Costs	\$12,500		
	Debt Collection Legal Fees	\$40,000		
	Plant Hire	\$2,000		
	<b>Sub Total Adjustments and Corrections</b>		<b>\$2,989,429</b>	
9	<b>Other Expenses</b>			
	Contribution to Aged Care Water and Sewer - Expense	\$13,643		

Snowy Monaro Regional Council

Quarterly Budget Review Statement  
for the period 01/07/23 to 30/09/23 period 01/07/23 to 30/09/23

**Income & expenses budget review statement**

Budget review for the quarter ended 30 September 2023

**Income & expenses - Council Consolidated**

(\$000's)	Original budget 2023/24	Approved changes					Revised budget 2023/24	Variations for this Sep Mth	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRs	Jul MBRS	Aug MBRS	Sep MBRS					
<b>Business Unit</b>											
Asset Management	(2)	-	-	-	-	-	(2)	-		(2)	219
Biosecurity	(1,597)	(38)	-	-	-	-	(1,635)	-		(1,635)	(232)
Building Certification	(255)	-	-	-	-	-	(255)	-		(255)	(16)
Cemetery Operations	(24)	-	-	-	-	-	(24)	-		(24)	(2)
Communications & Engagement	(143)	(131)	-	-	-	-	(274)	49		(225)	59
Community Facilities	1,500	1,047	-	375	-	-	2,922	-		2,922	469
Community Services Management	(462)	-	-	-	-	-	(462)	-		(462)	(146)
Community Support Programs	(1,026)	(9)	-	-	-	-	(1,035)	-		(1,035)	235
Corporate Projects	(344)	-	-	-	-	-	(344)	-		(344)	(114)
Customer Service	(24)	-	-	-	-	-	(24)	-		(24)	34
Development Certification	(1,217)	-	-	-	-	-	(1,217)	-		(1,217)	(245)
Economic Development	4,230	(866)	-	-	-	-	3,364	-		3,364	2,814
Emergency & Fire Services	(2,452)	21	-	-	-	-	(2,431)	-		(2,431)	(734)
Executive Team	-	-	-	-	-	-	-	(1,233)	1	(1,233)	80
Financial Services	(1,121)	-	-	-	-	-	(1,121)	(72)		(1,193)	(1,055)
Fleet & Plant	792	448	-	-	-	-	1,240	-		1,240	(22)
General Purpose Revenue	29,941	-	-	-	-	-	29,941	(33)		29,908	21,156
Governance	(75)	-	-	-	-	-	(75)	(20)		(95)	259
ICT	(74)	(13)	-	-	-	-	(87)	-		(87)	(417)
Internal Audit	-	-	-	-	-	-	-	-		-	30
Land & Property	49	(28)	-	1,171	-	-	1,192	-		1,192	(122)
Library	(1,067)	(1)	-	-	-	-	(1,068)	-		(1,068)	(310)
Open Space & Recreation	4,557	2,990	-	-	-	-	7,547	-		7,547	(1,091)
Organisational Development	(1,431)	-	-	-	-	-	(1,431)	1,115	2	(316)	(28)
Public Health & Environment	(745)	-	-	-	-	-	(745)	-		(745)	(57)
Ranger Services	(241)	-	-	-	-	-	(241)	-		(241)	(67)
Records Management	-	-	-	-	-	-	-	-		-	23
Residential Aged Care	279	84	-	-	-	-	363	(1,205)	3	(842)	(761)
Resource and Waste	(853)	-	-	-	-	-	(853)	46		(807)	5,488
Risk Management	-	-	-	-	-	-	-	-		-	271
Road Infrastructure	14,514	2,522	-	-	-	-	17,036	(4,957)	4	12,079	(5,568)
Strategic Planning	221	(370)	-	-	-	-	(149)	(523)	5	(672)	40
Tourism & Events	(827)	(171)	-	-	-	-	(998)	-		(998)	(125)
Water & Sewer	7,857	(655)	-	-	-	-	7,202	329		7,531	(4,058)
Workforce Management	(500)	-	-	-	-	-	(500)	-		(488)	124
<b>Net operating result from all operations</b>	<b>49,460</b>	<b>4,830</b>	<b>-</b>	<b>1,546</b>	<b>-</b>	<b>-</b>	<b>55,836</b>	<b>(6,504)</b>	<b>15</b>	<b>49,344</b>	<b>16,131</b>
Discontinued operations - surplus/(deficit)							-			-	
<b>Net operating result from all operations</b>	<b>49,460</b>	<b>4,830</b>	<b>-</b>	<b>1,546</b>	<b>-</b>	<b>-</b>	<b>55,836</b>	<b>(6,504)</b>		<b>49,344</b>	<b>16,131</b>
<b>Net operating result before capital items</b>	<b>(5,822)</b>	<b>(1,404)</b>		<b>1,171</b>	<b>-</b>	<b>-</b>	<b>(6,055)</b>	<b>(699)</b>		<b>(6,742)</b>	<b>9,651</b>

- | Notes | Details   |
|-------|---|
| 1.    | Transfer of Towards Excellence from Organisational Development to Executive Team (Net Nil Effect) |
| 2.    | Transfer of Towards Excellence from Organisational Development to Executive Team (Net Nil Effect) |
| 3.    | Increase in Expenditure in Aged Care  |
| 4.    | Predominately adjust to DRFA funding and partly for reduction for aged care                       |
| 5.    | Consultants Land Use Strategies   |

Snowy Monaro Regional Council

**Quarterly Budget Review Statement**  
for the period 01/07/23 to 30/09/23 for the period 01/07/23 to 30/09/23

**Capital budget review statement**

Budget review for the quarter ended 30 September 2023

**Capital budget - Council Consolidated**

(\$000's)	Original budget 2023/24	Approved changes					Revised budget 2023/24	Variations for this Sep Mth	Notes	Projected year end result	Actual YTD figures	Variance Surplus (Deficit)
		Carry forwards	Other than by QBR	Jul MBRS	Aug MBRS	Sep MBRS						
<b>Capital expenditure</b>												
New assets												
- Plant & equipment							-			-		-
- Land & buildings	3,461	298					3,759	14	1	3,773	23	3,736
- Roads, Bridges, footpaths	11,152	2,054		1,036			14,242			14,242	1,801	12,441
- Stormwater		186					186			186		186
- Water	-						-	210	2	210	23	(23)
- Wastewater	300						300			300	2	298
- Waste		3					3			3		
- Other	12,732	5,614					18,346			18,346	2,016	16,330
Renewal assets (replacement)												
- Plant & equipment	4,788	1,368					6,156			6,156	749	5,407
- Land & buildings	1,218	546					1,764			1,764	439	1,325
- Roads, bridges, footpaths	28,269	11,952					40,221	(5,557)	3	34,664	877	39,344
- Stormwater	300	143					443			443	96	347
- Water	14,095	4,705					18,800	(210)	4	18,590	999	18,191
- Wastewater	4,076	2,686					6,762			6,762	609	6,152
- Waste	9,804	768					10,572			10,572	322	
- Other	9,158	978		375			10,511			10,511	610	9,901
Loan repayments (principal)							-			-		-
<b>Total capital expenditure</b>	<b>99,353</b>	<b>31,301</b>	<b>-</b>	<b>1,411</b>	<b>-</b>	<b>-</b>	<b>132,065</b>	<b>(5,543)</b>		<b>126,522</b>	<b>8,566</b>	<b>113,635</b>
<b>Capital funding</b>												
Rates & other untied funding	30,095	5,163		600			35,858	262	5	36,120	1,146	(35,857)
Capital grants & contributions	55,282	6,234		375			61,891	(5,805)	6	56,086	6,490	(55,401)
Reserves:												
- External restrictions/reserves	8,175	17,628					25,803			25,803	761	(25,803)
- Internal restrictions/reserves	3,904	1,828					5,732			5,732	94	(5,638)
New loans							-			-		-
Receipts from sale of assets							-			-		-
- Plant & equipment	1,297	448					1,745			1,745	75	(1,670)
- Land & buildings	600			436			1,036			1,036	-	(1,036)
Proposed internal loan							-			-		-
<b>Total capital funding</b>	<b>99,353</b>	<b>31,301</b>	<b>-</b>	<b>1,411</b>	<b>-</b>	<b>-</b>	<b>132,065</b>	<b>(5,543)</b>		<b>126,522</b>	<b>8,566</b>	<b>(125,405)</b>
<b>Net capital funding - surplus/(deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>(11,770)</b>



Snowy Monaro Regional Council

**Quarterly Budget Review Statement**  
for the period 01/07/23 to 30/09/2023

**Capital budget review statement**  
**Recommended changes to revised budget**

Budget variations being recommended include the following material items:

Notes	Details	
1	Budget increase for Cathcart Hall shed construction. Not completely recognised in 2022.	14,000
2	Budget reallocation from Water Mains Replacement Program to Lucas St , Adaminaby & Smith Lane, Cooma.	210,000
3	Capital budget decrease for Sealed Rural Roads ; Re-sealing program, due to reduction in natural disaster funding (DRFA). Budget increase for Unsealed Rural Roads ; Re-sheeting sealing program.	(5,804,950) 247,690
4	Budget reallocation from Water Mains Replacement Program to Lucas St , Adaminaby & Smith Lane, Cooma.	(210,000)
5	Transfer of Financial Assistant grant held in internal restrictions.	262,000
6	Capital grant budget decrease for Sealed Rural Roads ; Re-sealing program, due to reduction in natural disaster funding (DRFA).	(5,804,950)

Snowy Monaro Regional Council

Quarterly Budget Review Statement

for the period 01/07/23 to 30/09/2023 for the period 01/07/23 to 30/09/23

Cash & investments budget review statement

Budget review for the quarter ended 30 September 2023

Cash & investments - Council Consolidated

(\$000's)	*Opening Balance 2022/23	Original budget 2023/24	Approved changes				Revised budget 2022/23	Variations for this Sep Mth	Notes	Projected year end result	Actual YTD figures
			Carry forwards	Other than by QBRs	Jul MBRS	Aug MBRS	Sep MBRS				
<b>Externally restricted <sup>(1)</sup></b>											
Section 7.11	3,512	249						3,761		3,761	3,621
Section 64 - water	5,459	(1,037)						4,422	512 1	4,934	5,618
Section 64 - sewer	4,699	(340)						4,359		4,359	4,853
Specific purpose unexpended grants	27,465	(8,263)	(19,130)					72		72	33,400
Water fund	23,703	(2,539)	-					21,164	(3,976) 2	17,188	23,870
Sewer fund	2,751	(464)	-					2,287	(1,284) 3	1,003	2,740
Domestic waste management	686	675						1,361	46	1,407	3,780
Snowy River Hostel accommodation bonds	655							655		655	655
Yallambee Lodge accommodation bonds	3,428	(700)						2,728		2,728	4,587
Crown land reserves	1,390	9	(150)					1,249		1,249	1,395
Boco Rock Community Reserve	15							15		15	252
Kamoto-Cooma friendship scholarship fund	46							46		46	47
SRV	-	-	-					-	-	-	866
Other	74	(50)						24		60	76
<b>Total externally restricted</b>	<b>73,883</b>	<b>(12,460)</b>	<b>(19,280)</b>	-	-	-	-	<b>42,143</b>	<b>(4,702)</b>	<b>37,477</b>	<b>85,760</b>
(1) Funds that must be spent for a specific purpose											
<b>Internally restricted <sup>(2)</sup></b>											
Plant and vehicle replacement	233							233		233	233
Employees leave entitlements	1,483							1,483		1,483	1,483
Deposits, bonds & retentions	2,563							2,563		2,563	2,577
Uncompleted works	1,604		(1,914)					(310)	310	-	966
Waste management	5,902	(1,536)	-					4,366		4,366	4,178
Yallambee Lodge/Snowy River Hostel	271							271		271	271
Former Snowy LGA	551		(130)					421		421	472
Former Bombala LGA	1,267	(45)	(23)					1,199		1,199	1,266
Stronger communities fund interest	1,390							1,390		1,390	1,390
Prepayment Financial Assistance Grants	11,711							11,711	(1,415) 4	10,232	-
<b>Total internally restricted</b>	<b>26,975</b>	<b>(1,581)</b>	<b>(2,067)</b>	-	-	-	-	<b>23,327</b>	<b>(1,105)</b>	<b>22,158</b>	<b>12,836</b>
(2) Funds that Council has earmarked for a specific purpose											
<b>Unrestricted (ie. available after the above Restrictions)</b>	<b>65</b>	<b>358</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>423</b>		<b>300</b>	<b>5,305</b>
<b>Total Cash &amp; investments</b>	<b>100,923</b>	<b>(13,683)</b>	<b>(21,347)</b>					<b>65,893</b>	<b>(5,807)</b>	<b>60,086</b>	<b>103,901</b>

\*Note: Opening balance as at 1/7/23 reflects unaudited balances that are subject to change

Actual balances reflected are adjusted opening balances before budget movements. No actual reserve transfers have been processed at the time of this report.

Notes Details

1.	Expected Developer Contributions
2.	Expected Capital Expenditure
3.	Expected Capital Expenditure
4.	Re-estimate in Financial Assistance Grants.

Snowy Monaro Regional Council

for the period 01/07/23 to 30/09/2023

**Quarterly Budget Review Statement**  
for the period 01/07/23 to 30/09/23

**Key performance indicators budget review statement - Industry KPI's (OLG)**

Budget review for the month ended 30 September 2023

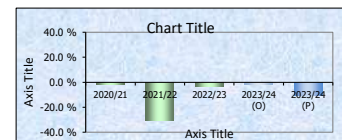
(\$000's)	Current projection		Original budget 23/24	Actuals prior periods	
	Amounts 23/24	Indicator 23/24		22/23	21/22

NSW local government industry key performance indicators (OLG):

**1. Operating performance**

Operating revenue (excl. capital) - operating expenses	- 10,421	-10.50 %	-1.52 %	-3.21 %	-30.27 %
Operating revenue (excl. capital grants & contributions)	99,345				

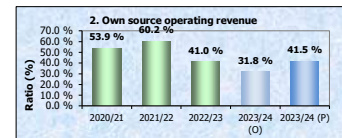
This ratio measures Council's achievement of containing operating expenditure within operating revenue.



**2. Own source operating revenue**

Operating revenue (excl. ALL grants & contributions)	63,040	41.54 %	31.84 %	40.96 %	60.19 %
Total Operating revenue (incl. capital grants & cont)	151,752				

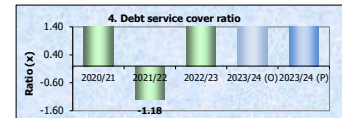
This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants & contributions.



**4. Debt service cover ratio**

Operating result before interest & dep. exp (EBITDA)	17165	2145.63	6567.00	23.13	-1.18
Principal repayments + borrowing interest costs	8				

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments. Ratio is high because there is only a minimal amount of debt left



Snowy Monaro Regional Council

**Quarterly Budget Review Statement**  
for the period 01/07/2023 to 30/09/23

**Contracts budget review statement**

Budget review for the quarter ended 30 September 2023

**Part A - Contracts listing** - contracts entered into during the quarter

Contractor	Contract detail & purpose	Contract value	Start date	Duration of contract	Budgeted (Y/N)	Notes
Davone Constuctions	Bungarby Memorial Hall	94,236	01/08/23	12 months	Y	
East Coast Civil Constructions	Design and Construction Cambalong Bridge	1,250,000	05/07/23	TBC	Y	
Bridge and Marine Engineering	Design and Construction Cambalong Bridge	2,500,000	21/08/23	TBC	Y	
SMEC Australia	Masterplan and Revitalisation Strategy Polo Flat	208,000	15/09/23	9 Months	Y	
Garwood International	Supply of 1 Garbage Truck	372,378	01/08/23	12 Months	Y	

Notes:

1. Minimum reporting level is 1% of estimated income from continuing operations of Council or \$50,000 - whatever is the lesser.
2. Contracts listed are those entered into during the quarter being reported and exclude contractors on Council's Preferred Supplier list.
3. Contracts for employment are not required to be included.

Snowy Monaro Regional Council

**Quarterly Budget Review Statement**  
for the period 01/07/23 to 30/09/2023

**Consultancy & legal expenses budget review statement**

Consultancy & legal expenses overview

Expense	YTD expenditure (actual dollars)	Budgeted (Y/N)
Consultancies	112,068	Y
Legal Fees	64,819	Y

**Definition of a consultant:**

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or professional advice to assist decision making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.

## 6.1.2 MONTHLY FUNDS MANAGEMENT REPORT - OCTOBER 2023

Record No: I23/745

### OFFICER'S RECOMMENDATION

That Council:

- A. Receive the report indicating Council's cash and investments position as at 31 October 2023 and,
- B. Receive the certificate of the Responsible Accounting Officer.

### ISSUES

The effective management of Council funds in accordance with Council's Investment Policy and regulatory requirements. To assist financial sustainability and the intangible expectations of the community.

### RISK ASSESSMENT

Risk Type	Current Risk	Expected Risk	Within Accepted
Financial Sustainability	Low	Low	Yes

Total cash and investments are managed to ensure the protection of the principal invested, there is appropriate levels of liquidity to fund service provision and investment returns are maximised within policy and statutory constraints.

### FINANCIAL IMPACTS

As interest rates rise, the investment strategy needs to be agile to ensure Council can take advantage of higher yield investments when they are presented.

**RESPONSIBLE OFFICER:** Acting Chief Financial Officer.

### CERTIFICATION:

I, Simon Rennie, Responsible Accounting Officer of Snowy Monaro Regional Council hereby certify, as required by Clause 212 of the Local Government (General) Regulation 2021, that the existing investments as detailed in this report have been invested in accordance with Section 625 of the *Local Government Act 1993*, the Regulations and Council's grandfathered Investment Policy, November 2022. In accordance with Regulation 212 of the *Local Government (General) Regulation 2005*, a report setting out details of money invested must be presented to Council in the following month.

### **OPTIONS CONSIDERED**

Council's Monthly Funds Management report meets the requirements of Council's current Investment Policy and regulatory requirements.

To take advantage of increasing interest rates, a move has been made to maximise the investment portfolio that is placed in cash products, such as term deposits. This reduces the amount held in at call accounts, which are now earning lower yields than term deposits. Diversifying the portfolio's maturity dates will enable Council to have access to cash on a regular basis, if required, and ensure agility to be able to access term deposits with higher yields as they become available.

### **IMPLEMENTATION PLANS**

Investment of surplus funds that are not required to manage short-term cash flow.

### **EXISTING POLICY/DECISIONS**

Council's Investment Policy (SMRC 258).

The revised policy was adopted on 17 November 2022 by Council resolution number 324/22 and is next due for review in November 2023. The aim of Council's Investment Policy is to provide a framework for the investing of Council funds at the most favourable rate of interest available to it at the time whilst having due consideration of risk and security for that investment type and ensuring that its liquidity requirements are being met. Any investments that were invested prior to the adoption of this version of the Investment Policy will be grandfathered until maturity unless a financial gain can be made by Council in redeeming the investment prior to maturity.

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## BACKGROUND

### Council's Cash and Investments 31 October 2023:

DATE INVESTED	FINANCIAL INSTITUTION	Short-Term Rating	Long-Term Rating	TYPE	CURRENT INVESTMENT	INTEREST RATE	MATURITY
n/a	National Australia Bank - Cash at Bank*	A1+	AA-	Cash	3,476,801	Tiered	n/a
n/a	National Australia Bank - At Call	A1+	AA-	At Call	498,429	1.95%	At Call
17-Mar-20	ING Bank	A1	A	TD	1,000,000	1.63%	17-Mar-25
20-Mar-20	Bank of Queensland	A2	BBB+	TD	1,000,000	1.85%	19-Mar-25
05-May-22	MyState	A2	BBB+	TD	5,000,000	3.25%	03-Nov-23
22-Jun-22	National Australia Bank	A1+	AA-	TD	4,000,000	4.30%	26-Jun-24
23-Aug-22	Australian Military Bank	A2	BBB+	TD	2,000,000	4.41%	22-Aug-24
29-Nov-22	National Australia Bank	A1+	AA-	TD	5,000,000	4.30%	29-Nov-23
15-Dec-22	ING Bank	A1	A	TD	5,000,000	4.50%	14-Dec-23
27-Feb-23	ING Bank	A1	A	TD	5,000,000	4.95%	27-Feb-24
28-Feb-23	ING Bank	A1	A	TD	2,000,000	5.00%	28-Mar-24
17-Mar-23	Bendigo and Adelaide Bank Limited	A2	BBB+	TD	4,000,000	4.45%	14-Mar-24
05-May-23	Judo Bank	A3	BBB-	TD	4,000,000	4.90%	06-May-24
13-Jun-23	AMP Bank	A2	BBB	TD	2,000,000	5.45%	12-Jun-24
13-Jun-23	National Australia Bank	A1+	AA-	TD	3,000,000	5.30%	12-Jun-24
29-Jun-23	National Australia Bank	A1+	AA-	TD	4,000,000	5.40%	27-Jun-24
29-Jun-23	National Australia Bank	A1+	AA-	TD	5,000,000	5.35%	21-Dec-23
29-Jun-23	ING Bank	A1	A	TD	10,000,000	5.55%	24-Apr-24
31-Jul-23	National Australia Bank	A1+	AA-	TD	5,000,000	5.30%	30-Jul-24
31-Jul-23	AMP Bank	A2	BBB	TD	2,000,000	5.50%	30-Jul-24
29-Aug-23	National Australia Bank	A1+	AA-	TD	5,000,000	5.15%	28-Aug-24
31-Aug-23	National Australia Bank	A1+	AA-	TD	7,000,000	5.10%	26-Sep-24
06-Sep-23	Beyond Bank	A2	BBB	TD	2,000,000	5.22%	05-Sep-24
19-Sep-23	National Australia Bank	A1+	AA-	TD	1,000,000	5.20%	18-Sep-24
20-Sep-23	G&C Mutual Bank	A2	BBB	TD	1,000,000	5.20%	18-Sep-25
28-Sep-23	ING Bank	A1	A	TD	5,000,000	5.35%	25-Sep-25
30-Oct-23	ING Bank	A1	A	TD	5,000,000	5.47%	29-Oct-24
					<b>98,975,230</b>		

\*Tiered rate means we will earn different rates of interest depending on the balance of our account. If our account balance is above a certain level, the bank will pay a higher rate of interest on the whole balance.

### Investment Portfolio Return:

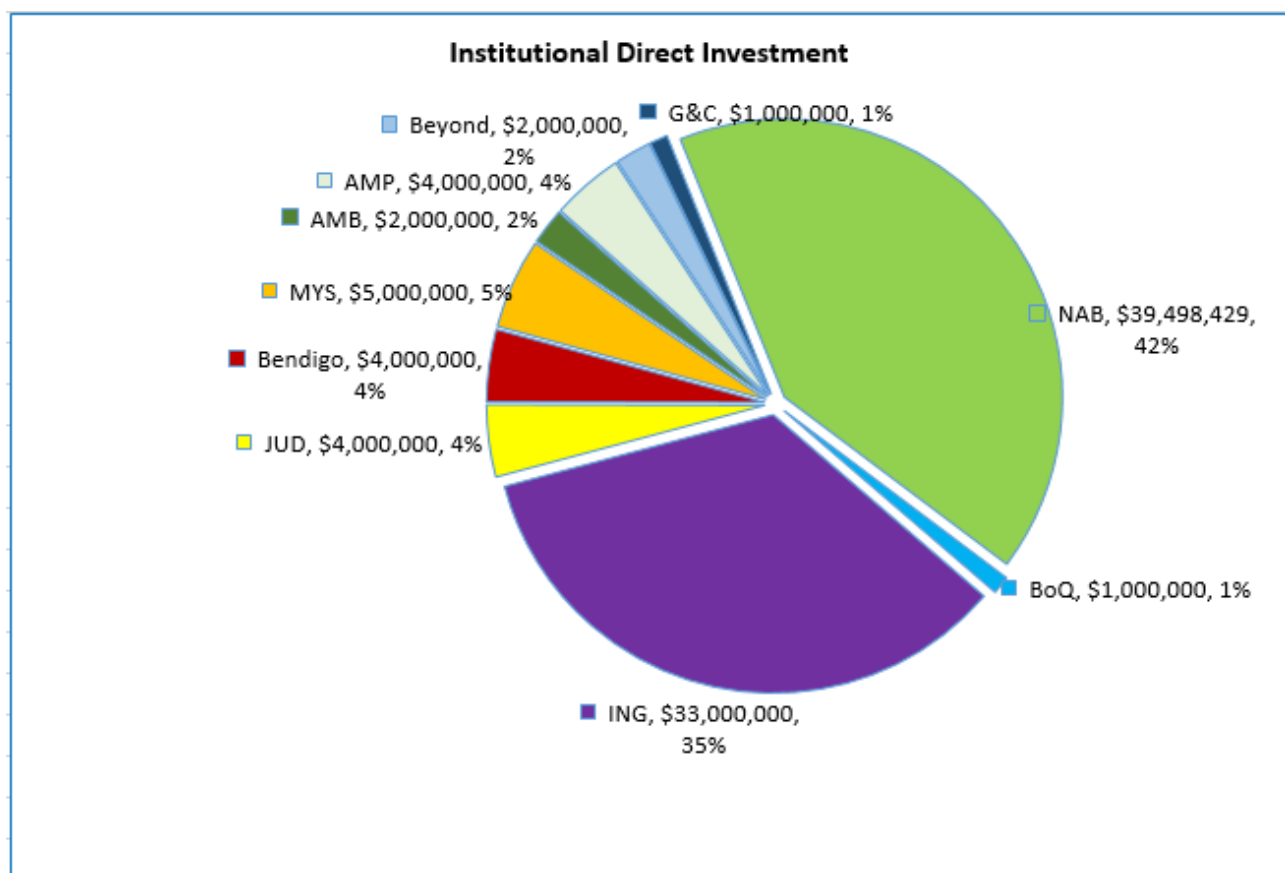
Benchmarking is used by Council as a gauge for the performance of its portfolio against its investing universe (*universe*: securities sharing a common feature – liquidity, return patterns, risks and ways to invest). A suitable benchmark to review the return on Council's portfolio is the Bank Bill Swap Rate (BBSW), or Bank Bill Swap Reference Rate – a short-term interest rate used as a benchmark for the pricing of Australian dollar derivatives and securities – most notably floating rate bonds.



6.1.2 MONTHLY FUNDS MANAGEMENT REPORT - OCTOBER 2023

Month	YTD Annualised Return	Monthly Average Interest Return	90 Day Bank Bill*	Margin
October	4.75%	5.06%	4.35%	0.71%
September	4.59%	4.58%	4.14%	0.44%
August	4.52%	4.27%	4.13%	0.14%
July (2023)	4.74%	4.74%	4.26%	0.48%

*\*The Australian Financial Market Association (AFMA)*



**ATTACHMENTS**

Nil

**6.1.3 2022- 2023 FINANCIAL STATEMENTS TO BE REFERRED TO EXTERNAL AUDIT**

Record No: I23/761

**OFFICER'S RECOMMENDATION**

That Council:

- A. Authorise the Mayor and a Councillor to sign the Statement by Councillors and Management for the Snowy Monaro Regional Council 2023 General Purpose Financial Statements.
- B. Authorise the Mayor and a Councillor to sign the Statement by Councillors and Management for the Snowy Monaro Regional Council 2023 Special Purpose Financial Statements for the following business activities:
  - Water Supply
  - Sewerage
  - Waste Management
  - Residential Aged Care
- C. Authorise the referral of the 2023 Annual Financial Statements to the external auditor.
- D. Authorise the Chief Executive Officer to lodge the 2023 Financial Statements upon receiving the external auditor's report, with the Office of Local Government.

**ISSUES**

Council's 2023 Financial Statements are in the process of being finalised and, in accordance with Section 413(2) of the Local Government Act 1993, Council is required to refer them for external audit.

The 2023 Financial Statements encompass the period 1 July 2022 to 30 June 2023. Further changes to the figures and overall result may occur during the audit process.

The Audit Risk and Improvement Committee (ARIC) have received a copy of the draft financial statements for review.

**RISK ASSESSMENT**

Risk Type	Current Risk	Expected Risk	Within Accepted
Asset Management	High	High	No
Financial Sustainability	High	Medium	Yes
Legislative Governance and Compliance	Low	Low	Yes
Reputation and Image	High	High	No
Service Delivery	Low	Low	Yes

**Asset management:** The underfunding of maintenance and delays in asset refurbishment have placed Council in a high risk position that assets will not provide the expected level of service. This risk cannot be addressed within a single year's budget.

**Financial sustainability:** Council should strive for an operating surplus before capital grants and contributions. The surplus generated is then available to restore working capital to an adequate level and minimise the risk of being exposed to unexpected financial shocks.

**Legislative governance and compliance:** The annual Financial Statements are to be prepared in accordance with:

- The *Local Government Act 1993* (NSW) (as amended) 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*

Evidence of compliance is shown through an unqualified audit report.

**Reputation and image:** Deficit results indicate to the community that future generations will be required to restore working capital and pay for the services delivered in advance. A trend towards reducing deficit results and ultimately achieving surplus results will demonstrate continued improvement in the financial position for Council.

## FINANCIAL IMPACTS

The Draft Financial Statements are contained within the attachments.

**RESPONSIBLE OFFICER:** Chief Financial Officer.

## OPTIONS CONSIDERED

Nil.

## IMPLEMENTATION PLANS

Annual Financial Statements will be lodged with the Office of Local Government once the audit reports have been received.

## EXISTING POLICY/DECISIONS

In accordance with Section 413(2) of the Local Government Act 1993, Council is required to refer the Financial them for external audit.

In accordance with Section 417(5) of the Local Government Act 1993, Council received authorisation from the Office of Local Government to present the Financial Accounts on 30 November 2023.

## BACKGROUND

Nil.

## ATTACHMENTS

1. SPFS Financial Statements SMRC 2023
-

2. GPFS Financial Statements SMRC 2023

DRAFT

## Snowy Monaro Regional Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2023

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## Snowy Monaro Regional Council

### Special Purpose Financial Statements

for the year ended 30 June 2023

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<b>Statement by Councillors and Management</b>	<b>3</b>
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Income Statement of sewerage business activity	5
Income Statement of Waste Management business activity	6
Income Statement of Residential Aged Care business activity	7
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#### Background

- i. These Special Purpose Financial Statements have been prepared for use by both the 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).

## Snowy Monaro Regional Council

### Special Purpose Financial Statements

for the year ended 30 June 2023

#### Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached Special Purpose Financial Statements have been prepared in accordance with:

- the NSW Government Policy Statement '*Application of National Competition Policy to Local Government*',
- the 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*,
- the NSW Office of *Water Best-Practice Management of Water and Sewerage Guidelines*.

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

- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- accord with Council's accounting and other records,
- 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 30 November 2023.

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Chris Hanna  
Mayor  
30 November 2023

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Tanya Higgins  
Councillor  
30 November 2023

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David Hogan  
Chief Executive Officer  
30 November 2023

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Simon Rennie  
Responsible Accounting Officer  
30 November 2023

Snowy Monaro Regional Council | Income Statement of water supply business activity | for the year ended 30 June 2023

## Snowy Monaro Regional Council

### Income Statement of water supply business activity

for the year ended 30 June 2023

\$ '000	2023	2022
<b>Income from continuing operations</b>		
Access charges	2,931	2,814
User charges	5,416	4,717
Interest and investment income	824	265
Net gain from the disposal of assets	–	12
Other income	179	90
<b>Total income from continuing operations</b>	<b>9,350</b>	<b>7,898</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	2,534	2,388
Borrowing costs	–	1
Materials and services	3,664	3,141
Depreciation, amortisation and impairment	4,127	2,244
Net loss from the disposal of assets	152	–
Other expenses	48	21
<b>Total expenses from continuing operations</b>	<b>10,525</b>	<b>7,795</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>(1,175)</b>	<b>103</b>
Grants and contributions provided for capital purposes	3,930	1,524
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>2,755</b>	<b>1,627</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>2,755</b>	<b>1,627</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	–	(26)
<b>Surplus (deficit) after tax</b>	<b>2,755</b>	<b>1,601</b>
<b>Plus accumulated surplus</b>	<b>106,378</b>	<b>102,177</b>
<b>Plus/less: prior period adjustments</b>	<b>–</b>	<b>2,577</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	–	23
<b>Closing accumulated surplus</b>	<b>109,133</b>	<b>106,378</b>
<b>Return on capital %</b>	<b>(0.6)%</b>	<b>0.1%</b>
<b>Subsidy from Council</b>	<b>8,775</b>	<b>6,125</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	2,755	1,601
Less: capital grants and contributions (excluding developer contributions)	(3,930)	(1,524)
<b>Surplus for dividend calculation purposes</b>	<b>–</b>	<b>77</b>
<b>Potential dividend calculated from surplus</b>	<b>–</b>	<b>39</b>



Snowy Monaro Regional Council | Income Statement of sewerage business activity | for the year ended 30 June 2023

## Snowy Monaro Regional Council

### Income Statement of sewerage business activity for the year ended 30 June 2023

\$ '000	2023	2022
<b>Income from continuing operations</b>		
Access charges	7,224	7,003
User charges	1,880	1,571
Interest and investment income	295	132
Grants and contributions provided for operating purposes	4	–
Other income	22	59
<b>Total income from continuing operations</b>	<b>9,425</b>	<b>8,765</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	2,068	2,074
Materials and services	5,033	5,416
Depreciation, amortisation and impairment	3,083	1,546
Net loss from the disposal of assets	–	6
Other expenses	133	–
<b>Total expenses from continuing operations</b>	<b>10,317</b>	<b>9,042</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>(892)</b>	<b>(277)</b>
Grants and contributions provided for capital purposes	5,520	562
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>4,628</b>	<b>285</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>4,628</b>	<b>285</b>
<b>Surplus (deficit) after tax</b>	<b>4,628</b>	<b>285</b>
Plus accumulated surplus	105,231	104,934
Plus/less: prior period adjustments	–	14
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	–	(2)
<b>Closing accumulated surplus</b>	<b>109,859</b>	<b>105,231</b>
<b>Return on capital %</b>	<b>(0.7)%</b>	<b>(0.3)%</b>
<b>Subsidy from Council</b>	<b>5,870</b>	<b>4,325</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	4,628	285
Less: capital grants and contributions (excluding developer contributions)	(5,520)	(562)
<b>Surplus for dividend calculation purposes</b>	<b>–</b>	<b>–</b>
<b>Potential dividend calculated from surplus</b>	<b>–</b>	<b>–</b>

Snowy Monaro Regional Council | Income Statement of Waste Management business activity | for the year ended 30 June 2023

## Snowy Monaro Regional Council

### Income Statement of Waste Management business activity for the year ended 30 June 2023

\$ '000	2023 Category 1	2022 Category 1
<b>Income from continuing operations</b>		
Annual charges	5,662	5,522
User charges	3,053	2,845
Interest and investment income	130	110
Grants and contributions provided for operating purposes	–	43
Other income	131	2,154
<b>Total income from continuing operations</b>	<b>8,976</b>	<b>10,674</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	2,694	2,755
Borrowing costs	783	260
Materials and services	3,940	3,310
Depreciation, amortisation and impairment	1,846	1,485
Other expenses	299	192
<b>Total expenses from continuing operations</b>	<b>9,562</b>	<b>8,002</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>(586)</b>	<b>2,672</b>
Grants and contributions provided for capital purposes	166	7
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>(420)</b>	<b>2,679</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>(420)</b>	<b>2,679</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	–	(668)
<b>Surplus (deficit) after tax</b>	<b>(420)</b>	<b>2,011</b>
<b>Plus accumulated surplus</b>	<b>3,403</b>	<b>833</b>
<b>Plus/less: prior period adjustments</b>	<b>–</b>	<b>(116)</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	–	675
<b>Closing accumulated surplus</b>	<b>2,983</b>	<b>3,403</b>
<b>Return on capital %</b>	<b>0.7%</b>	<b>13.7%</b>
<b>Subsidy from Council</b>	<b>912</b>	<b>–</b>

Snowy Monaro Regional Council | Income Statement of Residential Aged Care business activity | for the year ended 30 June 2023

## Snowy Monaro Regional Council

### Income Statement of Residential Aged Care business activity for the year ended 30 June 2023

\$ '000	2023 Category 1	2022 Category 1
<b>Income from continuing operations</b>		
User charges	220	308
Fees	1,147	805
Interest and investment income	105	36
Grants and contributions provided for operating purposes	3,396	2,607
Other income	8	3
<b>Total income from continuing operations</b>	<b>4,876</b>	<b>3,759</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	3,684	3,688
Materials and services	3,837	3,288
Depreciation, amortisation and impairment	438	428
<b>Total expenses from continuing operations</b>	<b>7,959</b>	<b>7,404</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>(3,083)</b>	<b>(3,645)</b>
Grants and contributions provided for capital purposes	24	453
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>(3,059)</b>	<b>(3,192)</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>(3,059)</b>	<b>(3,192)</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	–	–
<b>Surplus (deficit) after tax</b>	<b>(3,059)</b>	<b>(3,192)</b>
<b>Plus accumulated surplus</b>	<b>(1,722)</b>	<b>1,565</b>
<b>Plus/less: prior period adjustments</b>	<b>–</b>	<b>(95)</b>
<b>Plus adjustments for amounts unpaid:</b>		
<b>Closing accumulated surplus</b>	<b>(4,781)</b>	<b>(1,722)</b>
<b>Return on capital %</b>	<b>(20.1)%</b>	<b>(49.1)%</b>
<b>Subsidy from Council</b>	<b>3,699</b>	<b>3,920</b>

Snowy Monaro Regional Council | Statement of Financial Position of water supply business activity | for the year ended 30 June 2023

## Snowy Monaro Regional Council

### Statement of Financial Position of water supply business activity as at 30 June 2023

	2023	2022 Restated
<b>\$ '000</b>		
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	4,000	23,054
Investments	26,956	3,647
Receivables	3,755	3,745
<b>Total current assets</b>	<b>34,711</b>	<b>30,446</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	189,055	172,779
<b>Total non-current assets</b>	<b>189,055</b>	<b>172,779</b>
<b>Total assets</b>	<b>223,766</b>	<b>203,225</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Contract liabilities	1,794	—
Payables	340	340
<b>Total current liabilities</b>	<b>2,134</b>	<b>340</b>
<b>Total liabilities</b>	<b>2,134</b>	<b>340</b>
<b>Net assets</b>	<b>221,632</b>	<b>202,885</b>
<b>EQUITY</b>		
Accumulated surplus	109,133	106,377
Revaluation reserves	112,499	96,508
<b>Total equity</b>	<b>221,632</b>	<b>202,885</b>

Snowy Monaro Regional Council | Statement of Financial Position of sewerage business activity | for the year ended 30 June 2023

## Snowy Monaro Regional Council

### Statement of Financial Position of sewerage business activity as at 30 June 2023

	2023	2022 Restated
<b>\$ '000</b>		
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	8,578	7,757
Receivables	3,539	4,092
<b>Total current assets</b>	<b>12,117</b>	<b>11,849</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	123,827	110,605
<b>Total non-current assets</b>	<b>123,827</b>	<b>110,605</b>
<b>Total assets</b>	<b>135,944</b>	<b>122,454</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Contract liabilities	1,128	–
<b>Total current liabilities</b>	<b>1,128</b>	<b>–</b>
<b>Total liabilities</b>	<b>1,128</b>	<b>–</b>
<b>Net assets</b>	<b>134,816</b>	<b>122,454</b>
<b>EQUITY</b>		
Accumulated surplus	109,859	105,231
Revaluation reserves	24,957	17,223
<b>Total equity</b>	<b>134,816</b>	<b>122,454</b>

Snowy Monaro Regional Council | Statement of Financial Position of Waste Management business activity | for the year ended 30 June 2023

## Snowy Monaro Regional Council

### Statement of Financial Position of Waste Management business activity as at 30 June 2023

	2023 Category 1	2022 Category 1 Restated
<b>\$ '000</b>		
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	3	3
Investments	10,564	10,533
Receivables	826	703
<b>Total current assets</b>	<b>11,393</b>	<b>11,239</b>
<b>Non-current assets</b>		
Receivables	107	168
Infrastructure, property, plant and equipment	27,579	21,409
<b>Total non-current assets</b>	<b>27,686</b>	<b>21,577</b>
<b>Total assets</b>	<b>39,079</b>	<b>32,816</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Contract liabilities	201	–
Borrowings	13	27
<b>Total current liabilities</b>	<b>214</b>	<b>27</b>
<b>Non-current liabilities</b>		
Borrowings	–	12
Provisions	34,445	29,349
<b>Total non-current liabilities</b>	<b>34,445</b>	<b>29,361</b>
<b>Total liabilities</b>	<b>34,659</b>	<b>29,388</b>
<b>Net assets</b>	<b>4,420</b>	<b>3,428</b>
<b>EQUITY</b>		
Accumulated surplus	2,983	3,403
Revaluation reserves	1,436	25
<b>Total equity</b>	<b>4,419</b>	<b>3,428</b>

Snowy Monaro Regional Council | Statement of Financial Position of Residential Aged Care business activity | for the year ended 30 June 2023

## Snowy Monaro Regional Council

### Statement of Financial Position of Residential Aged Care business activity as at 30 June 2023

	2023 Category 1	2022 Category 1 Restated
<b>\$ '000</b>		
<b>ASSETS</b>		
<b>Current assets</b>		
Contract assets and contract cost assets	–	285
Receivables	90	18
<b>Total current assets</b>	<b>90</b>	<b>303</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	15,334	7,425
Intangible assets	117	233
<b>Total non-current assets</b>	<b>15,451</b>	<b>7,658</b>
<b>Total assets</b>	<b>15,541</b>	<b>7,961</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Overdraft <sup>1.</sup>	7,040	5,316
Payables	4,083	3,259
<b>Total current liabilities</b>	<b>11,123</b>	<b>8,575</b>
<b>Total liabilities</b>	<b>11,123</b>	<b>8,575</b>
<b>Net assets</b>	<b>4,418</b>	<b>(614)</b>
<b>EQUITY</b>		
Accumulated surplus	(4,781)	(1,721)
Revaluation reserves	9,199	1,107
<b>Total equity</b>	<b>4,418</b>	<b>(614)</b>

(1.) The business does not have its own separate bank account and the reported overdraft amount reflects the notional bank account balance as if the business had its own account. This cash facility is provided through Councils operating bank account within the General Fund.

## Note – Significant Accounting Policies

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 Standards Board (AASB) and 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. Water Supply

Water supply services for residential and commercial activities

##### b. Sewerage Service

Sewerage reticulation, treatment and associated activities

##### c. Waste Management

Collection and disposal of garbage for residential and commercial activities

##### d. Residential Aged Care

Combined services offered at Yallambree Lodge and Snowy River Hostel

continued on next page ...



## Note – Significant Accounting Policies (continued)

### Category 2

(where gross operating turnover is less than \$2 million)

Nil

### 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):

#### Notional rate applied (%)

Corporate income tax rate – **25%** (21/22 25%)

Land tax – the first \$969,000 of combined land values attracts **0%**. For the combined land values in excess of \$969,000 up to \$5,925,000 the rate is **\$100 + 1.6%**. 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 section 4 of Department of Planning and Environment (DPE) – Water's regulatory and assurance framework, 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 regulatory and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to sections 3 and 4 of DPE – Water's regulatory and assurance framework 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% (21/22 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.

### 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

continued on next page ...

### Note – Significant Accounting Policies (continued)

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 I,PP&E as at 30 June**

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.02% at 30/6/23.

#### (iii) Dividends

Council is not required to pay dividends to either itself as owner of a range of businesses, or to any external entities.

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with section 4 of DPE – Water's regulatory and assurance framework and must not exceed 50% of the relevant surplus in any one year, or the number of water supply or sewerage assessments at 30 June 2023 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

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Snowy Monaro Regional Council | Special Purpose Financial Statements 2023

## Snowy Monaro Regional Council

### Special Purpose Financial Statements

for the year ended 30 June 2023

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## Snowy Monaro Regional Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2023

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## Snowy Monaro Regional Council

### General Purpose Financial Statements

for the year ended 30 June 2023

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#### Overview

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

81 Commissioner Street  
COOMA NSW 2630

Council's guiding principles are detailed in Chapter 3 of the LGA and includes:

- principles applying to the exercise of functions generally by council,
- principles to be applied when making decisions,
- principles of community participation,
- principles of sound financial management, and
- principles for strategic planning relating to the development of an integrated planning and reporting framework.

A description of the nature of Council's operations and its principal activities are provided in Note B1-2.

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: [www.snowymonaro.nsw.gov.au](http://www.snowymonaro.nsw.gov.au).

## Snowy Monaro Regional Council

### General Purpose Financial Statements

for the year ended 30 June 2023

### Understanding Council's Financial Statements

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#### Introduction

Each year NSW local governments are required to present audited financial statements to their council and community.

#### What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2023.

The format of the financial statements is standard across all NSW Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by the Office of Local Government.

#### About the Councillor/Management Statement

The financial statements must be certified by Management as 'presenting fairly' the Council's financial results for the year and are required to be adopted by Council – ensuring both responsibility for and ownership of the financial statements.

#### About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

##### 1. The Income Statement

Summarises Council's financial performance for the year, listing all income and expenses. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

##### 2. The Statement of Comprehensive Income

Primarily records changes in the fair value of Council's Infrastructure, Property, Plant and Equipment.

##### 3. The Statement of Financial Position

A 30 June snapshot of Council's financial position indicating its assets, liabilities and "net wealth".

##### 4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

##### 5. The Statement of Cash Flows

Indicates where Council's cash came from and where it was spent. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

#### About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the five primary financial statements.

#### About the Auditor's Reports

Council's financial statements are required to be audited by the NSW Audit Office.

In NSW the auditor provides 2 audit reports:

1. an opinion on whether the financial statements present fairly the Council's financial performance and position, and
2. their observations on the conduct of the audit, including commentary on the Council's financial performance and financial position.

#### Who uses the Financial Statements?

The financial statements are publicly available documents and must be presented at a Council meeting between seven days and five weeks after the date of the Audit Report.

The public can make submissions to Council up to seven days subsequent to the public presentation of the financial statements.

Council is required to forward an audited set of financial statements to the Office of Local Government.

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## Snowy Monaro Regional Council

### General Purpose Financial Statements

for the year ended 30 June 2023

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

The attached General Purpose Financial Statements have been prepared in accordance with:

- the *Local Government Act 1993* (NSW) (as amended) 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 30 November 2023.

Chris Hanna  
Mayor  
30 November 2023

Tanya Higgins  
Councillor  
30 November 2023

David Hogan  
Chief Executive Officer  
30 November 2023

Simon Rennie  
Responsible Accounting Officer  
30 November 2023



Snowy Monaro Regional Council | Income Statement | for the year ended 30 June 2023

## Snowy Monaro Regional Council

### Income Statement

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
	<b>Income from continuing operations</b>			
33,992	Rates and annual charges	B2-1	<b>32,536</b>	32,709
17,860	User charges and fees	B2-2	<b>19,675</b>	18,608
363	Other revenues	B2-3	<b>1,533</b>	3,282
28,959	Grants and contributions provided for operating purposes	B2-4	<b>35,607</b>	30,353
88,231	Grants and contributions provided for capital purposes	B2-4	<b>47,431</b>	22,514
1,288	Interest and investment revenue	B2-5	<b>2,814</b>	1,036
1,075	Other income	B2-6	<b>1,055</b>	990
356	Net gain from the disposal of assets	B4-1	<b>-</b>	-
172,124	<b>Total income from continuing operations</b>		<b>140,651</b>	109,492
	<b>Expenses from continuing operations</b>			
30,753	Employee benefits and on-costs	B3-1	<b>33,297</b>	33,182
31,991	Materials and services	B3-2	<b>36,044</b>	32,655
5	Borrowing costs	B3-3	<b>788</b>	266
20,309	Depreciation, amortisation and impairment of non-financial assets	B3-4	<b>23,189</b>	19,655
1,752	Other expenses	B3-5	<b>2,258</b>	1,625
-	Net loss from the disposal of assets	B4-1	<b>629</b>	818
84,810	<b>Total expenses from continuing operations</b>		<b>96,205</b>	88,201
87,314	<b>Operating result from continuing operations</b>		<b>44,446</b>	21,291
87,314	<b>Net operating result for the year attributable to Council</b>		<b>44,446</b>	21,291
(917)	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<b>(2,985)</b>	(1,223)

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

Snowy Monaro Regional Council | Statement of Comprehensive Income | for the year ended 30 June 2023

## Snowy Monaro Regional Council

### Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	Restated 2022
<b>Net operating result for the year – from Income Statement</b>		<b>44,446</b>	<b>21,291</b>
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of Infrastructure, Property, Plant & Equipment	C1-7	<b>152,354</b>	169,821
Impairment (loss) reversal relating to infrastructure, property, plant and equipment	C1-7	<b>(12,151)</b>	(5,156)
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>140,203</b>	<b>164,665</b>
<b>Total other comprehensive income for the year</b>		<b>140,203</b>	<b>164,665</b>
<b>Total comprehensive income for the year attributable to Council</b>		<b>184,649</b>	<b>185,956</b>

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

Snowy Monaro Regional Council | Statement of Financial Position | for the year ended 30 June 2023

## Snowy Monaro Regional Council

### Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	Restated 2022	Restated 1 July 2021
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	C1-1	13,923	47,494	38,008
Investments	C1-2	83,000	19,000	17,000
Receivables	C1-4	30,745	21,377	14,927
Inventories	C1-5	1,394	2,313	2,397
Contract assets and contract cost assets	C1-6	596	4,153	–
Other	C1-9	817	703	560
<b>Total current assets</b>		<b>130,475</b>	<b>95,040</b>	<b>72,892</b>
<b>Non-current assets</b>				
Investments	C1-2	4,000	20,000	21,000
Receivables	C1-4	–	–	36
Infrastructure, property, plant and equipment (IPPE)	C1-7	1,585,966	1,403,198	1,221,383
Intangible assets	C1-8	2,799	3,251	3,745
Right of use assets	C2-1	31	53	103
<b>Total non-current assets</b>		<b>1,592,796</b>	<b>1,426,502</b>	<b>1,246,267</b>
<b>Total assets</b>		<b>1,723,271</b>	<b>1,521,542</b>	<b>1,319,159</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Payables	C3-1	23,271	17,126	9,567
Contract liabilities	C3-2	25,888	19,904	9,090
Lease liabilities	C2-1	17	23	76
Borrowings	C3-3	13	27	297
Employee benefit provisions	C3-4	6,904	7,000	6,855
<b>Total current liabilities</b>		<b>56,093</b>	<b>44,080</b>	<b>25,885</b>
<b>Non-current liabilities</b>				
Lease liabilities	C2-1	17	33	38
Borrowings	C3-3	–	12	58
Provisions	C3-5	34,486	29,390	31,107
<b>Total non-current liabilities</b>		<b>34,503</b>	<b>29,435</b>	<b>31,203</b>
<b>Total liabilities</b>		<b>90,596</b>	<b>73,515</b>	<b>57,088</b>
<b>Net assets</b>		<b>1,632,675</b>	<b>1,448,027</b>	<b>1,262,071</b>
<b>EQUITY</b>				
Accumulated surplus	C4-1	1,238,815	1,194,370	1,173,079
IPPE revaluation reserve	C4-1	393,860	253,657	88,992
<b>Council equity interest</b>		<b>1,632,675</b>	<b>1,448,027</b>	<b>1,262,071</b>
<b>Total equity</b>		<b>1,632,675</b>	<b>1,448,027</b>	<b>1,262,071</b>

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

Snowy Monaro Regional Council | Statement of Changes in Equity | for the year ended 30 June 2023

## Snowy Monaro Regional Council

### Statement of Changes in Equity for the year ended 30 June 2023

	Notes	2023			2022		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
\$ '000					Restated	Restated	Restated
<b>Opening balance at 1 July</b>		1,191,062	253,762	1,444,824	1,169,772	88,992	1,258,764
Correction of prior period errors	G4-1	3,307	(105)	3,202	3,307	–	3,307
<b>Restated Opening balance</b>		<b>1,194,369</b>	<b>253,657</b>	<b>1,448,026</b>	<b>1,173,079</b>	<b>88,992</b>	<b>1,262,071</b>
<b>Net operating result for the year</b>		<b>44,446</b>	<b>–</b>	<b>44,446</b>	21,291	–	21,291
<b>Other comprehensive income</b>							
– Restated gain (loss) on revaluation of infrastructure, property, plant & equipment	C1-7	–	152,354	152,354	–	169,821	169,821
– Impairment (loss) reversal relating to IPP&E	C1-7	–	(12,151)	(12,151)	–	(5,156)	(5,156)
<b>Total comprehensive income</b>		<b>44,446</b>	<b>140,203</b>	<b>184,649</b>	<b>21,291</b>	<b>164,665</b>	<b>185,956</b>
<b>Closing balance</b>		<b>1,238,815</b>	<b>393,860</b>	<b>1,632,675</b>	<b>1,194,370</b>	<b>253,657</b>	<b>1,448,027</b>

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

Snowy Monaro Regional Council | Statement of Cash Flows | for the year ended 30 June 2023

## Snowy Monaro Regional Council

### Statement of Cash Flows

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
<b>Cash flows from operating activities</b>				
<b>Receipts:</b>				
33,992	Rates and annual charges		<b>32,894</b>	32,805
17,860	User charges and fees		<b>17,790</b>	15,754
1,288	Interest received		<b>1,614</b>	1,185
117,190	Grants and contributions		<b>81,327</b>	56,672
–	Bonds, deposits and retentions received		<b>1,903</b>	12
–	Other		<b>3,454</b>	9,615
<b>Payments:</b>				
(30,753)	Payments to employees		<b>(33,260)</b>	(32,958)
(31,991)	Payments for materials and services		<b>(23,016)</b>	(28,157)
(5)	Borrowing costs		<b>(127)</b>	(18)
(1,752)	Other		<b>(7,644)</b>	(4,023)
105,829	<b>Net cash provided from (or used in) operating activities</b>	G1-1	<b>74,935</b>	50,887
<b>Cash flows from investing activities</b>				
<b>Receipts:</b>				
–	Redemption of term deposits		<b>–</b>	9,000
–	Sale of real estate assets		<b>924</b>	–
356	Proceeds from sale of IPPE		<b>384</b>	1,728
<b>Payments:</b>				
–	Acquisition of term deposits		<b>(48,000)</b>	(10,000)
(139,406)	Payments for IPPE		<b>(61,694)</b>	(41,735)
(139,050)	<b>Net cash provided from (or used in) investing activities</b>		<b>(108,386)</b>	(41,007)
<b>Cash flows from financing activities</b>				
<b>Payments:</b>				
–	Repayment of borrowings		<b>(26)</b>	(316)
–	Principal component of lease payments		<b>(94)</b>	(78)
–	<b>Net cash flows from financing activities</b>		<b>(120)</b>	(394)
(33,221)	<b>Net change in cash and cash equivalents</b>		<b>(33,571)</b>	9,486
–	Cash and cash equivalents at beginning of reporting period		<b>47,494</b>	38,008
(33,221)	<b>Cash and cash equivalents at end of reporting period</b>	C1-1	<b>13,923</b>	47,494
–	Investments on hand – end of year	C1-2	<b>87,000</b>	39,000
(33,221)	<b>Total cash, cash equivalents and investments</b>		<b>100,923</b>	86,494

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

## Snowy Monaro Regional Council

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## Snowy Monaro Regional 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 Snowy Monaro Regional Council ("the Council") on 30 November 2023. 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 principal accounting policies adopted in the preparation of these consolidated 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) Regulation 2005* (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.

Certain comparative figures in the prior period have been reclassified in order to conform to changes in current year presentation.

#### **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.

#### **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) fair values of infrastructure, property, plant and equipment – refer Note C1-7
- (ii) landfill remediation provisions – refer Note C3-5
- (iii) employee benefit provisions – refer Note C3-4

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

- i. Impairment of receivables – refer Note C1-4
- ii. Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* – refer to Notes B2-2 – B2-4.
- iii. Determination of the lease term, discount rate (when not implicit in the lease) and whether an arrangement contains a lease – refer to Note C2-1.

### **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 (NSW), 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 activities have been included as part of the Consolidated Fund:

- General purpose operations

continued on next page ...



## A1-1 Basis of preparation (continued)

- Water services
- Sewerage services
- Waste services
- Residential Aged Care

### The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993 (NSW)* (as amended), a separate and distinct Trust Fund is maintained, to account for all money and property received by the Council in trust, which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies.

Trust monies and property subject to Council's control have been included in these reports.

A separate statement of monies held in the Trust Fund is available for inspection at the Council office by any person free of charge.

### Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the Australian Taxation Office. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to the Australian Taxation Office is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities that are recoverable from, or payable to, the Australian Taxation Office are presented as operating cash flows.

### Volunteer services

Council is supported in some of its functions by volunteers. Whilst the support from volunteers is essential to providing these functions, Council has not recognised the income from the receipt of these volunteer services for the following reasons:

- Community Facility Management (Section 355) – the fair value of these services cannot be reliably measured.
- Community Transport – services would not be 'purchased' if not provided voluntarily.

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

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

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2023 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2022.

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 released 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 2023.

Those newly adopted standards which had a material impact on Council's reported financial position, financial performance and/or associated financial statement disclosures are further discussed in Note G4-1.

Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

## 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.

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
\$ '000										Restated
<b>Functions or activities</b>										
Community	13,158	16,915	21,971	20,357	(8,813)	(3,442)	9,937	14,827	14,138	117,009
Economy	56,308	31,789	38,304	27,190	18,004	4,599	50,651	472	10,737	57,600
Environment	38,974	31,066	35,888	29,591	3,086	1,475	11,065	28,157	1,622,270	1,294,046
Leadership	32,211	29,722	42	11,063	32,169	18,659	11,385	9,411	76,126	52,887
<b>Total functions and activities</b>	<b>140,651</b>	<b>109,492</b>	<b>96,205</b>	<b>88,201</b>	<b>44,446</b>	<b>21,291</b>	<b>83,038</b>	<b>52,867</b>	<b>1,723,271</b>	<b>1,521,542</b>

## B1-2 Components of functions or activities

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

To deliver balanced planning across a complex set of needs for the Snowy Monaro region and the community, Council has aligned its Delivery Program and Operational Plan to the business planning principles of the quadruple bottom line: Community, Economy, Environment and Leadership.

These key themes are influenced by a range of factors, including state government legislation and regional priorities, as well as community conversations, the availability of resources and project affordability. Each theme is informed by outcomes and specific strategies to deliver them.

### **Community - Our communities are welcoming, inclusive and safe; our lifestyle needs are actively considered and planned for; and opportunities exist to enhance our health and social wellbeing.**

- Our region's health and wellbeing needs will be met by providing quality health and well-being services that continually support the changing needs of our community, including community support and aged care services. Our recreation, sporting and leisure facilities will encourage our community to engage in active and healthy lifestyles, and our youth will be supported in reaching their full potential.
- Our region's diverse cultural identity will be preserved and celebrated for the richness it brings to our regional identity, and we will foster and support the arts, creative expression and spaces.
- We are committed to being a safe and caring community. We will develop, maintain and promote safe spaces and facilities that are accessible and inclusive, as well as actively foster and encourage positive social behaviours (including law and order).

### **Economy - We are a vibrant and prosperous community providing opportunities for growth and learning.**

- We will attract diverse businesses and industries to the region, and will foster and support their adaptive, sustainable practices. We will capitalise on our proximity to ACT, Victoria and neighbouring NSW regions.
- We are committed to advocating for and promoting education and lifelong learning opportunities, together with providing access to spaces where people can connect and learn.
- We will acknowledge and celebrate the unique heritage and character of our region's towns and villages, and further promote our visitor accommodation and recreational infrastructure.

### **Environment - Our iconic natural environment and heritage are preserved and enhanced for future generations whilst balancing the needs for regional development and growth.**

- We are committed to protecting and enhancing our existing natural environment, and ensuring our water, waste, sewer and stormwater management practices are contemporary, sustainable and efficient.
- We will ensure that plans for rural, urban and industrial development are sensitive to our region's natural environment and heritage. We will improve and maintain our publicly owned infrastructure and facilities, and advocate for a diverse range of housing and accommodation to suit the changing needs of our community.
- Our community will be connected through efficient transportation networks by ensuring our region's transportation corridors are improved and maintained. We are committed to ensuring our region has access to effective telecommunication infrastructure and services.

### **Leadership - We have contemporary civic leadership and governance that fosters trust and efficiency.**

- We are committed to delivering holistic and integrated planning and decision making, and ensuring we implement sound governance practices to conduct Council business. We will advocate to, and work with, other levels of government, community and industry, and manage service delivery in an efficient and sustainable way.
- We will deliver public services and processes in a reliable and efficient way in response to our community's needs, and utilise sound fiscal management practices in pursuing and attracting other sources of revenue.
- Our community will be consulted and encouraged to engage in the development of plans, services and policies. We will ensure that residents have access to timely, relevant and accurate information on issues that affect them, so they feel empowered to participate in shaping the future of our region.

Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

## B2 Sources of income

### B2-1 Rates and annual charges

\$ '000	2023	2022
<b>Ordinary rates</b>		
Residential	10,368	10,050
Farmland	5,832	5,727
Business	1,476	1,634
Less: pensioner rebates	(302)	(313)
<b>Rates levied to ratepayers</b>	<b>17,374</b>	<b>17,098</b>
Pensioner rate subsidies received	190	205
<b>Total ordinary rates</b>	<b>17,564</b>	<b>17,303</b>
<b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b>		
Domestic waste management services	3,562	3,402
Stormwater management services	15	15
Water supply services	2,057	2,853
Sewerage services	7,149	6,929
Waste management services (non-domestic)	2,100	2,120
Less: pensioner rebates	(224)	(232)
Liquid trade waste	112	110
Onsite sewerage system management	99	98
Pensioner annual charges subsidies received:		
– Water	53	58
– Sewerage	49	53
<b>Total annual charges</b>	<b>14,972</b>	<b>15,406</b>
<b>Total rates and annual charges</b>	<b>32,536</b>	<b>32,709</b>

Council has used 2023 year valuations provided by the NSW Valuer General in calculating its rates.

#### Accounting policy

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 that are not subsidised by the NSW Government.

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.

Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

## B2-2 User charges and fees

\$ '000	Timing	2023	2022
<b>User charges</b>			
Water supply services	1	5,425	4,717
Sewerage services	1	1,839	1,536
Waste management services (non-domestic)	2	716	669
<b>Total user charges</b>		<b>7,980</b>	<b>6,922</b>
<b>Fees</b>			
Waste disposal tipping fees	2	2,331	2,173
Aged care	1	1,367	1,145
Planning and building regulation	2	1,262	2,068
Community services	1	1,107	384
Cemeteries	2	296	321
RMS – road maintenance (not Council roads)	1	4,281	4,801
Saleyards	2	163	135
Swimming centres	2	95	102
Holiday park fees	2	179	133
Section 10.7 certificates (EP&A Act)	2	122	91
Community Facilities	2	31	29
Section 603 certificates	1	62	78
Sewer fees	2	63	70
Private works- s 67	1	23	60
Animal Control	2	31	29
Inspection Services	2	58	27
Water connection fees	2	2	4
Other	2	42	36
<b>Total fees</b>		<b>11,515</b>	<b>11,686</b>
Town planning	2	180	–
<b>Total other user charges and fees</b>		<b>11,695</b>	<b>11,686</b>
<b>Total user charges and fees</b>		<b>19,675</b>	<b>18,608</b>
<b>Timing of revenue recognition for user charges and fees</b>			
User charges and fees recognised over time (1)		14,104	9,918
User charges and fees recognised at a point in time (2)		5,571	8,690
<b>Total user charges and fees</b>		<b>19,675</b>	<b>18,608</b>

### Accounting policy

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 or a deposit in advance. There is no material obligation for Council in relation to refunds or returns.

Where an upfront fee is charged such as joining fees for the leisure centre the fee is recognised on a straight-line basis over the expected life of the membership.

Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than over the term of the licence.

Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

### B2-3 Other revenues

\$ '000	Timing	2023	2022
Quarry sales	2	–	11
Insurance rebates	2	89	177
Sales - Landfill	2	124	154
Diesel rebate	2	161	155
Fines – parking	2	192	90
Commissions and agency fees	2	74	71
Insurance claims recoveries	2	320	181
Legal fees recovery – rates and charges (extra charges)	2	332	289
Sales – general	2	56	36
Landfill legacy sites	2	–	1,965
Other	2	185	153
<b>Total other revenue</b>		<b>1,533</b>	<b>3,282</b>

#### Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	1,533	3,282
<b>Total other revenue</b>	<b>1,533</b>	<b>3,282</b>

#### Accounting policy for other revenue

Where the revenue is earned for the provision of specified goods / services under an enforceable contract, revenue is recognised when or as the obligations are satisfied.

Statutory fees and fines are recognised as revenue when the service has been provided, the payment is received or when the penalty has been applied, whichever occurs first.

Other revenue is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

## B2-4 Grants and contributions

\$ '000	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
<b>General purpose grants and non-developer contributions (untied)</b>					
<b>General purpose (untied)</b>					
<b>Relating to current year</b>					
Financial assistance – general component	2	2,227	3,712	–	–
Financial assistance – local roads component	2	717	1,498	–	–
<b>Prepayment received in advance for subsequent year</b>					
Financial assistance – general component	2	8,081	5,699	–	–
Financial assistance – local roads component	2	3,631	2,311	–	–
<b>Amount recognised as income during current year</b>		<b>14,656</b>	<b>13,220</b>	<b>–</b>	<b>–</b>
<b>Special purpose grants and non-developer contributions (tied)</b>					
<b>Cash contributions</b>					
Aged care	2	3,396	2,860	7	453
– Sewerage		–	–	87	–
Bushfire and emergency services	2	–	225	–	–
– Domestic waste management		–	–	166	–
Community care	1	1,349	1,593	–	–
Community transport	1	609	600	–	–
Economic development	1	420	241	8,410	36
Emergency Services Levy Subsidy	2	–	42	–	–
Employment and training programs	2	–	195	79	–
Heritage and cultural	1	–	30	–	–
Library	1	3	96	162	3,250
Noxious weeds	1	425	445	–	–
NSW rural fire services	1	936	512	86	2
Parks, sportsfields and reserves	1	171	–	2,634	972
Public halls		622	–	335	–
Planning and building regulation	1	214	80	–	–
Recreation and culture	1	–	392	162	2,621
Saleyards	1	–	–	262	430
Storm/flood damage	2	2,663	5,569	–	–
Sewerage services	1	4	–	3,798	800
Street lighting	2	50	49	–	–
Stronger Country Communities Fund	1	–	–	–	669
Transport (other roads and bridges funding)	1	6,301	953	20,341	11,195
Transport (roads to recovery)	1	861	550	–	–
Water supplies	1	–	–	2,031	–
Youth services	1	4	9	–	32
Paving		–	–	450	–
Recreation and culture		–	–	456	–
Other specific grants	1	129	316	81	209
Tourism		77	–	18	–
Transport for NSW contributions (regional roads, block grant)	1	2,495	2,164	–	–
Other contributions	1	–	1	–	–
Boco Rock Community Fund	1	222	211	–	–
<b>Total special purpose grants and non-developer contributions – cash</b>		<b>20,951</b>	<b>17,133</b>	<b>39,565</b>	<b>20,669</b>
<b>Non-cash contributions</b>					
Drainage		–	–	561	–
Roads and bridges	2	–	–	3,397	105
Sewerage (excl. section 64 contributions)		–	–	701	–
Water supplies (excl. section 64 contributions)	2	–	–	751	170

continued on next page ...

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## B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
<b>Total other contributions – non-cash</b>		<b>–</b>	<b>–</b>	<b>5,410</b>	<b>275</b>
<b>Total special purpose grants and non-developer contributions (tied)</b>		<b>20,951</b>	<b>17,133</b>	<b>44,975</b>	<b>20,944</b>
<b>Total grants and non-developer contributions</b>		<b>35,607</b>	<b>30,353</b>	<b>44,975</b>	<b>20,944</b>
<b>Comprising</b>					
– Commonwealth funding		20,741	19,133	409	3,036
– State funding		10,926	10,935	42,647	17,633
– Other funding		3,940	285	1,919	275
		<b>35,607</b>	<b>30,353</b>	<b>44,975</b>	<b>20,944</b>

## Developer contributions

\$ '000	Notes	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
<b>Developer contributions:</b>	G5					
<b>(s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>						
<b>Cash contributions</b>						
S 7.11 – contributions towards amenities/services		2	–	–	288	454
S 64 – water supply contributions		2	–	–	1,147	554
S 64 – sewerage service contributions		2	–	–	1,021	562
<b>Total developer contributions – cash</b>			<b>–</b>	<b>–</b>	<b>2,456</b>	<b>1,570</b>
<b>Total developer contributions</b>			<b>–</b>	<b>–</b>	<b>2,456</b>	<b>1,570</b>
<b>Total contributions</b>			<b>–</b>	<b>–</b>	<b>2,456</b>	<b>1,570</b>
<b>Total grants and contributions</b>			<b>35,607</b>	<b>30,353</b>	<b>47,431</b>	<b>22,514</b>
<b>Timing of revenue recognition for grants and contributions</b>						
Grants and contributions recognised over time (1)			14,143	8,595	–	20,303
Grants and contributions recognised at a point in time (2)			21,464	21,758	47,431	2,211
<b>Total grants and contributions</b>			<b>35,607</b>	<b>30,353</b>	<b>47,431</b>	<b>22,514</b>

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## 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 2023	Operating 2022	Capital 2023	Capital 2022
Unspent funds at 1 July	7,222	3,691	32,025	20,932
<b>Add:</b> Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	6,104	5,528	6,629	4,835
<b>Add:</b> Funds received and not recognised as revenue in the current year	–	–	25,888	14,644
<b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year	(6,838)	(1,997)	(5,194)	(403)
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	–	–	(19,904)	(3,830)
<b>Add:</b> Funds not yet received for expenses incurred in the current year	(559)	–	(4,238)	(4,153)
<b>Unspent funds at 30 June</b>	<b>5,929</b>	<b>7,222</b>	<b>35,206</b>	<b>32,025</b>

### Accounting policy

#### Grants and contributions – enforceable agreement with sufficiently specific performance obligations

Grant and contribution revenue from an agreement which is enforceable and contains sufficiently specific performance obligations is recognised as or when control of each performance obligations is transferred.

The performance obligations vary according to the agreement but include when services are rendered, or on completion of services. 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.

Performance obligations may be satisfied either at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains control of the goods / services at a single time (e.g. completion of the project when a report / outcome is provided), whereas over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community health services through the year).

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.

#### Capital grants

Capital grants received by Council under an enforceable contract for the acquisition or construction of infrastructure, property, plant and equipment to identified specifications which will be under Council's control on completion 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.

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.

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## B2-4 Grants and contributions (continued)

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

### Other grants and contributions

Assets, including cash, received from other grants and contributions are recognised at 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.

## B2-5 Interest and investment revenue

\$ '000	2023	2022
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges (incl. special purpose rates)	213	270
– Cash and investments	2,601	766
<b>Total interest and investment income (losses)</b>	<b>2,814</b>	<b>1,036</b>

## B2-6 Other income

\$ '000	Notes	2023	2022
<b>Rental income</b>			
<b>Other lease income</b>			
Council Owned Properties		884	796
Leaseback fees - council vehicles		171	194
<b>Total other lease income</b>		<b>1,055</b>	<b>990</b>
<b>Total rental income</b>	C2-2	<b>1,055</b>	<b>990</b>
<b>Total other income</b>		<b>1,055</b>	<b>990</b>

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## B3 Costs of providing services

### B3-1 Employee benefits and on-costs

\$ '000	2023	2022
Salaries and wages	27,920	26,470
Travel expenses	32	9
Employee leave entitlements (ELE)	2,450	2,920
ELE on-costs	14	216
Superannuation	2,901	2,681
Superannuation – defined benefit plans	90	126
Workers' compensation insurance	1,087	1,692
Payroll & fringe benefit tax	156	132
Training costs (other than salaries and wages)	260	221
Protective clothing	21	21
Vehicle allowance	–	172
Recruitment expenses	93	122
Other	11	31
<b>Total employee costs</b>	<b>35,035</b>	<b>34,813</b>
Less: capitalised costs	(1,738)	(1,631)
<b>Total employee costs expensed</b>	<b>33,297</b>	<b>33,182</b>
Number of 'full-time equivalent' employees (FTE) at year end	332	325

#### Accounting policy

Employee benefit expense is recognised when the employee has provided services in accordance with their individual employment contract.

#### Retirement benefit obligations

All Council employees are entitled to benefits on retirement, disability or death in accordance with their employment contract. Council contributes to eligible employees defined benefit plan and defined contribution plan on behalf of its employees.

#### Superannuation plans

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 E3-1 for more information.

#### Capitalised Costs

Council employees provide services to enable Council to deliver various activities to the community. Where an employee is participating in a construction project their employment cost and associated on-costs are capitalised into the total cost of delivering that project.

Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

### B3-2 Materials and services

\$ '000	Notes	2023	2022
Raw materials and consumables		5,695	5,136
Contractors		21,580	19,424
Consultants		798	891
Audit Fees	F2-1	175	141
Councillor and Mayoral fees and associated expenses	F1-2	322	311
Advertising		110	131
Bank charges		101	98
Electricity and heating		2,262	1,700
Insurance		1,295	1,217
Postage & Freight		143	103
Printing and stationery		172	203
Street lighting		294	251
Telephone and communications		553	621
Valuation fees		117	111
Motor vehicle registration		180	162
Memberships and subscriptions – other		407	624
Software licences		1,219	866
<b>Legal fees:</b>			
– planning and development		34	79
– debt recovery		348	352
– other		50	81
Expenses from leases of low value assets		189	153
<b>Total materials and services</b>		<b>36,044</b>	<b>32,655</b>
<b>Total materials and services</b>		<b>36,044</b>	<b>32,655</b>

#### Accounting policy

Expenses are recorded on an accruals basis as Council receives the benefit from the goods or services.

### B3-3 Borrowing costs

\$ '000	Notes	2023	2022
Interest on leases		5	3
Interest on loans		2	14
Discount adjustment relating to movement in provision for Remediation (Landfills)	C3-5	781	249
<b>Total borrowing costs expensed</b>		<b>788</b>	<b>266</b>

#### Accounting policy

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed as incurred.

Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

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

\$ '000	Notes	2023	2022
<b>Depreciation and amortisation</b>			
Plant and equipment		1,426	1,741
Office equipment		138	424
Furniture and fittings		79	117
Land improvements (depreciable)		29	29
<b>Infrastructure:</b>	C1-7		
– Buildings – non-specialised		1,404	1,461
– Buildings – specialised		1,230	1,160
– Other structures		294	255
– Roads		7,265	7,030
– Bridges		1,138	1,182
– Footpaths		383	337
– Stormwater drainage		306	288
– Water supply network		4,027	2,138
– Sewerage network		3,034	1,467
– Swimming pools		92	86
– Other open space/recreational assets		281	247
Right of use assets	C2-1	94	70
<b>Other assets:</b>			
– Library books		72	89
– Other		23	38
<b>Reinstatement, rehabilitation and restoration assets:</b>			
– Landfill assets	C3-5,C1-7	1,421	1,001
– Quarry assets	C3-5,C1-7	1	1
Intangible assets	C1-8	452	494
<b>Total gross depreciation and amortisation costs</b>		<b>23,189</b>	<b>19,655</b>
<b>Total depreciation and amortisation costs</b>		<b>23,189</b>	<b>19,655</b>
<b>Impairment / revaluation decrement of IPPE</b>			
<b>Infrastructure:</b>	C1-7		
– Roads		12,151	5,156
<b>Total gross IPPE impairment / revaluation decrement costs</b>		<b>12,151</b>	<b>5,156</b>
Amounts taken through revaluation reserve	C1-7	(12,151)	(5,156)
<b>Total IPPE impairment / revaluation decrement costs charged to Income Statement</b>		<b>–</b>	<b>–</b>
<b>Total depreciation, amortisation and impairment for non-financial assets</b>		<b>23,189</b>	<b>19,655</b>

#### Accounting policy

##### 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.

##### 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.

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Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

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

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	Notes	2023	2022
<b>Impairment of receivables</b>			
Rates and annual charges		75	93
User charges and fees		(71)	16
Interest and investment income		–	2
<b>Total impairment of receivables</b>	C1-4	<b>4</b>	<b>111</b>
<b>Other</b>			
– NSW fire brigade levy		101	98
– NSW rural fire service levy		1,329	995
– NSW state emergency services		56	30
– Other contributions/levies		40	81
– SEWOL		40	38
– South east arts		17	20
– Tourism		63	15
– Community Bushfire Recovery		2	2
– Other		357	235
Landfill legacy sites		249	–
<b>Total other</b>		<b>2,254</b>	<b>1,514</b>
<b>Total other expenses</b>		<b>2,258</b>	<b>1,625</b>

#### Accounting policy

Other expenses are recorded on an accruals basis when Council has an obligation for the expenses.

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## B4 Gains or losses

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

\$ '000	Notes	2023	2022
<b>Gain (or loss) on disposal of property (excl. investment property)</b>			
Proceeds from disposal – property		17	1,269
Less: carrying amount of property assets sold/written off		–	(786)
<b>Gain (or loss) on disposal</b>		<b>17</b>	<b>483</b>
<b>Gain (or loss) on disposal of plant and equipment</b>			
	C1-7		
Proceeds from disposal – plant and equipment		367	442
Less: carrying amount of plant and equipment assets sold/written off		(396)	(409)
<b>Gain (or loss) on disposal</b>		<b>(29)</b>	<b>33</b>
<b>Gain (or loss) on disposal of infrastructure</b>			
	C1-7		
Less: carrying amount of infrastructure assets sold/written off		(1,498)	(1,334)
<b>Gain (or loss) on disposal</b>		<b>(1,498)</b>	<b>(1,334)</b>
<b>Gain (or loss) on disposal of real estate assets held for sale</b>			
	C1-5		
Proceeds from disposal – real estate assets		924	–
Less: carrying amount of real estate assets sold/written off		(43)	–
<b>Gain (or loss) on disposal</b>		<b>881</b>	<b>–</b>
<b>Gain (or loss) on disposal of investments</b>			
	C1-2		
Proceeds from disposal/redemptions/maturities – investments		–	9,000
Less: carrying amount of investments sold/redeemed/matured		–	(9,000)
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>–</b>
<b>Net gain (or loss) from disposal of assets</b>		<b>(629)</b>	<b>(818)</b>

#### Accounting policy

Gains and losses on disposals are determined by comparing proceeds with carrying amount. The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.

## B5 Performance against budget

### B5-1 Material budget variations

Council's original budget was adopted by the Council on 29 June 2022 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.

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
<b>Revenues</b>				
<b>Rates and annual charges</b>	33,992	32,536	(1,456)	(4)% <b>U</b>
<b>User charges and fees</b>	17,860	19,675	1,815	10% <b>F</b>
An increase in expected ordered works for RMS on their roads was the main contributor with lesser favourable impacts for sewer discharge fees, water usage fees and aged care fees.				
<b>Other revenues</b>	363	1,533	1,170	322% <b>F</b>
Favourable due to landfill provision adjustment, insurance recoveries and other small sundry items.				
<b>Operating grants and contributions</b>	28,959	35,607	6,648	23% <b>F</b>
Favourable results are mainly due to increased prepayment from 75% to 100% of Financial Assistance grants and the claimed Disaster Recover funding. These funds were utilised to cover the expenses associated with the repairs of the road infrastructure.				
<b>Capital grants and contributions</b>	88,231	47,431	(40,800)	(46)% <b>U</b>
Significant projects in the original budget pertaining to rural roads, swimming pools, and water and sewer infrastructure necessitated a re-evaluation of budget and timing amendments.				
<b>Interest and investment revenue</b>	1,288	2,814	1,526	118% <b>F</b>
The rise in interest rates has positively impacted investment returns.				
<b>Net gains from disposal of assets</b>	356	–	(356)	(100)% <b>U</b>
<b>Other income</b>	1,075	1,055	(20)	(2)% <b>U</b>
<b>Expenses</b>				
<b>Employee benefits and on-costs</b>	30,753	33,297	(2,544)	(8)% <b>U</b>
The process of budgeting for salaries involved estimating the expected number of vacancies in employee positions within the organisational structure. However, it has been determined that these estimates meant the budget was understated.				
<b>Materials and services</b>	31,991	36,044	(4,053)	(13)% <b>U</b>
The increase in expenses is a result of the works that were mandated by RMS and the road repairs needed for disaster recovery. Both of these projects were fully funded.				
<b>Borrowing costs</b>	5	788	(783)	(15,660)% <b>U</b>
Borrowing costs encompassed the discounting impact of future cash outlays for landfill remediation, which was not accounted for in the budget.				
<b>Depreciation, amortisation and impairment of non-financial assets</b>	20,309	23,189	(2,880)	(14)% <b>U</b>

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#### B5-1 Material budget variations (continued)

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----
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The depreciation expense has been increased due to the impacts of water and sewer revaluations and indexing of infrastructure.

Other expenses	1,752	2,258	(506)	(29)%	U
Net losses from disposal of assets	–	629	(629)	∞	U

#### Statement of cash flows

Cash flows from operating activities	105,829	74,935	(30,894)	(29)%	U
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Cash flows from operating activities are unfavourable due mainly to lower than budgeted capital grants as a result of the revision of timing and project budgets.

Cash flows from investing activities	(139,050)	(108,386)	30,664	(22)%	F
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Favourable cash outflows from investing activities due to the revision of timing and reliability of capital budgets.

Cash flows from financing activities	–	(120)	(120)	∞	U
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Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

## C Financial position

### C1 Assets we manage

#### C1-1 Cash and cash equivalents

\$ '000	2023	2022
<b>Cash assets</b>		
Cash on hand and at bank	7,457	2,410
Cash equivalent assets		
– Deposits at call	6,466	45,084
<b>Total cash and cash equivalents</b>	<b>13,923</b>	<b>47,494</b>

#### Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	13,923	47,494
<b>Balance as per the Statement of Cash Flows</b>	<b>13,923</b>	<b>47,494</b>

#### Accounting policy

For Statement of Cash Flow presentation purposes, cash and cash equivalents include: cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value; and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

#### C1-2 Financial investments

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
<b>Debt securities at amortised cost</b>				
Long term deposits	83,000	4,000	19,000	20,000
<b>Total</b>	<b>83,000</b>	<b>4,000</b>	<b>19,000</b>	<b>20,000</b>
<b>Total financial investments</b>	<b>83,000</b>	<b>4,000</b>	<b>19,000</b>	<b>20,000</b>
<b>Total cash assets, cash equivalents and investments</b>	<b>96,923</b>	<b>4,000</b>	<b>66,494</b>	<b>20,000</b>

#### Accounting policy

Financial instruments are recognised initially at the date that 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.

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## C1-2 Financial investments (continued)

### **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.

### **Financial assets through profit or loss**

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at fair value through profit or loss.

Net gains or losses, including any interest or dividend income, are recognised in profit or loss.

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Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

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

\$ '000	2023	2022
(a) Externally restricted cash, cash equivalents and investments		
<b>Total cash, cash equivalents and investments</b>	<b>100,923</b>	<b>86,494</b>
Less: Externally restricted cash, cash equivalents and investments	(73,883)	(71,105)
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>27,040</b>	<b>15,389</b>
<b>External restrictions – included in liabilities</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	22,966	19,704
Specific purpose unexpended grants – water fund	1,794	–
Specific purpose unexpended grants - stronger communities fund	–	200
Specific purpose unexpended grants – sewer fund	1,128	–
<b>External restrictions – included in liabilities</b>	<b>25,888</b>	<b>19,904</b>
<b>External restrictions – other</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	3,512	3,265
Developer contributions – water fund	5,459	4,179
Developer contributions – sewer fund	4,699	3,563
Specific purpose unexpended grants (recognised as revenue) – general fund	1,577	7,306
Specific purpose unexpended grants (recognised as revenue) – water fund	–	573
Water fund	23,703	21,948
Sewer fund	2,751	4,193
Domestic waste management	686	1,149
Snowy River Hostel accommodation bonds	655	1,519
Yallambee Lodge accommodation bonds	3,428	1,740
Crown land reserves	1,390	1,614
Boco rock community reserve	15	31
Kamoto-cooma friendship scholarship fund	46	45
Other	74	76
<b>External restrictions – other</b>	<b>47,995</b>	<b>51,201</b>
<b>Total external restrictions</b>	<b>73,883</b>	<b>71,105</b>

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.

\$ '000	2023	2022
(b) Internal allocations		
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>27,040</b>	<b>15,389</b>
Less: Internally restricted cash, cash equivalents and investments	(26,975)	(10,956)
<b>Unrestricted and unallocated cash, cash equivalents and investments</b>	<b>65</b>	<b>4,433</b>

#### Internal allocations

At 30 June, Council has internally allocated funds to the following:

Plant and vehicle replacement	233	626
Employees leave entitlement	1,483	1,383

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Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

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

\$ '000	2023	2022
Deposits, retentions and bonds	2,563	1,366
Uncompleted works	1,604	810
Waste management	5,902	2,719
Yallambee Lodge building/equipment replacement	271	271
Former Snowy River LGA	551	699
Former Bombala LGA	1,267	1,692
Stronger communities fund Interest	1,390	1,390
Prepayment Financial Assistance Grants <sup>1</sup>	11,711	—
<b>Total internal allocations</b>	<b>26,975</b>	<b>10,956</b>

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

(1) The 100% prepayment of 2023/24 Financial Assistance Grants in June 23 was internally restricted as at 30 June 23. For the previous year the 75% prepayment was not internally restricted.

\$ '000	2023	2022
(c) Unrestricted and unallocated		
<b>Unrestricted and unallocated cash, cash equivalents and investments</b>	<b>65</b>	<b>4,433</b>

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#### C1-4 Receivables

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Rates and annual charges	7,144	–	7,492	–
Interest and extra charges	1,025	–	650	–
User charges and fees	10,815	–	7,509	–
Accrued revenues				
– Interest on investments	1,150	–	325	–
– Other income accruals	39	–	765	–
Government grants and subsidies	10,055	–	4,213	–
Net GST receivable	837	–	814	–
<b>Total</b>	<b>31,065</b>	<b>–</b>	<b>21,768</b>	<b>–</b>
<b>Less: provision for impairment</b>				
User charges and fees	(320)	–	(391)	–
<b>Total provision for impairment – receivables</b>	<b>(320)</b>	<b>–</b>	<b>(391)</b>	<b>–</b>
<b>Total net receivables</b>	<b>30,745</b>	<b>–</b>	<b>21,377</b>	<b>–</b>

\$ '000	2023	2022
<b>Movement in provision for impairment of receivables</b>		
Balance at the beginning of the year (calculated in accordance with AASB 9)	391	378
Amounts written off as uncollectible	(76)	(89)
Movement through provision	5	102
<b>Balance at the end of the year</b>	<b>320</b>	<b>391</b>

#### Accounting policy

Receivables are included in current assets, except for those with maturities greater than 12 months after the reporting date, which are classified as non-current assets. 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.

Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial.

continued on next page ...

## 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.

None of the receivables that have been written off are subject to enforcement activity.

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.

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## C1-5 Inventories

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
<b>(i) Inventories at cost</b>				
Real estate for resale	382	–	424	–
Stores and materials	981	–	1,862	–
Trading stock	31	–	27	–
<b>Total inventories at cost</b>	<b>1,394</b>	<b>–</b>	<b>2,313</b>	<b>–</b>
<b>Total inventories</b>	<b>1,394</b>	<b>–</b>	<b>2,313</b>	<b>–</b>

\$ '000	Notes	2023 Current	2023 Non-current	2022 Current	2022 Non-current
<b>(a) Details for real estate development</b>					
Residential		382	–	424	–
<b>Total real estate for resale</b>		<b>382</b>	<b>–</b>	<b>424</b>	<b>–</b>

(Valued at the lower of cost and net realisable value)

### Represented by:

Acquisition costs	382	–	424	–
<b>Total costs</b>	<b>382</b>	<b>–</b>	<b>424</b>	<b>–</b>
<b>Total real estate for resale</b>	<b>382</b>	<b>–</b>	<b>424</b>	<b>–</b>

### Movements:

Real estate assets at beginning of the year	424	–	441	–
– Purchases and other costs	1	–	(17)	–
– WDV of sales (expense)	(43)	–	–	–
<b>Total real estate for resale</b>	<b>382</b>	<b>–</b>	<b>424</b>	<b>–</b>

The following inventories and other assets, even though classified as current are not expected to be recovered in the next 12 months;

### Accounting policy

#### Raw materials and stores, work in progress and finished goods

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value. Costs are assigned to individual items of inventory on the basis of weighted average costs. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion, and the estimated costs necessary to make the sale.

#### 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.

Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made. Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.



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## C1-6 Contract assets and Contract cost assets

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Contract assets	596	–	4,153	–
<b>Total contract assets and contract cost assets</b>	<b>596</b>	<b>–</b>	<b>4,153</b>	<b>–</b>

### Contract assets

Work relating to infrastructure grants	596	–	4,153	–
<b>Total contract assets</b>	<b>596</b>	<b>–</b>	<b>4,153</b>	<b>–</b>

### Accounting policy

#### Contract assets

Contract assets represent Councils right to payment in exchange for goods or services the Council has transferred to a customer when that right is conditional on something other than the passage of time.

Contract assets arise when the amounts billed to customers are based on the achievement of various milestones established in the contract and therefore the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer. Once an invoice or payment claim is raised or the relevant milestone is reached, Council recognises a receivable.

Impairment of contract assets is assessed using the simplified expected credit loss model where lifetime credit losses are recognised on initial recognition.

#### Contract cost asset – costs to fulfil a contract

Where costs are incurred to fulfil a contract and these costs are outside the scope of another accounting standard, they are capitalised as contract cost assets if the following criteria are met:

- the costs relate directly to a contract
- the costs generate or enhance resources of Council that will be used to satisfy performance obligations in the future and
- the costs are expected to be recovered.

The capitalised costs are recognised in the Income statement on a systematic basis consistent with the timing of revenue recognition.

Refer to B3-4 for the accounting policy for impairment of contract cost assets.

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

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period									At 30 June 2023		
	Gross carrying amount Restated	Accumulated depreciation and impairment Restated	Net carrying amount Restated	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in P/L)	Impairment loss / revaluation decrements (recognised in equity)	WIP transfers	Adjustments and transfers	Revaluation increments/ (decrements) to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000	Restated	Restated	Restated												
Capital work in progress	46,002	—	46,002	31,600	9,315	—	—	—	—	(13,726)	7	—	73,198	—	73,198
Plant and equipment	23,396	(9,670)	13,726	2,094	—	(400)	(1,426)	—	—	60	—	—	24,682	(10,628)	14,054
Office equipment	3,433	(3,070)	363	—	—	—	(138)	—	—	—	—	—	3,433	(3,208)	225
Furniture and fittings	1,207	(972)	235	—	—	—	(79)	—	—	—	(1)	—	1,206	(1,051)	155
Land:															
– Operational land	26,006	—	26,006	—	—	—	—	—	—	—	(453)	11,423	36,976	—	36,976
– Community land	30,576	—	30,576	—	—	(30)	—	—	—	—	453	8,782	39,781	—	39,781
Land improvements – depreciable	1,973	(214)	1,759	59	—	—	(29)	—	—	—	1	89	2,135	(256)	1,879
Infrastructure:															
– Buildings – non-specialised	70,336	(44,201)	26,135	177	—	—	(1,404)	—	—	3,693	18	31,286	98,322	(38,416)	59,906
– Buildings – specialised	61,478	(44,450)	17,028	479	—	—	(1,230)	—	—	736	(17)	24,781	77,133	(35,356)	41,777
– Other structures	12,423	(3,948)	8,475	80	—	—	(294)	—	—	465	(1)	441	13,647	(4,481)	9,166
– Roads	556,320	(193,311)	363,009	8,523	2,339	(983)	(7,261)	(12,151)	—	5,388	1,649	21,118	605,976	(224,345)	381,631
– Bridges	133,075	(55,557)	77,518	840	—	(207)	(1,138)	—	—	460	(1)	4,511	141,442	(59,459)	81,983
– Footpaths	15,623	(7,283)	8,340	276	49	(112)	(383)	—	—	1,081	1	541	17,758	(7,965)	9,793
– Bulk earthworks (non-depreciable)	475,121	—	475,121	1,019	1,008	(2)	—	—	—	61	(1,651)	27,982	503,538	—	503,538
– Stormwater drainage	30,503	(9,692)	20,811	110	561	—	(306)	—	—	17	—	1,048	32,750	(10,509)	22,241
– Water supply network	331,099	(164,180)	166,919	1,754	751	(161)	(4,027)	—	—	—	—	12,545	357,583	(179,802)	177,781
– Sewerage network	179,042	(81,435)	97,607	948	701	—	(3,034)	—	—	1,463	1	7,224	195,696	(90,786)	104,910
– Swimming pools	4,705	(2,008)	2,697	—	—	—	(92)	—	—	—	—	133	4,945	(2,207)	2,738
– Other open space/recreational assets	7,686	(2,776)	4,910	263	—	(2)	(281)	—	—	303	—	237	8,640	(3,210)	5,430
– Other infrastructure	—	—	—	—	—	—	(4)	12,151	(12,151)	—	4	—	—	—	—
Other assets:															
– Library books	1,094	(681)	413	—	76	—	(72)	—	—	—	—	27	1,255	(811)	444
– Other	4,439	(2,073)	2,366	—	—	—	(23)	—	—	—	—	184	4,787	(2,260)	2,527
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Landfill assets	18,942	(5,790)	13,152	4,072	—	—	(1,421)	—	—	—	—	—	23,014	(7,211)	15,803
– Quarry assets	38	(8)	30	—	—	—	(2)	—	—	—	—	2	40	(10)	30
Total infrastructure, property, plant and equipment	2,034,517	(631,319)	1,403,198	52,294	14,800	(1,897)	(22,644)	—	(12,151)	1	10	152,354	2,267,937	(681,971)	1,585,966

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

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### C1-7 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period							At 30 June 2022		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in equity)	WIP transfers	Revaluation increments/(decrements) to equity (ARR)	Gross carrying amount Restated	Accumulated depreciation and impairment Restated	Net carrying amount Restated
<b>\$ '000</b>													
Capital work in progress	33,239	–	33,239	5,402	8,794	–	–	–	(1,433)	–	46,002	–	46,002
Plant and equipment	21,354	(8,439)	12,915	2,644	–	(409)	(1,741)	–	317	–	23,396	(9,670)	13,726
Office equipment	3,302	(2,646)	656	–	–	–	(424)	–	131	–	3,433	(3,070)	363
Furniture and fittings	1,206	(854)	352	–	–	–	(117)	–	–	–	1,207	(972)	235
<b>Land:</b>													
– Operational land	24,072	–	24,072	46	–	(803)	–	–	–	2,691	26,006	–	26,006
– Community land	25,734	–	25,734	–	–	–	–	–	–	4,842	30,576	–	30,576
Land improvements – depreciable	1,974	(186)	1,788	–	–	–	(29)	–	–	–	1,973	(214)	1,759
<b>Infrastructure:</b>													
– Buildings – non-specialised	62,960	(38,167)	24,793	43	–	–	(1,461)	–	56	2,704	70,336	(44,201)	26,135
– Buildings – specialised	53,381	(38,705)	14,676	1,375	462	(40)	(1,160)	–	2	1,714	61,478	(44,450)	17,028
– Other structures	9,681	(3,257)	6,424	13	1,111	–	(255)	–	7	1,175	12,423	(3,948)	8,475
– Roads	516,682	(167,779)	348,903	290	226	(565)	(7,030)	(5,156)	426	25,915	556,320	(193,311)	363,009
– Bridges	124,504	(51,092)	73,412	95	–	(493)	(1,182)	–	151	5,535	133,075	(55,557)	77,518
– Footpaths	14,488	(6,427)	8,061	18	3	–	(337)	–	–	595	15,623	(7,283)	8,340
– Bulk earthworks (non-depreciable)	441,391	–	441,391	–	43	(238)	–	–	–	33,925	475,121	–	475,121
– Stormwater drainage	28,325	(8,712)	19,613	–	–	–	(288)	–	–	1,486	30,503	(9,692)	20,811
– Water supply network	209,974	(117,551)	92,423	1,749	170	–	(2,138)	–	–	74,715	331,099	(164,180)	166,919
– Sewerage network	145,791	(76,151)	69,640	15,704	–	–	(1,467)	–	228	13,502	179,042	(81,435)	97,607
– Swimming pools	4,169	(1,714)	2,455	49	–	–	(86)	–	–	279	4,705	(2,008)	2,697
– Other open space/recreational assets	6,152	(2,237)	3,915	117	382	–	(247)	–	–	743	7,686	(2,776)	4,910
<b>Other assets:</b>													
– Library books	924	(591)	333	–	54	–	(89)	–	115	–	1,094	(681)	413
– Other	4,439	(2,035)	2,404	–	–	–	(38)	–	–	–	4,439	(2,073)	2,366
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>													
– Tip assets	18,943	(4,790)	14,153	–	–	–	(1,001)	–	–	–	18,942	(5,790)	13,152
– Quarry assets	38	(7)	31	–	–	–	(1)	–	–	–	38	(8)	30
<b>Total infrastructure, property, plant and equipment</b>	<b>1,752,723</b>	<b>(531,340)</b>	<b>1,221,383</b>	<b>27,545</b>	<b>11,245</b>	<b>(2,548)</b>	<b>(19,091)</b>	<b>(5,156)</b>	<b>–</b>	<b>169,821</b>	<b>2,034,517</b>	<b>(631,319)</b>	<b>1,403,198</b>

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

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## C1-7 Infrastructure, property, plant and equipment (continued)

### Accounting policy

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.

All classes of infrastructure assets that are not undergoing a comprehensive revaluation will be indexed. The indexation rates are sourced from the Australian Bureau of Statistics, Road & Bridge Construction NSW current year index.

The purpose of this change in accounting policy is to better comply with AASB 116 by ensuring the fair value of infrastructure assets are kept up to date.

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 added 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.

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 reporting period in which they are incurred.

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

Land is not depreciated. 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:

<b>Plant and equipment</b>	<b>Years</b>	<b>Other equipment</b>	<b>Years</b>
Office equipment	3 to 10	Playground equipment	25
Office furniture	5 to 30	Benches, seats etc.	20
Computer equipment	2 to 10		
Vehicles	2 to 8	<b>Buildings</b>	
Heavy plant/road making equipment	5 to 20	Buildings: masonry	25 to 60
Other plant and equipment	5 to 33	Buildings: other	25 to 60
<b>Water and sewer assets</b>		<b>Stormwater assets</b>	
Water Supply Structures	20 to 100	Pipes	100
Wastewater Structures	20 to 70	Pits	50 to 80
Reticulation pipes: PVC	80	Culverts	80
Reticulation pipes: other	80	Other	30 to 100
Pumps and telemetry	20 to 35		
<b>Transportation assets</b>		<b>Other infrastructure assets</b>	
Sealed roads: surface	25	Bulk earthworks	Infinite
Sealed roads: structure	80 to 120	Swimming pools	50
Unsealed roads	40 to 120	Other open space/recreational assets	10 to 100
Bridge: concrete	120		
Bridge: other	100		
Road pavements	65 to 80		
Kerb, gutter and footpaths	25 to 70		

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

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## C1-7 Infrastructure, property, plant and equipment (continued)

### 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 of the *Rural Fire Services Act 1997 (NSW)*, "all firefighting equipment purchased, or constructed wholly or 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 the above, Council has determined that it does not control Rural Fire Service plant and vehicles, in accordance with SAC 4, AASB 10, and the Framework for the Preparation of Financial Statements. Council therefore does not recognise these assets.

## Infrastructure, property, plant and equipment – current year impairments

\$ '000	2023	2022
<b>Impairment losses recognised direct to equity (ARR):</b>		
– Storm damage to road network	12,151	5,156
<b>Total impairment losses</b>	<b>12,151</b>	<b>5,156</b>

Council has recognised a further impairment to its road network relating to storm damage suffered during the February 2022 flood event. The additional impairment being recognised for 2022/23 is \$12.1m. The assessment of the estimated cost of fixing the damage was completed by Transport NSW under the Natural Disaster Recovery program September 2023 and was significantly more than estimated at 30 June 22.

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## C1-8 Intangible assets

Intangible assets are as follows:

\$ '000	2023	2022
<b>Intangible Assets</b>		
<b>Opening values at 1 July</b>		
Gross book value	4,121	4,121
Accumulated amortisation	(870)	(376)
<b>Net book value – opening balance</b>	<b>3,251</b>	<b>3,745</b>
<b>Movements for the year</b>		
Amortisation charges	(452)	(494)
<b>Closing values at 30 June</b>		
Gross book value	4,121	4,121
Accumulated amortisation	(1,322)	(870)
<b>Total – net book value</b>	<b>2,799</b>	<b>3,251</b>

### Accounting policy

#### Software development costs

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 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 ten years.

#### Residential Aged Care - bed licences

Council owns and operates two Residential Aged Care facilities. Bed licences are granted by the Commonwealth Department of Health & Ageing. From 1 July 2024, the Australian Government will abolish bed licences in response to the recommendations of the Final Report of the Royal Commission into Aged Care Quality and Safety (Royal Commission). As a result, the licenses are being amortised over their remaining useful life.

The licences issued by the Department of Health & Ageing are issued for no consideration and are recognised by Council at fair value, if and only if, it is probable that the future economic benefits attributable to the bed licences will flow to Council and the fair value of bed licences can be measured reliably.

## C1-9 Other

### Other assets

	2023 Current	2023 Non-current	2022 Current	2022 Non-current
\$ '000				
Prepayments	817	–	703	–
<b>Total other assets</b>	<b>817</b>	<b>–</b>	<b>703</b>	<b>–</b>

Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

## C2 Leasing activities

### C2-1 Council as a lessee

Council has leases over Office and IT equipment. Information relating to the leases in place and associated balances and transactions is provided below.

#### Terms and conditions of leases

#### Office and IT equipment

Leases for office and IT equipment are generally for low value assets, except for significant items such as servers. The leases are for between 1 and 5 years and the payments are fixed.

#### Extension Options

Included in the leases for office and IT equipment are extension options to provide flexibility and certainty to Council operations and reduce costs. The extension options are at Council's discretion and have not been included in the lease liabilities.

#### (a) Right of use assets

\$ '000	IT Equipment
<b>2023</b>	
Opening balance at 1 July	53
Additions to right-of-use assets	72
Depreciation charge	(94)
<b>Balance at 30 June</b>	<b>31</b>
<b>2022</b>	
Opening balance at 1 July	103
Additions to right-of-use assets	20
Depreciation charge	(70)
<b>Balance at 30 June</b>	<b>53</b>

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## C2-1 Council as a lessee (continued)

### (b) Lease liabilities

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Lease liabilities	17	17	23	33

### (c) (i) The maturity analysis

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
<b>2023</b>					
Cash flows	18	18	–	36	34
<b>2022</b>					
Cash flows	81	28	–	109	56

### (d) Income Statement

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

\$ '000	2023	2022
Interest on lease liabilities	5	3
Depreciation of right of use assets	94	70
Expenses relating to low-value leases	189	153
	<b>288</b>	<b>226</b>

continued on next page ...



Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

## C2-1 Council as a lessee (continued)

### (e) Statement of Cash Flows

\$ '000	2023	2022
Total cash outflow for leases	62	80
	<b>62</b>	<b>80</b>

### Accounting policy

At inception of a contract, Council assesses whether a lease exists – i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration?

Council has elected not to separate non-lease components from lease components for any class of asset and has accounted for payments as a single component.

At the lease commencement, Council recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where Council believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Council's incremental borrowing rate for a similar term with similar security is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is re-measured when there is a lease modification, or change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI).

Where the lease liability is re-measured, the right-of-use asset is adjusted to reflect the re-measurement.

### Exceptions to lease accounting

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

### Leases at significantly below market value / Concessionary leases

Council has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

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## C2-2 Council as a lessor

### Operating leases

Council leases out a number of Council owned properties. These leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E (refer in this note part (v) below) 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	2023	2022
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The amounts recognised in the Income Statement relating to operating leases where Council is a lessor are shown below

Lease income (excluding variable lease payments not dependent on an index or rate)	1,055	990
<b>Total income relating to operating leases for Council assets</b>	<b>1,055</b>	<b>990</b>

### (iii) Maturity analysis of undiscounted lease payments to be received after reporting date for all operating leases:

Maturity analysis of future lease income receivable showing the undiscounted lease payments to be received after reporting date for operating leases:

< 1 year	492	628
1-2 years	182	555
2-3 years	164	221
3-4 years	110	99
4-5 years	98	95
> 5 years	421	326
<b>Total undiscounted lease payments to be received</b>	<b>1,467</b>	<b>1,924</b>

### Accounting policy

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.

Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

## C3 Liabilities of Council

### C3-1 Payables

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Goods and services – operating expenditure	2,764	–	2,950	–
Prepaid rates and user charges	1,615	–	1,530	–
Other	460	–	609	–
<b>Accrued expenses:</b>				
– Salaries and wages	579	–	484	–
– Other expenditure accruals	10,501	–	6,914	–
<b>Performance Bonds, Deposits and Retentions:</b>				
- Security bonds, deposits and retentions	3,269	–	1,366	–
- Residential Aged Care accommodation bonds	4,083	–	3,259	–
Advances	–	–	14	–
<b>Total payables</b>	<b>23,271</b>	<b>–</b>	<b>17,126</b>	<b>–</b>

#### Accounting policy

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

#### 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.

#### Performance Bonds, Deposits & Retentions

Residential aged care accommodation bonds become payable by Council on departure by the resident. As Council does not have an unconditional right to defer the refund for 12 months the accommodation bond is disclosed as a current liability.

### C3-2 Contract Liabilities

\$ '000	Notes	2023 Current	2023 Non-current	2022 Current	2022 Non-current
<b>Grants and contributions received in advance:</b>					
Unexpended capital grants (to construct Council controlled assets)	(i)	25,888	–	19,904	–
<b>Total grants received in advance</b>		<b>25,888</b>	<b>–</b>	<b>19,904</b>	<b>–</b>
<b>Total contract liabilities</b>		<b>25,888</b>	<b>–</b>	<b>19,904</b>	<b>–</b>

#### Notes

(i) Council has received funding to construct infrastructure assets. 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 constructs 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.

#### Revenue recognised that was included in the contract liability balance at the beginning of the period

\$ '000	2023	2022
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### C3-2 Contract Liabilities (continued)

\$ '000	2023	2022
<b>Grants and contributions received in advance:</b>		
Capital grants (to construct Council controlled assets)	7,447	3,460
<b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b>	<b>7,447</b>	<b>3,460</b>

#### Accounting policy

Contract liabilities are recorded when consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

### C3-3 Borrowings

	2023 Current	2023 Non-current	2022 Current	2022 Non-current
\$ '000				
Loans – secured	13	–	27	12
<b>Total borrowings</b>	<b>13</b>	<b>–</b>	<b>27</b>	<b>12</b>

#### Current borrowings not anticipated to be settled within the next twelve months

No borrowings, even though classified as current, are not expected to be settled in the next 12 months.

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Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

### C3-3 Borrowings (continued)

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

	2022		2023
\$ '000	Opening Balance	Cash flows	Closing balance
Loans – secured	39	(26)	13
Lease liability (Note C2-1b)	56	(22)	34
<b>Total liabilities from financing activities</b>	<b>95</b>	<b>(48)</b>	<b>47</b>

	2021		2022
\$ '000	Opening Balance	Cash flows	Closing balance
Loans – secured	355	(316)	39
Lease liability (Note C2-1b)	114	(58)	56
<b>Total liabilities from financing activities</b>	<b>469</b>	<b>(374)</b>	<b>95</b>

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Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

### C3-3 Borrowings (continued)

#### (b) Financing arrangements

\$ '000	2023	2022
<b>Total facilities</b>		
Credit cards/purchase cards	124	115
<b>Total financing arrangements</b>	<b>124</b>	<b>115</b>
<b>Drawn facilities</b>		
– Credit cards/purchase cards	48	29
<b>Total drawn financing arrangements</b>	<b>48</b>	<b>29</b>
<b>Undrawn facilities</b>		
– Credit cards/purchase cards	76	86
<b>Total undrawn financing arrangements</b>	<b>76</b>	<b>86</b>

#### Additional financing arrangements information

##### Breaches and defaults

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

##### Security over loans and bank overdrafts

Loans and overdrafts are secured over future cash flows of Council

##### Accounting policy

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down.

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or borrowing costs.

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### C3-4 Employee benefit provisions

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Annual leave	2,384	–	2,563	–
Long service leave	3,181	–	3,091	–
Other leave – TIL and flex	385	–	406	–
ELE on-costs	954	–	940	–
<b>Total employee benefit provisions</b>	<b>6,904</b>	<b>–</b>	<b>7,000</b>	<b>–</b>

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

\$ '000	2023	2022
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	5,086	3,053
	<b>5,086</b>	<b>3,053</b>

#### Accounting policy

Employee benefit provisions are presented as current liabilities in the Statement of Financial Position if Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur and therefore all annual leave and vested long service leave (or that which vests within 12 months) is presented as current.

#### Short-term obligations

Liabilities for wages and salaries (including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service) are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

#### 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.

#### On-costs

The employee benefit provisions include the aggregate on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include superannuation, payroll tax and workers compensation expenses which will be payable upon the future payment of certain leave liabilities which employees are entitled to at the reporting period.

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### C3-5 Provisions

\$ '000	2023 Current	2023 Non-Current	2022 Current	2022 Non-Current
<b>Other provisions</b>				
Asset remediation/restoration (future works)	–	34,486	–	29,390
<b>Total provisions</b>	<b>–</b>	<b>34,486</b>	<b>–</b>	<b>29,390</b>

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

The following provisions, even though classified as current, are not expected to be settled in the next 12 months.

#### Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
<b>2023</b>		
At beginning of year	29,390	29,390
Unwinding of discount	661	661
Remeasurement effects	4,435	4,435
<b>Total other provisions at end of year</b>	<b>34,486</b>	<b>34,486</b>
<b>2022</b>		
At beginning of year	31,107	31,107
Unwinding of discount	249	249
Remeasurement effects	(1,966)	(1,966)
<b>Total other provisions at end of year</b>	<b>29,390</b>	<b>29,390</b>

#### Accounting policy

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.

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## C3-5 Provisions (continued)

### 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. Provision is made for the estimated present value of the costs of environmental clean-up obligations outstanding at the reporting date.

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.

Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

## 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 2023	Water 2023	Sewer 2023
<b>Income from continuing operations</b>			
Rates and annual charges	22,381	2,931	7,224
User charges and fees	12,379	5,416	1,880
Interest and investment revenue	1,695	824	295
Other revenues	1,332	179	22
Grants and contributions provided for operating purposes	35,603	–	4
Grants and contributions provided for capital purposes	37,981	3,930	5,520
Other income	1,055	–	–
<b>Total income from continuing operations</b>	<b>112,426</b>	<b>13,280</b>	<b>14,945</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	28,695	2,534	2,068
Borrowing costs	788	–	–
Materials and services	27,347	3,664	5,033
Depreciation, amortisation and impairment of non-financial assets	15,979	4,127	3,083
Other expenses	2,077	48	133
Net losses from the disposal of assets	477	152	–
<b>Total expenses from continuing operations</b>	<b>75,363</b>	<b>10,525</b>	<b>10,317</b>
<b>Operating result from continuing operations</b>	<b>37,063</b>	<b>2,755</b>	<b>4,628</b>
<b>Net operating result for the year</b>	<b>37,063</b>	<b>2,755</b>	<b>4,628</b>
<b>Net operating result attributable to each council fund</b>	<b>37,063</b>	<b>2,755</b>	<b>4,628</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>(918)</b>	<b>(1,175)</b>	<b>(892)</b>

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## D1-2 Statement of Financial Position by fund

\$ '000	General 2023	Water 2023	Sewer 2023
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	1,345	4,000	8,578
Investments	56,044	26,956	–
Receivables	23,451	3,755	3,539
Inventories	1,394	–	–
Contract assets and contract cost assets	596	–	–
Other	817	–	–
<b>Total current assets</b>	<b>83,647</b>	<b>34,711</b>	<b>12,117</b>
<b>Non-current assets</b>			
Investments	4,000	–	–
Infrastructure, property, plant and equipment	1,273,084	189,055	123,827
Intangible assets	2,799	–	–
Right of use assets	31	–	–
<b>Total non-current assets</b>	<b>1,279,914</b>	<b>189,055</b>	<b>123,827</b>
<b>Total assets</b>	<b>1,363,561</b>	<b>223,766</b>	<b>135,944</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	22,931	340	–
Contract liabilities	22,966	1,794	1,128
Lease liabilities	17	–	–
Borrowings	13	–	–
Employee benefit provision	6,904	–	–
<b>Total current liabilities</b>	<b>52,831</b>	<b>2,134</b>	<b>1,128</b>
<b>Non-current liabilities</b>			
Lease liabilities	17	–	–
Provisions	34,486	–	–
<b>Total non-current liabilities</b>	<b>34,503</b>	<b>–</b>	<b>–</b>
<b>Total liabilities</b>	<b>87,334</b>	<b>2,134</b>	<b>1,128</b>
<b>Net assets</b>	<b>1,276,227</b>	<b>221,632</b>	<b>134,816</b>
<b>EQUITY</b>			
Accumulated surplus	1,019,823	109,133	109,859
Revaluation reserves	256,404	112,499	24,957
<b>Council equity interest</b>	<b>1,276,227</b>	<b>221,632</b>	<b>134,816</b>
<b>Total equity</b>	<b>1,276,227</b>	<b>221,632</b>	<b>134,816</b>

## E Risks and accounting uncertainties

### E1-1 Risks relating to financial instruments held

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's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance team manages the cash and Investments portfolio with the assistance of independent advisors. Council has an investment policy which complies with the s 625 of the Act and the Ministerial Investment Order. The policy is regularly reviewed by Council and a monthly investment report is provided to Council setting out the make-up performance of the portfolio as required by local government regulations.

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 the finance team under policies approved by the Councillors.

The fair value of investments, receivables, loans, payable and lease liabilities approximates their carrying amount.

The risks associated with the financial instruments held are:

- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **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 a contracting entity will not complete its obligations under a financial instrument, resulting in a financial loss to the Council.

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

Council also seeks advice from independent advisers before placing any funds in cash equivalents and investments.

#### (a) Market risk – interest rate and price risk

\$ '000	2023	2022
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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.

Council does not invest in investment products where capital invested is at risk other than by liquidation.

Impact of a 1% movement in interest rates		
– Equity / Income Statement	1,012	840
Impact of a 10% movement in price of investments		
– Equity / Income Statement	312	80

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## E1-1 Risks relating to financial instruments held (continued)

### (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 outstanding balances in accordance with its debt management policy. Council also encourages ratepayers to pay their rates by the due date through incentives.

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.

The credit risk for liquid funds and other short-term financial assets is considered low, since the counterparties are reputable banks with high quality external credit ratings.

There has been an increase in the concentration of investment with Council bank provider NAB due to the low interest rate environment. It is not considered a significant increase in credit risk due to the move into a high credit rated financial institution.

#### Credit risk profile

##### Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land; 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 payment.

\$ '000	Not yet overdue	overdue rates and annual charges < 5 years	≥ 5 years	Total
<b>2023</b>				
Gross carrying amount	3,532	3,128	484	7,144
<b>2022</b>				
Gross carrying amount	3,788	3,503	201	7,492

##### 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.

\$ '000	Notes	Not yet overdue	Overdue debts 0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	Total
<b>2023</b>							
Gross carrying amount		13,505	29	55	36	424	14,049
Expected loss rate (%)		1.53%	4.58%	10.29%	18.17%	23.61%	2.28%
<b>ECL provision</b>		<b>207</b>	<b>1</b>	<b>6</b>	<b>7</b>	<b>100</b>	<b>321</b>
<b>2022</b>							
Gross carrying amount		12,628	66	15	27	532	13,268
Expected loss rate (%)		1.84%	5.62%	12.32%	21.54%	27.61%	2.94%
<b>ECL provision</b>		<b>232</b>	<b>4</b>	<b>2</b>	<b>6</b>	<b>147</b>	<b>391</b>

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## E1-1 Risks relating to financial instruments held (continued)

### (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, and overdraft facilities utilised as required.

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 regularly 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:		Total cash outflows	Actual carrying values
				1 - 5 Years	> 5 Years		
<b>2023</b>							
Payables	0.00%	3,269	20,010	–	–	23,279	23,271
Borrowings	8.07%	13	–	–	–	13	13
<b>Total financial liabilities</b>		<b>3,282</b>	<b>20,010</b>	<b>–</b>	<b>–</b>	<b>23,292</b>	<b>23,284</b>
<b>2022</b>							
Payables	0.00%	1,366	15,761	–	–	17,127	17,126
Borrowings	8.07%	–	27	12	–	39	39
<b>Total financial liabilities</b>		<b>1,366</b>	<b>15,788</b>	<b>12</b>	<b>–</b>	<b>17,166</b>	<b>17,165</b>

## E2-1 Fair value measurement

The Council measures the following asset and liability classes at fair value on a recurring basis:

- Infrastructure, property, plant and equipment
- Financial assets and liabilities

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.

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 value measurement hierarchy					
\$ '000	Notes	Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2023	2022 Restated	2023	2022 Restated	2023	2022 Restated
Recurring fair value measurements							
Infrastructure, property, plant and equipment	C1-7						
Plant & Equipment		—	—	14,054	13,726	14,054	13,726
Office Equipment		—	—	225	363	225	363
Furniture & Fittings		—	—	155	235	155	235
Operational Land		36,976	26,006	—	—	36,976	26,006
Community Land		—	—	39,781	30,576	39,781	30,576
Land Improvements		—	—	1,927	1,759	1,927	1,759
Buildings – Specialised		—	—	41,777	17,028	41,777	17,028
Buildings – Non Specialised		59,906	26,135	—	—	59,906	26,135
Other Structures		—	—	9,403	8,475	9,403	8,475
Road infrastructure		—	—	382,654	363,406	382,654	363,406
Bridges		—	—	81,893	77,518	81,893	77,518
Footpaths		—	—	9,793	8,340	9,793	8,340
Bulk Earthworks		—	—	503,538	475,121	503,538	475,121
Stormwater Drainage		—	—	22,405	20,811	22,405	20,811
Water Supply Network		—	—	177,781	166,919	177,781	166,919
Sewerage Network		—	—	104,910	97,607	104,910	97,607
Swimming Pools		—	—	2,809	2,697	2,809	2,697
Other Open Space/Recreational Assets		—	—	5,557	4,910	5,557	4,910
Library Books		—	—	444	413	444	413
Tip Restoration Asset		—	—	15,803	13,152	15,803	13,152
Quarry Restoration Asset		—	—	30	30	30	30
Other Assets		—	—	184	2,366	184	2,366
Total infrastructure, property, plant and equipment		96,882	52,141	1,415,123	1,305,452	1,512,005	1,357,593

### Non-recurring fair value measurements

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## E2-1 Fair value measurement (continued)

During the year, there were no transfers between level 1 and level 2 fair value hierarchies for recurring fair value measurements.

### Fair value measurements using significant unobservable inputs (level 3)

#### The valuation process for level 3 fair value measurements

Council uses the following processes for the fair valuation of Level 3 Infrastructure, Property, Plant and Equipment:

Plant & Equipment, Furniture & Fittings, Office Equipment, Other Assets - Historical cost less accumulated depreciation.

Community Land - Land values obtained by the NSW Valuer-General.

Specialised Buildings - Valued at Depreciated Replacement Cost by an independent qualified valuer.

Other Structures - Valued at Depreciated Replacement Cost by qualified Council staff.

Roads infrastructure and stormwater assets - Valued at Depreciated Replacement Cost by qualified Council staff.

Water Supply Network - Valued at Depreciated Replacement Cost by qualified Council staff.

Sewerage Network - Valued at Depreciated Replacement Cost by qualified Council staff.

Recreational Assets (other than buildings) - Valued at Depreciated Replacement Cost by qualified Council staff.

Depreciated Replacement Cost is calculated from the current replacement value less the accumulated depreciation to account for the consumption of the service potential of the asset. The asset age is determined from the date of acquisition. If the date is not known, the asset age is determined by estimating the remaining life from an assessment of the asset condition, and subtracting the remaining life from the useful life of the asset.

The Current Replacement Value is the cost of a standard modern asset that would be installed if Council were deprived of the existing asset. Where specific estimates are available, these are used to determine the replacement values. In the absence of detailed estimates, unit rates are obtained from a recognised source and are appropriately factored to reflect the regional location of the asset.

Historical Cost is the cost of assets based on current invoices and contract, which are based on observable inputs, however the remaining useful life and residual value is based on internal factors which are unobservable in the market.

Where appropriate, disposal costs are taken into account when calculating the Depreciated Replacement Cost.

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## E2-1 Fair value measurement (continued)

### 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
<b>Infrastructure, property, plant and equipment</b>		
Plant & Equipment	Historical cost	Cost per unit, useful life, residual value, condition of asset
Office Equipment	Historical cost	Cost per unit, useful life, residual value, condition of asset
Furniture & Fittings	Historical cost	Cost per unit, useful life, residual value, condition of asset
Community Land	Current replacement value	Cost per sq metre, Valuer General's Valuation
Land Improvements	Depreciated replacement cost	Useful life, residual value, condition of asset
Buildings - Specialised	Depreciated replacement cost	Cost per sq metre, dimensions & specification, pattern of consumption, components, useful life, condition of asset
Other Structures	Depreciated replacement cost	Cost per unit rates, pattern of consumption, components, useful life, asset condition
Road infrastructure	Depreciated replacement cost	Cost per sq metre, dimensions & specification, pattern of consumption, components, useful life, condition of asset
Bridges	Depreciated replacement cost	Cost per sq metre, dimensions & specification, pattern of consumption, components, useful life, condition of asset
Footpaths	Depreciated replacement cost	Cost per sq metre, pattern of consumption, components, useful life, condition of asset
Bulk Earthworks	Current replacement cost	Cost per sq metre
Stormwater Drainage	Depreciated replacement cost	Unit rates, cost per metre, useful life, condition of asset
Water Supply Network	Depreciated replacement cost	Unit rates, pattern of consumption, components, useful life, asset condition
Sewerage Network	Depreciated replacement cost	Unit rates, pattern of consumption, components, useful life, asset condition
Swimming Pools	Depreciated replacement cost	Cost per unit, useful life, condition of asset
Other Open Space/Recreational Assets	Depreciated replacement cost	Cost per unit, useful life, condition of asset
Library Books	Historical cost	Cost per unit, useful life, condition of asset
Landfill Restoration Asset	Depreciated replacement cost	Cost per cubic / square metre, useful life
Quarry Restoration Asset	Depreciated replacement cost	Cost per cubic / square metre, useful life
Other Assets	Depreciated replacement cost	Unit rates, asset condition, useful life

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## E2-1 Fair value measurement (continued)

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

\$ '000	Level 3 I, PP and E	
	2023	2022
<b>Opening balance</b>	<b>1,305,919</b>	1,139,616
<b>Total gains or losses for the period</b>		
Recognised in other comprehensive income – revaluation surplus	<b>109,645</b>	164,952
<b>Other movements</b>		
Purchases (GBV)	<b>36,036</b>	24,505
Disposals (WDV)	<b>(1,897)</b>	(1,745)
Depreciation and impairment	<b>(33,391)</b>	(22,786)
Other adjustments and transfers	<b>(1,189)</b>	1,377
<b>Closing balance</b>	<b>1,415,123</b>	1,305,919

### 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.

### LIABILITIES NOT RECOGNISED

#### 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 formula 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::

Division B	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 7% of salaries for the year ending 30 June 2023 (increasing to 7.5% 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 \$40.0 million for 1 July 2021 to 30 June 2023, apportioned according to each employer's share of the accrued liabilities as at 30 June 2021. These past service 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 additional 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.

There is no provision for allocation of any surplus which may be present at the date of withdrawal of an employer.

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### E3-1 Contingencies (continued)

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 2023 was \$115,340. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2022.

Council's expected contribution to the plan for the next annual reporting period is \$96,911.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2023 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,620.5	
Past Service Liabilities	2,445.6	107.2%
Vested Benefits	2,468.7	106.2%

\* excluding member accounts and reserves in both assets and liabilities.

The share of any funding surplus or deficit that can be attributed to Council is 0.39%

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils. For this reason, no liability for the deficiency has been recognised in Council's accounts. Council has a possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	5.75% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

\* 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.

Please 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, which will be a triennial actuarial investigation will be completed by December 2023

#### (ii) CivicRisk Mutual

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.

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## E3-1 Contingencies (continued)

### 2. Other liabilities

#### (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.

#### (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 has not been possible.

### ASSETS NOT RECOGNISED

#### (i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30/6/08.

#### (ii) 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.

Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

## 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.

The aggregate amount of KMP compensation included in the Income Statement is:

\$ '000	2023	2022
<b>Compensation:</b>		
Short-term benefits	1,710	1,541
Post-employment benefits	137	120
<b>Total</b>	<b>1,847</b>	<b>1,661</b>

#### Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of KMP using Council services (e.g. access to library or Council swimming pool) will not be disclosed.

Nature of the transaction	Ref	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000						
<b>2023</b>						
Workwear	1	51	1	30 days	-	-
Other	2	5	-	30 days	-	-
<b>2022</b>						
Workwear	1	35	-	30 days	-	-
Other	2	11	-	30 days	-	-

<sup>1</sup> Council has procured workwear from Hip Pocket Workwear. The business is owned by a member of the KMP of Council. Amounts are billed based on market rates for such suppliers and were due and payable under normal payment terms.

<sup>2</sup> Other minor amounts were paid for goods and services provided by businesses owned by close family members of two Council KMP's. Amounts are billed based on market rates for such suppliers and were due and payable under normal payment terms

#### F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2023	2022
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	46	41
Councillors' fees	228	209
Other Councillors' expenses (including Mayor)	48	61
<b>Total</b>	<b>322</b>	<b>311</b>

## F2 Other relationships

### F2-1 Audit fees

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Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

## Snowy Monaro Regional Council

for the year ended 30 June 2023

\$ '000	2023	2022
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### Auditors of the Council - NSW Auditor-General:

#### (i) Audit and other assurance services

Audit and review of financial statements

<b>Total fees paid or payable to the Auditor-General</b>	<b>175</b>	<b>141</b>
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<b>Total audit fees</b>	<b>175</b>	<b>141</b>
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Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

## G Other matters

### G1-1 Statement of Cash Flows information

#### Reconciliation of net operating result to cash provided from operating activities

\$ '000	2023	2022
<b>Net operating result from Income Statement</b>	<b>44,446</b>	21,291
<b>Add / (less) non-cash items:</b>		
Depreciation and amortisation	23,189	19,655
(Gain) / loss on disposal of assets	629	818
Non-cash capital grants and contributions	(5,410)	(275)
Unwinding of discount rates on reinstatement provisions	661	249
<b>Movements in operating assets and liabilities and other cash items:</b>		
(Increase) / decrease of receivables	(9,297)	(3,188)
Increase / (decrease) in provision for impairment of receivables	(71)	13
(Increase) / decrease of inventories	877	67
(Increase) / decrease of other current assets	(114)	(143)
(Increase) / decrease of contract asset	3,557	(4,153)
Increase / (decrease) in payables	(186)	1,749
Increase / (decrease) in accrued interest payable	–	(1)
Increase / (decrease) in other accrued expenses payable	3,682	6,238
Increase / (decrease) in other liabilities	2,649	(426)
Increase / (decrease) in contract liabilities	5,984	10,814
Increase / (decrease) in employee benefit provision	(96)	145
Increase / (decrease) in other provisions	4,435	(1,966)
<b>Net cash flows from operating activities</b>	<b>74,935</b>	<b>50,887</b>



Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

## G2-1 Commitments

### Capital commitments (exclusive of GST)

\$ '000	2023	2022
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
<b>Property, plant and equipment</b>		
Transport Infrastructure	17,285	10,606
Plant and equipment	1,329	88
Water Infrastructure	10,934	2,259
Sewer Infrastructure	671	6,614
Other Infrastructure	9,796	5,555
<b>Total commitments</b>	<b>40,015</b>	<b>25,122</b>
<b>These expenditures are payable as follows:</b>		
Within the next year	40,015	25,122
<b>Total payable</b>	<b>40,015</b>	<b>25,122</b>

## G3-1 Events occurring after the reporting date

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed.

## G4 Changes from prior year statements

### G4-1 Correction of errors

#### Nature of prior period error

Ongoing data cleansing and recent comprehensive revaluations have uncovered errors in Councils asset register. The 2023 comprehensive revaluation of land and buildings found assets that were missed from the previous revaluation in 2018. Hence they had not been recorded in Councils Asset Register. Assets not belonging to Council were also discovered during this process. During the year it was discovered that road sections recorded in the asset register were on private land and hence not owned by Council. Water supply network assets were impacted by an error discovered early in the year relating to the comprehensive revaluation undertaken in 2021/22.

The errors identified above have been corrected by restating the balances at the beginning of the earliest period presented (1 July 2021) and taking the adjustment through to accumulated surplus at that date.

Comparatives have been changed to reflect the correction of errors. The impact on each line item is shown in the tables below.

#### Changes to the opening Statement of Financial Position at 1 July 2021

##### Statement of Financial Position

\$ '000	Original Balance 1 July, 2021	Impact Increase/ (decrease)	Restated Balance 1 July, 2021
Operational Land	21,690	2,382	24,072
Buildings - non-specialised	23,531	1,263	24,794
Buildings - specialised	13,730	945	14,675
Roads	351,510	(2,607)	348,903

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Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

#### G4-1 Correction of errors (continued)

\$ '000	Original Balance 1 July, 2021	Impact Increase/ (decrease)	Restated Balance 1 July, 2021
Water supply network	91,099	1,324	92,423
<b>Total non-current assets</b>	<b>1,242,960</b>	<b>3,307</b>	<b>1,246,267</b>
<b>Total assets</b>	<b>1,315,852</b>	<b>3,307</b>	<b>1,319,159</b>
<b>Net assets</b>	<b>1,258,764</b>	<b>3,307</b>	<b>1,262,071</b>
Accumulated surplus	1,169,772	3,307	1,173,079
Revaluation reserves	88,992	–	88,992
<b>Total equity</b>	<b>1,258,764</b>	<b>3,307</b>	<b>1,262,071</b>

#### Adjustments to the comparative figures for the year ended 30 June 2022

##### Statement of Financial Position

\$ '000	Original Balance 30 June, 2022	Impact Increase/ (decrease)	Restated Balance 30 June, 2022
Operational land	23,349	2,657	26,006
Buildings - non-specialised	24,727	1,409	26,136
Buildings - specialised	15,974	1,054	17,028
Roads	366,213	(3,204)	363,009
Water supply network	165,633	1,286	166,919
<b>Total non-current assets</b>	<b>1,423,301</b>	<b>3,202</b>	<b>1,426,503</b>
<b>Total assets</b>	<b>1,518,341</b>	<b>3,202</b>	<b>1,521,543</b>
<b>Net assets</b>	<b>1,444,825</b>	<b>3,202</b>	<b>1,448,027</b>
Accumulated Surplus	1,191,063	3,307	1,194,370
Revaluation reserves	253,762	(105)	253,657
<b>Total equity</b>	<b>1,444,825</b>	<b>3,202</b>	<b>1,448,027</b>

##### Statement of Comprehensive Income

\$ '000	Original Balance 30 June, 2022	Impact Increase/ (decrease)	Restated Balance 30 June, 2022
<b>Net operating result for the year</b>	<b>21,291</b>	<b>–</b>	<b>21,291</b>
Gain (loss) on revaluation of Infrastructure, Property, Plant & Equipment	169,926	292	170,218
<b>Other comprehensive income</b>	<b>164,770</b>	<b>292</b>	<b>170,218</b>
<b>Total comprehensive income for the year</b>	<b>186,061</b>	<b>292</b>	<b>191,509</b>

Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

## G5 Statement of developer contributions as at 30 June 2023

### G5-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2022	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
Roads	540	-	-	-	11	(102)	-	449	-
Parking	39	-	-	-	1	-	-	40	-
Open space	582	1	-	-	12	-	-	595	-
Community facilities	199	171	-	-	11	-	-	381	-
Public parking	9	-	-	-	-	-	-	9	-
Roadworks	468	6	-	-	6	-	-	480	-
Open space and public art	71	7	-	-	2	-	-	80	-
Sport and recreation facilities	71	4	-	-	2	-	-	77	-
Community services and facilities	485	29	-	-	11	-	-	525	-
Shared pathways - Jindabyne area	35	3	-	-	1	-	-	39	-
Shared trails - Jindabyne area	141	11	-	-	3	-	-	155	-
Regional waste management	331	33	-	-	8	-	-	372	-
Bushfire services	81	8	-	-	2	-	-	91	-
<b>S7.11 contributions – under a plan</b>	<b>3,052</b>	<b>273</b>	<b>-</b>	<b>-</b>	<b>70</b>	<b>(102)</b>	<b>-</b>	<b>3,293</b>	<b>-</b>
<b>S7.12 levies – under a plan</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>28</b>	<b>-</b>
<b>Total S7.11 and S7.12 revenue under plans</b>	<b>3,079</b>	<b>273</b>	<b>-</b>	<b>-</b>	<b>71</b>	<b>(102)</b>	<b>-</b>	<b>3,321</b>	<b>-</b>
S7.11 not under plans	185	-	-	-	5	-	-	190	-
S64 contributions	7,743	2,168	-	-	248	-	-	10,159	-
<b>Total contributions</b>	<b>11,007</b>	<b>2,441</b>	<b>-</b>	<b>-</b>	<b>324</b>	<b>(102)</b>	<b>-</b>	<b>13,670</b>	<b>-</b>

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.

### G5-2 Developer contributions by plan

	Opening balance at 1 July 2022	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
\$ '000		Cash	Non-cash Land	Non-cash Other					
CONTRIBUTION PLAN (former Cooma-Monaro)									
Roads	540	—	—	—	11	(102)	—	449	—
Parking	39	—	—	—	1	—	—	40	—
Open space	582	1	—	—	12	—	—	595	—
Community facilities	199	171	—	—	11	—	—	381	—

continued on next page ...

Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

## G5-2 Developer contributions by plan (continued)

\$ '000	Opening balance at 1 July 2022	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
<b>Total</b>	<b>1,360</b>	<b>172</b>	<b>-</b>	<b>-</b>	<b>35</b>	<b>(102)</b>	<b>-</b>	<b>1,465</b>	<b>-</b>
<b>CONTRIBUTION PLAN (former Snowy River)</b>									
Public parking	9	-	-	-	-	-	-	9	-
Roadworks	468	6	-	-	6	-	-	480	-
Open space and public art	71	7	-	-	2	-	-	80	-
Sport and recreation facilities	71	4	-	-	2	-	-	77	-
Community services and facilities	485	29	-	-	11	-	-	525	-
Shared pathways – Jindabyne area	35	3	-	-	1	-	-	39	-
Shared trails – Jindabyne area	141	11	-	-	3	-	-	155	-
Regional waste management	331	33	-	-	8	-	-	372	-
Bushfire services	81	8	-	-	2	-	-	91	-
<b>Total</b>	<b>1,692</b>	<b>101</b>	<b>-</b>	<b>-</b>	<b>35</b>	<b>-</b>	<b>-</b>	<b>1,828</b>	<b>-</b>

## S7.12 Levies – under a plan

### CONTRIBUTION PLAN NUMBER 1 (former Bombala)

Other	27	-	-	-	1	-	-	28	-
<b>Total</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>28</b>	<b>-</b>

## G5-3 Contributions not under plans

### (former Snowy River)

Community facilities	27	-	-	-	1	-	-	28	-
Kerb and gutter	31	-	-	-	1	-	-	32	-
Voluntary payment agreement	127	-	-	-	3	-	-	130	-
<b>Total</b>	<b>185</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>190</b>	<b>-</b>

Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

## G6 Statement of performance measures

### G6-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2023	Indicator 2023	2022	Indicators 2021	2020	Benchmark
<b>1. Operating performance ratio</b>						
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	(2,352)	(2.52)%	(0.34)%	(30.27)%	(1.55)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	93,220					
<b>2. Own source operating revenue ratio</b>						
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	57,613	40.96%	51.72%	60.19%	53.91%	> 60.00%
Total continuing operating revenue	140,651					
<b>3. Unrestricted current ratio</b>						
Current assets less all external restrictions	53,298	2.15x	1.72x	2.27x	5.40x	> 1.50x
Current liabilities less specific purpose liabilities	24,779					
<b>4. Debt service cover ratio</b>						
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	21,625	23.82x	29.74x	(1.18)x	29.80x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	908					
<b>5. Rates and annual charges outstanding percentage</b>						
Rates and annual charges outstanding	2,420	5.87%	10.53%	12.94%	12.09%	< 10.00%
Rates and annual charges collectable	41,223					
<b>6. Cash expense cover ratio</b>						
Current year's cash and cash equivalents plus all term deposits	100,923	18.87 months	15.83 months	13.02 months	13.88 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	5,347					

(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

Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

## G6-2 Statement of performance measures by fund

\$ '000	General Indicators <sup>3</sup>		Water Indicators		Sewer Indicators		Benchmark
	2023	2022	2023	2022	2023	2022	
<b>1. Operating performance ratio</b>							
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1, 2</sup>	(0.38)%	(0.17)%	(12.57)%	1.30%	(9.46)%	(3.16)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>							
<b>2. Own source operating revenue ratio</b>							
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	34.55%	44.04%	70.41%	83.83%	63.04%	93.97%	> 60.00%
Total continuing operating revenue <sup>1</sup>							
<b>3. Unrestricted current ratio</b>							
Current assets less all external restrictions	2.15x	1.72x	(6.78)x	∞	(2.58)x	∞	> 1.50x
Current liabilities less specific purpose liabilities							
<b>4. Debt service cover ratio</b>							
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	18.15x	24.29x	∞	2,348.00x	∞	∞	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
<b>5. Rates and annual charges outstanding percentage</b>							
Rates and annual charges outstanding	26.29%	8.55%	0.00%	22.81%	0.00%	14.54%	< 10.00%
Rates and annual charges collectable							
<b>6. Cash expense cover ratio</b>							
Current year's cash and cash equivalents plus all term deposits	14.71 months	4.86 months	56.62 months	79.52 months	13.65 months	33.09 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(1) - (2) Refer to Notes at Note 23a above.

(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

END OF AUDITED FINANCIAL STATEMENTS

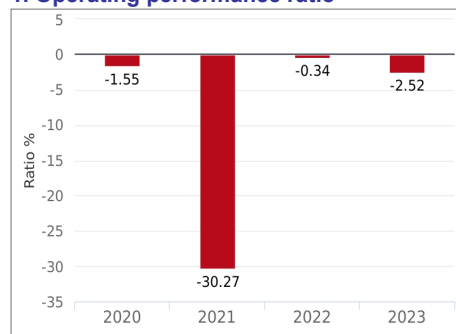
**End of the audited financial statements**

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## H Additional Council disclosures (unaudited)

### H1-1 Statement of performance measures – consolidated results (graphs)

#### 1. Operating performance ratio



Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

##### Purpose of operating performance ratio

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

##### Commentary on 2022/23 result

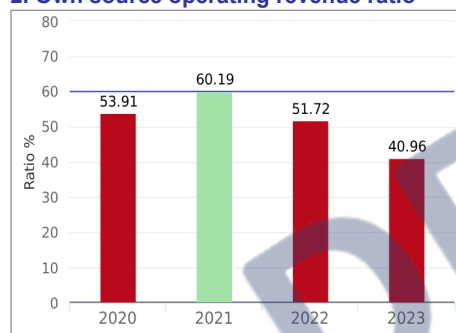
2022/23 ratio (2.52)%

In 2022/23, there has been a slight rise in the operating deficit, partly due to an increase in non-cash adjustments. These adjustments include the re-valuation of Land and Buildings after a period of 5 years, as well as additional adjustments to remediation costs which led depreciation to exceed the budget by \$2.88 million.

Ratio achieves benchmark

Ratio is outside benchmark

#### 2. Own source operating revenue ratio



Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

##### Purpose of own source operating revenue ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

##### Commentary on 2022/23 result

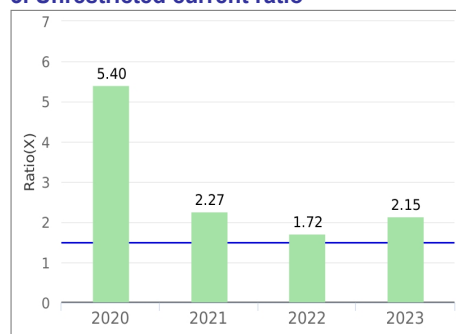
2022/23 ratio 40.96%

This ratio is below the benchmark as operating and capital grant income grew by \$30.2M when compared to the previous year. This decreases the % of own source income.

Ratio achieves benchmark

Ratio is outside benchmark

#### 3. Unrestricted current ratio



Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting

##### Purpose of unrestricted current ratio

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

##### Commentary on 2022/23 result

2022/23 ratio 2.15x

The unrestricted current ratio has improved since last year and achieves the benchmark.

Ratio achieves benchmark

Ratio is outside benchmark

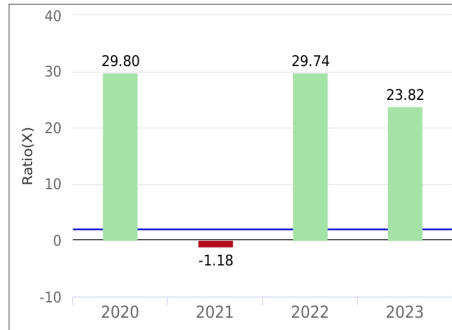
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Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

## H1-1 Statement of performance measures – consolidated results (graphs) (continued)

### 4. Debt service cover ratio



#### Purpose of debt service cover ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

#### Commentary on 2022/23 result

2022/23 ratio 23.82x

Council can adequately service its debt which remains at low levels. Cash borrowings are \$13,000.

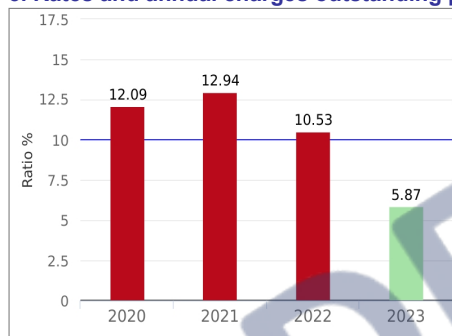
Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

### 5. Rates and annual charges outstanding percentage



#### Purpose of rates and annual charges outstanding percentage

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

#### Commentary on 2022/23 result

2022/23 ratio 5.87%

Debt Management has seen an improvement in uncollected rates.

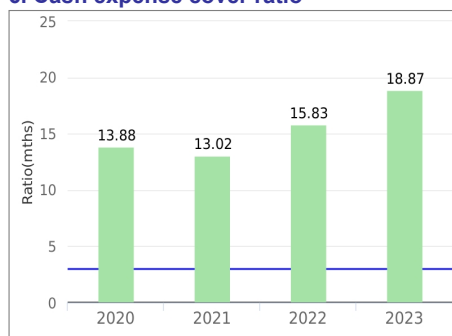
Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

### 6. Cash expense cover ratio



#### Purpose of cash expense cover ratio

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

#### Commentary on 2022/23 result

2022/23 ratio 18.87 months

The liquidity ratio is sufficient to cover cash expenses and has improved over the previous year.

Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

## H1-2 Council information and contact details

### Principal place of business:

#### Cooma

81 Commissioner Street  
COOMA NSW 2630

#### Berridale

2 Myack Street  
BERRIDALE NSW 2628

#### Bombala

71 Caveat Street  
BOMBALA NSW 2632

#### Jindabyne

2/1 Gippsland Street  
JINDABYNE NSW 2627

### Opening hours:

8:30am - 4:30pm  
Monday to Friday

**Telephone:** 1300 345 345

**Email:** [council@snowymonaro.nsw.gov.au](mailto:council@snowymonaro.nsw.gov.au)

**Internet:** [www.snowymonaro.nsw.gov.au](http://www.snowymonaro.nsw.gov.au)

### Officers

#### Chief Executive Officer

David Hogan

#### Chief Financial Officer / Responsible Accounting Officer

Simon Rennie

#### Public Officer

Luke O'Sullivan  
Coordinator Governance

#### Auditors

Audit Office of NSW  
Sue Prichard  
Director, Financial Audit  
Level 19, Darling Park Tower 2  
201 Sussex Street  
SYDNEY NSW 2000

### Elected members

#### Mayor

Chris Hanna

#### Councillors

Tanya Higgins (Deputy Mayor)  
Narelle Davis  
Peter Beer  
Louise Frolich  
Tricia Hopkins  
Karlee Johnson  
Bob Stewart  
Lynda Summers  
Craig Mitchell  
Luke Williamson

### Other information

**ABN:** 72 906 802 034

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Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

## Snowy Monaro Regional Council

### General Purpose Financial Statements

for the year ended 30 June 2023

#### Independent Auditor's Reports:

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On the Financial Statements (Sect 417 [2])

#### Independent Auditor's Report

Please uplift Council's Audit Report PDF (opinion) for inclusion in the GPFS report (via the Home screen).

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Snowy Monaro Regional Council | Notes to the Financial Statements 30 June 2023

## Snowy Monaro Regional Council

### General Purpose Financial Statements

for the year ended 30 June 2023

#### Independent Auditor's Reports: (continued)

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On the Financial Statements (Sect 417 [3])

#### Independent Auditor's Report

Please uplift Council's Audit Report PDF (commentary) for inclusion in the GPFS report (via the Home screen).

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## 6.2.1 2022-2023 ANNUAL REPORT

Record No: I23/739

### OFFICER'S RECOMMENDATION

That Council endorse the 2022-2023 annual report;

- A. Publish the report on Council's webpage, and
- B. Forward the URL link to the Office of Local Government.

### ISSUES

Under s.428 of the *NSW Local Government Act 1993*, *within five months after the end of each year*, Council must prepare a report on its achievements in implementing the delivery program and the effectiveness of the principal activities undertaken in achieving the objectives at which those principal activities are directed.

The 2022/2023 Annual Report is presented in three parts:

1. Council information and a record of achievements against the 2022/2026 Delivery Program
2. 2022/2023 statutory information as required under Clause 217 *Local Government (General) Regulation 2021*
3. Draft 2022/2023 financial statements

At this stage, the draft 22-23 financial statements are not included in the annual report. It should be noted that the annual report will be updated to include the signed audited financial statements before forwarding URL link to the Office of Local Government.

The 22-23 financial year reporting period has been one of change for Council and our community. Council's constrained financial position has resulted in a shift to concentrating on our 'business as usual' activities to ensure service delivery is still met. In the first half of the 22/23 financial year Council an independent financial sustainability review (FSR) undertaken. This review recommended a range of actions to ensure Council operates sustainably and efficiently into the future. The FSR found that Council's financial forecasts indicated significantly deteriorating operating performance. Without intervention, Council would continue to generate operating deficits over the next ten years.

### Financial Sustainability Review

The review found that Council is not financially sustainable in its current state and recommended a number of actions for revenue, expenditure, financial governance, cash and asset management. Overall, the recommended path is that:

- The revenue needs to be increased
- There is a need for increased investment in the renewal of assets

While several recommendations were delivered for financial improvement, the most significant in the short term was to:

- Seek a special rate variation (SRV) through the Independent Pricing and Regulatory Tribunal (IPART) process

- Identify at least \$1million in efficiency savings
- Continue with the divestment of aged care facilities
- Commence enhancing the capacity and effectiveness of asset management
- Development of an activity based budgeting process, and
- Conduct a strategic review of services.

Council adopted all of the recommendations made in the review and has started working towards undertaking those actions. Increased funding has been made available for road renewals, building renewals and to enhance the resourcing towards asset management, building management and employee development. The efficiency target has been incorporated into the delivery plan. Of the recommendations made 20% have been completed, 60% are in progress and 20% remain to be started at the time of writing this report.

### **Continued divestment of aged care**

Beginning in June 2020, councillors decided to commence divesting from residential aged care. Council successfully applied for grant funding from the Federal Government to undertake this process. The initial plan called for the transition of both Yallambee Lodge and Snowy River Hostel to a new operator, with a provision requiring the expansion of services into Jindabyne following the transition.

Despite working closely with the potential new operator throughout 2021 and 2022, which led to a substantial improvements to the financial results of both Yallambee Lodge and Snowy River Hostel in excess of \$2 million a year – the financial viability of the proposed divestment was unworkable for the operator.

During the 22-23 financial year, specialist aged care provider Respect Aged Care took over operations of Hudson House (formerly Sir William Hudson Memorial Centre) in Cooma. Council, the Federal Government, and Respect Aged Care met to discuss a regional solution for aged care in the Snowy Monaro.

Due to the outcome of the divestment process – coupled with changes to the national aged care system – staff formed the view that the most sustainable future solution for aged care in the Snowy Monaro is a single expanded facility at Hudson House. This will benefit from economies of scale and be able to provide both the scope and level of care our region requires.

### **Commence enhancing the capacity and effectiveness of asset management**

In August 2022, Council undertake a service review of Council's asset management processes. Based on the recommendations for improvement a new asset management strategy was developed that provides guidance and direction to improve Council's asset management approach. Some of the improvement actions that have been planned to progress are:

- Develop the strategic asset management capability to predict better, prioritise and plan for asset renewal programs
  - Review asset plans for each asset class to determine and direct the optimal life cycle approach for each asset class
  - Establish systems and practices that enhance and realise the value of asset management across the organisation
  - Improve processes for asset data collection, standardisation and componentisation
-

- Implement a condition inspection program with an initial focus on all critical assets
- Prepare a pavement management system with a detailed whole-of-life approach
- Improve the integration of asset planning with strategic service planning
- Explore opportunities to rationalise land and facility assets
- Undertake community engagement to establish and agree on service levels

Throughout the 22-23 financial year we have continued with several major projects to enhance our services to our community. Some of the larger projects worth mentioning are:

### **Cooma Region Sports Centre**

Indoor sports centres are essential for communities like ours, living in one of the coldest parts of Australia. The Cooma Regional Sports Centre will soon allow athletes of all ages to take part in sports year round.

Throughout the 22-23 financial year, the construction had proceeded 65% of construction. This included all external building fabrication and the commencement of interior fit-out. Once complete, this high quality three-court sports centre will provide our region with a tournament-ready facility ready to serve as Snowy Monaro's home for netball, basketball, futsal, volleyball and badminton.

The Cooma Regional Sports Centre is scheduled for completion in December 2023. Council are looking forward to working with our sporting clubs and broader community user groups as preparation takes place for our grand opening.

The Cooma Regional Sports Centre is scheduled for completion in December 2023. Council are looking forward to working with our sporting clubs and broader community user groups as preparation takes place for our grand opening.

### **Lake Jindabyne Shared Trail**

The majority of work towards this project in 22-23 involved planning works, environmental assessments, archaeology assessments and design were undertaken to continue to progress the Lake Jindabyne Shared Trail. This multi-year project will provide additional infrastructure to enhance our year-round tourism to our region.

### **Jindabyne Library**

The Jindabyne Community Library and Innovation Hub was completed through generous NSW Government funding in the 22-23 financial year. The building was designed using sustainable principles, with timber sourced from Tumbarumba and steel from Wagga Wagga.

### **Timber bridge replacements**

Through the 'Fixing Country Bridges' funding program administered by TfNSW, several timber bridges were replaced in 22-23:

- Peak Creek Bridge replacement
  - Rossys Creek Bridge replacement
  - Killarney Bridge replacement
  - Matong Creek Bridge replacement
-



- Deep Creek Bridge replacement
- Craigie Little Plains River Bridge replacement

The funding for replacing these bridges ensures that we are replacing old timber bridges that are not considered resilient infrastructure in the face of natural disasters. It improves the length of life and maintenance costs by replacing them with composite steel and concrete bridges.

### **Planning for commencement of “Towards Excellence Project”**

At the back end of 21-22, a service review was undertaken by Council’s infrastructure operational teams. Based on the findings from this review, work commenced to undertake a much more extensive program of works to address the core issues impacting negatively on the effective operation of the Council. This will involve looking at four main themes about how Council delivers its services:

- Annual works program and service delivery
- The way of working
- The customer journey
- Leadership and culture

Towards Excellence kicked off in the second half of the 22-23 financial year with a majority of work to commence in the 23-24 financial year to continue over two years.

### **RISK ASSESSMENT**

<b>Risk Type</b>	<b>Current Risk</b>	<b>Expected Risk</b>	<b>Within Accepted</b>
Asset Management	Low	Low	Yes
Economic Activity	Low	Low	Yes
Environmental Security	Low	Low	Yes
External Political Environment	Low	Low	Yes
Financial Sustainability	Low	Low	Yes
Health and Safety	Low	Low	Yes
Legislative Governance and Compliance	Low	Low	Yes
Reputation and Image	Low	Low	Yes
Service Delivery	Low	Low	Yes

The risk assessment relates to the recommendation to adopt the annual report. Meeting the deadline for completion of the annual report may be impacted by late signed audited financial statements.

### **FINANCIAL IMPACTS**

	<b>Amount</b>	<b>Details</b>
Current Annualised Net Cost	\$23,087	Funding within the current budget for corporate reporting.
Estimated Annualised Net Cost	\$23,087	

The development of the annual report is estimated to be twelve weeks of full-time work. Coordination, data collection, and collating and designing the report are the main tasks undertaken towards finalisation to meet the regulatory timeframe.

**RESPONSIBLE OFFICER:** Coordinator of Strategy Development.

#### **OPTIONS CONSIDERED**

Preparing the annual report is mandatory under s.428 of the Local Government Act, 1993.

#### **IMPLEMENTATION PLANS**

Council is required to produce an annual report in accordance with section 428 of the *Local Government Act 1993* and report on statutory requirements outlined in clause 217 of the *Local Government Regulation 2021*.

The annual report must be endorsed by Council, published to Council's webpage and URL link provided to the Office of Local Government.

#### **ATTACHMENTS**

1. Snowy Monaro 2022-2023 Annual Report

# ANNUAL REPORT 2022-2023





Dalgety Bridge over The Snowy River

## Record of Versions

Uncontrolled document when printed. Please refer to the intranet for controlled document.

Version	Date Published	Reason for Amendment	Resolution	Author/Document Owner
1.0	3/11/2023	Draft		Corporate Reporting Officer
1.1		Endorsed		Corporate Reporting Officer
1.2				
1.3				

**Photography:**

Matt DeWaard: cover, 2  
Water and Wastewater: 24, 69  
Ashleigh Prowse: 2, 12, 21, 76, 78, 99, 102, 126



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### The 2022-2023 Annual Report

The Annual Report is one of the key components of the Integrated Planning and Reporting (IPR) Framework and is aligned to the requirements of the *NSW Local Government Act 1993* and *Local Government (General) Regulation 2005*.

The 2022-2023 Annual Report provides an overview of the operations, activities and major projects undertaken by council for the year 1 July 2022 to 30 June 2023.

### The 2022-2023 Annual Report has three components



#### PART A – ABOUT COUNCIL AND OUR ACHIEVEMENTS

A summary of the key achievements against the Delivery Program objectives, Operational Plan actions and an overview of the financial status.



#### PART B – STATUTORY REPORTING

Council is required to report each year on a list of responsibilities in accordance with Section 428 of the *Local Government Act 1993* and Clause 217 of the *Local Government (General) Regulations, 2005*.



#### PART C – AUDITED FINANCIAL STATEMENTS

The independently audited statements give a detailed insight into the financial management of council.

## Acknowledgement of Country

Snowy Monaro Regional Council acknowledges the Traditional Custodians of the region's land and water, the Ngarigo, Walgalu, Southern Ngunnawal and Bidawal Peoples.

We pay our respects to Elders past, present and emerging.

## Thank you to our volunteers

Snowy Monaro Regional Council sincerely thanks our community volunteers who freely give their time to help make the region a better place to live. Volunteers from all walks of life lend their time, friendship, passion and skills at various locations across the region.

Our volunteers contribute in many ways, including assisting in libraries, aged care, community transport and Landcare to name a few. They also sit on multiple management and advisory committees to help manage the region's community halls and recreation grounds.

Thank you.

Springfield Road

## Community Vision

The Snowy Monaro region is a welcoming, diverse and inclusive community where everyone can belong, participate and work together. Our natural environment and heritage is preserved and enhanced for future generations.

The region offers a fulfilling, quality lifestyle and is a place of opportunity, education, training and economic opportunities for people of all ages and backgrounds.

### Understanding the Community Vision

#### Welcoming

We are committed to a region where everyone can belong and participate in social, cultural, economic and civic life.

#### Natural environment

We consider the local, natural and atmospheric environment and the broader global environment, considering issues such as resource use and climate change.

#### Place of opportunity

We envision a community with education, training, professional and economic opportunities for people of all ages and backgrounds.

## Council Vision

*'A trusted community partner'*

Council continually strives to uphold its vision of being a "trusted community partner" through providing a transparent, honest and hard-working organisation. Council has fostered important links with the community to establish itself as a trusted partner.

## Council Values

#### SOLUTIONARY

We inspire others by best practice and inventive problem resolution that delivers revolutionary changes and quality outcomes for our customers and our community.

#### TOGETHER

We collaborate and work together in a harmonious and well-organised way to support organisational initiatives.

#### ACCOUNTABLE

We own and take responsibility for our decisions and actions that are evidence based and justifiable, and we do what we say.

#### INNOVATIVE

We constantly seek continuous improvement and use creative thinking to look for new ways of doing things, embracing and introducing new and advanced and original ideas, products, methods and systems.

#### CARING

Our service culture is based on caring, displaying kindness and concern for each other and our community, and being proud of what we deliver.



## Message from the Mayor



It is my privilege to introduce Snowy Monaro Regional Council's Annual Report for 2022-2023. I would like to express my heartfelt thanks to my fellow councillors and council staff for the hard work they have undertaken this year.

This report provides our community with an open and transparent account of our activities, programs and performance over the past

twelve months. It demonstrates our many achievements over this period, but does not shy away from the challenges we have faced.

2022-2023 was the first full reporting year of the current council term, with I and my fellow councillors working towards the priorities we established through our Integrated Planning & Reporting strategies, plans and documents.

As a group, we have been absolutely focused on the delivering on our commitments to the community around financial sustainability and organisational performance. We have worked with staff and executives to undertake major work towards securing council's financial sustainability, and improving this organisation's service efficiency and effectiveness.

The independent financial sustainability review that we commenced in the prior reporting period has been completed. This review provided 24 recommendations for council to get our finances in order and achieve financial stability.

These recommendations were endorsed by council at our meeting in November 2022. The most urgent of these recommendations was that we apply for a special rate variation (SRV) to address the serious funding shortfall that council faced.

This was not an easy decision for us to make, but after much deliberation and consultation with our community, we resolved to apply for the SRV early in 2023. This application was only approved in June 2023, and this substantial injection of additional funds has already allowed council to commit significant resources to asset renewal in our future plans.

Outside of the SRV-funded projects to come, council was proud to deliver major works on roads across the region, with an increase in funding for renewal and maintenance of our road network.

We have made great progress over the past 12 months on our Towards Excellence program. This initiative will see council complete service reviews of every part of our organisation, with many of these now complete. This is important work that will make sure that we offer the right services to our community, that these services are provided efficiently and effectively, and that every part of our organisation is accessible and responsive to our community.

Council has also been extremely busy meeting with the community during 2022-2023. Staff have undertaken a large number of community consultation sessions, pop-ups, drop-ins, workshops, and more.

It has been wonderful getting back out into the community as COVID-19 restrictions have been wound back. My fellow councillors and I have attended many of council's engagement opportunities, not to mention countless informal interactions and community-led meetings throughout the year.

As mayor, I have really enjoyed talking with and assisting the community to progress many projects. It has been particularly rewarding helping to advocate for funding for the community-led Currawarna assisted living program in Bombala, and working to secure funding from the State and Federal Governments for the Bombala multi-purpose service.

With the change of government at the state level during this reporting period, council has been effective in advocating for the Snowy Mountains Special Activation Plan. The importance of replacing and upgrading the water, wastewater and waste infrastructure for Jindabyne is critical for the town and wider region's future growth.

One of our most important consultations in this reporting period saw us return to the community to seek your feedback and input on our draft Rural Land Use and Settlements Strategies. These documents will play a vital role in addressing our region's housing shortage, and protecting and preserving valuable agricultural across the Snowy Monaro. I am very grateful for the community's enthusiastic participation in this process, and I look forward to continuing to work closely together in 2023-2024 to get these strategies right and see them implemented.

This report presents a comprehensive overview of our accomplishments, challenges, and progress in 2022-2023. I take great pride in the achievements of our council to date, and look forward with optimism to what our ongoing collaboration with the community will achieve.

Thank you for taking the time to review this important document. An informed and engaged community plays a vital role in ensuring the accountability of local government. Transparency and shared responsibility are paramount to our region's success, and staying informed fosters an environment where decisions are scrutinised, and progress is achieved through mutual understanding.

With thanks,

A handwritten signature in black ink, appearing to read 'Narelle Davis'.

Councillor Narelle Davis

Mayor of Snowy Monaro Regional Council – 2022-2023



## Message from the Chief Executive Officer



The 2022–2023 reporting year has been one of significant change for council, with this report serving as a transparent account of the progress our organisation has made over the last 12 months.

The Annual Report sets out where we have met our goals towards the 2022–2023 Delivery Program, our progress towards achieving the vision outlined in the

2042 Community Strategic Plan, and is frank and open about where there is further work to be done.

This past financial year was the first full reporting period for the councillors elected in December 2021. Early in their tenure, the elected group developed the planning documents – which include the Delivery Program, Operational Plan and Budget – that council is reporting against here.

These documents set out our organisation's priorities over the short and medium-term, and detail the work we intend to do over this same period. This new group of councillors set out an ambitious agenda, and through partnering together, the organisation and our elected representatives have achieved much over these 12 months.

A significant project in this partnership was the completion of the financial sustainability review. This independent examination of council's finances and financial operations saw 24 recommendations handed down, with implementation commencing during the reporting period.

The most prominent of these recommendations was that council apply for a Special Rate Variation (SRV), which councillors voted to undertake in early 2023. The NSW Independent Pricing and Regulatory Tribunal approved council's application in June 2023.

Delivering major improvements for our region and our community, this additional revenue will see council invest significantly in asset renewal in the coming years.

Local governments across Australia have faced a shortage of skilled staff over these past 12 months, with this situation posing a particular challenge for our council.

With other organisations able to offer significantly higher remuneration, and a dearth of positions available in the sector, we have continued to struggle to attract new staff.

Council's residential aged care (RAC) facilities in Cooma and Berridale have been particularly affected by staff shortages. During this reporting period, the Federal Government introduced a requirement for RACs to have registered nurses on premises 24/7. This has only exacerbated the staffing problem, with RACs across Australia competing for the same very limited number of nurses.

Jindabyne was the largest regional town in NSW without a permanent library, until the new Jindabyne Library opened in August 2022. This was a major achievement for council in 2022–2023, and a significant addition to our region. The community campaigned over many years and played an integral part in seeing this project become a reality.

Council has undertaken a significant program of asset renewal during 2022–2023. Through a combination of funding from the State and Federal Governments and council itself, a large number of roads, bridges, and community buildings across the region have enjoyed significant investment and renewal. This includes the \$4 million revitalisation of Springfield Road, which was completed in this reporting period.

Despite the old mantra, not everything council does relates to roads, rates and rubbish. Over the past twelve months we have continued our work in improving council's service delivery. This saw the introduction of an online booking platform for many of council's community and tourist facilities – Newbook. This is part of our ongoing digitisation process, making it easier than ever for our community and visitors to the region to engage with council services.

I will have retired and new CEO David Hogan will have commenced by the time this report is published. I want to thank the community, councillors and staff for their support over the past five years.

It's certainly been a challenging period with drought, fires, COVID-19, flooding, and their cumulative impacts placing considerable strain on the organisation and its ability to deliver everyday services. While we haven't been able to achieve everything I had hoped over these five years, I am proud of what the significant volume of work we have undertaken, and the substantial improvements made to the operation of the organisation – especially under the circumstances. I am particularly pleased with the increased emphasis on long-term planning and financial sustainability.

Finally, I extend my congratulations to David on his appointment and wish him every success in the role. As this report shows, council continues to make substantial progress, and I am confident that this will continue under David's leadership.

Thank you for taking the time to review our 2022–2023 Annual Report.

A handwritten signature in black ink, appearing to read 'Peter Bascomb'.

With respect,

Peter Bascomb

CEO of Snowy Monaro Regional Council 2018–2023

## Introduction

We are pleased to report on the progress of our high-impact endeavours over the past 12 months.

We have successfully completed numerous projects to enhance our infrastructure and improve services. Our efforts have had a significant impact on the lives of people in our community. Council has shown resilience in dedication to achieving our goals and planning for our future.

As per the direction of council, we have undertaken a financial sustainability review. The review was aimed at identifying areas where we can improve our financial situation and ensure long-term sustainability. As a result, the financial sustainability review has 24 recommendations, a number of those with multiple parts.

To improve our way of working we have commenced a Towards Excellence program, which will continue for several years. The program aims to establish consistent ways of working across council and to implement processes and systems to further define what needs to be done and how it will be done.

We undertook considerable community consultation and applied for a special rate variation (SRV), which is scheduled to take effect in the 2023-24 financial year. The additional funds received through the SRV will increase the resources available to address and correct council's operating position and enabling sufficient funds for renewal and maintenance of assets.

Some of our notable achievements include the successful completion of the Jindabyne Library, which provides long awaited access to educational resources for children and adults. We have also been able to help the local community with health and safety initiatives, such as providing defibrillators and providing free first aid training through the Strengthening Communities Safer Places Project.

In addition, we have made significant progress in our environmental sustainability efforts, such as undertaking programs to reduce waste to landfill and Clean Up Australia days. We have upgraded our wastewater treatment plant at Adaminaby and are planning infrastructure upgrades at Bombala and Delegate water treatment plants to reduce the impact on our environment.

The election of a new council in 2021 initiated the development of a new suite of Integrated Planning and Reporting documents, including Snowy Monaro 2042 Community Strategic Plan (CSP), taking effect 1 July 2022. This Annual Report is the first report for the new suite and measures our achievements in implementing the 2022-26 Delivery Program and 2042 Community Strategic Plan.

The CSP is a high-level aspirational document that has been developed in conjunction with the Canberra Region Joint Organisation (CRJO) and 12 regional councils—all with similar challenges and aspirations. Community consultation was key in the development of these documents, with the communities feedback dictating the direction council will take over the next 10 years. Supplementary to the CSP are the suite of Integrated Planning and Reporting documents.

As council's capability in delivering IP&R requirements have matured, so too has our ability to adapt to and prepare for new challenges. These include extreme events, changing trends and demographics, community expectations and new policy frameworks. Now, more than ever, council and community need a robust, flexible and cohesive integrated planning framework that can support us as we work together to respond to rapidly changing circumstances and opportunities.

The IP&R Framework this year has been revised, inspiring a renewed focus on reviewing and reporting our progress towards the Delivery Program throughout the year. This has enabled a clearer understanding of our proposed activities and the services we deliver. We have also set measures at the Delivery Program level to allow us to track our progress across the life of the CSP.

Overall, our team has made a positive impact on our community over the past 12 months. We want to thank our partners in the community, our councillors and employees for another productive year. We invite you to read on, and discover in detail what we have achieved.

## Reading this document

The Annual Report is one of the key components of the Integrated Planning and Reporting (IPR) Framework and is regulated by the requirements of the *NSW Local Government Act 1993* and *Local Government (General) Regulation 2005*.

The 2022-2023 Annual Report provides an overview of the operations, activities and major projects undertaken by council for the year 1 July 2022 to 30 June 2023, and is divided into three components:

### Part A – About council and our achievements

A summary of the key achievements against the Delivery Program objectives, Operational Plan actions, projects and an overview of our financial status.

#### Tracking our progress

Listed with the achievements for each service we have included the projects that we identified for the financial year, some of these projects are being delivered over several years. We report our progress towards the Delivery Program and Operational Plan each month, in our Organisational Performance Report, as a percentage complete for the year.

In keeping with this theme we have reported our projects as:

- ✓ On Track with at least 90% of the target achieved for the year
- ✗ Off Track with less than 70% of the target for the year achieved or
- Monitor, with the project being between 70% and 90% complete

Projects that are off track at the end of the financial year will be completed in the coming year or be reported to council as a variation. Projects may be off track for several reasons such as, budget impacts or delays in obtaining materials, the details of which can be found in council business papers under Organisational Performance Report.

The Operational Plan is a working document with amendments made through out the year, adopted by council resolution. Amendments are made to reflect organisational change and budget, such as adding projects identified from successful grants received through out the year.

Variations are also submitted to amend the scope or delivery schedule. They can also be submitted to defer a project from the Delivery Program. The removal of a project is a rare occurrence and only happens when a project cannot be delivered. Projects are reviewed before a report is submitted to council to deferred or change a project.

Projects that have been resolved not to proceed are listed on page 104 along with a council resolution and reason.

### Part B – Statutory Reporting

Council is required to report each year on a list of responsibilities in accordance with Section 428 of the *Local Government Act 1993* and Clause 217 of the *Local Government (General) Regulations, 2005*.

### Part C – Audited Financial Statements

The independently audited statements give a detailed insight into the financial management of council for the financial year.

## Community Profile

The Snowy Monaro Regional Council Local Government Area (LGA) has an estimated resident population for 2023 of 22,006, with a population density of 1.44 persons per square kilometre, with the area experiencing a modest population increase over previous years.

The Snowy Monaro LGA covers 1,515,800ha or 15,158km<sup>2</sup> and is located in south-eastern NSW, south of Canberra.

The Snowy Monaro is encompassed by rolling plains and mountain ranges, with 28% of the region consisting of national parks or reserves. The region sits at the top of both the Snowy and Murrumbidgee River catchments. Along with their major tributaries, they offer significant environmental value as well as a source of fresh water for urban, recreational, irrigation and energy uses.

The LGA is bordered by the Australian Capital Territory and Queanbeyan-Palerang in the north, Snowy Valleys to the north and northwest, East Gippsland to the South and southeast, Eurobodalla to the east and Bega Valley to the southeast.

The connection that the LGA has with its neighbouring councils and adjoining State and Territory areas requires ongoing consideration of its partnerships, especially in the area of infrastructure delivery planning.

Cooma is considered the regional centre, each of the primary towns and smaller villages have unique characteristics and offer destination experiences.

In November 2018, then Deputy Premier and Minister for Regional NSW John Barilaro and then Minister for Planning and Housing Anthony Roberts announced a major planning initiative in the form of a masterplan called the Snowy Mountains Special Activation Precinct (SAP). This is a new plan to revitalise Jindabyne and the resorts to become known as Australia's premier alpine destination and support a year-round visitor economy.

Snowy Hydro's Snowy 2.0 is underway. The project is to expand the generating capacity of the Snowy Mountains Hydro-electric Scheme. This has provided employment and increased demand on housing across the region.



Data source: forecast.id

## Our Community

Estimated 2023  
resident population

**22,006**

51.5%  
(Regional NSW 49.2%)  
48.5%  
(Regional NSW 50.8%)



**78.9%**

of residents are  
Australian citizens  
(Regional NSW 81.3%)

**3.1%**

of residents are  
Australian Aboriginal  
(Regional NSW 6.6%)



**13.7%**

of residents were  
born overseas  
(Regional NSW 12.2%)

### Age Groups



Babies, Preschool, Primary\*  
(0 to 11 years)

**Snowy Monaro** (Regional NSW)

**12.4%** 14.1%



Secondary Schooler, Tertiary  
Education and Independence\*  
(12 to 24 years)

**14.9%** 15%



Young Workforce, Parents and  
Home Builders, Older Workers  
and Pre-retirees\*  
(25 to 59 years)

**45.6%** 41.8%



Empty Nesters and Retirees,  
Seniors, Elderly, Aged\*  
(60 to 85+ years)

**27.2%** 21%

\*Note: Age Groups total does not add to 100% where aged not states as part of census data

### Family Structure



Couples  
with children

**Snowy Monaro**  
(Regional NSW)

**21.9%**  
24.8%



Couples  
without children

**26.3%**  
27.7%



One parent  
families

**7.5%**  
10.9%



One person  
household

**25.3%**  
26.1%

### Highest Qualification Reached



**Snowy Monaro**  
(Regional NSW)

Not  
stated  
**11.5%**  
10%

No  
Qualification  
**35.7%**  
39.1%

Vocational  
**25%**  
24.4%

Advanced  
Diploma  
or  
Diploma  
**8.8%**  
8.7%

Bachelor  
or Higher  
**19.1%**  
17.8%

### Employment



**Snowy Monaro**  
(Regional NSW)

Full time  
employment  
**57.9%**  
54.5%

Part time  
employment  
**33.6%**  
33.7%

Unemployed  
**2.8%**  
4.6%

Employed away  
from work  
**5.7%**  
7.3%

### Median Age

**43**

(Regional NSW 43)



**Need for assistance  
with core activities**

**4.9%**

(Regional NSW 6.8%)



**Major  
employment sector**  
(Accommodation and Food  
Services) FTE

**13.6%**

(Regional NSW 7.5%)

Persons aged 15+  
who volunteer

**20.7%**

(Regional NSW 15.5%)



Data source: forecast.id, Census 2021

SNOWY MONARO REGIONAL COUNCIL

ANNUAL REPORT 2022 – 2023 | 11





Nijong Oval



## Councillors

On 4 December 2021, elections were held and the new council was elected. Councillors were sworn in during January, at which time their official duties commenced. The new term of council is short, at two years and nine months, however, the new Delivery Program will still cover a four year period.

During the year Councillor John Last and Councillor John Casteralli resigned, with Councillor Luke Williamson and Councillor Craig Mitchell elected by countback.

The Delivery Program is the key 'go to' document for the Councillors. It identifies all of the key activities and council has committed to undertake over its four year term. All plans, projects, activities and funding allocations of the council must be directly linked to the Delivery Program.



Mayor  
Councillor Narelle Davis



Deputy Mayor  
Councillor Tanya Higgins



Councillor Chris Hanna



Councillor Tricia Hopkins



Councillor Bob Stewart



Councillor Louise Frolich



Councillor Lynda Summers



Councillor Karlee Johnson



Councillor Peter Beer



Councillor Luke Williamson



Councillor Craig Mitchell

## About our Council

The *Local Government Act 1993* prescribes the role of individual councillors as follows:

- to be an active and contributing member of the governing body
- to make considered and well informed decisions as a member of the governing body
- to participate in the development of the Integrated Planning and Reporting Framework
- to represent the collective interests of residents, ratepayers and the local community
- to facilitate communication between the local community and the governing body
- to uphold and represent accurately the policies and decisions of the governing body
- to make all reasonable efforts to acquire and maintain the skills necessary to perform the role of a councillor

### Councillor Training and Professional Development

In accordance with Section 232 of the *Local Government Act 1993* a councillor is “to make all reasonable efforts to acquire and maintain the skills necessary to perform the role of a councillor”.

Councils are to provide councillor induction and professional development programs that address three elements:

- Pre-election Candidate Sessions—these are to ensure prospective candidates are aware of what will be expected of them if elected (these are not mandatory but are encouraged)
- Induction Program—this aims to equip mayors and councillors with the information they need to perform their role effectively over the first few months and has a particular focus on building positive, collaborative relationships between councillors and with staff
- Professional Development Program—this is to be developed in consultation with all councillors and delivered over the term of the council to build the skills, knowledge and personal attributes necessary to be an effective mayor or councillor

### Pre-Election Candidate Sessions

No pre-election candidate sessions were held in 2022-2023 as Councillor elections were not held.

### Induction Program

Due to a Countback election being held in October 2022, the councillor induction program was offered to all councillors. Councillors were invited to attend the LGNSW Induction programs:

- Financials for Councillors (27 October 2022)
- Code of Meeting Practice (24 November 2022)
- Elected Life Workshop (25 November 2022)

### Professional Development

Councillors attended regular development workshops facilitated both by internal and external trainers:

- LGNSW Conference
- Councillor Briefing Sessions
- Country Universities Centre
- Country Mayors Association (CMA) meetings
- Canberra Region Joint Organisation (CRJO) meetings

In addition, monthly councillor briefings were held on topical issues in relation to:

- Residential Aged Care Divestment
- Tourism and Economic development
- Audit and Risk Management
- CRJO presentations
- Community Engagement Strategy
- Planning and Development strategies
- Finances and the SRV
- Draft Recreation and Open Space Strategy
- Jindabyne Special Activation Precinct (SAP)
- Delivery Plan/Operational Plan and Budget workshops
- Integrate Planning and Reporting (IP&R)
- NSW Reconstruction Authority
- A range of land use planning, asset utilisation, community development programs and projects
- Council Meetings



### Mayor Attendance

Mayor Davis

Meetings other than Council Meetings = 244

Radio/TV interviews = 50

Local Government conferences = 3

Opening of facilities with State/Federal representatives and at least one Council representative = 4

Tours of facilities with State/Federal representatives or representatives of council = 14

Community based events = 62

### Council Meetings

Council Meetings are held once a month, on the third Thursday of the month. Eleven ordinary council meetings and three extra-ordinary council meetings were held in the 2022-2023 year.

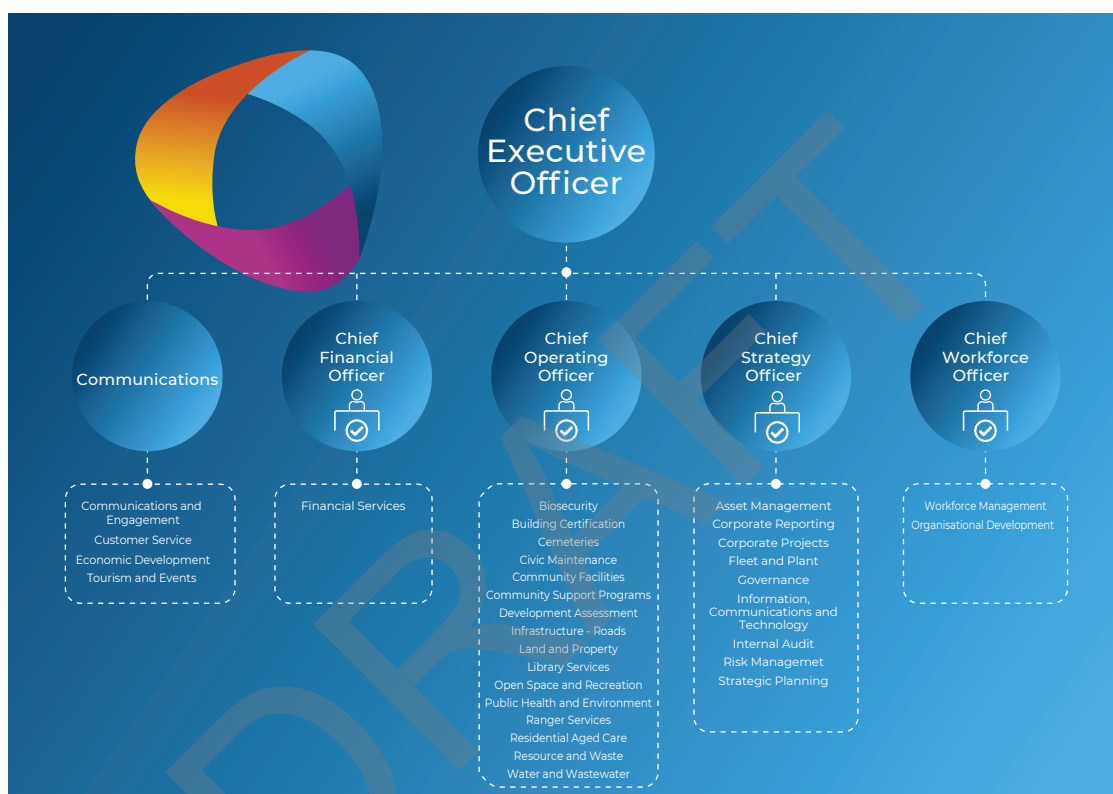
Ordinary council meetings were held in regional locations to provide access to all members of the public to speak. Council meetings were webcast from all meeting locations. Recordings, Minutes and Business Papers of meetings are accessible through council's website.

Councillor Meeting Attendance 1 July 2022 to 30 June 2023

Councillor	Attended	Apology	Absent	Extra-Ordinary	Audio-Visually
Cr Narelle Davis (Mayor)	16	0	1	6	0
Cr Tanya Higgins (Deputy Mayor)	17	0	0	6	1
Cr Bob Stewart	17	0	0	6	1
Cr Chris Hanna	17	0	0	6	2
Cr Craig Mitchell (partial term)	13	0	0	6	1
Cr Karlee Johnson	17	0	0	6	0
Cr Louise Frolich	17	0	0	6	2
Cr Luke Williamson (partial Term)	15	0	0	6	0
Cr Lynda Summers	17	0	0	6	3
Cr Peter Beer	13	0	4	4	1
Cr Tricia Hopkins	17	0	0	6	7
Cr John Castellari (partial term)	1	0	0	0	1

## Organisational Structure

Council's staff and services are aligned under five portfolios. In this report, each service is linked to a responsible officer. The following diagram shows how those services fit within the overall organisational structure.



## Assets and Facilities of Council

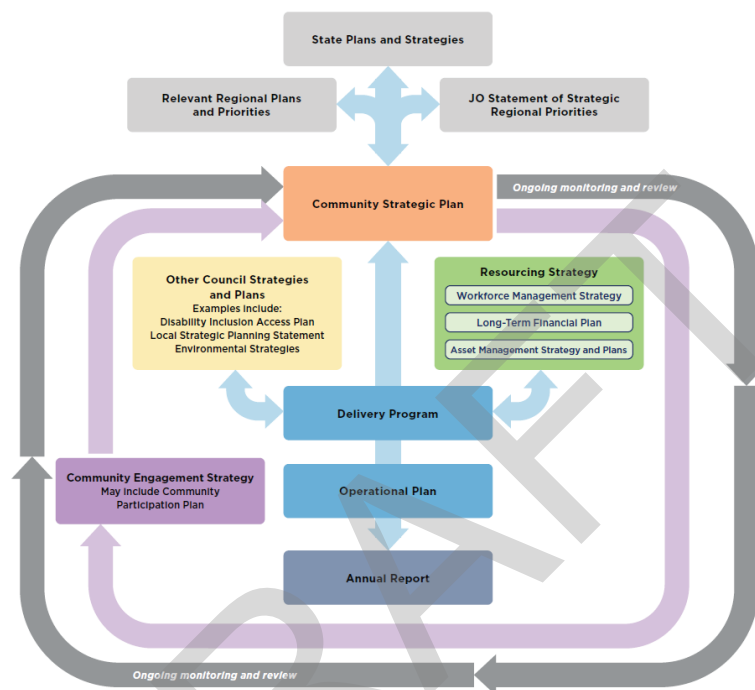
Council provides a range of functions and services to the community, and provides and maintains a range of community assets. Many of these are regulated and while they may be provided by council, are delivered on behalf of the State Government. For example, the administration of the *NSW Companion Animals Act 1998*, which controls the management of animal registration and offences.

The provision of these ongoing functions and services, such as those detailed below, form the considerable basis of what Council delivers to the community and contributes to the achievement of the desired outcomes detailed in the Snowy Monaro 2042 Community Strategic Plan.

General Facilities		Waste Management	
Council Offices	4	Landfills	3
Works Depots	5	Transfer Stations	6
Visitor Centres	2		
Libraries	3		
Mobile Library	1		
Transport Infrastructure		Community and Recreation	
Sealed Roads	931km	Aged Care Facilities	2
Unsealed Roads	1716km	Doctors / Health Centres	3
Bridges	127	Childcare	2
Culverts	7184	Halls	24
		Showgrounds	7
		Sporting/Recreation Fields	19
		Swimming Pools	5
		Holiday/Caravan Parks	6
		Public Toilets	21
		Airport	1
		Saleyards	2
		Community Centres	2
		Truck Wash	2
Water and Wastewater			
Water Treatment Plants	2		
Water Pump Station Intakes	12		
Water Distribution Pump Stations	11		
Water Reticulation Pipe	315km		
Supply Reservoirs	39		
Supply Dams	1		
Wastewater Treatment Facilities	8		
Wastewater Pump Stations	28		
Wastewater Drainage Pipe	280km		

## Integrated Planning and Reporting

Recognising the important role the community plays in guiding council in its service delivery, extensive community engagement was identified as a key part of the 2042 Community Strategic Plan development. The key planning and reporting documents that form part of council's Integrated Planning and Reporting Framework are aligned to these overarching community aspirations.

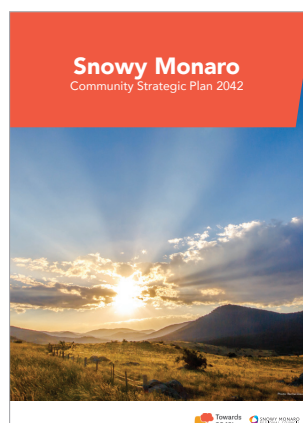


### Council's Integrated Suite of Planning Documents

Council adopted our new suite of Integrated Planning and Reporting Documents on the 23 June 2022. Council resolved to collaborate with the Canberra Region Joint Organisation (CRJO), and seven neighbouring councils to develop a Regional Community Strategic Plan (RCSP).

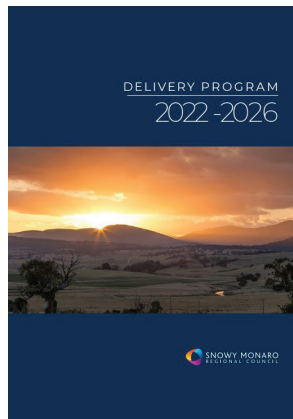
#### Why a joint regional plan?

The participating councils face similar challenges/circumstances and share similar aspirations for the future. We have recognised there is benefit in developing the plan together, with each Council area having their own chapter.

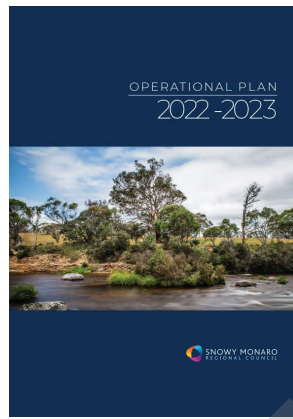


Community Strategic Plan

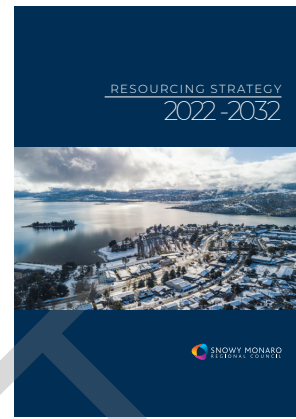
### Council's new suite of Integrated Planning and Reporting plans



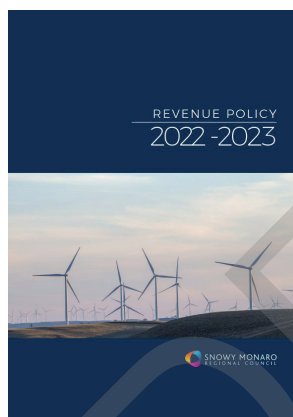
Delivery Program 2022-2026



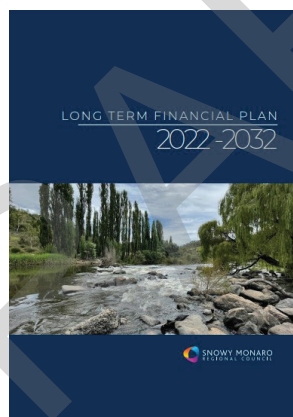
Operational Plan 2022-2023



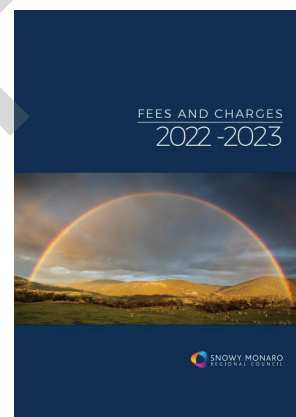
Resourcing Strategy 2022-2032



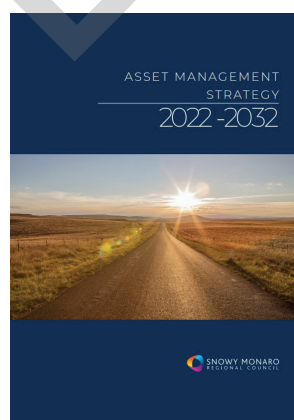
Revenue Policy 2022-2023



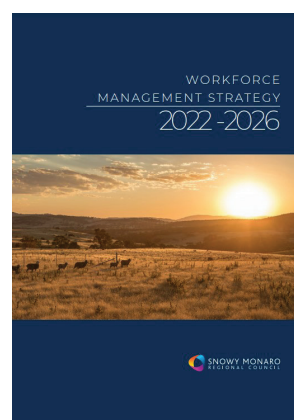
Long Term Financial Plan  
2022-2023



Fees and Charges 2022-2023



Asset Management Strategy  
2022-2032



Workforce Management  
Strategy 2022-2032

## Snowy Monaro Community Strategic Plan 2042

The CSP is broken into the five themes below. These themes are aligned to key aspirations that were identified during community consultation in the development of the CSP.

### Our Community



Our health and wellbeing needs are met through living in an inclusive and safe community, provided with quality services

- The relaxed lifestyle and close community feel of the region is retained and enhanced
- Our health allows us to live an enjoyable lifestyle
- Our region's cultural identity is respected and embraced
- We are a safe and caring community



### Our Economy

We are a vibrant and prosperous community providing opportunities for growth, learning and innovation

- Have increased work opportunities available enhanced by innovation
- Improve the affordability of living within the region



### Our Environment

Our natural environment and heritage is preserved and enhanced whilst balancing the needs for regional development and growth

- Ensure the natural environment and the ability of the community to enjoy and use this environment is protected
- Have in place land use controls that protect the natural environment landscape including visual and scenic values



### Our Infrastructure

Our infrastructure is resilient and supports our economy and way of life. We optimise our asset management by being innovative and maximising value for money

- Our health is supported by fit for purpose infrastructure
- Transport infrastructure allows us to effectively move around the region and beyond as needed
- Telecommunication networks allow us to be connected when and where needed
- We have in place infrastructure that supports our lifestyles



### Our Civic Leadership

We have contemporary leadership and governance that is open, transparent, and accountable, enabled by effective communication and engagement

- That the community has confidence in leadership
- Our community is informed and engaged to provide transparency in decision making
- That effective strategies are in place to achieve the Community Strategic Plan outcomes





Stunning autumn display of colour

## Portfolio Highlights

### Executive Office

Business Unit: Executive Office

Responsible Manager: Chief Executive Officer

#### Service Area: Executive Office

The Executive Office supports the CEO, mayor, councillors and Executive in their roles. The team facilitate the collation and production of council meeting business papers and taking minutes of meetings.

#### Citizenship Ceremonies

Australian citizenship is an important common bond for all Australians—whether Australian by birth or by choice, and lies at the heart of a unified, cohesive and inclusive Australia. It is a unique symbol of formally identifying with Australia, acknowledging responsibilities and conferring significant privileges that allow people to participate fully in the community.

The final legal step in the acquisition of Australian citizenship, for most people, is to make the pledge of commitment at an Australian citizenship ceremony. Citizenship ceremonies are public, ceremonial occasions, which fulfil legal requirements prescribed by the Citizenship Act and the *Australian Citizenship Regulation 2016*. Citizenship ceremonies also provide an important opportunity to formally welcome new citizens as full members of the Australian community.

Citizenship ceremonies held by council are formal and meaningful occasions conducted with dignity, respect and ceremony. Council has designed our ceremonies to impress upon conferees the responsibilities and privileges of Australian citizenship. Our ceremonies warmly welcome new citizens as full members of our community. Conferees are the most important people at the ceremony and the focus of attention is always on them.

Council facilitated four citizenship ceremonies. Our new citizens' countries of birth included Portugal, Poland, Philippines, India, China, United Kingdom, United States, Indonesia, New Zealand, Thailand, France and Canada. Council welcomed a total of 22 new citizens during the year.

Location	Number of Ceremonies Held
Centennial Park	1
Jindabyne Memorial Hall	1
Cooma Multicultural Centre	2
Online	0
<b>Total</b>	<b>4</b>

#### Citizenship and Significant Events

Council aims to hold at least four (4) Citizenship ceremonies each year to coincide with the following events:

##### Australia Day

Australian citizenship ceremonies are an important part of our nation's celebrations and hold special significance for those becoming citizens and the broader Australian community.

Traditionally, more people become citizens on Australia Day than any other day of the year.

##### Harmony Week

Harmony Week is about inclusiveness, respect and a sense of belonging for everyone. It's a time to reflect on the importance of respecting each other and our differences.

Australia's success as a multicultural nation is underwritten by our values, our mutual understanding of our rights and responsibilities as citizens and national language and our respect for each other.

### Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program

#### Delivery Program Service Delivery:

- Collation and production of council meeting business papers
- Support the CEO, mayor, councillors and Executive in their day to day activities
- Provide accurate record of resolutions made at council meetings
- Maintain regulatory registers of council decisions in accordance with relevant legislation





#### Refugee Week

There is no greater demonstration of the character of a nation than how it treats those most in need, and Australia has a long and proud history of helping those fleeing war, terror and intolerance – welcoming refugees from all over the world for more than 75 years.

Our support and settlement services, welcoming communities and not-for-profit organisations help refugees build new lives, and enjoy the safety, security and prosperity that our country offers.

Australia is the land of multiculturalism, and the Snowy Monaro in particular owes much of its modern history and prosperity to the invaluable contributions of our immigrant community – from the start of the first Snowy Hydro scheme back in 1949, right through to the present day.

#### Australian Citizenship Day

Australian Citizenship Day is held on 17 September each year. This day is an opportunity for all Australians to reflect on and celebrate:

- The value and significance of Australian citizenship
- The privileges and responsibilities we share as citizens

Whether we are citizens through birth or by active choice, it is a chance for all Australians to:

- Take pride in our Australian citizenship
- Celebrate our communities and democratic values
- Think about what unites us as Australians

Every year, Australia welcomes thousands of new citizens in local communities across the nation.

#### Council Meetings

Council Meetings are held once a month, on the third Thursday of the month. Eleven ordinary council meetings and three extraordinary council meetings were held in the 2022-2023 financial year.

Ordinary council meetings were held in regional locations to provide access to all members of the public to speak. Council meetings were webcast from all meeting locations. Recordings, Minutes and Business Papers of meetings are accessible through council's website.

#### Financial Sustainability Review

The Executive Office supported the delivery of the financial sustainability review and the initial stages of the Towards Excellence program, which commenced the 2023-2024 financial year.



Citizenship Ceremonies are held across the region





John Teschke looking for a water pipe at the Delegate Golf Course



## Operations Portfolio

### Business Unit: Built and Natural Environment

Responsible Manager: Manager Built and Natural Environment

#### Service Area: Biosecurity

Council has obligations under the Biosecurity Act to protect the economy, environment and community from the negative impacts of weeds. These obligations extend to preventing the introduction of new weeds, eliminating new weed incursions and minimising the impact of widespread weeds on the region's rich environmental and agricultural assets.

The Biosecurity team inspect lands for high-risk weeds, to seek compliance from land managers, to educate the community and to control high risk weeds on lands for which council is responsible.

#### Service Delivery

Snowy Monaro Regional Council administers a weed management program that applies the provisions of the *Biosecurity Act 2015* to prevent, eliminate and minimize biosecurity risks associated with weeds. This program aligns with the principles of the NSW Invasive Species Plan, NSW Weeds Action Program and the South East Regional Strategic Weed Management Plan.

Council acknowledges that many weed risks cannot be prevented, eliminated or contained and so it provides an extensive educational and advisory program to build the community's capacity to manage these weed risks. The primary objective of council's weed management program is to achieve sound weed management outcomes through voluntary compliance.

In fulfilling its program objectives in 2022-2023, council's Biosecurity team achieved the following targets:

- 1,847 private and public property inspections were performed. Of these, 100 inspections were focused on surveillance and control efforts associated with the NSW Orange Hawkweed Eradication Program.
- The remaining inspections focused on:
  - Surveillance for State and regional priority weeds,
  - Identifying and resolving potential contraventions of the *Biosecurity Act 2015*, and
  - Providing land managers with weed identification skills and advice on best weed management practices
- 3,500kms of high risk road corridors were inspected biannually in the search for new weed incursions and prevent their establishment.
- 325 high risk sites (e.g. rest stops, camping areas, livestock handling facilities, nurseries) were inspected to identify new weed incursions and prevent their establishment.



The Biosecurity team conducting a search and destroy mission for Spanish heath

### Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



Delivery Program Service Delivery:

- Prevent the establishment of new weeds
- Eliminate new weed incursions
- Minimise the risk posed by widespread weeds on the economy, environment and community

In excess of \$920,000 in on-ground weed control efforts were undertaken to protect the region's rich environmental and agricultural assets. Activities were conducted on:

- 85% of council's network of roads, reserves and operational lands
- 13% of vacant Crown land
- 2% of private land

Council Biosecurity staff investigated 14 potential new weed incursions. On investigation, the weeds were identified as being low impact introduced species or uncommon native species. None of these species required any further resource investment.

In the 2022–23 financial year, additional resources were invested into containing the following little known weeds:

- Coolatai grass – four contained sites on Monaro Highway north of Cooma
- Spanish heath – three contained sites on Cann Valley Highway south of Bombala
- Chilean needle grass – increasing number of sites identified throughout the region
- Ox-eye daisy – increasing number of sites identified throughout the region
- Gorse – several isolated sites throughout the region
- Arrowhead – reported in Murrumbidgee River in May 2023. Distribution unknown.

Biosecurity staff attended two emergency response efforts in 2022-2023 in support of partner organisations and to gain valuable experience in managing biosecurity threats. The response efforts, funded by NSW Department of Primary Industries, focused on Varroa mite on the NSW Central Coast and Alligator weed in the Griffith area.

10 information sessions were hosted/attended by Biosecurity staff to provide the community with information on weed identification and best weed management practices.



Biosecurity Officer Emily Griffin representing council at a Sustainable Land Management event



Amazon Frogbit seized as a result of surveillance efforts aimed at the illegal online sale of weeds

#### Drone Program

Did you know that council has an active drone surveillance program? While it was initially developed to identify tiny orange flowers in a sea of wild flowers as part of the NSW Hawkweed Eradication Program, it has expanded to perform a number of other important council functions. The drone technology was initially established through an external grant funding opportunity and now represents a significant cost saving to council where these and other functions can be undertaken internally.

The Biosecurity team is continuing to unlock the potential of drones for use in aerial surveillance. Last summer 460 hectares of private land in the High Country was inspected for the presence of Orange Hawkweed, and the acquisition of a new drone this year will increase our capability markedly. Drones will also be utilised this summer to detect outbreaks of Sagittaria, an aggressive water weed that was discovered this year in the Murrumbidgee River. Our remote detection software program, now branded as "WeedRemeed" is progressing, and continues to gain interest from land managers such as Landscapes South Australia and the ACT Government, and research bodies including The Centre for Invasive Species Solutions.



Biosecurity Officer Neil Murdoch using the new and improved drone to map grave sites at Nimmitabel Cemetery to assist in updating council's records and to plan the future of the cemetery



Scotch room remotely detected using council's own colour extraction software.

#### Landcare Focus on Weeds

Brett Jones, Coordinator Biosecurity was a guest speaker at the Landcare Focuses on Weeds Information Session recently held in Michelago. Brett provided an overview of changes in legislation on how councils deal with weeds and what landholders obligations are. He also spoke about new weeds that could pose a threat to our region.



Landcare Focuses on Weeds Information Session. Photo courtesy of the Michelago Magpie/Georgianna Storey

## Development and Building Certification

Council's Development and Building Certification sections continue to see high numbers of applications reflecting the level of development and building activity being experienced in the region. During the 2022–2023 financial year, 444 applications were determined by the Development team, with a total value of approved development in excess of \$232 million. While not as high as the previous financial year (\$668m) it is still more than double the value of the 2020 – 2021 financial year (\$102m). The Building Certification team carried out 830 construction inspections and 1,274 inspections relating to approvals issued under s68 of the *Local Government Act 1993*.

### NSW Planning Portal

All development applications and post consent certificates (construction certificates, s68, s138, occupation certificates, subdivision works certificates and subdivision certificates) are now lodged and determined through the NSW Planning Portal.

Council is on track to meet the NSW Department of Planning and Environment requirement to have all development applications generated through the portal in 2023.

### Protecting and preserving our historical heritage assets

Council has continued its active heritage preservation program for our community. Public access to council's heritage advisor has continued to be well-received during the past year. The heritage advisor visits each month are booked in advance by customers who are interested in developing their heritage listed properties. This service is provided through a grant to supply our community with free heritage advice.

Type of Application	Number of Determined/Issued	Value of Development (\$)
Complying Development Certificates	30	225,000
Private Certifier CDCs lodged into Council System	28	5,877,243
Construction Certificates	117	36,732,408
Lodgement of Private Certifiers CCs	103	52,653,805
Occupation Certificates issued	73	N/A
Lodgement of Private Certifiers Occupation Certificates	96	N/A
S68 Approvals under the Local Government Act	444	N/A
Building Information Certificates	12	N/A
Development Applications (including modified development applications)	453	232,977,171
Subdivision certificates	40	N/A
S138 Applications	71	N/A
Property Conveyancing Certificates (Planning Certificates, Drainage Diagram, Outstanding orders and notices and s88G)	2,403	N/A
Tree permits	15	N/A
Swimming Pool Fencing inspection	24	N/A
Property Information Requests (including written advice and copies of documents)	123	N/A
BAL Certificates	7	N/A
307 Certificates under Water Management Act	70	N/A



### Service Area: Building Certification

Council's Building Certification team performs the assessment, investigation, certification and enforcement of acts and regulations for building works within the council area to ensure safe, healthy, and compliant works are developed.

### Service Delivery

The work being carried out by the Building Certification team to build relationships with builders and developers is being reflected in the increase of construction certificates coming to council for assessment. Council has continued to maintain over 50% of the certification work throughout the 2022–2023 reporting period, which is an indication of the trust and confidence the developers have in council as a certifying authority. Despite being overlooked for the larger type developments, council maintains a strong position in the residential market which makes up over 80% of the development in the area.

The Building Certification team manage and issue swimming pool certificates of compliance, seeing over 95% of pools inspected issued with a Certificate of Compliance, further enhancing swimming pool safety in the Snowy Monaro area. A swimming pool safety program is planned for November 2023.

The number of construction certificates issued by council, as opposed to private certifiers, increased during the 2022–2023 financial year by fourteen construction certificates.



Council officers undertake pool safety inspections



Council officers undertake building compliance inspections

### Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



#### Delivery Program Service Delivery:

- Assess certificate applications and determined in line with legislative requirements
- Undertake mandatory inspections and certification of construction certificates and complying development certificates

### Service Area: Development Assessment

The Development Assessment team are responsible for assessing and determining development applications to ensure compliance and with relevant policies and planning instruments.

### Service Delivery

The Planning and Development administration team have issued 1,617 property certificates for the financial year, illustrating a continued high level of demand for property transactions in the region.

Our development engineers continue to be busy in relation to subdivision proposals and civil works, ranging from relatively straightforward items such as driveways and minor works on road reserves, through to extensive civil infrastructure provided through major subdivision activity.

Council staff continue to strive to improve processing times by implementing new procedures and refining existing procedures, particularly around incomplete or non-compliant applications. Better applications assist in streamlining the assessment process, and improving the quality of applications being received assists all involved in the development chain.

The types of development approved in the year have again been varied, with residential development forming the highest number of applications approved. Applications received have included those for subdivision, commercial and industrial developments, and an increase in the number of applications for eco tourist facilities, potentially due to the proposal to remove such developments from the permissible activities in the RU1 zone. There is a considerably higher proportion of dual occupancy developments in the Jindabyne area when compared to other areas.

### Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program

Delivery Program Service Delivery:

- Undertake assessment of Development Applications within statutory timeframes
- Provide development advice on planning matters to council's customers which is informative and within the bounds of statutory requirements
- Report to the NSW State Government planning related statistics which provide detail regarding council's development assessment processes
- Provide planning and related certificates in accordance with Statutory Requirements
- Undertake assessment and provide advice relating to development engineering services provided by council





## Service Area: Public Health and Environment

Council's Public Health and Environmental team undertakes regular inspections of businesses and properties where there are risks to public health. This includes the assessment of monitoring the region's drinking water supply, food businesses, swimming pools, on-site sewage treatment systems, skin penetration premises, liquid trade waste permits and cooling towers. The team is also responsible for managing environmental pollution and illegal dumping incidents.

## Service Delivery

### Food premises assessments

Council, in line with food regulation partnerships and the *Food Act 2003*, undertakes inspections of food premises in the region ensuring they meet the standards and guidelines as determined under the Act.

However, the most important aspect of the program is that it provides oversight to operations of our food premises and the protection of public health.

Council undertook all scheduled food premises inspections during the year. The number of operational food premises in the region has dropped from 170 to 158 during this period.

Scores on Doors is the NSW hygiene and food safety scoring program that displays the results of regular inspections of food premises. Food businesses are rated in stars with 0 being the lowest score and 5 being the highest. Council is an active participant in the program. It lets the public know how well local restaurants, takeaway shops, bakeries, pub bistros and cafés are complying with national and NSW hygiene and food safety requirements.

The distribution of scores awarded to local businesses under the Scores on Doors program during the reporting period are presented below:



### Illegal dumping

Illegal dumping is the disposal of waste larger than litter on land, or in water without the correct approvals (an environment protection licence or planning approvals). Council works in collaboration with the EPA to actively investigate all reported dumping incidents. During the year council investigated 23 cases of illegally dumped waste. Illegally dumped waste costs ratepayers to clean up and dispose of, in addition to being dangerous and unsightly.

During the year council responded to the following illegal dumping incidents:

Waste Type	No. of Incidents	Total Weight	Regulatory Notices
Household Waste	17	1.06t	0
Scrap Metal	2	0.08t	0
Asbestos	3	0.01t	6
Other	1	0.02t	0

### Environmental complaints

Council is the appropriate regulatory authority for the investigation of most pollution incidents within its region. Some of the matters which council gets involved with include:

- Land pollution: oil spills, chemical spills, contaminated sites, pollution from pesticides and herbicides.
- Noise pollution: industrial/commercial noise including pub/club loud music and patron noise, transport noise including motor vehicles, construction noise, public sporting and entertainment venues, and neighbourhood noise such as barking dogs, power tools and loud music.
- Water pollution: chemical spills, oil spills, discharge from boats and other watercraft and pollution from pesticides and herbicides.

Air pollution: Backyard burning, excessive smoke from fireplaces, nuisance odours and gas leaks/releases.

During the year council responded to multiple environmental incidents.

Environmental Incident	Number of Incidents	Notices / Penalties issued
Water	6	4
Land	8	4
Noise	3	2
Air	2	2



Boom and absorbent material placed to absorb an oil spill

### On-site sewage management inspections

Homes which are not connected to councils sewer network, are required to have an on-site sewage management system, such as a septic tank, composting toilet, or aerated system.

There are special regulations that apply to these systems. Property owners, are responsible to ensure the system is approved and that it is working properly. On-site systems can be a risk to public health and the environment if they are not properly maintained.

Council carries out regular inspections to make sure that on-site systems in our region are working properly. Council assessed 660 systems, with an average of 55 inspections a month.

### Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



#### Delivery Program Service Delivery:

- Undertake inspections of food premises to determine compliance with the Food Standards Code
- Undertake routine inspections of onsite sewage management systems as per adopted program
- Undertake routine inspections of liquid trade waste management systems to ensure compliance the Liquid Trade Waste Management Guidelines 2021
- Develop and implement an education program focused on gaining community support to reduce the incidence of illegal dumping
- Undertake routine water sampling to meeting the Australian Drinking Water Quality Guidelines

### Drinking water sampling

The *Public Health Act 2010* requires all drinking water suppliers to implement a quality assurance program for the safe supply of drinking water.

Council's Public Health team undertakes weekly water samples from various locations across all of our reticulated supplies. This includes microbiological, chemical and fluoride sampling. Council's Public Health staff gathered 536 samples over the reporting year.

### Liquid trade waste inspections

Liquid trade waste is any discharge to a sewerage system other than sewage of domestic nature, such as wastewater from a hand wash basin, shower, bath, toilet, or domestic laundry.

Sewerage systems are designed to safely collect, transfer, and treat wastewater that is mostly of domestic origin. However, sewerage systems may also accept liquid trade waste discharges provided they are planned and controlled within acceptable limits.

Councils must implement best practice in administering, regulating, monitoring, and pricing sewerage and liquid trade waste.

Council administers 205 liquid trade waste permits across the entire local government area. During the 2022–2023 financial year, council was able to make contact with and determine the compliance of all 205 permit holders.

### Projects

Project Name	Progress
Develop a backflow prevention policy, procedure and implementation strategy for the region	✓

## Service Area: Cemeteries

Council manages a total of 23 cemeteries across the region. Most are in a rural setting and have a history that goes back to the early settlers of the region.

## Service Delivery

### Cemeteries

Council's cemeteries offer a variety of options for remembering loved ones, including monumental memorials, lawn cemeteries and memorial niche walls. These are spread out across the region.

Council undertakes regular maintenance of all our cemeteries.

There were 95 interments during the 2022-2023 financial year, with five of these for the interment of ashes.

### Cemetery Improvement Works

#### Aston Cemetery

Aston Cemetery is a small historical burial site located about 12 km west of Bombala, located off the Delegate Road.

It was created in 1845 as a gift of "one acre" to the family of David McKeachie by his employer James Matheson, the then owner of Aston.

Work was undertaken to cut back or remove shrubs and clean up this significant historic cemetery.

#### Christ Church Cemetery

On 17 February 2022, council entered a grant funding agreement to the value of \$11,250 for the removal of rabbits and rehabilitation of the grounds at Maneroo Church and Cemetery (Christ Church Historical Cemetery – Church Road, Cooma).

With the assistance of council's biosecurity officers, inmates from the Cooma Correctional Facility and private contractors, the following works were completed:

- Rabbit eradication program including baiting, gassing and destruction of warrens, with regular inspections being undertaken to ensure continued eradication
- Mowing and weed control including the removal and treatment of poplar trees and saplings
- Grave maintenance including spreading graves with a defined border with river pebbles. The inmates spread a total of 22.5 tonne of river pebbles on the graves. This not only improves the visual appearance of the cemetery, it also protects the graves and inhibits weed growth.
- The removal of dead wood from the lower portions of two dead pine trees near the church.

To maintain the cemetery, follow up maintenance works have been put into place. This includes quarterly mowing by the inmates of the Cooma Correctional Facility and regular rabbit monitoring and weed spraying by councils biosecurity team.



Aston Cemetery



Before



After

## Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



### Delivery Program Service Delivery:

- Organise interments and maintain accurate records
- Maintain the regions cemeteries



#### Jerangle Cemetery Burial

Council received a request for a burial at Jerangle Cemetery, this is the first burial at this location since 2006.

Jerangle Cemetery is located on the top of a hill. The road is not sealed and with the consistent rainfall it became impassable, for vehicles other than 4WDs. With the assistance of councils biosecurity officers and equipment from council's roads team, the road was repaired, the grass and vegetation cut and the grave prepared. The funeral was well-attended by a large number of parishioners and went off without a hitch.

#### Cooma Cemetery

The Cooma Cemetery is located on Mittagang Road near Monaro High School and is the resting place of many of the Monaro's pioneer families. Cooma Cemetery consists of both older sections and the newer lawn cemetery.

Work on the new niche will be completed in September 2023, providing an additional 80 places for families to intern the ashes of loved ones.



Road repairs at Jerangle Cemetery



Trees donated to the Bombala Cemetery

#### Bombala Cemetery

Bombala Cemetery is located on the southern edge of the town, east of the Monaro Highway. June Ceretti of Bombala donated six Crepe Myrtle trees to be planted in the cemetery. In conjunction with the Bombala Garden Club, council staff have planted the trees at the entrance to the cemetery. The Bombala Garden Club are going to purchase a further five to be planted around the columbarium wall. These trees will enhance the entry to the cemetery and will look spectacular when in full bloom.

#### Cathcart Cemetery

Cathcart is a village 15km northeast of Bombala. The general cemetery is situated 1km north of the village, opposite the old burial ground, near the racecourse.

Repairs were completed to the entry gate for Cathcart Cemetery. The contractor used the original stone and blocks to renovate the wall. Repairs were also undertaken to the gates.

#### Jindabyne Cemetery

Jindabyne Cemetery is located along Barry Way, within the town of Jindabyne.

The site of the old Jindabyne cemetery was flooded by the Snowy Mountains Hydro Electric Scheme when constructing Jindabyne Dam in 1967. The remains of persons buried in the Old Jindabyne cemetery were transferred to the new cemetery after the new burial ground was surveyed in 1962. Maintenance to the entrance off Barry Way was undertaken to make access easier.

#### Gegedzerick Cemetery

Gegedzerick Cemetery is 2km east of Berridale. The cemetery is located on the same land as St Marys Anglican Church built in 1849.

Council undertook survey works at the cemetery to confirm its true boundaries. The works confirmed an area to the east of St Marys Anglican Church was part of the original gazetted cemetery. Fencing works were undertaken to define the bounds of the cemetery. Gegedzerick Cemetery, like many of our other cemeteries, has an ornate entrance gate and outlook over surrounding grazing pastures.



Jindabyne Cemetery

#### Cemetery mapping

Council was successful in being awarded a \$28,135 grant from the Department of Planning and Environment's Heritage NSW Community Heritage Grant.

These funds were applied for to be put towards council's interactive cemetery register and mapping project. The grant will assist with the purchase of the drone for use in the program, as well as for mapping the cemeteries in our region. This will allow the public to access cemetery records and maps through council's website

Mowing and general maintenance

The first three quarters of the year saw the region receive significant amounts of rainfall, which resulted in increased growth of vegetation within the cemeteries. It also meant there was an increase in grave subsidence as soil settled.

We undertook works to preserve and protect burial sites within our cemeteries in light of these heavy rains. These works included mounding additional soil on new graves to compensate for settlement, with additional tamping-down of soil performed by our contractors to improve grave-site soil compaction.

An increased number of cemetery inspections, particularly after major rain events, saw council undertake frequent remediation works to address grave subsidence across the region

Council purchased sleeves to use when excavating graves. The sleeves are designed to prevent soil from collapsing into the graves,, making it safer for grave diggers.



Sleeve in use for a double depth grave



Mowing undertaken by inmates from Corrective Services in Cooma.

Projects

Project Name	Progress
Catalogue all known interments at council's Cemeteries	✓
Catalogue all known reservations and available burial plots at council's Cemeteries	✓
Develop a project management plan for the establishment of the new Cooma Cemetery	✓

## Service Area: Ranger Services

Council's rangers aim to provide a balance between keeping people safe and consistent law enforcement. This approach ensures people who live, work and visit the region can enjoy it safely. Our rangers' duties include on-street parking patrols, companion animal management, preventing illegal camping, regulation of activities in public spaces, and livestock management. Much of the work our rangers do follows requests from community members, often involving further investigations.

## Service Delivery

### Parking Patrols

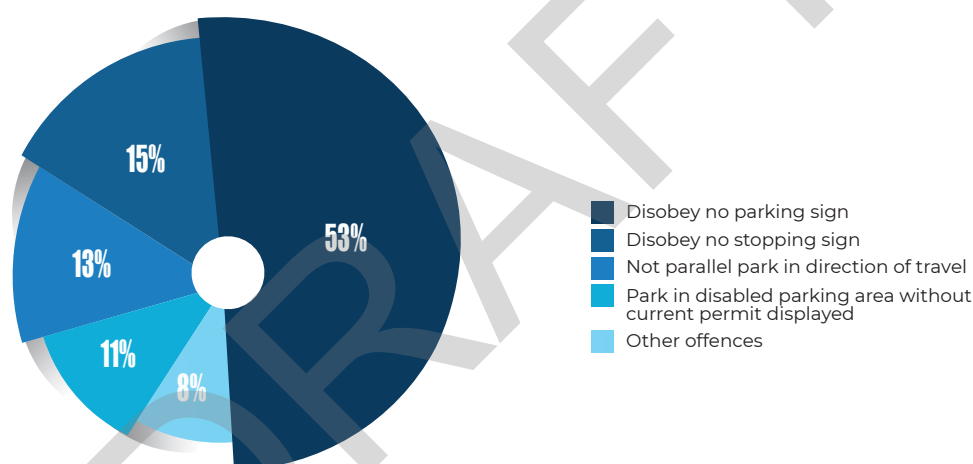
Council is responsible for the management of parking within the Snowy Monaro LGA through enforcement of the NSW Road Rules and the *Local Government Act 1993*.

Council has a responsibility to carry out a number of regulatory functions on behalf of the NSW Government. Parking enforcement is designed to contribute to public safety through minimisation of dangerous activities, manage traffic flow and provide equitable access to available parking spaces.

#### Jindabyne Parking and Camping Patrols

Winter 2022 was the first full ski season following the COVID-19 lockdowns of 2020 and 2021. The season was a busy one with a number of offences detected. Fifty three percent (53%) of all parking violations were "disobey no stopping sign" and the next highest at 15% was "stop in disabled parking area without current permit displayed" followed by 13% "not parallel park in direction of travel". This accounts for 81% of all offences detected, despite council Rangers issuing 1,962 warnings.

### Unattended Property



With the new *Public Spaces (Unattended Property) Act 2021* and accompanying *Public Spaces (Unattended Property) Regulation 2022* came into force 1 November 2022. Council has been busy educating and enforcing the new Act. The new Act repeals the *Impounding Act 1993*, being the first comprehensive review since it was introduced more than a quarter of a century ago.

The new laws provide councils, police and other public land managers with stronger powers and penalties to rid our footpaths, streets, parks, bushland and waterways of abandoned and unattended property. Following a grace period, council has been issuing fines for private property left in public, including but not limited to shopping trolleys, unregistered and abandoned cars, unattended trailers and stray stock.

The new laws make it easier for councils to store and dispose of unattended or abandoned items and animals that they take into possession, significantly reducing red tape and cost for local communities.

## Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



#### Delivery Program Service Delivery:

- Respond to straying stock matters and impound when required to ensure that our public roads are kept safe
- Undertake companion animal management with the management of microchipping, registration and impoundment of dogs and cats to ensure compliance with the *Companion Animals Act 1998*
- Undertake routine parking patrols of the Cooma and Jindabyne CBDs to ensure compliance with the Road Rules 2014

#### Straying Livestock

Councils and other public land authorities may take possession of an animal when it is unattended in a public place or when it has trespassed onto private land without the permission of the occupier of that land. Council's authorised officers prioritise the welfare and safety of the animal, biosecurity requirements and safety of the community. Authorised officers may return an unattended animal to the owner (if known), or immediately take possession of an unattended animal without providing prior notice and take it to a place of care.

Council attended to call-outs involving livestock in a public place. These included three incidents involving sheep and nine involving cattle. Three of the call-outs resulted in two cows, one bull and one sheep being impounded.

#### Unattended Vehicles

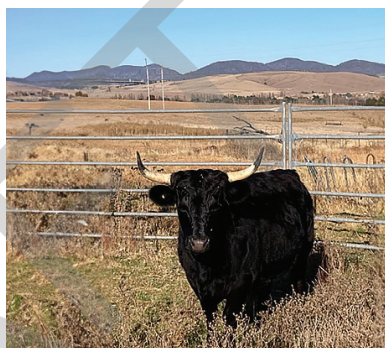
During the 2022–2023 financial year council investigated 54 incidents involving a vehicle being unattended in a public place. This resulted in 16 vehicles being impounded, with the balance being removed by their owners. Out of the 16 vehicles which were impounded, 13 of the vehicles were destroyed, two were returned to the owner, while 1 remains in council's impounding facilities.

#### Other Unattended Items

Council attends to a number of call outs for items left unattended in a public place. In most instances, such as shopping trolleys, the owner is obvious and a quick phone call resolves the matter. However, there are occasions when it becomes necessary to impound an item. During the year council impounded 17 other items, such as car tyres, pavers and tools, to name a few.



Unattended vehicle



Unattended livestock

#### Companion Animals

While most dogs and cats are returned to their owners, council does receive a number of companion animals which are surrendered or whose owners cannot be located.

Council only euthanises dogs and cats in our care which cannot legally be rehomed, or where it is most humane course of action to take due to illness or injury. To give animals the best chance for a happy loving home, council has the following programs in place to ensure the best home possible can be located for the companion animals:

##### Prison Program

In a display of cooperation and compassion, council and the Cooma Correctional Centre have worked hand-in-paw to establish a remarkable dog rehabilitation program.

The program aims to provide both furry companions and inmates with valuable life skills, giving neglected dogs a second chance at finding a loving home.

Under the supervision of program supervisor Luke Bedford, inmates learn skills in dog handling, training, and care. For the inmates, the aim is to equip them with valuable skills that extend beyond their time at the prison.

The program took off in May 2023, with council selecting four dogs from the Cooma Pound to participate in the program.

Axle is an 18-month-old black and tan kelpie. Inmates entering the program are initially introduced to Axle, as his patient and gentle demeanour provides a perfect learning opportunity to get them started.

The impact of the dog rehabilitation program on the emotional well-being of inmates is profound. Inmates often find solace and emotional healing through their interactions with animals. The process of training and caring for the dogs also instils discipline and structure in inmates' lives.

An inmate from Cooma Correctional Centre said of the program "what we like the most about this program is that we get to spend a lot of time with the dogs, but also we get to witness lives being impacted and leaving ripples of positive impact."

Every dog entering the rehabilitation program must meet specific criteria. They need to be at least four months old, microchipped, vaccinated, and treated for worms. Correctional officers supervise inmates during their interactions with the dogs.

Council has responsibility for determining when a dog is ready for adoption. By carefully evaluating their progress and suitability, council ensures that these remarkable dogs are given the best chance at a fresh start.



One of the lovely dogs, Tia, a wolfhound, was rehomed recently. After being abandoned Tia was identified as a candidate for the program. Tia learned important skills, and her temperament was fantastic after the rehabilitation program. Tia has met her new family in a neighboring council. She will have 17 acres and four children to have the best time with.

The people and the dogs in this program have a wonderful second chance at affection and acceptance. What a great way to rehabilitate both sides involved.

As the program continues to flourish, its effects will extend far beyond prison walls – leaving a lasting impact on the lives of dog and community alike.

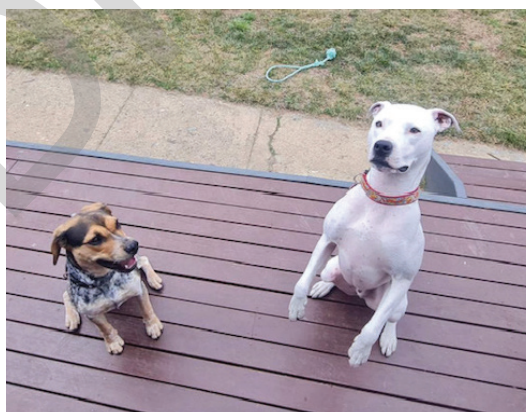
#### Adoption Days

Find your perfect match, adopt a dog or cat!

Council is partnering with local businesses and animal welfare agencies to host adoption days. These provide an opportunity for the community meet the dogs and cats council has up for adoption. The community can leave an expression of interest with council on the day. The first adoption day resulted in 8 of the 9 companion animals finding a new family to love and care for them.

Missed the adoption day? Go to the adoption page on our website for all the information. Council has a range of dogs and cats available for adoption and expressions of interest can be made via Council's Dog and Cats for Adoption webpage [www.snowymonaro.nsw.gov.au/Ranger-Services/Companion-Animals](http://www.snowymonaro.nsw.gov.au/Ranger-Services/Companion-Animals).

Some of the dogs that have been rehomed this year



#### Projects

Project Name	Progress
Develop and implement a community education program to improve parking habits of motorists in the region	✓

## Business Unit: Community Services

Responsible Manager: Manager Community Services

With Community Services being a people-focused area, it is no surprise that the agenda for the team to deliver on high quality services and support, has been jam packed. The team have focused on unpacking legacy issues to deliver services that are consistent and sustainable whilst being underpinned by council's Delivery Program and Operational Plan.

## Service Area: Community Facilities

Community Facilities play an integral role in our region. There is opportunity to explore alignment of operational requirements to provide consistency in council's processes and the delivery of service.

## Service Delivery

### Camping Grounds and Caravan Parks

Usage of council's camping grounds and caravan parks has increased over the last year. In the third quarter of the year, council implemented a new booking system, intended to improve customer experience and provide administrative ease in managing sites. By the end of the financial year this system recorded 1,132 transactions, 1,371 bookings placed and 4,035 nights booked for council-operated facilities. This directly assists council in scheduling maintenance and staffing to ensure our model meets demand.

Nimmitabel Caravan Park was booked out for the first time on record. This is a great achievement for staff and the hard work of the local community.

Further improvements to Bombala Caravan Park include a project to install and improve components of the electrical system, including the switchboard, which is now underway. These changes were greatly needed and are guaranteed to improve the facility. Bombala Caravan Park has had several nights where they have been booked out. Our new booking system is capturing this and the team have done an amazing job to get this in place.

### Swimming Pools

#### Jindabyne Swimming Pool

Required maintenance and improvements were made to Jindabyne Pool. Council received a grant to upgrade the heating, ventilation and air conditioning (HVAC) system at Jindabyne Indoor Swimming Pool, with works commencing in November 2022. Whilst this resulted in the facility being closed for some time, the community and council staff alike are very excited about the reopening in the second half of 2023.

Improvements include installation of a new HVAC system, replacement of the roof, and removal of redundant piping within the plant operation room to create an improved working environment for staff.

Given the Jindabyne Pool was closed for renovation, attendance numbers reflect the facility only being available for five months of the reporting period. However, prior to closing, Jindabyne had its biggest month to date with August 2022 bringing in 3,399 visitors. We anticipate an increase in visitor numbers once the pool is operational.

#### Berridale and Adaminaby Pools

Both pools opened last season, however with the short summer had lower than expected attendance. Berridale ran smoothly throughout the season with little interruption. The highest month of attendance was noted in January with 3,118 people through the door.

Thanks to Mel and Laura at Berridale Pool who have had some outstanding feedback through the season.

We received a nice letter from a community member about the Berridale Pool. Congrats to those team members who make this happen, especially Laura and Mel as noted below.

Adaminaby was problematic throughout the season due to ageing infrastructure. The cold weather saw some unexpected closures. Several upgrades for Adaminaby were identified as essential to open for the 2023/2024 season, with project planning commencing before the end of the financial year. The local community worked hard to secure an election commitment to fund solar for the Adaminaby Pool. This was an excellent outcome for council and the community. Adaminaby's attendance numbers recovered somewhat after COVID-19.

Through the season, our team were committed to ensuring the pools remained operational for the community. Melissa and Laura provided great service with the below feedback noting



Melissa and Laura at Berridale Pool

*"As a long-time season pass holder and swimmer at Berridale Pool, for the first time in four years, our pool is back to its previous condition. The water quality is excellent, the grounds are back to looking cared for and pristine, the change rooms are clean, and all is first class and much appreciated. Laura and Mel, do a fantastic job, they enjoy working and taking care of one of the council's most important assets, and they can't be thanked enough for their effort"*

## Saleyards

Cooma Saleyards saw a total of 14 sales, nine of which were cattle and five sheep.

In aligning with change in the industry, a grant has been secured to implement a new traceability system for sheep and goat at the saleyards. Alongside this system, general upgrades to the saleyard infrastructure will be taking place moving forward to assist in a smooth implementation of the traceability system.

The new Cooma Truck Wash continues to be used regularly with identified maintenance issues being fixed promptly. The old truck wash continues to be used due to the favourable incline. We continue to investigate the best way forward to ensure this service can be provided to the community.

An expression of interest for the leasing of Bombala holding yards was released earlier this year. Expressions of interest are being considered. Pending the outcome, the yard is continuing to be used as a transit yard.



## Projects

Project Name	Progress
Tender for the operation and management of council's swimming pools	✓
Review the provision of Sale Yard services	✓
Jindabyne Pool Roof and HVAC Upgrade	✓
Review operation and leasing arrangements of caravan parks and camping grounds	✓
Review the future direction of the Bombala Truck Wash	—

## Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



### Delivery Program Service Delivery:

- Operate and maintain council owned Caravan Parks
- Maintain and operate council owned pools
- Maintain and operate saleyards
- Maintain and operate truck wash facilities
- Operate and maintain council owned Caravan Parks

## Service Area: Community Support Programs

Community Support programs provide the region with much-needed care through in home support, meal assistance, meals on wheels and community transport to those in receipt of a funded package of care or service through the Commonwealth Home Support Programme.

The Youth Services team work to provide a strategic roadmap to the region as well as deliver operational programs within the school holidays.

## Service Delivery

### Community Transport Services

We have had a busy year in the area of Community Transport. COVID-19 has slowed operations, with this easing towards the end of June 2022. Our relationships with local community groups such as Cooma Probus, Jindabyne Probus, The Cotton Club, The Country Women's Association (CWA), Lions Club, Jindabyne Seniors Groups, Jindabyne Lions, War Widows and church groups have been strong.

We have continued to support our Community Connections group in attending a range of outings, specifically The War Memorial, The Japanese Gardens in Cowra, Tulip Tops Gardens at Sutton, Whale Museum in Eden and Music at Midday at the Canberra Theatre to name a few!

A total of 2,147 passengers were transported some 259,632 kilometres this year. We could not have operated without our amazing volunteers contributing valuable service to our community. The hours devoted to the region have been immense, with 2,664 engaged hours committed to travelling over 109,951 kilometres by our volunteers.

2022-2023 Community Transport Statistics	
Community Transport Trips taken	9,869
Passengers using Community Transport	2,147
Kilometres travelled	259,632
No. of Volunteer Hours	2,664

### Community Support Programs

Our services continued to face some challenges related to COVID-19 and local outbreaks of this illness. We have continued to follow the NSW Health guidelines for close contacts of positive cases. The team worked diligently to adapt service provision – often making operational changes daily – to ensure continuity of care. Staff increased their use of personal protective equipment and RAT testing, ensuring services could continue as much as practicable. Staffing continued to be an industry-wide challenge.

The Home Care Package program and Commonwealth Home Support Programme underwent its accreditation audit, facilitated by the Aged Care Quality and Safety Commission (ACQSC). This took place from 30 November through 2 December 2022. Both programs were assessed against the Aged Care Quality Standards which were not met in several areas. The team have been working hard throughout the second half of the year to improve the services provided.

#### Home Care Packages

Home Care Package numbers have decreased this year. No new clients have been taken on in this reporting period due to the workload to address non-compliance issues.

As part of our plan for continuous improvement with the ACQSC, we applied a pause to the acceptance of new Home Care Packages. We hope to review this later in the year, once our compliance improves.

Support hours and services provided	
Allied Health Services	\$11,055
Equipment, furniture and supplies	\$50,86,002
Domestic support hours	1,758
Transport hours	857
Personal support hours	2,940

We have provided a total of 5,554 hours of service to recipients across all four package levels. The Home Care Package program allows us to provide effective care while allowing recipients to remain independent in their homes.

We continue to promote wellness and independence when looking at the development of care plan goals and outcomes. We have undertaken several clinical assessments to ensure we provide the best person-centred care that we can. This work is ongoing.

Home Care Packages	Number of support recipients
Level 1	2
Level 2	20
Level 3	6
Level 4	11
<b>Total</b>	<b>39</b>

#### Commonwealth Home Support Programme

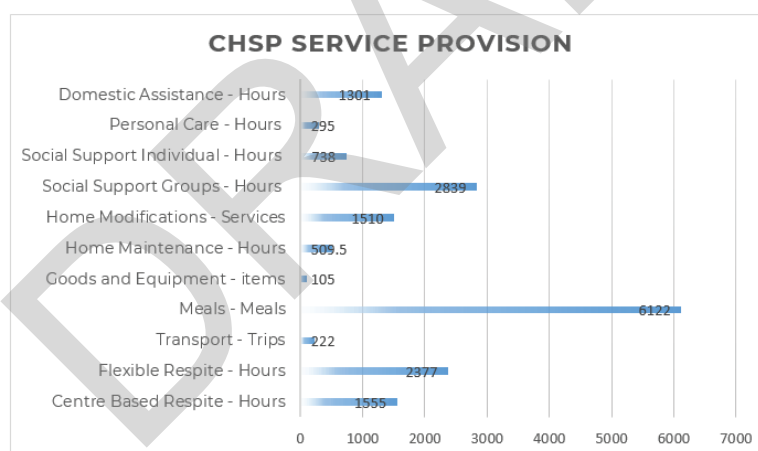
Services provided under the Commonwealth Home Support Programme (CHSP) including domestic assistance, personal care, social support individual, home modifications and flexible respite continued to be in demand over the past year. These services enable recipients to continue living safely and independently in their own homes.

Staffing constraints resulted in some CHSP services being closed to new referrals. During this time we focused on completing the necessary paperwork to achieve compliance against the Aged Care Quality Standards, for which work is ongoing.

Centre-based respite and social support groups continued to be affected by COVID-19. We did see a slow return to services as our community felt more comfortable mingling with other people.

Our Social Support Group entered art work into the Lake Light Sculpture community competition. Their entry won the encouragement award, along with a small amount of prize money that will go towards creating their next entry in future events.

Another wet summer resulted in increased requests for lawn mowing across the region under the Home Maintenance Program, with several requests coming during April and May. Meals on Wheels also continued to provide frozen meals, sandwich packs and hot meal delivery across our region.



#### National Disability Insurance Scheme (NDIS)

We have provided 1,924 hours of support to 14 recipients under the NDIS. Services have predominately been for social support and personal care. We continue to work collaboratively with the growing number of service providers in the region, who at times engage our staff to fulfil the increasing number of NDIS service users.



### Youth Services

Council ran holiday programs during all school holiday periods. This year we saw the introduction of new activities such as day trips to Canberra, Merimbula and Cooba Sport and Education Centre. We also worked closely with other services such as The Cooma Y Space, Barnardo's, Mission Australia and Monaro Family Support to deliver activities around NAIDOC week and Youth Homelessness Matters Day



### HUBGrade Project

The HUBGrade project completed stage one of its planned renovations. We have moved into stage two, in which we have installed a new ceiling in the conference room at the back of the building. The focus is now on the upstairs area, where we are creating an entertainment space for the purposes of music and entertainment. We have purchased instruments and sound equipment and in collaboration with the Youth Advisory Committee we are looking to create a podcast that will allow young people to learn about podcasting, live-streaming and production.



#### RYDER Program

The RYDER Program has almost reached stage two, with the trailer in its final stages of construction. This trailer is planned to be rolled out in October 2023 and will begin program delivery across the entire region.

A calendar of events has been developed, incorporating visits to towns and villages across the region.



#### Projects

Project Name	Progress
Review Youth Strategy 2023-27	<b>x</b>

### Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



#### Delivery Program Service Delivery:

- All service streams under the Commonwealth Home Support Programme are provided to the community
- Deliver high quality services through community support programs
- Maintain community transport service provision through the ongoing recruitment and retainment of volunteer drivers
- Deliver Youth Services in collaboration with other providers, targeting priorities as identified through the Youth Council



## Service Area: Residential Aged Care

The Residential Aged Care service area has been reviewed, with funding received to transition to a new provider of care. Services must continue to be delivered to a high standard regardless of ownership.

### Service Delivery

Ongoing aged care reforms introduced as a result of the Royal Commission into Aged Care Quality and Safety is bringing forth legislative and practice changes.

On 1 October 2022, the new Australian National Aged Care Classification funding model (AN-ACC) was introduced. The change aimed to better align funding with the cost of care. This change, in conjunction with achieving high levels of occupancy, will result in a welcome increase to our subsidy.

Further reforms included governance changes and reporting obligations. For example quarterly financial reporting, an increase on the number of quality indicators reported, star ratings and minutes of care, amongst others.

As a result of the introduction of the star rating system, representatives of the Department of Health and Aged Care attend facilities and conduct independent surveys with residents and representatives. The aim of the survey is to gain insight into the consumer experience and report on the overall performance of facilities around Australia. The primary objective of the star ratings system is to provide members of the community with simple information, allowing them to make informed decisions when selecting a residential aged care facility. Both Yallambee Lodge and Snowy River Hostel achieved a full-four star rating. This highlights the ongoing commitment of our team to deliver services that are in-line with best practice and resident's expectations.

Both Yallambee Lodge and Snowy River Hostel achieved full accreditation against all of the Aged Care Standards, following a full assessment contact visit conducted over a period of three to four days at each facility. This achievement, places both Yallambee Lodge and Snowy River Hostel in the 17% of facilities across the nation fully compliant with the Aged Care Standards. This is the work of many, from our housekeeping team to our resident support assistants, our nurses and wellness team. We lead these teams in the view of achieving care and services that are aligned with our personal and professional values and to those held by council. We continue to foster an environment of mutual respect and open communication with our residents and our staff.

### COVID-19

At the height of COVID-19, both facilities were monitored regularly to ensure that the overarching Outbreak Management Plan was to be effective in the event of an outbreak. Like many other facilities, we were not immune to COVID-19. Yallambee Lodge had an outbreak for a week, with no serious infections, hospitalisation or loss of life attributable to this outbreak. Snowy River Hostel was fortunate in that it avoided an outbreak entirely.



We celebrated high teas and Aged Care Employee Day, Australia's Biggest Morning Tea, and celebrated multiculturalism on Harmony Day, just to name a few

## Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



### Delivery Program Service Delivery:

- Deliver services to the community through Residential Aged Care in accordance with Aged Care quality standards

Jeff Morgan, our then Chief Operating Officer was spotted executing some textbook broom sweeping at Snowy River Hostel while awaiting the result of a RAT test, under the watchful eye of Matthew Phelps. Matt looks after maintenance and gardens at both Yallambee Lodge and Snowy River Hostel, ensuring that our residents have beautiful and welcoming outdoor spaces to enjoy



#### Wellness activities

As a result of the relaxed guidelines for COVID-19 we recommenced the delivery of outings and excursions for our residents at both facilities. These outings are always in high demand, with options including community events and luncheons at local pubs and clubs. We also recommenced the delivery of our intergenerational program, aimed at supporting pre-school visits to and from the facilities. At Yallambee Lodge, we were fortunate to recruit two volunteers who are members of our community. Their contribution to our already robust wellness team, along with our other long-term volunteers, is outstanding.

This year Yallambee Lodge also participated in the Cooma Show to support our residents who have been part of the show for many years.

Here are the winners from Yallambee Lodge's entries into various country show competitions:

- Janice won second place for her beanie
- Janice won firstplace for her blanket in the Nimmitabel Show. This was purchased by a member of the public on the day
- Beryl S. first and third place for knitting
- Yallambee Lodge won first place for our intergenerational painting
- Yallambee Lodge second place for our rhubarb

This is a great achievement from our residents and team. We are very proud of our wellness team for supporting the residents of Yallambee to participate in this event.

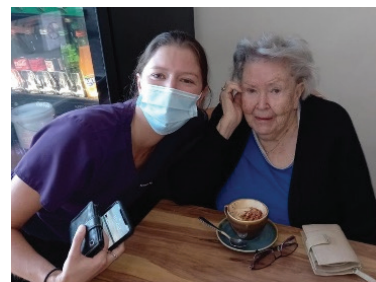
In our wellness space recently we had all the team, including our managers, on the groove with an Elvis impersonator visiting. Residents from Snowy River Hostel attended Yallambee Lodge where there was music, dancing, lots of colour and fun had by all! It was a great afternoon.



A special mention this year goes to our wellness team. Their commitment to ensuring residents have options and can participate in activities and fostering community connections is outstanding. They have embraced changes at such short notice and continue to do their best to provide high quality of care and services that align to individual expectations, goals and preferences.

#### Visiting practitioners

We continue to benefit from fortnightly visits from Palliative Aged Care Consultancy Services (PACCS). PACCS offers a wide range of services by specialist clinical nurse consultants, providing specialist nursing care to older Australians living in residential aged care. This service compliments the monthly palliative care rounds delivered by Dr Sue Rainsford, resulting in outstanding palliative and end-of-life care that is both best practice and tailored to each individual's needs, goals and preferences.



Emily and Bev on a Cafe outing

### Divestment of Residential Aged Care

#### Summary and history of the divestment process:

Beginning in June 2020, councillors decided to begin the process of divesting from residential aged care. Council was successful in an application for grant funding from the Federal Government to undertake this process.

The initial plan called for the transition of both Yallambee Lodge and Snowy River Hostel to a new operator, with a provision requiring expansion of services into Jindabyne following the transition.

Councillors endorsed an expression of interest process at the May 2021 Ordinary Council Meeting, following the conclusion of which one provider was invited to progress to the request for proposal stage.

Despite working closely with the potential new operator over the course of 2021 and 2022 – and substantial improvements to the financial results of both Yallambee Lodge and Snowy River Hostel in excess of \$2 million a year – the financial viability of the proposed divestment was unworkable for the operator.

During this time, specialist aged care provider Respect Aged Care took over operations of Hudson House (formerly Sir William Hudson Memorial Centre) in Cooma. Council, the Federal Government, and Respect Aged Care came together to discuss a regional solution for aged care in the Snowy Monaro.

As a consequence of the outcome of the divestment process – coupled with changes to the national aged care system – council have formed the view that the most sustainable future solution for aged care in the Snowy Monaro is a single expanded facility at Hudson House. This will benefit from economies of scale and be able to provide both the scope and level of care our region requires.

Council will transfer operation of Yallambee Lodge and all of its assets to Respect Aged Care, providing Respect with a grant towards one year of operating costs for Yallambee while upgrades to Hudson House are completed.

The process of transferring Yallambee Lodge residents and staff out of the current facility to the upgraded Hudson House is expected to take years. Consultation with and the provision of information for the community will commence as soon as possible.

A decision to close Snowy River Hostel was deferred, to allow consultation with residents and families. It is important to reiterate that the aged care facility at Snowy River Hostel will close.

Council understands that this is sad and difficult news for many in our community, particularly those in Berridale and with loved ones in Snowy River Hostel. This was not what was promised, and despite the best efforts of everyone involved in this process since 2020, there was no solution that would see these facilities continue into the future.

Council is deeply grateful for the efforts of all our aged care staff, the trust and support of families and residents, and the invaluable and immeasurably generous contributions of our community over the many years Yallambee Lodge and Snowy River Hostel have been in operation.

While these decisions are difficult, we are confident that the future of aged care in the Snowy Monaro is stronger than ever, with better care, more resources, and a state-of-the-art facility at Hudson House.

Our community will continue to be informed about this process and changes to our residential aged care facilities

### Projects

Project Name	Progress
Transition to a new provider of Aged Care Services within the region	✓

## Library Services



VISITS TO OUR LIBRARIES

**67,207**



INCREASE IN NUMBER OF ITEMS  
LOANED SINCE LAST YEAR

**82%**



TOTAL CIRCULATION NUMBER  
OF ITEMS BORROWED

**122,944**

### Community Enablement

We continue to foster a strong relationship with the local historical society who work out of Cooma Library. These volunteers are dedicated to working with our community to catalogue historic information.

### Lifelong Learning

Our commitment to lifelong learning has seen us open a new library in Jindabyne. This library has been decades in the making, filling a much needed void in the region.

### Places and Spaces

We have introduced new programs such as Chess Club, Knitting Club as well as activities such as mosaic making, lead lighting and felting. We follow library trends to assist us in identifying up-and-coming activities that may be of interest to community.

### Digital Connection

40 Tech Savvy Seniors sessions were run throughout the year with a different device or online skill highlighted each week. Sessions involved collaborating with high school students to assist in the learning, fostering intergenerational relationships.

### NEW LIBRARY FOR JINDABYNE

Council received a grant from the NSW Government Regional Cultural Fund to build a new Library in Jindabyne. The Jindabyne Library was opened in August 2022 and Jindabyne is no longer the largest regional town in NSW without a permanent Library facility.

MEMBERS  
REGISTERED

**5,778**



**425**

LIBRARY  
PROGRAMS  
HELD



### LIBRARY PROGRAMS

Library programs, including school holiday programs, were facilitated by our library staff and included events such as Teddy Bear Sleepover, Tech Savvy Seniors and Adult Learners Week.



TECH SAVVY SENIORS  
PROGRAMS HELD

**40**



### COMMUNITY OUTREACH

The Mobile Library provided library services to regional towns across the Snowy Monaro throughout the year, bringing new books, games and resources to towns and villages.



ITEMS IN OUR LIBRARIES

**68,810**



**5,293**

PEOPLE ATTENDING  
LIBRARY EVENTS



### BOOK LAUNCH

The libraries had a number of visiting authors come and launch their books. We had Lee Christine visit Jindabyne Library with over 42 people attending. Author Lee Christine read from her most recent novel and talked about the books in her Snowy Mountains series.

The 2021–2022 Library Strategy continued to lead the direction of this year's library activities. The 2021–2022 Library Strategy is currently being reviewed and is due to be completed in the 2023–2024 financial year.

### INCREASES TO OUR SERVICES SINCE LAST YEAR



PROGRAMS HELD

**317%**



ATTENDANCE AT  
PROGRAMS

**348%**



MEMBERSHIP

**14%**



PEOPLE THROUGH THE  
DOOR

**82%**



## Service Area: Library Services

Library operations provide the community with the opportunity to embrace life-long learning through the availability of up-to-date and progressive resources. Opportunities to grow and develop the service exist and are prioritised through the current library strategy and its future updates.

## Service Delivery

Our Library has a focus on several key themes that came to be through the previous Library strategy.

The key theme informing our work is community enablement. We foster a strong relationship with the local historical society and family history volunteers, who work out of Cooma Library. Our 'Friends of the Library' group volunteer their time to cover all our books to a professional standard, ensuring they are protected for the many hands that will hold them.

The libraries provide quiet areas for tutoring, study and online exams.

We also have a focus on lifelong learning. As a regional library service we build capacity and confidence for people across our communities to meaningfully participate in work and community life. Our commitment to lifelong learning has seen us open a new branch library in Jindabyne in August 2022. Programs on offer are targeted towards inclusiveness and engagement that support the mental, physical and social wellbeing of our communities. Additionally, we have places and spaces for people to connect, belong and actively engage with each other spread across the region.



The new Jindabyne Library



Snowy Mountains Grammar School teachers and staff toured the new Jindabyne Library

Our libraries have been extensively visited by the local community and visitors to the region with over 67,207 visitors this past year.

Our Mobile Library restarted services in early 2023 with new time timetables to our outlying regions of:

- Adaminaby: Stops at both town and school
- Bredbo: Stops at both town and school
- Berridale: Stops at both town and school
- Dalgety: Stop in town only
- Delegate: Stops at both town and school
- Michelago: Stops at school only
- Nimmitabel: Stops at both town and school

We have introduced new programs that run weekly across the region such as:

- Chess Club
- Craft Club
- Lego Club
- Giggle And Bounce
- Social Circle
- Children's Games Day
- Adults Games Day
- Homework Help
- Yarn Club
- Saturday Story Time Sessions

This year we have held a variety of weekend programs and activities such as resin workshops, lead lighting workshops, felting, paint pour and mosaics.

We follow library trends to continue to foster media literacy, expanding opportunities for lifelong learning, enhancing digital skill sets, building social connections and promoting partnerships with our communities.

Our commitment to digital connection saw the team run 40 Tech Savvy Seniors sessions throughout the year with a different device or online skill highlighted each week. These sessions are in partnership with Telstra and State Library of NSW. The Bombala Library sessions involved collaborating with high school students to assist in the lifelong learning, fostering intergenerational relationships across the community with over 188 participants attending.

## Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



Delivery Program Service Delivery:

- Continuing to promote life long learning through the provision of library services across the region

Visits from the Mobile Library brought new materials and games, as well as providing information and internet access. The library service also commenced outreach services to the Bombala Hospital MPS, Hudson House (formally Sir William Hudson Memorial Centre) and Snowy River Hostel.

The Home Library Service continues to run in partnership with volunteers and carers in our community. We provide outreach visits to a number of residents in Cooma. Through this program, we provide library services to users with disability, illness and limited mobility who are unable to access public libraries in person.

Library programs continue to be popular, highlighting important spaces for people from all walks of life to gather and learn. Snowy Monaro Regional libraries are accessible community hubs, providing quiet spaces for everyone to engage with others and learn in a safe environment. A total of 425 programs, compared to last year's figures of 134, were held across all sites, with 5,293 participants.

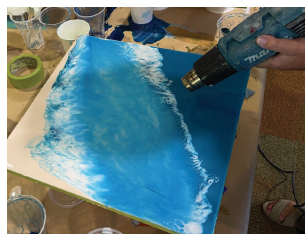
Programs on offer included:

- Adult Learners' Week
- Biggest Morning Tea Soup Day
- Lead lighting and mosaic workshops
- School holiday program: Four times per year, for a total of 112 events across the region
- Library and Information Week
- National Simultaneous Storytime Week
- Tech Savvy Seniors
- Saturday Storytime
- Law Week
- Chess Club
- Get Online Week
- Teddy Bear Sleepover
- Mother Goose Programs in conjunction with Cooma Multicultural Centre.
- Giggle and Bounce
- Bombala Social Group
- Lego Club
- Yarn with Kids
- After-school Homework Help Program
- Adults Games Day
- Pj Storytime
- Book Week
- Naidoc Storytime
- Grandparents Day
- Father's Day Story Time
- Harmony Day
- Resin workshops
- Playgroup visits
- Australian Reading Hour
- Author talks

Resin craft workshops held in February 2022 saw 42 attendees across two days. Participants created resin UV jewellery and resin boards, with amazing work by people who had never used resin before



Examples of works created during resin workshops held at Cooma Library



## Business Unit: Infrastructure

Responsible Manager: Manager Infrastructure

### Service Area: Roads Infrastructure

The Road Infrastructure team is responsible for repairing, maintaining and upgrading the wider transport network across the region and for working with the community to provide safe passage and lasting benefit to all who visit the Snowy Monaro.

### Service Delivery

#### Safer Roads Program

Council has completed a number of projects through the Safer Roads Program.

These projects have seen shoulder widening across four roads in the region. Wider road shoulders allow more room for maneuverability across the road, and is especially helpful in the event of a hazard presenting itself on the road, such as kangaroos or errant vehicles, and allow our roads to be more forgiving in the event of driver error.

Wider road shoulders have been installed along the following roads:

##### Barry Way

Council successfully completed upgrading a 2.1 kilometre section of road between Jillamatong Street and Bungarra Lane, with the extension of shoulders by one metre each side of the road, including sealing, a dedicated right and left turning lane into Bungarra Lane and improved audio-tactile line marking.

To improve safety, there was also work completed on the Bungarra Lane intersection, incorporating a channelised right turn and basic left turn treatment from Barry Way. Works on this section of Barry Way are in conjunction with works completed from Bungarra Lane to the intersection with The Snowy River Way, under the Black Spot Funding Program. The Black Spot Funding program achieved extension of the road formation from eight to ten metres, with a one metre shoulder widening, incorporating audio-tactile line marking along the edge line and wide centre line treatment along the centre line between the two travel lanes. Upgrading of the existing guardrail with to new components that comply with more stringent safety standards was also carried out.

##### Numeralla Road

Council's infrastructure team completed works on 1.5 kilometres of Numeralla Road, from Polo Flat Road intersection towards Numeralla, with shoulders extended by one metre each side and seal applied to create a nine metre formation along with new-line marking and installation of new guardrails.

##### Countegany Road

Council completed 700 metres of road upgrade works (approximately 1.5 kilometres west of Numeralla), with extension of existing six metre to eight metre sealed road formation. New guardrails have been installed and line marking reinstated.

##### The Snowy River Way

These works resulted in the upgrade of four kilometres of road from the intersection of Maffra Road. The sealed road formation was extended from six metres to eight, with reinstatement of line markings following completion. Stage two of this project saw upgrades and maintenance performed on an additional 1.4km of The Snowy River Way. The overall scope for this project, delivered across two stages, included:

- Improving drainage with culvert extension and table drains to accommodate the runoff
- Extending the road formation with one metre shoulder widening
- Sealing the extended shoulder works
- Installation of new signs and advisory signage along with line-marking

##### Bobundara Road:

The section between Wullwye Creek and Arable Road now has an improved safety upgrade to the sharp corners, followed by the installation of seven guard rails (each 100m in length) and extended advisory signage.

### Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



#### Delivery Program Service Delivery:

- Undertake council's Resealing Program
- Undertake council's Heavy Patching Program
- Undertake Gravel Resheeting
- Undertake Gravel Regrading
- Undertake Reactive Maintenance
- Undertake Footpath Renewals
- Undertake Footpath Renewals
- Undertake Kerb & Gutter Renewals
- Undertake Rural Culvert Renewals



### School Zone Infrastructure Program – Pedestrian Crossings

In addition to shoulder widening, council has also been able to fund the installation of six wombat crossings (raised pedestrian crossings) throughout Cooma. New crossings have been installed on Commissioner Street, Vale Street and Mittagang Road at the location of existing on-ground pedestrian crossings. These elevated platforms improve safety, making pedestrians more visible when crossing the road and acting as a speed hump to slow vehicles approaching these crossings.

These wombat crossings have been installed at crossings predominantly utilised by school children, allowing safer trips to and from school.

### Fixing Local Roads Program

Council was unfortunately unsuccessful in our application for project funding under round four of the Fixing Local Roads Program. However, council has been busily working away to complete projects funded under previous rounds of this program

To date, council has completed works on:

#### Tinderry Road

The Tinderry Road upgrade project, funded under a NSW Government Fixing Local Roads Round One funding agreement, was successful in delivering an upgraded road along 25% of the unsealed length of Tinderry Road. This project also included improvements to surface drainage, culvert extensions and upgrading the pavement layer from unsealed to sealed.

#### Springfield Road

The Springfield Road upgrade project was successful in delivering a fully sealed road, along with improving surface drainage, extending culverts and upgrading 4km of pavement surface from unsealed to sealed.

The road outside of this scope was also in poor condition. Through funding received through storm damage-related grants, damaged unsealed sections of Springfield Road have been repaired. This work has significantly improved safety and drivability on Springfield Road

#### Maffra Road

Funded under a NSW Government Fixing Local Roads Round Two funding agreement, heavy patching, resealing and drainage improvement work on Maffra Road is close to completion.

#### Avonside Road

Avonside Road works are progressing as planned, with significant works completed along the first three kilometres and the remaining 2.5 kilometres subject to major works. The full extent of funded work along Avonside Road is expected to be complete, including seal, by the end of 2023. Upgrades to Avonside Road have commenced with 5.8 kilometers of unsealed road being upgraded to a sealed road.

#### Mila Road

Funded under a NSW Government Fixing Local Roads Round three, reconstruction works along six kilometres of Mila Road (from the Monaro Highway intersection) are progressing as planned. Works are mainly focused on culvert extensions and replacements at this stage, with gravel overlay and sealing works expected to be complete by the end of 2023 (weather permitting). Upgrades to Mila Road will commence before the end of June 2023 with work scheduled to improve the first six kilometres of sealed road (from Monaro Highway) and heavy patching across various locations planned for the remaining four kilometres of sealed road.

### Other Projects

#### Lee Avenue

After constant repairs due to the rain, on top of increased traffic movements over years, Lee Avenue has been in poor condition for some time. Council has upgraded stormwater infrastructure along the section of Lee Avenue at the entrance to Leesville Industrial Estate, including kerbs, guttering and pavement. These improvements will minimise the risk of future failure and accommodate further increases in traffic volume.

#### Transit Corridor Firebreaks

The infrastructure projects team were able to organise transit corridor fire break clearing works for Smiths Road, Creewah Road, Bells Road and Glenfields Road during May. Firebreak clearing works will assist the RFS greatly.

### RMCC

Council's roads team have completed another year of the Transport for New South Wales Road Maintenance Council Contract (RMCC). The agreement sees council contracted to undertake works on:

- Monaro Highway (SH19) between Holts Flat and the Victorian Border south of Bombala
- Alpine Way (MR677) between Kosciusko Road and Little Thredbo River
- Kosciuszko Road (MR286) from Snowy Mountains Highway through to Barry Way, Jindabyne

In addition to routine maintenance, council has also undertaken contracted works such as, being, Bondi Walls Retaining Wall Improvements, concrete spoon drain on Monaro Highway and Annual Reseal and Heavy Patching Programs.



Barry Way, Jindabyne



Numeralla Road



Countegany Road



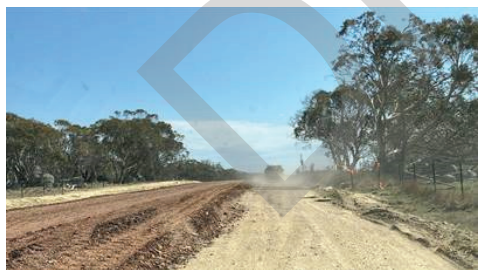
Bobundara Road:



The Snowy River Way



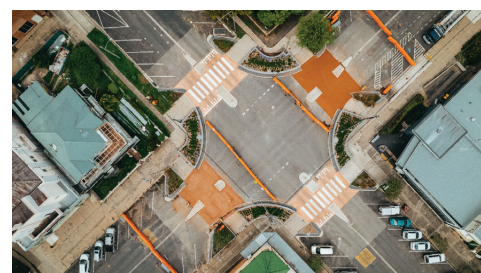
Springfield Road



Avonside Road



Lee Avenue



School Zone Infrastructure Program  
Pedestrian Crossing



Mila Road

## Maintenance

Over the past two years, the Snowy Monaro, as well as the rest of NSW, has been battling consistent storm events and resultant flooding. Late in the financial year we were lucky to see the rain start to ease, reducing damage on our roads.

Stormwater in high volumes has a detrimental effect on the roads, leading to potholes, washouts, bogs and erosion. Long-lasting repairs are hard to achieve in wet conditions, so council had no option but to undertake temporary repairs during these poor weather conditions.

Council has been lucky enough to be eligible for Disaster Recovery Flood Assistance grant funding, which provides Federal Government funding to repair storm and flood-damaged assets. These repairs have been approved on a case-by-case basis, however there is a large focus on both pavement and drainage structures. Work to remedy stormwater drainage allows roads to be more resilient during future rain events, and council is hopeful that future storm events do not cause as much damage to the road network.

As repair works have been prioritised across the network, the easing of poor weather conditions allows planned maintenance to coincide with reactive work. This has seen road grading and patching work with pothole and drainage repairs across the road network.

Overall, council has been approved for over \$21 million in funding for disaster repairs, including work for roads, bridges and the Jindabyne Foreshore. By the end of the financial year, approximately \$4 million of this work has been completed. Council has until June 2025 to complete the remaining works.

## Regional & Local Road Repair Program and Pothole Repair Program

The NSW and Australian Governments have provided additional funding to councils across the state to undertake repairs to the road network outside of the Disaster Recovery Funding Arrangements. This will see the roads across the region in far better condition, funding works such as:

- Minor resheeting
- Heavy patching
- Pothole repair
- Roadside Stormwater repair

## Bridge Upgrades

In addition to the constant maintenance work seen on council's bridge network, there have also been a number of bridge upgrades completed over the last year. Council has received multiple rounds of the Fixing Country Bridges Program, which has seen a number of timber bridges across the region replaced with more resilient steel and concrete bridges. Outside of this program, additional bridge upgrades have been underway over the last year, including:

### Kelleys Bridge Strengthening

After concerns were raised regarding the structural integrity of the first timber bridge on Matong Road, council had a review completed on the bridge currently known as Kelleys Bridge. This bridge was found to be in poor condition, and a load limit of three tonnes was imposed.

Council has since completed upgrade works on this bridge, including propping between existing spans to improve bridge load rating and to extend the life of the bridge.

### Kerrisons Creek Bridge Replacement

Kerrisons Creek Bridge along Cathcart Road was another bridge that had previously been reviewed and shown to have a maximum load rating of 4t. Given the classification of Cathcart Road as a regional road and the volume of traffic volumes that travel this road, it was obvious that work needed to be done as quickly as practical. This bridge is now a concrete and steel structure, with an expected design life of 100 years.

Council undertakes extensive works on council roads across the region, and we understand that these works have an impact on our community.



Kerrisons Creek Bridge Replacement



Kelleys Bridge Strengthening

## Projects

Project Name	Progress
Delivery of externally funded projects through Transport for NSW and RMCC Agreement	✓
Delivery of externally funded projects through Fixing Local Roads	✓
Delivery of externally funded road projects through Safer Roads Program, Regional Road Block grant and Regional Road Repair Program	✓
Delivery of externally funded projects through Black Spot Program	✓
Delivery of externally funded projects through Local Roads and Community Infrastructure Program	✓
Delivery of externally funded projects through Roads To Recovery	x
Eucumbene Cove – Stormwater Upgrade	x
Delivery of externally funded projects through the Fixing Country Bridges Program	✓
Construction new access road segment EOC Polo Flat, Cooma	x
Delivery of externally funded projects through the Country Passenger Transport Infrastructure Grants Scheme	x

DRAFT



## Service Area: Civic Maintenance

Civic Maintenance is the maintenance of civic infrastructure including parks, gardens, sporting grounds, public facility buildings and playgrounds.

### Service Delivery

Civic Maintenance have had a challenging twelve months, with excess rain and extreme vegetation growth. An exceptional challenge just to deliver the mowing schedule of previous years.

Even with limited staffing numbers, the team managed and mow to keep operational all sporting facilities and major parks. Improved scheduling of tree maintenance has improved efficiencies and increased the amount of maintenance carried out across all villages in the council area.

Council was successful in receiving a grant under the Combatting Anti-Social Behaviour and Activating Spaces Program delivered under the Graffiti Management Grant. This program aims to enhance troubled public spaces and ensure they are safe for the community while reducing the repair costs to council by discouraging negative behaviours. The total state-wide funding available under this program was \$900,000, of which SMRC has been allocated \$100,000.

Identified in the grant was the replacement and installation of speakers in Centennial Park, Cooma, solar street lighting along the pathway between Thredbo Terrace and Munyang Street, Jindabyne and anti-graffiti coating to be applied to frequently vandalised public amenity sites. The later of these will be undertaken in the 2023-2024 financial year.

Installation of solar street lights along the pathway between Thredbo Terrace and Munyang Street, Jindabyne has commenced. By lighting the pathway, it will be safer for pedestrians and anticipated to reduce sexual harassment behaviour especially through the winter months when patrons walk from the social centre of Jindabyne to the residential zone. This project is continuing with a supplier being engaged, awaiting installation in the 2023-2024 financial year.

Parks and gardens crews have been busy across the region pruning trees for safety, visual and aesthetic reasons. This involves removing dead limbs to complete felling of large trees, lifting trees to enable ease of mowing and retrieving dropped limbs. Works have been done in every township, with more ongoing. Pruning and chipping keeps access to footpaths clear for pedestrians,

Works have been completed along the Jindabyne foreshore pathway to clean up damage caused by water ingress from a very full Lake Jindabyne.

Vandalism and graffiti continue to impact services, with graffiti removal and removal of small tags providing a constant workload for staff.

Teams ensured that public toilets have been cleaned and breakages repaired as quickly as possible. Rubbish retrieval is relentless with high winter visitation.

#### Preparation for events

Prior to events, our civic teams work their magic at sites to ensure optimum presentation and safety. Mowing, pressure cleaning, weeding, trimming, amenity cleaning and many other troubleshooting hours are spent at each site to ensure they are ready to host the community.

The great 'change over of goals' (marking and goal post installation) happens twice a year, spring and autumn, in preparation for seasonal sports.

Two Gabba drop-in cricket pitches have been successfully removed and replaced with turf at both the Jindabyne John Connors Oval and the Bombala Showground.



Mowing ovals across the region

## Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



#### Delivery Program Service Delivery:

- Maintain amenities throughout the region
- Maintain high priority, high use parks, sporting facilities, trails and other grounds

## Projects

Project Name	Progress
Investigate reserve Highview Jindabyne	✓
Formalise a Playground Inspections Program	✓
Delivery of combating antisocial behaviour and activating spaces under the NSW Grafitti Management Grant	✓



Ginger Lee Park, Bombala



Undertaking routine maintenance



Removing dead trees, Lake Jindabyne



Banjo Patterson Park

## Service Area: Land and Property

Council's Land And Property team provide management of lease agreements, native title, Aboriginal land claim, Crown Land, land acquisition and divestment.

## Service Delivery

### Land Matters

Recognising that council is a significant landholder and its placement within a growth area means that our Land and Property team is required to participate more often in land transactions and ongoing liaison with entities such as NSW Crown Lands and Transport for NSW (TfNSW), amongst other entities, to meet the demands of a dynamic community and environment.

Settlement of the purchase from Snowy Hydro of two critical parcels of land occurred in December 2022. These operational land holdings anticipate council's future siting needs for a water treatment plant and a waste transfer station in Jindabyne. June 2023 saw the settlement of three lots sold within council's Stage 3C of the Leesville industrial estate. Divestment of these lots released 8,075m2 of industrial land into the local business economy and resulted in gross sale revenue of over \$1 million to council.

Council's Land and Property team contributed to the provision and enhancement of important cultural and community assets. Council provided advice and support for the management and restoration of local heritage assets, helped to connect communities through conveyancing guidance for road alignments and other transport infrastructure land needs, enhanced community health and safety through our property management of health facilities and continued efforts to support emergency service infrastructure development.

Land and easement acquisitions are vital to progress projects such as the Ryrie Street Extension in Michelago; Michelago RFS holdings; Jindabyne Community Library; Cooma Landfill Expansion; Adaminaby and Bombala sewage treatment plants; and the Delegate water treatment plant.

Land matters within the local government space are often a technical professional setting, especially in regards to identifying legacy issues and seeking the resolution of same. Investigation and transfer finalisation for a number of such matters was achieved by the team during 2022-2023; including the legal conveyance of a section of Little River Road (to council from Crown Lands) the completion of this matter having been in limbo since 2002.

Establishment of an Emergency Operations Centre (EOC) in the Polo Flat area of Cooma requires strong collaboration between council and Snowy Hydro Limited (SHL) to effect a suitable land parcel for the facility site. The NSW Rural Fire Service (RFS) have been granted significant funding for the EOC construction from the NSW Government. The Project Control Group for EOC/Cooma Fire Control Centre (FCC) project kicked off in 2022-2023.



Land Acquisitions by SMRC from SHL

### Nungatta Feral Predator Free Area

Land and property worked with National Parks and Wildlife Service (NPWS), TfNSW and Bega Valley Shire Council to create the Nungatta Feral Predator Free Area in the South East Forest National Park. A temporary road closure of Laings Road was actioned for five years (under Section 116 of the *Roads Act*) to support the establishment of a Feral Predator Free Area (FPFA) at Nungatta. The location for the FPFA was selected after the NPWS carefully considered the ecological and operational requirements to reintroduce several species now extinct or endangered in NSW, including the long-footed potoroo.

In addition to delivering important ecological outcomes, the Nungatta FPFA is set to become a new visitor destination, providing a unique visitor experience supported by a significant investment in infrastructure. This will attract additional visitors to the south coast region and generate employment and economic benefits for centres such as Bombala.

## Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program

### Delivery Program Service Delivery:

- Policies and procedures for Land and Property assets are current
- Operate and maintain council-owned public buildings
- Maintain engagement with Snowy Hydro Ltd on foreshore management
- Ongoing communication and consultation between SMRC & SHL to cohesively enable best management practices for the multiple land holdings of joint interest to both organisations
- Manage Crown land under council's care & control, ensuring intended use is in accordance with the Plans of Management (PoMs)
- Ongoing adjustments to land ownership title and rectifying legacy land matters





#### Crown reserves for which council is the Crown land manager—Plans of Management

Native title manager written advice is being compiled for over 70 Crown reserve locations that we're developing Plans of Management for, in order to meet legislative requirements:

- Area of Cultural Significance Plan of Management
- General Community Use Plan of Management
- Natural Areas Plan of Management
- Parks Plan of Management
- Sportsgrounds Plan of Management
- Caravan Parks Plan of Management

The plans of management will provide the community with awareness of the Crown assets in our LGA and provide a framework for council to work with the community to access these reserves. Crown land can be used in many different ways to facilitate investment and economic growth; though both State and Commonwealth legislation intricacies form part of the oversight needs for these sites.

#### Maintenance

Our building maintenance team remained on a packed schedule, with various upgrades, new guttering at the Cooma Gymnastic & Basketball facility, general maintenance (depots and office locations) and undertaking repairs from vandalism.

Vandalism is an unfortunate ongoing reality for many venues, particularly the region's public toilets, coming at a considerable expense of time and money to repair.

Additionally, the team deliver regular, practical assistance to other business units and priority sites (pools).

A significant array of maintenance and repair work has been completed over the past 12 months.

Some noteworthy deliverables being:

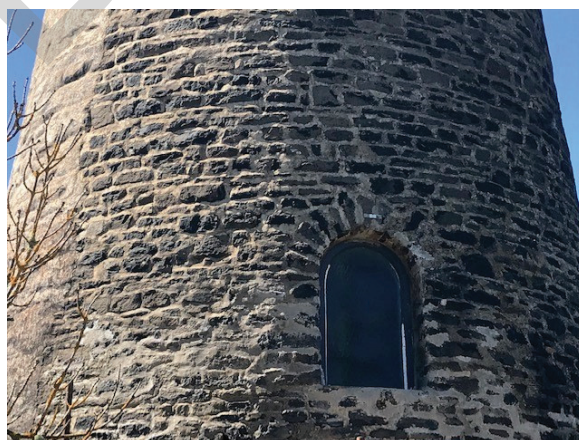
Land and Property (in Crown Land Manager capacity) assisted Cooma Landcare with their weed control and maintenance work aspirations by coordinating issue of short-term Crown Land license agreements for the group of volunteers to work under the guidance of council's Biosecurity team. In addition to the Monaro Flora Gardens, Cooma Landcare is working in the following areas:

- Old Cooma Common: The Common is a large reserve containing extensive areas formerly classified as natural temperate Grassland of the South Eastern Highlands, a threatened ecological community, and a diversity of plants, including threatened species the Monaro golden daisy (*Rutidosia leiopis*), hoary sunray (*Leucochrysum albicans*) and Australian anchor plant (*Discaria pubescens*), and many other uncommon grassland species of grass, forbs and sub-shrubs.
- Cooma Back Creek section at Cooma Showground: Cooma Back Creek (technically a river) rises below Two Tree Hill, south-southeast of North Brother and south by east of Middle Brother—part of the Great Dividing Range—and flows generally north and then north by east. The creek is joined by one minor tributary before reaching its confluence with the Cooma Creek in town. The Cooma Back Creek descends 157 meters over its 16-kilometre course.

Land and Property persevered with nominating grant applications for the Crown Reserve of Bredbo Hall, with the aim of providing improved storm water drainage, and connecting the kitchen grey water to the existing amenities sewage system. Thanks to grant funding secured under the Crown Reserve Improvement Fund, the planned drainage rectification works are scheduled to commence in August 2023. Increased drainage functionality will deliver structural security, with the elevated facility standards providing significant benefit to the Section 355 Committee, the local RFS, volunteer groups, local events and community.

#### Geldmacher Mill, Nimmitabel

The Geldmacher Mill at Nimmitabel benefited from localised repointing undertaken on the exterior western section, a key area of deterioration. This initiative delivered a structurally improved site back to the community. The work was actioned by council's skilled building maintenance team, who trialed several mortar mixes to find one that appeared be visually compatible with previous repointing. Council's heritage advisor inspected the repointing of the stonework, expressing support for ongoing repointing efforts (as resources permit) to be conducted.



Geldmacher Mill mortar repointing

#### Installation of LED lights

Council has kicked off the 2023 financial year with approximately 350 new LED lights in Cooma, Jindabyne & Berridale offices—replacing the majority of the current light fixtures across the three locations. The LED lighting retrofit, inclusive of supply, install and disposal costs, was achieved at a vastly subsidised cost to council and will deliver significant energy savings, and thus reduced costs, to the organisation.

#### Training, Procurement & Policy Development

Training was instigated for Civica registers system elements to further develop the skills of our team in the use of the registers and creation of registers.

#### Property Information

During 2022–2023, Land and property were enmeshed in the task of developing and refining a suite of policies and procedures which will roll out in the 2023-2024 period. These aim to drive improved outcomes, efficiency and elevate the capability of our organisation to best respond to the array of emerging opportunities and pressing issues facing our region.

### Projects

Project Name	Progress
Manage Crown Lands under its care and control in alignment with relevant legislation	✓
Operate and maintain council owned, public civic building Snowy River Health Centre in accordance with DoHA requirements	✓
Prepare a project plan for the stream lining of access to public and operational sites	✗
Conduct gap analysis identifying required Land and Property related policies and procedures, gaining an understanding of the policies and procedures to be developed	✓
Develop a Plan of Management for the East Jindabyne foreshore area in conjunction with Snowy Hydro Limited (SHL) and Jindabyne East Residents Committee (JERC)	✓

## Business Unit: Resource and Waste

Responsible Manager: Manager Resource & Waste Services

## Service Area: Resource and Waste

The Resources and Waste team reduce the recycling gap and waste to landfill and delivering a cost effective waste service that meets the needs of the community.

## Service Delivery

During the 2022–2023 year council has continued to provide its community with resources and waste services, which includes the collection of approximately 696,046 bins containing 3,923 tonnes of kerbside domestic waste, 1,307 tonnes of kerbside domestic recycling, and 616 tonnes of kerbside domestic food and garden organics (FOGO).

Council's contractor transported approximately 2,000 tonnes of comingled recyclables from the Snowy Monaro to the ACT Material Recovery Facility (MRF). In late 2022 the ACT MRF suffered significant structural and equipment damage due to a fire caused by household batteries. This meant that alternate MRFs had to be sourced in Sydney so that the recyclable materials received at the ACT facility could be processed and forwarded on for reuse.

Approximately 7,827 tonnes of waste was received at council landfills and transfer station facilities, with 6,058 tonnes being diverted from landfill. This means that only 1,769 tonnes were actually sent to landfill. As a community we still need to aim to get this figure lower.

ScrapMart facilities continue to be successful in diverting material from landfill with:

- Bombala Scrapmart diverting 3.65 tonnes
- Cooma Scrapmart diverting 42.69 tonnes
- Jindabyne Scrapmart diverting 14.23 tonnes

During the year there were 1,198 tonnes of scrap metal material on-forwarded for further recycling from landfills and transfer stations.

An approximate 124 tonnes of compost has been manufactured from the collection of kerbside FOGO and green waste material disposed of at the Cooma Landfill, further contributing to diversion of material from landfill while providing compost material back into the community for gardens and soil enhancement.

Resource and Waste services strive to provide our community with excellent waste management services, including education programs, continual improvements to our facilities and collections services.

Resource and Waste collection teams continually provide our community with kerbside collection services for both domestic and commercial premises. These services are carried out in all types of conditions, from tourism influxes to climatic events. As indicated by the figures above, our team of ten collection staff (including council contractor), collect a combined total of 26,771 bins per fortnight which is a massive achievement, with less than an average of 1% missed bins per annum.

Disappointingly, 2022-2023 saw an increase of 33 tonnes of contaminated food and garden organics (FOGO). This material unfortunately had to be disposed in to landfill. There can be several contributing factors to this surge in contamination, with the lack of public awareness and confusion about what can and cannot be recycled all playing a significant role.

Council's collection teams and education officer are working on ensuring they reach out to residents who continually present contaminated bins to the kerb.

Staff continue to ensure that our community have a clean and safe environment in which to live. With Illegally dumped waste, recyclable items and hazardous materials being collected from around the region in a quick and efficient manner.



Kerbside waste to Landfill

## Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



Delivery Program Service Delivery:

- Environmental Protection Licence (EPL) Annual Reporting
- Provision of Resource recovery and waste facility services across the region
- Operation of Waste Facilities, Transfer Stations and Buyback Stores (ScrapMart)
- Provision of Resource Recovery and Waste collection services across the region
- Partner with external stakeholders

Illegal Dumping

Clean up of material illegally dumped continues to occur across the region. The resource and waste team work alongside the environmental team to ensure all matters are attended to quickly and effectively.

Adaminaby Transfer Station

Recent works were undertaken at Adaminaby Transfer Station to clean up the site and grade the road. This has made the facility look phenomenal and is so much nicer for residents to travel down a smooth road.

Smartsensor Bigbelly Bins

Installation is now complete of these new bins to Banjo Paterson Park and the Claypits area in Jindabyne. Utilising new technologies, the solar powered Bigbelly bins compact rubbish as it is collected, allowing more capacity and alerting the waste team when they need emptying. The foot pedal operated bins (or hopper handle) hold 600 litres compared with a standard public bin's 80 litres. The installation of these bins and their locations were highlighted by the community through the Sustainable Snowies Litter Prevention Strategy.

In addition to the bins at Banjo Paterson Park and Claypits carpark, new infrastructure has been installed at Pooh Bay and along the Claypits path. This includes recycling bins at all sites, in addition to the general waste bin. We have already seen an increase in waste diversion with minimal contamination within the newly installed recycling bins.

New bins Jindabyne Boat Ramp

A new bin enclosure was recently installed at Jindabyne Boat Ramp. This installation will assist both locals and visitors that utilise the area to correctly dispose of waste and recyclable materials.

New Excavator

We have a new excavator at Cooma Landfill which will help immensely with day-to-day operations of the facility and can be used across our council waste facilities.

Recycling

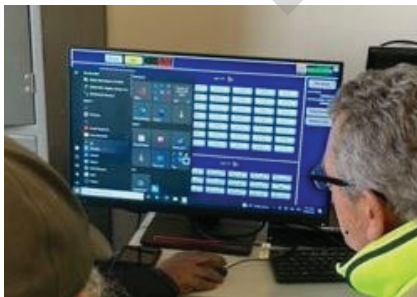
New recycling signage has been installed at Jindabyne Landfill. This will assist customers in understanding what items can and can't be recycled. Thanks to the communications team for their help.

Street Bins

New waste and recycling bin enclosures have been installed in Jindabyne to accommodate increased visitation making for a much more pleasing area during the busy winter season ahead. The communications team assisted by making new signage for these too.

Projects

Project Name	Progress
Commence rehabilitation of legacy landfill sites	✓



Upgraded software system linking all three landfills together under the one system.





Contaminated kerbside FOGO collection



New excavator at Cooma Landfill



Countegany Road



New bin enclosures, Jindabyne



Adaminaby Transfer Station



Scrap Metal Stockpile



Collecting illegally dumped material



Smartsensor Bigbelly Bin



Collections in adverse conditions

## Business Unit: Water and Wastewater

Responsible Manager: Manager Water Wastewater Operations

### Service Area: Water and Wastewater

The Water and Wastewater operations team are responsible for the daily maintenance and operations of the water and wastewater services in the region in a viable and cost-effective manner, while abiding by NSW Government policies, environmental legislation and licence requirements.

### Service Delivery

This year we have focused on key areas of aging and troublesome infrastructure as part of the mains renewal project.

Over 10,000 water and wastewater laboratory samples were tested to ensure water quality standards were met for the safety of our community and the protection of our environment.

1,800 million litres of water was treated and supplied to our vast network of water mains to meet Australian Drinking Water Guidelines.

Over 1,600 million litres of wastewater was treated by the region's eight sewerage treatment plants, an all-time high for our region.

Council's water and wastewater operations team have successfully treated and processed water and wastewater throughout the region, providing a 24-hour service. This year brought many challenges, particularly the above average peaks and during adverse weather conditions earlier in the season.

A number of the region's wastewater treatment plants totalled their highest-ever annual flows due to regional growth and the region's beauty bringing many visitors to the region.

The network consisting of over 300km of water mains, 200km of wastewater pipes, 20+ drinking water reservoirs, 30+ sewage pump stations, 20+ water pump stations, eight sewage treatment plants and three drinking water treatment plants. These required constant monitoring, maintenance and renewal works from the operations team. In addition to our usual comprehensive program of operations and maintenance, we have also made significant progress on infrastructure upgrades in the region.

### Infrastructure works

Construction at the Adaminaby Sewage Treatment Plant has been completed and is now successfully treating the town's effluent to a very high standard. This upgrade project has replaced aging infrastructure and will deliver better environmental outcomes and service the needs of Adaminaby into the future.

Construction of the new Bombala and Delegate Water Treatment Plants is well underway. The project will deliver two new membrane treatment plants that will supply highly treated drinking water to the townships of Bombala and Delegate. This cutting edge technology will effectively eliminate taste and odour, significantly improving water quality for over 1,700 locals in the area.

Due to the extensive and unprecedented growth in the region particularly in the regions of Berridale and Jindabyne much work is going into planning and catering for supplying robust infrastructure to support the current and future population levels of these areas.

## Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program

Delivery Program Service Delivery:

- Maintain sewage pump stations throughout the region
- Water and Wastewater compliance requirements must be met
- Operate and maintain reticulated potable water supplies
- Operate and maintain sewerage systems



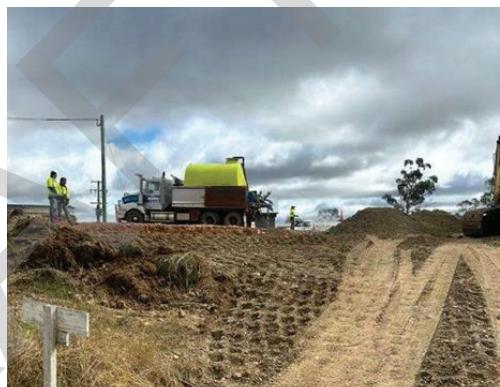


## Projects

Project Name	Progress
Commence Kalkite Sewage Treatment Plant upgrade-Detailed Design	✓
Commence Kalkite Sewage Treatment Plant electrical upgrades-Detailed design and Approval	✓
Weir and Fishway at Murrumbidgee River	
Prepare tender documentation for telemetry upgrades	✓
Development of Water Mains Replacement Program	✓
Jindabyne Town Centre – Sewer Upgrade	✓
Adaminaby Sewage Treatment Plant-Construction	✓
Cooma Water Treatment Plant raw water pump and variable speed drive upgrade	x
Commence construction of Bombala and Delegate Water Treatment Plants	✓



The Bombala Sewage Treatment Plant was officially opened on 12 January



Bombala Water Treatment Plant-The civil works for the Bombala WTP have commenced. The WTP design has been finalised and procurement has started. The project is on track to potable water supply for Bombala by the end of 2023



Girl Power – Tara Hedger and Chelsea Williams, Cooma water and sewer's newest A-team on a new water installation at Polo Flat Road



New Sewer Connection-pictured is John Betros undertaking a new sewer connection in Gungahlin Street Berridale



New water main is 100mm HDPE piping using electrofusion welding technology



Compliance officer Chloe working with the Bombala team taking water samples from the Delegate River



Council undertakes repairs to broken mains at all times of day and night



Upgrades to Adaminaby Sewage Treatment Plant

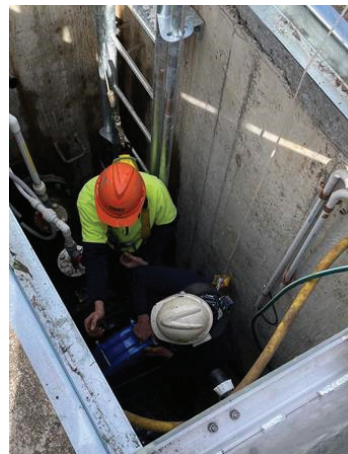


Jindabyne Fluoride Dosing – "Safety First"– Pictured above is Shantelle, our assistant water technician testing the newly put into service fluoride dosing equipment in Jindabyne





Giwang Street watermain replacement–SMRC water and wastewater are currently renewing the existing 100 mm water main running along the southern side of Giwang Street. Renewal includes three water hydrants, two stop valves, six short services and one long service



Cooma Water Treatment Plant–A new flow metre was recently installed at the Cooma WTP





Eucumbene Cove

## Communications Portfolio

### Business Unit: Economic Development and Tourism

Responsible Manager: Coordinator Economic Development

### Service Area: Economic Development and Tourism

The Tourism and Events team is responsible for support and promotion of visitation to and within our region. The team operates visitor centre services in Cooma and Bombala and promotes the region through various online platforms. We also coordinate council's support for local events, and pursue industry alignment locally, regionally and state-wide within the broader tourism space, aiming to grow our tourism offering across the Snowy Monaro Region. The Destination Management Plan is the key strategic document shaping our direction.

### Service Delivery

#### Economic Development

##### iAccelerate RISE Program

The economic development team played a pivotal role in hosting and facilitating the University of Wollongong's iAccelerate program in the Snowy Monaro region. Known as the iAccelerate RISE Program, this initiative has been a significant step in supporting local businesses, both new and established. Through practical workshops and an extensive network of experts, the program has been a valuable resource for businesses in the Snowy Monaro. The joint funding from the Commonwealth Government and the NSW Government enabled the University to extend this program to areas affected by the Black Summer Bushfires. The response to the RISE Snowy Monaro edition was encouraging, with ten applications received. Following a comprehensive panel review, eight participants were selected to benefit from the program's offerings. The feedback from participants has been positive, highlighting the program's role in nurturing business ideas and opportunities for growth. This initiative underscores our commitment to fostering regional economic development in a challenging landscape.

##### Snowy Monaro Business Awards and Gala Dinner

In the second half of the past financial year, our Economic Development team collaborated closely with the region's three major chambers of commerce to bring forth an expansive awards program. This collective effort encompassed every facet of execution, ranging from meticulously curating award categories, devising comprehensive application forms, assembling an impartial judging panel, orchestrating an exquisite gala dinner, to seamlessly executing the awards ceremony. A robust endeavour was undertaken to foster enthusiastic business participation, underscoring our unwavering commitment to fortifying the local commercial landscape. The triumphant outcome of this collective endeavour was evidenced by the remarkable response it garnered, with an impressive total of 197 nominations spotlighting the achievements of 97 individual businesses. The broader community also showcased active engagement, as attested by an outstanding tally of over 2,900 individual votes cast for the four coveted People's Choice Awards. The elevated level of community involvement throughout this initiative has been profoundly heartening, reaffirming our dedication to nurturing meaningful connections. Notably, the impact of these awards extended beyond the ceremony, with businesses recognising their value and incorporating them into recruitment advertisements – a testament to the enduring resonance of this undertaking.

### Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



#### Delivery Program Service Delivery:

- Participate and collaborate on the revision of the Regional Economic Development Strategy (REDS)
- Support and encourage local business
- Provide input into the development of the Snowy Mountains Special Activation Precinct (SAP)
- Development and implementation of visitor attraction strategies and town beautification.
- Support key local industries
- Tourism product and promotion
- Support local events
- Continue to develop tourism data collection and reporting
- Grow and expand online presence of tourism information and promotion
- Engage with community and other levels of government to advocate for tourism revenue raising opportunities



#### Jobs Southern Inland

In June, our Economic Development team collaborated with Regional Development Australia Southern Inland to successfully orchestrate a new initiative known as Jobs Southern Inland (JobSI) in Cooma. This program was strategically designed to empower individuals by providing vital insights into the array of local job opportunities, elucidating the key attributes employers seek, and enhancing application skills. Beyond information dissemination, the program offered participants firsthand exposure through a series of illuminating industry tours across Cooma, shedding light on the work environment with various employers. The synergy in facilitating this program bore noteworthy results, as it enabled 41 residents of the Snowy Monaro to engage directly with prospective employers. The amalgamation of information sessions and enlightening industry tours culminated in 62 participants gaining valuable exposure to multiple employers. Notably, this engagement spurred the submission of 20 applications for employment, marking a tangible stride towards bolstering employment prospects within our community. This program stands as a testament to our commitment to fostering career advancement and forging meaningful connections within our region.



#### Tourism

##### Reconnect Grant

The Economic Development team has partnered with various community organisations, council departments and local chambers in the delivery of thirteen events funded by the NSW Government Reconnecting Regional NSW Community Events Program. These included Women's Day, Numeralla Folk Festival, Bombala Australia Day & Wool Festival, Cooma Country Roots & Blues, Australian National Busking Championships, three library events, Monaro Performing Arts show, Motorfest, Ability Day, and Women's Day events at three locations.

Planning continues for a remaining four events, with anticipated completion by 31 January 2024.

##### Events

Sixty event applications were processed in the event register and over five hundred events added to the regional event calendar on Visit Cooma. Five filming approvals, including a Telstra commercial, scenes for Disney's Planet of the Apes and a Snowy documentary.

Australia Day event planning and Citizenship Award nominations were supported at Bombala, Cooma and Jindabyne with a reduced number of towns opting to host an event this year.

##### Implementation of council's Event Support Grant

Council's new event support grant received and supported nine applications. These included the Snowy Classic, Kosci Ultra, Landrover 75th and Gravity Fox MTB Superflow.

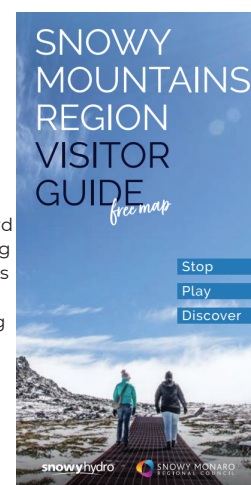
#### Tourism

Supported Tourism Snowy Mountains' Summer in the Snowies campaign with a mini web site.

Completion of the new 'Snowy Mountains' regional map design in partnership with Snowy Hydro.

#### Visitor Centre

The tourism servicing teams have continued to display outstanding customer focus, providing information to over 20,000 visitors through our visitor centres, in addition to online and telephone enquiries. Staff regularly receive positive feedback from visitors and community. The Cooma Visitor Centre received accreditation for 2023-2024 period and earned a Trip Advisor Traveler's Choice award for 2023. Bombala provided mobile tourism services to ten touring coaches, with 330 persons visiting sites from Bombala and Delegate. Following bushfires and COVID-19 closure periods, retail income is steadily increasing. Retail stock changed from consignment to wholesale purchasing to reduce administrative expenses, with a strong focus on stocking local produce. We are currently supporting over 25 local suppliers via our Visitors Centres.





## Projects

Project Name	Progress
To commence the development of a Investment Attraction Strategy	✓
CBD activation plans	✓
Monaro Rail Trail – Undertake investigation and scope the Monaro Rail Trail	✓
Develop a SMRC Tourism Strategy to support and grow the regions tourism industry to replace Destination Management Plan	✓



Snowy Monaro Business Awards Garla Dinner



Council supports a range of events



Welcoming visitors to the region at our Cooma Visitor Centre

## Business Unit: Engagement

Responsible Manager: Coordinator Engagement

### Service Area: Engagement

The Communications and Engagement team ensures council has two-way mechanisms in place so our community and stakeholders are informed of relevant information, and to encourage them to be involved in the region's community planning and decision-making.

This is achieved through targeted distribution of council news and information, customer service, community education, engagement activities and collating input from the community and stakeholders.

### Service Delivery

Council's Communications and Engagement team has enjoyed our first full reporting year following the lifting of the most stringent COVID-19 restriction in late 2021.

From the special rate variation to the rural land use strategy and much more besides, the number of important – and often contentious – projects, policies, strategies, programs, and initiatives that utilised our support in 2022-2023 has been significant.

Over the course of late 2022 into the early months of 2023, the team completed the International Association for Public Participation (IAP2) Australasia's Certificate of Engagement. An industry standard and globally recognised certification, completion of this coursework builds upon the team's broad existing education and experience.

Development of council's Community Engagement Strategy, in-line with new provisions in the Local Government Act, sought to formalise and make clear how our organisation engages with our community. It sets out what engagement means in the context of this council, who we engage with, when we engage and for how long, the methods used to achieve it, how results and success are measured, and what level of impact the community can expect their engagement with us to achieve.

The Community Engagement Strategy is a critical document that empowers our community to participate directly in the council decisions that affect their lives every day, well into the future.

Internally, the team have been focused on detailed and extensive mapping of community preferences for how and when council information is received, refining and improving our processes and management of projects and team workload, and overhauling how we plan for and implement events.

### Media

As the organisation has returned to its stride following the easing of COVID-19 restrictions, the pace and frequency of notable developments across the full breadth of council's operations has increased markedly.

This has seen communications and engagement distributing more content to the media than ever before, and by a substantial margin. In turn, the amount of media activity mentioning council or council matter has also increased markedly over last years figures.

Our relationships with our partners in the media have continued to strengthen and expand over the past 12 months. These vital connections to the people behind the outlets our community interact with every day, and our understanding of what they need from us, means that council news and information reaches more of our community than at any time in the organisation's history.

### Communications and Engagement

#### Service NSW Bombala

**177** Licence renewals

**740** Registration renewals

**233** Registration transfers

**1,215** eNewsletter subscribers

**63.8%** eNewsletter average open rate

**230** Media notices and releases

**11,000+** Facebook followers

**22,984** Calls answered

**25,000** Your Say website visits

**15** Your Say online surveys

### Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



#### Delivery Program Service Delivery:

- Undertake effective issue management to reduce council's reputation risk
- Increase awareness and improve engagement by using a full spectrum of channels
- Undertake educational programs to address environmental impacts throughout our region relating to Biosecurity and Waste Management
- Provide communication and engagement support to the organisation

### E-Newsletter

Council's e-newsletter audience continues to grow in the first full year since its introduction in the 2021-2022 reporting period.

Our approach with the e-newsletter is a balance of two factors.

- The first factor is data-driven: a growing back catalogue of editions and their performance metrics, coupled with an increasingly significant audience, we are able to make informed choices about the content we share with our e-newsletter audience.
- The second factor is rather less complicated. When there is important news, an engagement opportunity, or we are legislatively required to circulate particular content to as large an audience as possible. We use the e-newsletter to share this information, regardless of how well it resonates with the audience.

This approach ensures our e-newsletter audience gets both the news they need to know and the stories from council that they care most about.

Our subscriber count sits at 1,215 at the end of the reporting year – an increase of 62.72% year-on-year. With a significant audience to report against.

Top ten most-clicked news stories for 2022-2023:

1. Keep up to date with our road maintenance schedule – August 2022
2. Resignation of Councillor John Castellari – September 2022
3. Congratulations to the 2023 Snowy Monaro Business Awards winners – May 2023
4. IPART approves 52.48% Special Rate Variation for Snowy Monaro – June 2023
5. Yallambee Incident information landing page – June 2023
6. Significant roadworks in Jindabyne – November 2022
7. Snowy Mountains Special Activation Precinct Masterplan – July 2022
8. Financial Sustainability Review & Special Rate Variation – November 2022
9. Council to apply for 53% Special Rate Variation – February 2023
10. Successful applicants for donations & sponsorship 2023 – June 2023

### Engagement

With the lifting of COVID-19 restrictions we have been able to recommence face-to-face engagement activities throughout our region. The team have been busy during this reporting period, hosting an in-person engagement opportunity (market stalls, drop-in sessions, pop-up stalls, country show booths) on average more than once per month.

These in-person engagement opportunities are invaluable for our community. Being able to speak face-to-face, person-to-person, about community concerns and council's projects, strategies and work continues to be critically important.

Council has worked closely with our community over the past 12 months, with 15 different projects opened for community engagement through our online Your Say platform. As the name indicates, this website-based tool allows community members and other stakeholders to have their say on council matters through a wide variety of means.

This site also houses important information, in-person events, supporting documentation, and updates about the projects we consult and engage with the community about.

Our team hosted or co-hosted seven special events and formal opening ceremonies during 2022-2023. Events like these help build stronger connections between council and our community, and within the community itself. Whether celebrating our local businesses, connecting and supporting our rural and regional women, or cutting the ribbon on a new piece of community infrastructure – we're proud to play an ongoing role in strengthening the community fabric of our region.

Events and openings hosted or co-hosted by our team during 2022-2023:

- Jindabyne Library grand opening
- New Bombala Sewage Treatment Plant
- Three International Women's Day events
- 2023 Snowy Monaro Business Awards

### Website

2022-2023 was the first full year for our new council website, and we have continued to work to expand and improve the quality of our content and user experience on the site.

Regional councils such as ours span an enormous range of services, business units, and regulatory responsibilities. Using the detailed data provided by our platform host, we have continued our work to make council information easier to find and engage with than ever before.

### Intranet

Our team launched a new internal staff website, or intranet, on 1 August 2022. This substantial enhancement of our organisation's internal communications capabilities was a significant undertaking during this reporting period.

This new platform brings together important documents and resources for staff to undertake their duties, making them far easier to access and keep up-to-date than the outgoing system.

## Education

Between October 2022 and April 2023 our Education Officer position was vacant. During this period, council's Engagement Coordinator and Engagement Officer covered grant project completion, educational programs, and campaign commitment delivery. This included attending five country shows and two pop-up stalls to ensure council met all project reporting and campaign-funded obligations.

Clean-up days held in Jindabyne—in partnership with Sustainable Snowies—in October 2022 and April 2023 attracted high community participation. Residents helped to collect litter from the lake foreshore, including over 1,200 litres of recyclable material, 1,800 litres of waste, and two trailer-loads of hard rubbish (trolleys, a windscreen, hubcaps, etc).

Thanks to a NSW Environmental Protection Agency (EPA) grant received through the Canberra Region Joint Organisation (CRJO), a number of objectives within the Sustainable Snowies Strategy have been actioned by our Education Officer along the foreshore of Lake Jindabyne to reduce litter. Including the installation of signage and recycling bins, and the delivery and setup of two Big Belly Bins at the Clay Pits and in Banjo Paterson Park. In addition to these efforts, we have enjoyed hosting clean-up days, educational pop-up sessions, and distributing educational material and promoting waste initiatives throughout the region.

Waste education material and messages continue to be created and shared with our residents and visitors throughout the year. These tasks were completed by the communications team during 2022-2023 due to the absence of an Education Officer for much of the reporting year. This coverage ensured awareness was maintained within the community, and our efforts to sustain the region's participation in reducing waste to landfill continued.

Our team also jointly delivered campaigns with the CRJO campaigns during 2022-2023. These included promotion of Community Recycling Centres, Household Chemical CleanOut, the Garage Sale Trail, and Scrap Together.

At the end of the reporting period, we commenced a rebranding project for our Food Organics and Garden Organics (FOGO) service. This effort coincided with the relaunch of our FOGO educational campaign to Cooma residents receiving the service, in advance of EPA requirements for a region-wide expansion of the service in coming years.

Our Waste Education Action Plan has been finalised and action implementation has commenced, thanks to our new Education Officer commencing in the role late in the reporting year. The Action Plan identifies areas of key significance that need to be addressed and will guide our work in the education field in 2023-2024.

Our Engagement Officer and new Education Officer attended a training session with neighbouring councils hosted by the CRJO during 2022-2023, covering upcoming state and national campaign promotions, continued collaborations on cross boarder educational material and resources, grant funding opportunities and a review the draft ACT Waste Strategy.

## Customer Service

In 2022-2023, we celebrated our first full year of using Enghouse, our specialised call management system introduced in the last reporting year. This system allows more control over calls and has introduced a suite of valuable reporting capabilities.

Council provides an after-hours call centre service, providing our community with the ability to reach us 24/7 – every day of the year. All calls are logged, and urgent matters are reported immediately to council's on-call response team. This service is provided by a contractor, shared with a number of other councils.

### Service NSW Bombala

Council provides a Service NSW agency service at our Bombala office. Specially trained members of council's customer service team provided vital access to NSW Government services throughout 2022-2023. Our team assisted the community with 4,360 Service NSW transactions this past year, and assisted many more people with navigating NSW Government services.

### Community Recovery

Council was successful in its application for grant funding to undertake the Snowy Monaro Resilience and Risk Reduction Engagement Program, as part of our community recovery efforts following consecutive years of natural disaster effecting much of our region.

The program consists of co-designed holistic planning workshops which support specific Snowy Monaro communities to identify natural disaster risks, collaborate on the development of place-based solutions for mitigating disaster impacts, and build capacity for ongoing community-led action.

These outcomes will be achieved by leveraging local assets, strengths, knowledge, skills and relationships. Delivery of this program is through collaboration between council and our local delivery partners.

This project aims to deliver long term change for communities, allowing them to better identify, prevent, and manage risk and disasters through an informed and collaborative approach. This project will continue into the next reporting year, with a completion date scheduled for September 2024.

## Projects

Project Name	Progress
Commence implementation of a customer request management system	✗
Prepare and implement Community Engagement Strategy	✓





Lake Jindabyne



## Finance Portfolio

### Business Unit: Financial Services

Responsible Manager: Chief Financial Officer

### Service Area: Financial Services

Financial services supports council in meeting its planning and reporting requirements stipulated in the *Local Government Act 1993* and *Local Government Regulations, 2005*. The finance team are also responsible for the preparation of the annual budget and the accounts payable, accounts receivable, rates and procurement functions.

### Service Delivery

#### Rates

Snowy Monaro consists of 14,624 rateable properties. As per Section 514 of the *Local Government Act 1993*, each council must declare each parcel of rateable land in its area to be within one of the following categories: farmland, residential, mining or business.

Below is a breakdown of SMRC rateable assessments:

Category	Number of Assessments	Total Land Value
Farmland	2,861	\$2,955,215,670
Residential	10,679.15*	\$4,037,268,239
Business	1,083.85*	\$397,150,895
<b>Total</b>	<b>14,624</b>	<b>\$7,389,634,804</b>

\*mixed use properties create part assessments in some categories

SMRC uses land values to calculate the general rate by applying a rate in addition to a base rate ad valorem. Land values are reviewed every three years by the NSW Valuer General. In December 2022 each property was issued with a land revaluation as at 1 July 2023. This will be used by council to calculate the ad valorem for the next three financial years. Regardless of changes in land value, council's permissible income will not increase by more than the rate peg or special rate variation approved by the NSW Independent Pricing and Regulatory Tribunal (IPART), but may affect individual properties.

#### Water

Council supplies water and wastewater services to over 9,000 properties. Water meters are read every three months and bills are issued at the end of each billing period being,

Billing period 1 – 1 July to 31 October

Billing Period 2 – 1 November to 28 February

Billing Period 3 – 1 March to 30 June

#### Accounts Receivable

Invoices are issued for services provided to the community. These services include community services, aged care, cemetery services, commercial waste collection and regulatory and planning fees. In 2022–2023 over 8,800 invoices were issued.

#### Accounts Payable

In 2022–2023 over 18,000 invoices were paid by accounts payable. Payments made were made to 8,000 suppliers totalling \$111 Million.

### Projects

Project Name	Progress
Investigate and model special rate variation (SRV) scenarios	✓
Independent Financial Audit	✓

## Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



Delivery Program Service Delivery:

- Provide financial services to the organisation





Lake Jindabyne Community Trail

## Strategy Portfolio

### Business Unit: Corporate Projects

Responsible Manager: Manager Corporate Projects

### Service Area: Corporate Projects

Corporate Projects service delivery includes project management, grant funding, risk management and sustainability.

### Service Delivery

Corporate Projects oversees many major projects transforming the region. This includes new facilities, upgrades, and renewals. Taking projects from ideation, concept design, construction and program management to completion. The Corporate Projects team design and deliver council's annual capital works portfolio.

Key projects under delivery during the 2022–2023 financial year:

Project Management Framework implementation continued, with an additional cohort of 30 staff trained through a custom course delivered by the Australian Institute of Management.

Funding secured under the Bushfire Local Economic Recovery Fund has enabled the commencement of:

- The planning and design of the Adaminaby Long Vehicle and Truck Parking. This project will see long vehicle and truck parking installed in the township of Adaminaby;
- The completion of the design for the Delegate School of Arts upgrades, with construction to start in 2023-2024. This project will see improvements to amenities, stormwater and drainage.
- The refurbishment of the Jindabyne Skate Park to incorporate better facilities for all levels of ability and improved lighting and landscaping was commenced with detailed design completed.
- Adaminaby street improvements, with improvements to local streets including sealing, kerb and gutter, footpaths and drainage commenced.

A number of feasibility options were developed for council's consideration of a new civic complex or council office space.

Funding received under the Crown Reserve Improvement Fund is supporting critical infrastructure maintenance upgrades to renew drainage systems at the Delegate Preschool.

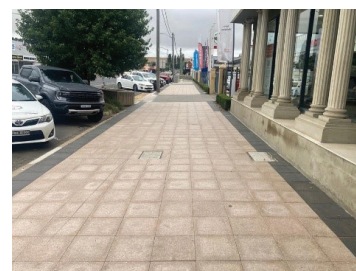
The delivery of additional change rooms at the Jindabyne Sportsground was achieved to provide suitable amenities to a number of clubs utilising the site.

Planning works, environmental assessments, archaeology assessments and design were undertaken to continue to progress the Lake Jindabyne Shared Trail.

Funded through the NSW Showground Stimulus Program Phase Two, Nimmitabel Showground luncheon and bar upgrades included compliance assessments for the lunch pavilion and upgrades to fire safety, access and kitchen amenities.

Funded under the Bushfire Resilience and Recovery Fund, the corporate projects team worked with the Cooma North Ridge Action Group to provide upgrades to Cooma North Ridge including installation of public amenities, paths, upgrade of walking trails, signage, revegetation and restoration of fire trails, embankments and planting of native plant species.

Upgrades to public footpaths in the Cooma CBD, from Sharp Street to Soho Street, inclusive of Cooma Creek Bridge, have been completed. This project was funded in part with developer contributions.



Upgrades to footpaths on Cooma

Funded through NSW Office of Sport (Sport Election Commitments Program), the Cooma Sports Hall project included completion of planning and design for a three-court indoor sports hall. Construction of the indoor sports facility will be complete by October 2023.

Planning for the Cooma Compost Facility commenced. Designed to meet key needs of the community through the provision of waste disposal. The upgrade to the Cooma Compost will prepare the region for changes to State and nation wide waste policy.

Designs for the Jindabyne Landfill redevelopment into a transfer station were completed. These designs prepare for the construction of a transfer station to more effectively, efficiently and sustainably manage waste in the Jindabyne area.

### Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



Delivery Program Service Delivery:

- Deliver internal corporate project management services to the organisation.

Detailed designs for stage one of upgrades to Cooma and Bombala swimming pools were completed. These designs detail the changes needed to water treatment facilities to meet current standards.

We undertook building compliance audits on fourteen of our public halls, identified as important for community gatherings and emergencies. Works have commenced on upgrades to these halls as identified through these audits. The program, Strengthening Communities Safer Places Project, also provided community first aid training and the provision of emergency equipment including communication packs and access to automated external defibrillators.

Corporate projects commenced and completed a number of landfill legacy rehabilitation projects from Delegate to Anglers Reach.

Aitchison Cottage, Berridale had a full heritage assessment undertaken to plan the scope of works for a full restoration. A number of small items were addressed to ensure the building remains watertight and stable. The cottage garden was improved through the Queen's Trees Program, where ten trees were planted in Lions Park.

A number of projects were delivered in Bombala. The community hub of the Exhibition Grounds included a number of projects: the Bombala Caretaker Cottage was renovated, the Bombala Exhibition Hall, CWA Hall and Stables had electrical upgrades and painting was undertaken at Exhibition Hall, CWA Hall building and grandstand.

Bombala Caravan Park upgrades included work to both the existing stormwater system and existing dump point, with the resolution of inadequate power supply for future shows and events coinciding with improvements.

Female amenities at council's Bombala depot were significantly improved by upgrades during the reporting period.

The Jindabyne Community Library and Innovation Hub was completed through generous NSW Government funding. The library was designed by architects FJC and constructed by Built. The building was designed using sustainable principles with timber sourced from Tumbarumba and steel from Wagga Wagga.

Jindabyne Holiday Park drainage and fire service upgrades were planned and commenced. Works included extension to the existing sullage system to annual caravan sites, with upgrades and improvements to hydrant and hose reel coverage throughout Jindabyne Holiday Park.

Mt Gladstone is an increasingly popular recreation area and the amenities were upgraded to meet the standard expected by the community. Mt Gladstone amenities upgrades saw upgraded bathrooms and drainage at this much-used recreation site.

Bobeyan Road from Adaminaby to the ACT border has seen significant upgrades. There has been a large amount of rock works in the area currently being worked on. Parts of the road have been straightened and widened to build a suitable foundation for sealing. It will not be possible to seal the full length to the ACT border, but will see a significant improvement on the road.

Significant planning has been undertaken for the extension of Ryrie Street in Michelago. As well as council purchasing the pre-fab bridge components in anticipation of starting construction, works have been undertaken in the council road reserve leading to the bridge while the council is trying get agreement for working within the rail corridor. The replacement of critical bridge infrastructure will be completed in 2023-2024.

Corporate projects completed a number of critical bridge upgrades:

- Peak Creek Bridge replacement
- Rossys Creek Bridge replacement
- Killarney Bridge replacement
- Matong Creek Bridge replacement
- Deep Creek Bridge replacement
- Craigie Little Plains River Bridge replacement

Funding was secured from the NSW Government for the Berridale Village Masterplan Stage Three for drainage.

The heating, ventilation and air conditioning system and roof were replaced at Jindabyne Pool, providing a significant upgrade to this beloved community facility and its patrons.

Funded under the NSW Showground Stimulus Program Phase Two, lighting upgrades to the Cooma Showground were completed.



First Aid Training provided under Strengthening Communities Safer Places Project



The new Jindabyne Community Library



New amenities Mt Gladstone, Cooma

## Projects

Project Name	Progress
Adaminaby long vehicle and truck parking	✓
Adaminaby street improvements	—
Aitchison Cottage Berridale	✓
Bobeyan Road upgrade sealing Adaminaby to ACT border	—
Commence swimming pool upgrades, stage one Bombala and Cooma	—
Bombala and Delegate water supplies	✓
Bombala Arts & Innovation Centre building upgrade	✓
Commence Bombala Caravan Park upgrades	—
Bombala Caretaker Cottage	✓
Bombala Depot-female amenities	✓
Bombala Exhibition Hall, CWA room upgrades	✓
Bombala Landfill upgrades	x
Bombala Showground upgrades	—
Build a waste transfer station at Jindabyne scope design and land acquisition	✓
Complete weighbridge IT replacement	✓
Commence Cooma Compost Facility	✓
Cooma Footpath Pavers CBD Streetscape Beautification (Sharp St – Cooma Creek Bridge to Soho St)	✓
Cooma North Ridge – Community Place for Space	—
Cooma Regional Sports Hub	—
Craigie Little Plains River Bridge replacement	✓
Deep Creek Bridge replacement	✓
Delegate Landfill capping and rehabilitation	✓
Commence Delegate Preschool renewal of drainage systems	✓
To commence upgrades and improvements to Delegate School of Arts	✓
Ginger Lee Park upgrades	✓
Jindabyne Community Library	✓
Jindabyne Holiday Park drainage upgrades	—
Jindabyne Holiday Park fire service upgrades	—
Commence Jindabyne Landfill capping, scoping and design upgrade to transfer station	✓
To commence Jindabyne Skate Park upgrade	✓
Jindabyne Sportsground upgrade amenities	✓



Project Name	Progress
Killarney Bridge replacement	✓
Commence Lake Jindabyne Shared Trail	✓
Matong Bridge replacement	✓
Mt Gladstone amenities upgrades	✓
New Civic Complex (Stage 1-detailed design)	✓
Nimmitabel Showground luncheon and bar upgrades	✓
Peak Creek Bridge replacement	✓
Rossys Creek Bridge replacement	✓
Ryrie Street Michelago extension	—
Commence Community Halls compliance and upgrades (Strengthening Communities Safer Places Project)	✓
To commence Yallambee Lodge new section of facility	✓



Concept design, new Jindabyne Skate Park



Before and after Adaminaby street improvements



Jindabyne Sportsground



Delegate School of Arts upgraded amenities



Cooma North Ridge – Community Place for Space



Nimmitabel Showground



Before and after remediation of Delegate Landfill



## Business Unit: Fleet and Plant

Responsible Manager: Manager Fleet and Plant

### Service Area: Fleet and Plant

Fleet services is an essential component of all council operations, ensuring they are supported by access to safe, efficient and appropriate plant, fleet and equipment to meet their service function requirements.

### Service Delivery

#### \$3.27M New Assets Supports council Service Delivery

Council purchased \$3,272,926 of new assets this year, consisting of minor ground care plant through to heavy earthmoving plant and equipment. Council manages approximately 1,344 plant items with a current estimated value of \$19,473,393, comprising:

- Light vehicles
- Heavy vehicles
- Earthmoving plant
- Ground care plant and equipment
- Minor plant

Council has been introducing hybrid vehicles to our fleet since 2019 and is increasing this technology where suitable with identified replacements. Hybrid passenger vehicles currently represent 18% of council's passenger vehicle fleet.

Hybrid vehicles are paving the way for council to gradually transition to electric vehicles, and are the logical transition to a low emission fleet with no EV charging infrastructure currently in place at council sites. Hybrid vehicles currently in council's fleet have averaged carbon dioxide (CO<sub>2</sub>) emissions of 100g/km compared to 148g/km for the non-hybrid equivalent. CO<sub>2</sub> emissions are a direct reflection of fuel usage.

Council was successful in recruiting two additional mechanics, which has improved output and allowed greater retention of in-house maintenance activities.

Fleet services completed 2,755 maintenance work orders, with 70.5% being scheduled maintenance (servicing) and 29.5% being unscheduled maintenance (breakdown). The benchmark ratio for scheduled vs unscheduled maintenance is 50:50 with a target ratio of 70:30, set by the Institute of Public Works Engineering Australia. The current ratio indicates fleet management strategies are sound.



New Komatsu GD655 Grader

### Projects

Project Name	Progress
Plant and vehicle capital replacement program. General, Water and Wastewater	✓

## Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



Delivery Program Service Delivery:

- Capital Works Program-Plant & Vehicle Capital Replacement Program
- Operate and maintain council's fleet and plant program

## Business Unit: Governance

Responsible Manager: Coordinator Governance

### Service Area: Governance

Governance is a service to guide collaboration, elected officials and to meet legislative requirements through policy, including GIPA, privacy and complaint management. Council's governance team also facilitates the Boco Rock Community Enhancement Fund and Donations and Sponsorships applications.

The governance team holds the position of public officer, to assist the community with access to information and deal with community requests and submissions.

### Service Delivery

#### Community Sponsorship and Funding programs

A review of the processes for donations and sponsorship programs saw an improved focus on monitoring the acquittal of awarded funding. \$48,220 in funding was awarded to 28 successful applicants for council's donation and sponsorships program.

#### Boco Rock Community Enhancement Fund Committee

The Committee was established as a condition of approval of the Boco Rock Wind Farm by the NSW Department of Planning. The sponsorship program relates to the former Cooma-Monaro and Bombala local government areas.

Council received 29 applications for funding to support various ongoing and one off events and projects. Funding of \$253,146 was approved for 21 community events and projects.

### Section 355 Committees

Ongoing support for various committees was provided throughout the year. Council received minutes from meetings of the following committees:

- Adaminaby Hall Management Committee
- Bombala Exhibition Ground
- Biosecurity (Weeds) Advisory Committee
- Bredbo Hall Management
- Cemetery Advisory Committee
- Community Services Advisory Committee
- Cooma North Ridge Reserve
- Delegate Early Settlers Hut Management
- Delegate Sportsground Management
- Jindabyne Sportsground and Recreation Areas Management Committee
- Michelago Hall and Tennis
- Youth Council

### Projects

Project Name	Progress
Develop a framework for policies and procedures to support the organisation	✓

## Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program

#### Delivery Program Service Delivery:

- Delegations Register is maintained and fit for purpose
- Government Information Public Access (GIPA) applications are processed in accordance with council's Agency Information Guide and *GIPA Act 2009*.
- Donations and sponsorships are provided by council to support activities throughout the region
- Designated Persons returns are scheduled and managed in accordance with Office of Local Government (OLG) requirements
- Support new councillors through induction
- Revise and maintain council's Complaint Register to ensure compliance and accurate reporting
- Section 355 Advisory and Management Committees are managed and supported
- Records management practices are contemporary and compliant to legislation



### Service Area: Risk

Council's risk service supports and encourages identification of risk to improve the risk management culture of council. Council raise awareness of risk across all council work areas and educate staff on the use of council's risk management documentation. The risk service also ensures council has the appropriate types and levels of insurance cover and manages all public liability insurance claims on behalf of council.

### Service Delivery

Council operates in uncertain and changing economic, social, political, legal and business environments.

Governance continued to steer the risk management activity and the Risk Management Framework to provide direction and guidance to the management of council in a way that allows us to reduce the negative impacts of risks.

The appointment of an organisational risk management officer during the year enables a renewed focus on monitoring and reviewing the risk management framework.

## Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



### Delivery Program Service Delivery:

- Risk management practices are administered across the organisation
- Council's insurance policies are kept up to date, and relevant to the current state and needs of the organisation

### Business Unit: Internal Audit

Responsible Manager: Chief Strategy Officer

### Service Area: Internal Audit

Council's internal audit service provides an insight into council's policies and procedures and aids management oversight by verifying internal controls such as operating effectiveness, risk mitigation controls, and compliance with any relevant laws or regulations. Council's internal audit function reports to the Audit and Risk and Improvement Committee (ARIC) that provides independent advice to council's governing body and CEO on the performance and governance of council.

### Service Delivery

During this year two new independent members started with the Audit, Risk & Innovation Committee (ARIC). The Canberra Region Joint Organisation was appointed to provide internal audit services as part of a joint service provision process, which also led to a new Chief Internal Auditor taking over that role.

Internal audits were finalised for contract management, debt recovery and water billing. Service review reports were reviewed for the following services: Road transport, open spaces, water, waste water and asset management. The financial sustainability review was also considered by the committee.

The committee reviewed the information technology risks, the status of the risk management framework, business continuity planning, ethics and culture and fraud control systems. The ARIC charter was reviewed against the new guidelines being implemented by the NSW Government. A new charter has been developed, but is awaiting the NSW Government to implement legislative changes to enact the guidelines.

Standards activities were also undertaken as part of the ARIC annual works plan, such as the review of completion of the actions identified from the above reviews, budget reporting reviews and consideration of the financial statements process and development.

## Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



### Delivery Program Service Delivery:

- Council's Audit and Risk and Improvement Committee (ARIC) meet on a quarterly basis to provide recommendations to service delivery areas of council to address risks identified, and improvement actions to address these risks. All NSW local government areas must have an Audit and Risk and Improvement Committee to ensure good performance and governance.
- Improvement actions are captured at each ARIC meeting with timeframes to ensure completion. This is to ensure actions are completed on time and progress is being made to ensure accountability.

### Service Area: RFS/SES Support Services

Council provides administration and support services to external NSW Government agencies for emergency services provision for the region through NSW RFS and NSW SES. Council's role as Local Emergency Management Officer (LEMO) is critical to the region by supporting agencies through emergency and natural disaster events.

### Service Delivery

#### Snowy Monaro Local Emergency Management Committee

Many emergencies can occur within communities as a result of the impact of a wide variety of man-made and natural events. These include pandemics, storms, bushfires, flooding with bridges collapsing.

To minimise the consequences of emergencies, it is necessary for a responsible authority to have in place an emergency management structure and set of arrangements designed to assist the community in preventing, responding and recovering from these emergencies.

Council has a role to play in assisting the emergency services community in managing these emergency events. Snowy Monaro Regional council facilitates the Local Emergency Management Committee (LEMC) meetings for our LGA. The committee holds quarterly meetings to strategically plan for emergencies.

The committee manages the updating of plans in relation to the prevention of, preparation for, response to, and recovery from emergencies in the LGA for review and implementation.

This committee is responsible for an all-agencies comprehensive approach to emergency planning to prepare the community for disasters.

Committee members include council representatives, members from emergency services (SES, RFS, NSW Police, Ambulance, and Fire and Rescue NSW) and agencies with functional responsibilities such as WelFac, Essential Energy, Local Land Services, ski resorts, Snowy Hydro, Snowy 2.0 and National Parks and Wildlife Service.

### Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



#### Delivery Program Service Delivery:

- Administrate NSW Rural Fire Fighting Fund allocations in line with RFS Requirements
- Provide LEMO support to the Local Emergency Management Committee
- Administer Emergency Services Levy

## Business Unit: Information Communications and Technology

Responsible Manager: Coordinator Information and Communications Technology

### Service Area: Information Communications and Technology

The information and communications technology (ICT) and geographic information systems (GIS) service supports and maintains all hardware, software, communications technology and GIS systems required by all services of council. This enables service and function delivery to its constituents, government and private organisations. A service review has recently been undertaken of this service.

### Service Delivery

#### Helpdesk Request Performance

Full Year Performance:

- An average of 329 request tickets were received per month, with 86% acknowledged within 30 minutes. This was just outside the performance target of 90%+, but improved on last year's performance of 70%.
- 97% of requests were resolved within set service level agreements (SLA) which exceeded the performance target of 80%+.
- Satisfaction rating for the 301 average of closed requests per month was 98%, exceeding the performance target of 90%+ from an average of 79 responses per month.

New Helpdesk System:

During September 2022, ICT launched a new helpdesk system which has a number of features to improve the accuracy of reporting. This new system includes stop-the-clock functionality, ensuring that our helpdesk ticket service reports on allocated work hours and also offers built in customer satisfaction survey for closed tickets.

Satisfaction survey responses averaged 30% of closed tickets, an improvement over last year's 7% response rate.

Prior to the new system, the thirty-minute acknowledgement rate was 64%, after implementation it has improved to 94%.

The rate for resolution inside SLA has also improved from 92% in the first three months of the year to 98% for the remainder of the year.

#### GIS Services

- Road Naming: 25 applications received, 18 in progress, seven completed
- Rural Addressing: 58 applications received and completed
- Internal GIS Service requests: 95 requests were received through the helpdesk system with 82 closed and 13 in progress.

#### Server and Storage Replacement Project

ICT acquired a replacement production server storage solution to replace the existing ageing equipment which ended lease period in May 2023.

This new equipment has been racked and tested. Delays in finalising migration to the new production environment have been caused by supply chain issues with switch gear, in addition to the discovery of power configuration problem in the production server room. Both of these matters will be resolved in the new financial year



### Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program

Delivery Program Service Delivery:

- Information and communication systems support the organisation to deliver agile and quality service.
- Provide End User Support services provided to the organisation
- Network operations and administration provided to the organisation
- Telecommunications administration provided to the organisation
- GIS Systems administration provided to the organisation



## Cybersecurity

### Cybersecurity Testing

Council's annual cybersecurity penetration testing was conducted in April and May 2022 by an external security contractor. This work identifies vulnerabilities and provide reporting and recommendations on mitigation processes.

Reports on discovered internal and external vulnerabilities were completed by the contractor and delivered to the ICT team for review and action. An executive summary and risk assessment report for internal and external controls was provided to Audit NSW for the operational audit.

### ICT Policy and Standards review

25 ICT standards and the overarching security policy were reviewed and updated.

### Software Patch Management Solution

A replacement of the legacy patch management solution was implemented in-line with a recommendation from auditors. The new system is capable of patching all applications in use by council, and has improved reporting functionality for annual audit reporting.

## Disaster Recovery Testing

An annual disaster recovery function test was completed, with critical applications and infrastructure successfully started and tested to confirm functional operation of all integrations. The testing process and outcomes were documented with recommendations and notes added to the future test plan and provided to Audit NSW for the operational audit.

### Review Legacy Applications

ICT conducted a review of numerous legacy systems during this reporting period. This resulted in the discontinuation of numerous systems and associated licences that were determined to be surplus to requirements. Alternative services were configured in some instances, where an ongoing need was identified. This review continues into the new financial year, reviewing suitability of some of the current production application systems.

## GIS Cemetery Mapping Pilot Project

The GIS cemetery mapping project was shelved during the year, with the cemetery management team investigating alternatives to improve accessibility and capabilities of mapping solutions.

## Projects

Project Name	Progress
Undertake the Capital Leasing Production Server and Storage Hardware Replacement Program for the financial year	✓



## Business Unit: Strategy Development

Responsible Manager: Coordinator Strategy Development

### Service Area: Asset Management

The Asset Management team is responsible for strategic asset planning, administration of council's asset management system, maintenance of council's asset register and valuation of council assets. The team also undertakes engineering surveys and road traffic counts.

### Service Delivery

Deployment of traffic counters continues, with a current target of 50 sets of counters to be laid out each year. Each set of traffic counters remains in place for four to six weeks. For the 2022-2023 financial year we exceeded our target with 52 traffic counters deployed. Traffic counts provide valuable information relating to traffic movements over road segments, including average annual daily traffic figures, percentage of heavy traffic and speeds at which the vehicles are typically travelling. This assists planning for renewal and maintenance activities, as well as monitoring for unusual traffic movements.



Traffic counters deployed to monitor traffic movements

### Review asset management plans

As a result of the recommendations of the financial sustainability review, council's Asset Policy and Asset Strategy were reviewed and adopted by council in February 2023. Council's asset management plans for transport, open space and recreation, water, wastewater and property were also reviewed with a focus on improving the listing of critical assets. The asset management plans inform the development of council's Long Term Financial Plan.

### Assets service review

Throughout August 2022, a service review was undertaken of the assets service within council. The purpose of the review was to identify gaps within the service and to identify recommendations for improvement over the short, medium and long term. This will ensure that council is in the best position to manage our community's assets. A number of projects have now been identified for delivery over the next two years as part of this improvement program.

### Revaluation of assets

Buildings and operational land condition assessment inspections were undertaken throughout February 2023. Council has 376 buildings and almost 400 parcels of operational land. The condition assessment and valuation of these assets forms part of the 2022-2023 financial statements with the buildings and operational land class of asset being comprehensively valued for the financial year.

## Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



Delivery Program Service Delivery:

- Undertake Traffic Count Program
- Annual review of Asset Management Plans
- Review of asset depreciation rates and useful lives
- Develop annual works programs for Infrastructure Transport

#### Data capture of Alcohol Free Zone locations and signage

With the re-establishment of Alcohol Free Zones, the assets team took the opportunity to ensure that all locations and sign postings were captured within the asset management system (AMS) to ensure that all areas established are mapped and recorded within the AMS.



Alcohol Free Zone signage located in Jindabyne

#### Projects

Project Name	Progress
Revaluation of assets – Buildings and Operational Land	✓

## Service Area: Corporate Reporting

The Corporate Reporting team support the preparation and reporting of council's Integrated Planning and Reporting (IPR) suite, including the annual report and reporting outcomes to council and the community.

## Service Delivery

### Integrated Planning and Reporting

Each year we review our IPR documents, consisting of the Delivery Program, Operational Plan, Resourcing Strategy and supporting plans/strategies, including the Long-Term Financial Plan. After each local government election we are required to review our Community Strategic Plan.

The election of a new council in 2021 initiated the development of a new suite of Integrated Planning and Reporting documents, including Snowy Monaro 2042 Community Strategic Plan (CSP). The CSP came into effect 1 July 2022 and this is the first Annual Report under the revised CSP.

As council's capability in delivering IP&R requirements has matured, so too has our ability to adapt to and prepare for new challenges such as extreme events, changing trends and demographics, shifting community expectations and new policy frameworks. Now, more than ever, council and our community need a robust, flexible and cohesive integrated planning framework that can support us to respond to rapidly changing circumstances and opportunities.

There has been a renewed focus on reviewing and reporting our progress towards the Delivery Program throughout the year. This has enabled a clearer understanding of our proposed activities and the services we deliver. We have set measures at the Delivery Program level to track our progress.

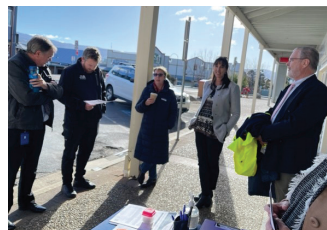
Consultation with internal stakeholders, councillors and the community was undertaken during May 2023 to seek feedback on the 2023-2024 revised Delivery Program and Operational Plan. The implementation of technology to extend our reach and the solution-oriented approach have enabled us to produce 18 social media videos or snips. This has resulted in a significant rise in engagement, with 33,410 views across Facebook and Instagram. These efforts have significantly increased our engagement and awareness of IPR and what council does.

#### IPR consultation statistics

We held 17 community consultation sessions during the IPR consultation. The team delivered a total of 36 hours of consultation in icy winds and rain, travelling 1,377 kilometres to make sure everyone in the Snowy Monaro could learn more and have their say. Feedback received over the 28-day exhibition period included 15 IPR forms, 24 Your Say comments, 644 consultation webpage views, two emailed open-format submissions, and 35 customer concern forms submitted. The primary focus of much of the feedback received was the proposed Schedule of Fees and Charges. Elected councillors were well-represented during the consultation, with all but two community sessions attended by at least one councillor.

We facilitated a total of 24 hours of collaborative workshops with councillors and over 40 workshops with internal stakeholders. These workshops enabled information sharing and gathering between councillors and staff. We found this new process to be very productive, and resulting in many questions and several revisions to the draft documents.

As part of our consultation, we provided factsheets for our community on key areas of delivery. These highlighted projects identified in the draft Delivery Program in each town and village in the Snowy Monaro.



Undertaking consultation on our draft 2023-2024 IPR suite of documents

## Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program

### Delivery Program Service Delivery:

- Integrated Planning and Reporting guides long term planning and organisational sustainability
- Reporting accountability through monthly performance reporting
- Prepare an Annual Report
- Undertake a customer satisfaction survey annually
- Service level statements are developed for the organisation



### Reporting our progress

We reported our progress towards the Operational Plan to council on a monthly basis, excepting January when no council meeting is held.

We have also developed key performance indicators to measure our performance over time, making our annual reporting process more meaningful with data that informs our decision-making processes.

Planning and preparation for the 2023–2024 suite of documents commenced in the latter half of financial year 2022–2023. This year has seen a significant improvement in responsible officer sign-offs, workshops and community consultation.

The Corporate Reporting team has documented processes, which has enables business efficiencies to be developed through streamlining each task to be undertaken across the organisation. We ensure that our approach to this important work is both comprehensive and effective. The development process sees the outgoing suite of documents reviewed in detail, with consultations and workshops to unpack what has worked and what needs improvement. Once this comprehensive process of review and preparation is complete, the final step sees executives and councillors endorse the draft suite after a final documents, we ensure that our approach is comprehensive and effective.

This year we have surveyed staff and councillors to develop a baseline indication of satisfaction with our Delivery Program and Operation Plan, This allows us to better measure the performance of our processes in future years ensuring continuous improvement

### Community Satisfaction Survey

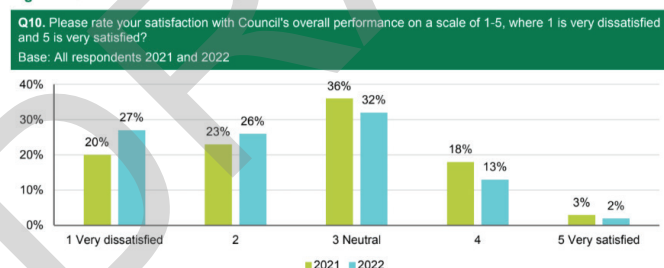
As part of our commitment to serving our community effectively, we undertook our annual customer satisfaction survey in September 2022.

The 2022 results indicated that the community satisfaction rating fell from 21% in 2021 to 15% in 2022. The reduction in satisfaction rating may be due to council seeking a special rate variation and/or road deterioration following extensive wet weather events.

#### COMMUNITY SATISFACTION WITH COUNCIL PERFORMANCE

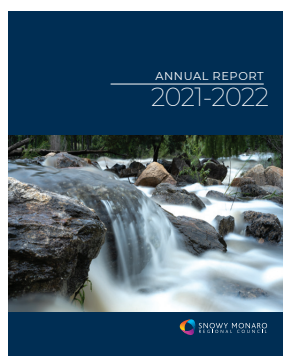
Survey respondents were asked to rate their overall satisfaction with Council's overall performance using a five-point scale where 1 = very dissatisfied and 5 = very satisfied. As shown in **Figure 1** below, 43% dissatisfied in 2021 grew to 53% dissatisfied in 2022. The proportion satisfied fell from 21% to 15%.

**Figure 1** Overall Satisfaction with Council's Performance



### 2021–2022 Annual Report

The Annual Report included three parts: statutory reporting, financial statements, and achievements against the Delivery Program. Council endorsed the Annual Report at the November 2022 ordinary council meeting. A copy of this report and all council's Integrated Planning and Reporting documents can be found on our website.



## Service Area: Strategic Planning

The Strategic Planning team are responsible for the long-term planning of our urban and rural land including but not limited to environmental, recreational and community/social needs. The strategic planning team are in the process of undertaking a comprehensive review of the land use planning framework for the whole local government area.

## Service Delivery

Throughout the 2022-2023 financial year, the strategic planning team was extremely busy working on a number of projects and undertaking principal business-as-usual activities. For a small team, the progress we have made against the Delivery Program is quite an achievement.

### Cooma Regional Sports Centre

The Cooma Regional Sports Centre is scheduled for completion in December 2023. Council are looking forward to working with our sporting clubs and broader community user groups as preparation takes place for our grand opening.

Once complete, this high quality three-court sports centre will provide our region with a tournament-ready facility, ready to serve as Snowy Monaro's home for netball, basketball, futsal, volleyball and badminton.

Living in one of the coldest parts of Australia, the Cooma Regional Sports Centre will soon allow athletes of all ages to take part in sport year-round.

Throughout the 2022-2023 financial year 65% of the building project was completed. This included all external building fabrication and the commencement of interior fit-out.

The new regional-level indoor sports centre is funded by the NSW Government, delivering on a 2019 election commitment.



Graphical representation of the Cooma Regional Sports Centre

## Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program

### Delivery Program Service Delivery:



- Support the coordination and delivery of events for key annual celebration days such as Women's Week, Seniors Festival, Youth Week, Reconciliation Week, NAIDOC Week, Mental Health Month, International Day of People with Disability.



- Assess Planning Proposals
- Provide feedback on State Significant Development (SSD) applications



- Community development supports and facilitates internal and external committees, including S355 and Interagency.
- Provide lobbying and advocacy to government and private operators to retain, support, and improve local community support services.
- Provide lobbying and advocacy to government and private operators to retain, support, and improve local community support services.
- Support community groups to plan and deliver their own events, access grant funding, enable volunteerism.



### Reconciliation Action Plan

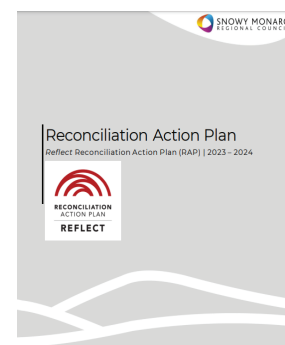
Council's strategic planning team have developed a draft Reconciliation Action Plan (RAP) in order to implement a formal framework for reconciliation initiatives. RAPs are a nationally recognised mechanism which enable organisations to sustainably and strategically take meaningful action to advance reconciliation.

A "Reflect" RAP was selected to provide SMRC with a foundational first step on our formal reconciliation journey. A Reflect RAP is an opportunity to look at internal capacity, processes, and resources, and sets out the steps which prepare an organisation for reconciliation initiatives in future RAPs.

The draft RAP has been developed in line with the Reconciliation Australia process for developing a Reflect RAP for a local government organisation:

At the December 2023 council meeting, our community development officer tabled a report to council to place our draft Reflect RAP on public exhibition for a period of six weeks. Council's Your Say page was used as a platform for consultation and direct communication. Engagement with the Ngarigo, Walgalu, Southern Ngunnawal and Bidawal Peoples was prioritised and constituted the bulk of this process. Consultation and engagement was open to and facilitated with First Nations people generally, in addition to the wider Snowy Monaro community. We undertook this work throughout February and March 2023

At the conclusion of consultation, council received four submissions through the Your Say platform. Further review of our consultation results and the draft RAP is being undertaken prior to council's consideration for adoption.



### Disability Inclusion Action Plan

Council commenced work on developing a new Disability Inclusion Action Plan (DIAP). The DIAP is underpinned by the *Disability Inclusion Act 2014 (NSW)* and considers how council and the broader community can continue to develop a more inclusive region and society.

The DIAP addresses four key areas of focus which aim to improve attitudes and behaviours towards people with disability, the liveability of the community, access to employment, and the navigation of systems, processes and information provided by council and other services.

Throughout the 2022-2023 financial year the activities completed included the background review, facility audit and preliminary data collection.



### Land use strategies

In November 2023, council resolved to place the amended Settlements Strategy and Rural Land Use Strategy on public exhibition for 56 days from 21 November 2022 to 8 February 2023. Council undertook community consultation, and during consultation it became apparent that the community had an appetite for additional time to prepare submissions. Subsequently an additional two weeks was provided, with conclusion of consultation on 20 February 2023.

Overall, 171 submissions were received resulting in further amendments to the strategies to reflect the submissions which were felt to be viable changes.

At the May 2023 council meeting a post-exhibition report was prepared for council to consider adopting the strategies. After robust discussion, council resolved not to adopt the strategies, seeking further consultation with the community.

### Finalisation of the Development Servicing Plan

A Development Servicing Plan (DSP) details the water supply, sewerage and/or stormwater developer charges to be levied on development areas utilising a water utility's water supply, sewerage and/or stormwater infrastructure.

The development or redevelopment of land for residential, commercial, or industrial purposes creates a need for additional capacity in water supply and sewerage systems. Developer charges are up-front charges levied to recover part of the infrastructure costs incurred in servicing new developments or additions/changes to existing developments.

The DSP ensures that development in our region is financially sustainable and that infrastructure costs for new developments are fairly funded.

Council commissioned Beca Hunter H2O to analyse our water and sewerage data to prepare a Section 64 Development Servicing Plan. In November 2022, council resolved to place the draft plan on public exhibition from November 2022 to February 2023. A small number of submissions were received and in April 2023 council resolved to adopt the Development Servicing Plans for water supply and sewerage.



### Developer Control Plan Three Rivers Estate

In 2009 council granted conditional consent for a 36 lot community title subdivision at Kalkite, known as the Three Rivers Estate.

In November 2022 a draft development control plan (DCP) was lodged with council for the specific site. The DCP is required to amend the Snowy River DCP and provide additional site specific controls to land which forms part of the Three Rivers Estate development.

The draft DCP was placed on exhibition for a period of 28 days from 11 January to 8 February 2023, throughout which no submissions were received. No amendments were made to the publicly exhibited draft DCP, with council adopting the Snowy River Development Control Plan Amendment at the March 2023 ordinary council meeting

### Re-establishment of Alcohol Free Zones

Council's Alcohol Free Zones expired on 31 October 2022, prompting the need to re-establish the zones in a timely manner prior to commencement of the winter season.

A report was tabled at the October 2022 council meeting outlining the support from NSW Police in the re-establishment of these zones. Council supported a recommendation to consult with our community for the statutory 30 day period to seek representation and feedback. This consultation ran from 1 November through 4 December 2023.

At the conclusion of the consultation, council received a small number of submissions, continuing with a post exhibition report to council at the February council meeting, with a recommendation to re-establish the Alcohol Free Zones for a four year period.



Alcohol Free Zone Signage on the streets of Jindabyne

### Cooma flood levee repair and betterment program

The floods in early 2021 resulted in the release of significant funding opportunities across the state, particularly for councils located in disaster declared areas. Disaster AGRN 1012 included SMRC, resulting in eligibility for the 'NSW Flood Levee Repair and Betterment Program'. Of the \$14m available, only 13 councils applied for the program out of the 48 eligible local government areas.

In October 2022, council was advised of being successful in our expression of interest to review the condition of the four flood levees located along Cooma Creek which protects the central area of Cooma. The NSW Government engaged NSW Public Works to facilitate the program and work with council to achieve the outcomes identified within the scope of work.

Public Works  
Department of Regional NSW

### Funding Allocation

#### Emergency Response Fund (ERF)

- \$14 million
- LGAs impacted by AGRN 1012

#### Eligible LGAs

- 48 LGAs
- 13 LGAs – registered
- 17 LGAs – with no urban levees



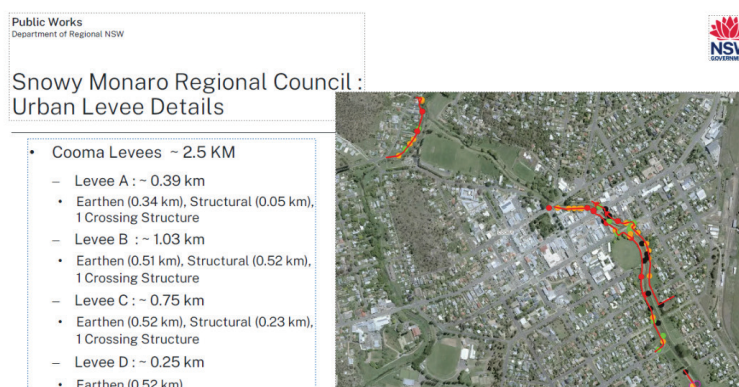
Map of eligible councils for funding

In November 2022 consultation sessions took place to provide an overview of the program and to commence information gathering from council. This work sought to ascertain the current state of Cooma's levees, inclusive of technical data, previous designs and reports.

In January 2023 NSW Public Works completed phase one of the project, which included completing full detailed surveys of the Cooma levees. Phase one included;

- A completed survey management plan using NSW Public Works survey unit
- A completed post-survey report
- Electronic copy of crest centreline plan
- 3D CAD file containing contours, triangles and raw survey data in 3D DWG format. All data must be layered appropriately in accordance with approved survey coding system
- Boundary CAD model and survey mark audit schedule

Detailed planning for phase two included full engineering assessment of the levees, which was planned for July 2023. Moving through to phase three, completed recommendation reports will be presented to council before the end of 2023.



Location of Cooma Levees

### Development of the Jindabyne Development Control Plan

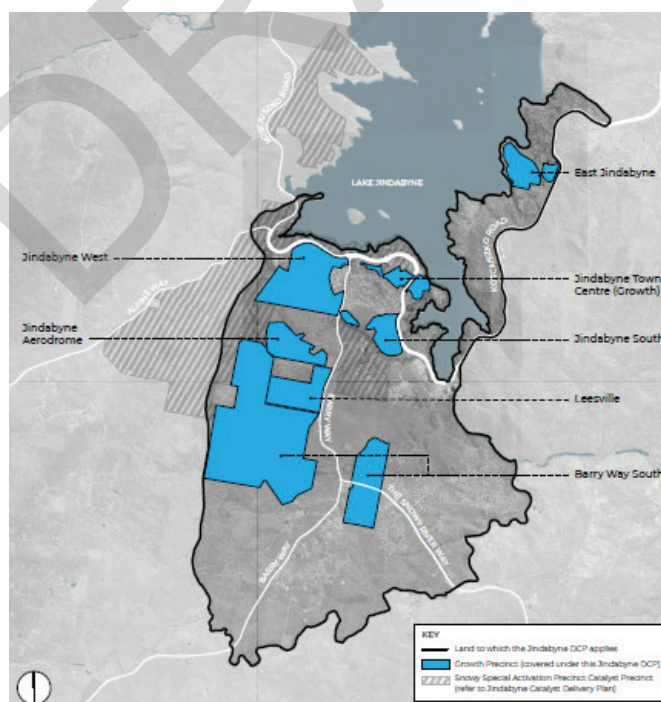
The Draft Jindabyne Development Control Plan (DCP) has been prepared by the Department of Planning and Environment with substantial assistance from council's strategic planners.

The purpose of the DCP is to support the Snowy River Local Environmental Plan 2013 and build on the aims and objectives of the Snowy Mountains Special Activation Precinct Master Plan 2022, that being, a 40-year vision to become a year-round tourist destination with new business opportunities, services and community infrastructure for people to live, work and visit.

When adopted the draft DCP will inform and guide development requiring consent within the Jindabyne Growth Precincts. These precincts are shown in image Jindabyne Development Control Plan Areas and include the following:

- Barry Way South
- East Jindabyne Village
- Jindabyne Aerodrome
- Jindabyne South
- Jindabyne Town Centre
- Jindabyne West
- Leesville Industrial Area

Throughout the 2022-2023 financial year, the research and drafting of the DCP took place with page-turning peer review undertaken to prepare the draft for consultation.



Areas under the Jindabyne Development Control Plan

### Planning Proposals

Throughout the 2022–2023 financial year, council was actively involved in two planning proposals. The first planning proposal was a council-initiated proposal for the consolidated Local Environmental Plan (LEP) and the second was proponent led, seeking the rezoning of land adjacent to Kalkite Village.

Throughout the 2022–2023 financial year the gateway determination was issued for the planning proposal at Kalkite and council was waiting for a determination on the council initiated planning proposal on the Snowy Monaro LEP.

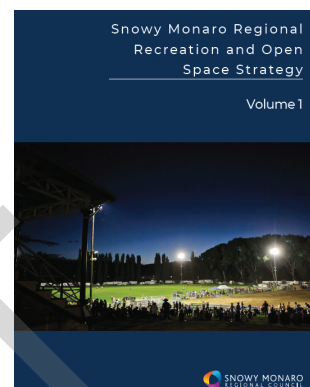
### Recreation Strategy

Our strategic planning team have been working on a Recreation and Open Space Strategy (ROSS). The ROSS was adopted by council on 15 June 2023 providing the overarching framework and strategic direction for local recreation and open space planning and development for the next 10 years.

The strategy includes an up-to-date inventory of our recreation facilities, analysis of demographic indicators and recreation trends, and results from community and stakeholder consultation. The development of an action plan identifies what needs to be done in order of priority.

The key recommendations from the ROSS include:

- Adopting clear guidelines and planning principles for the development of quality open spaces and recreation facilities
- Development of masterplans for our major multi-use recreation sites
- Review of local parks and undeveloped open spaces
- Improved communication and governance between council departments and our community



### Projects

Project Name	Progress
Development of the Integrated Water Cycle Management (IWCM) Plan and Grey Water Management Plan	✗
Local Infrastructure Contributions Plan (LICP)	✓
Development of the new Local Environmental Plan (LEP)	—
Development Servicing Plans (DSPs)	✓
Cooma and Cooma Back Creek Beautification scoping	✓
Parking Gap Analysis for Cooma	—
Investigate funding opportunities for a Climate Change Resilience Strategy	✓
Disability Inclusion Action Plan (DIAP)	✗
Arts and Culture Strategy	—
Recreation Strategy	✓
Infrastructure Study	—
Reconciliation Action Plan	✓
Child Safe Organisation	—







## Workforce Portfolio

### Business Unit: Workforce Management

Responsible Manager: Chief Workforce Officer

### Service Area: Workforce Management

The workforce management team's purpose is to enable a safe, healthy and productive workplace to facilitate individual (employee) and organisational achievement of operational goals.



30

INTERNAL TRANSFERS



104

JOBS ADVERTISED



117

NEW EMPLOYEES



103

EMPLOYEE DEPARTURES

### Service Delivery

During 2022-2023, the Workforce Management team went through a number of changes in staff and adjustments to the team structure. This included appointment of chief workforce officer, manager workforce service delivery, projects and admin officer, team leader talent management, recruitment officer, learning and development officer and return to work and wellbeing officer.

Key projects and team achievements include:

- Introduction of a new performance review framework
- Continued development of the ELMO system to support employee management and access to resources
- Appointment of a dedicated return to work and wellbeing role and investment in Employment Assistance Program Program
- Revised Workforce Management Plan
- Towards Excellence Program support

### Performance Review Framework

A new performance review framework was introduced across council due to feedback from employees of the old system being ineffective.

The new framework focuses on operational and strategic goals, aligned with council's Delivery Program and Operational Plan. Combined with the Local Government NSW capability framework, we have responded to employee feedback on how the old system was not meeting our needs.

Workforce undertook engagement with employees and managers to educate, lead and support the implementation of the new framework.

### Service Reviews

An assets service review was completed this year. The review recommended improvements to be undertaken, with a plan being developed to implement these.

## Tracking our progress towards the Snowy Monaro 2042 Community Strategic Plan through our Delivery Program



Delivery Program Service Delivery:

- Provide Workforce Management Services across the organisation
- WHS principals guide the organisation
- Improve organisational development across the organisation
- Facilitate service reviews as required under S.406 of the *Local Government Act 1993*

## ELMO

The introduction of the ELMO system in 2022 saw human resources modules introduced to council across the functions of recruitment, onboarding, and learning and development. During the year workforce continued to develop ELMO including:

- Recruitment: The ELMO recruitment module continued to be developed and refined to provide hiring managers with a one-stop shop for the end to end recruitment process
- Onboarding: The ELMO onboarding module was switched on for all new employees and saw a streamlined and partially automated process implemented for employee onboarding
- Learning and Development: The ELMO learning and development module continued to be leveraged to provide online learning across the organisation

## Return to Work and Wellbeing

The appointment of a dedicated return to work and wellbeing officer saw coverage across work, health and safety initiatives, strategically focussed to manage staff injured through workplace incidents and achieve favourable return to work outcomes.

This role also had a strong focus on implementing wellbeing initiatives.

The implementation of new employee assistance provider that was carried out in 2022 was also reinforced in 2022-2023. This embedded these changes, promoting benefits for staff and providing a dedicated support framework for mental wellbeing.

## Towards Excellence

A service review was carried out on our roads and infrastructure team in 2021-2202. Based on the findings from this review, workforce business partners worked with the roads and infrastructure team to undertake a restructure. This work helped to realise efficiencies within the team

A review of the operations profile was undertaken in 2021-2022 and the findings from this have been worked through to develop a project aimed at creating efficiencies across:

- Annual works program and service delivery
- The way of working
- The customer journey
- Leadership and culture

Project scoping has been completed and will be implemented in the next reporting year.





One of many shared pathways across the region

## Projects resolved not to proceed

The following projects were resolved not to proceed and have been removed from the 2022-2023 Operational Plan and 2022-2026 Delivery Program:

Project	Service Area	Council Resolution	Reason for Variation	Impact
Develop a pool strategy for the region	Community Facilities	132/23	A pool strategy was not funded for the 22/23 financial year, with funding being explored through grants. Funding is still being sought. If funding eventuates, a separate report to council will be tabled for inclusion in the relevant operational plan year.	The lack of an aquatic strategy leaves council in a poor position for making informed decisions due to the absence of a clear direction for the future of our pools.
Cowbed Creek Bridge Replacement	Corporate Projects	372/22	The funding for the bridge replacement was not realised through the Fixing Country Bridges Program grant.	The bridge will be delivered twelve months later than planned. Council plans to communicate the deferment to the local residents and in the interim the existing load limit will remain in place.
Cemetery Plot Mapping Project	Public Health and Environment		Business case to be prepared to determine cost benefit of the project.	
Smiths Road upgrade	Roads Infrastructure	218/22	Unfortunately, in early July the decision was made through consultation with Council, TfNSW & the Ministers office to cancel the Smiths Road upgrade, due to inadequate funding.	This project will be reviewed and applied for under the Fixing Local Roads Round 4 grant in August 2022.

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The information in this section of the annual report addresses the reporting requirements detailed in the *Local Government Act 1993* as per section 428 and the *Local Government (General) Regulation 2005* as per clause 217 (1) and other relevant legislation.

It serves to complement the information provided in other sections of this report as well as provide increased transparency and accountability to the community.

## Audited Financial Statements

The Snowy Monaro Regional Council 2022-2023 Audited Financial Statements are located in Part C of the 2022-2023 Annual Report.

### Rates and Charges Written Off for the Year

In accordance with Clause 132 of the *Local Government (General) Regulation 2021*, council is required to report on rates and charges that were written off in the 2022-2023 financial year.

During the 2022-2023 financial year the following bad and doubtful debts were written off:

Expense Type	Amount (\$)
Movement in Provision for Bad Debts	69,591
Bad Debts Written Off	75,551
Interest Written Off	0
<b>Total</b>	<b>145,142</b>

### Report on Activities Funded via a Special Rate Variation

Under the Special Rate Variation Guideline 7.1, council is required to report any activities funded via a special rate variation of general income.

Council did not apply for any special rate variations for the 2022-2023 financial year, so there are no activities to report. It should be noted that during the 2022-2023 financial year Council applied for a special rate variation for the 2023-2024 financial year. This variation does not take effect until 1 July 2023.

### Legal Proceedings

During the 2022-2023 financial year, council was involved 4 legal proceedings exceeding \$10,000. Of the 4 proceedings, 3 are ongoing as at 30 June 2023

A summary of all legal costs incurred by council for the financial year include:

Category	Amount Incurred to 30 June 2023 (\$)
Planning and Development	34,187
Human Resource Management	1,440
Debt Recovery	347,623
Land and Property	8,030
Road Infrastructure	29,712
Other*	15,999
<b>Total</b>	<b>436,991</b>

\*Other includes matters pertaining to Water and Sewer Operations and Corporate Governance

### Section 355 Committees

In accordance with s355 of the *Local Government Act 1993* council is able to delegate some of its functions to a committee of council. Council uses this delegation and appoints members of the community to manage its facilities or functions through a committee or board of management.

Snowy Monaro Regional Council fully acknowledges and appreciates the valuable contribution made by those in the community who serve as members of council's community committees. This is an important role that provides a valuable contribution to the respective local communities that we serve.

### Advisory Committees

Section 355 advisory committees provide advice and make recommendations for council's consideration.

Committee	Councillor Representative	Alternate Councillor Nominated
Audit, Risk and Improvement Committee (ARIC)	Cr Summers	Cr Hopkins
Cemeteries Committee	Cr Frolich	Cr Hanna
CEO Performance Review Committee	Mayor Davis Cr Higgins Cr Summers	
Community Services	Cr Hopkins	Cr Johnson
Cooma Saleyards	Mayor Davis	Cr Stewart
Housing and Social Services	Cr Beer	Cr Higgins
Reconciliation Action Plan Working Group	Cr Williamson	
Snowy Monaro Arts and Cultural Committee	Cr Mitchell	Cr Frolich
Snowy Monaro Weeds	Cr Stewart	Cr Frolich
Waste Management Committee	Cr Higgins Cr Frolich	
Yamaga Sister City	Cr Hanna	Cr Frolich
Youth Council	Cr Frolich	Cr Johnson

### Management Committees

Management committees are comprised of community volunteers and manage facilities on behalf of council. The following committees were active during the reporting period:

- Adaminaby School of Arts Hall
- Bibbenluke Hall and Sportsground
- Bombala Exhibition Ground Management
- Bredbo Hall
- Cathcart School of Arts
- Dalgety Hall Management Committee
- Delegate Early Settlers Hut
- Delegate School of Arts
- Delegate Sportsground
- Jindabyne Sportsground and Recreation Areas Management Committee
- Michelago Hall
- Nimmitabel Hall
- Numeralla Hall
- Smiths Road Hall

### Councillor Representation on Committees

Council maintains links with a range of community-based and other organisations via representation on relevant committees. Such representation is usually by appointment of either members or members of staff as delegates.

#### External Committees

Name of Committee	Councillor Representative	Alternate Councillor Nominated
ANU Medical School-Community Advisory Committee Board	Mayor Davis	No alternate nominated
Boco Rock Community Enhancement Fund-Sub Committee	Mayor Davis Cr Hopkins Cr Stewart	No alternate nominated
Boco Rock Community Enhancement Fund Committee	Mayor Davis Cr Hopkins Cr Stewart	No alternate nominated
Bundian Way Advisory Committee	Cr Mitchell	No alternate nominated
Canberra Region Joint Organisation of Councils (CRJO)	Mayor Davis	N/A
Community Safety Precinct Committee	Cr Hanna	No alternate nominated
Cooma Correctional Centre Community Consultative Committee	Cr Hopkins	N/A
Cooma Universities Centre	Mayor Davis	No alternate nominated
District Bushfire Management Committee	Cr Higgins	No alternate nominated
Jindabyne Liquor Accord	Cr Frolich	No alternate nominated
Local Traffic Committee	Cr Hanna	No alternate nominated
Monaro Regional Interagency	Cr Higgins	Cr Hopkins
NSW Government Asbestos Coordination Committee	Cr Beer	No alternate nominated
South East Arts	Cr Mitchell	Cr Frolich
Southern Joint Regional Planning Panel	Mayor Davis	Cr Beer

\*Where N/A is listed an alternate is not allowed for a quorum



### Payment of Expenses and Provision of Facilities

Payments of expenses and provision of facilities for the mayor and councillors are made under the guidance of council's Payment of Expenses and Provision of Facilities for mayor and Councillors' Policy, located on council's website.

### Money Expended on Mayor and Councillor Fees

Council incurred the following fees during the 2022-2023 financial year:

Section	Expense Type	Amount (\$)
(i)	Provision of dedicated office equipment allocated to councillors	1,724
(ii)	Telephone	2,582
(iii)	Conferences and seminars	4,871
(iv)	Training and development	7,360
(v)	Travel related costs	11,877
(vi)	Overseas visits	N/A
(viii)	Child or Family Member Care	N/A
<b>Total</b>		<b>28,414</b>

*\* All dedicated office equipment is on loan to the councillors and is returned at the end of their term in office.*

### Provision of Facilities

Council incurred the following fees and expenses for the provision of facilities during the 2022-2023 financial year:

Expense Type	Amount (\$)
Mayoral Fees	46,038
Councillor Fees	227,659
<b>Total</b>	<b>273,697</b>

### Statement of Total Remuneration of Chief Executive Officer

During 2022-2023, council employed a Chief Executive Officer. Following is a statement of the total remuneration.

Section LGR 217(B)	Remuneration Component	Amount (\$)
(i)	Salary	302,416.98
(ii)	Additional payment*	Nil
(iii)	Contribution to superannuation	31,742.98
(iv)	Non cash benefits	Nil
(v)	Fringe Benefits Tax on Non-Cash Benefits	Nil
<b>Total</b>		<b>334,159.96</b>

### Statement of Total Remuneration of Senior Staff

During 2022-2023, council employed two Chief Officers as senior staff in addition to the Chief Executive Officer. Following is a statement of the combined total remuneration.

Section LGR 217 (C)	Remuneration Component	Amount (\$)
(i)	Salary	489,033.59
(ii)	Additional payment	Nil
(iii)	Contribution to superannuation	51,318.28
(iv)	Non cash benefits	Nil
(v)	Fringe Benefits Tax on Non-Cash Benefits	Nil
<b>Total</b>		<b>540,351.87</b>

### Overseas Visits by Staff, Councillors or Other Persons

No overseas visits by staff, councillors or other persons occurred during the 2022-2023 financial year.

### Statement of Total Number of Persons

In accordance with the Clause 217 of the *Local Government (general) Regulation 2021*, an annual report must include a statement of the total number of persons who performed paid work on a day selected each year at random by the Office Of Local Government.

The following figures represent the Snowy Regional Monaro Council Workforce as at 23 November 2022.

Category	Number of
Persons employed by the council on a permanent full-time, permanent part-time or casual basis or under a fixed-term contract	423
Persons employed by the council as senior staff members	3
Persons engaged by the council, under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person	7
Persons supplied to the council, under a contract or other arrangement with the person's employer, as an apprentice or trainee	1

### Report on Service Reviews Undertaken

The asset management review postponed in 2021-2022 was undertaken in 2022-2023. Throughout August and September 2023 council undertook a comprehensive service review of the asset management services of council. The process involved interviewing the assets team and stakeholders across the organisation to determine current state of service delivery. Further analysis and ground truthing was undertaken before a comprehensive set of recommendations was presented to council's executive leadership team to provide a pathway of improvement initiatives and actions.

Subsequently, the recommendations were further analysed as part of the financial sustainability review processes reinforcing the recommendations identified. All recommendations are now either identified as actions within council's Delivery Program and Operational Plan and also as audit action items as part of council's Audit Risk Improvement Committee.

In addition, the operational business excellence program recommended from the operations review is being progressed under the new title of Towards Excellence.

### Statement of External Bodies

In accordance with the Clause 217 of the *Local Government (general) Regulation 2021*, an annual report must include a statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies (whether or not incorporated) in which council (whether alone or in conjunction with other councils) either held a controlling interest, delegated functions or participated in during the year.

#### External Bodies (controlling interest)

Council held no controlling interest during the 2022-2023 year.

#### External Bodies (participated in)

Council was a member of the following:

- Canberra Region Joint Organisation of Councils
- Rural Fire Service
- Statewide Mutual Liability Scheme, and
- StateCover-Workers Compensation Scheme

#### External Bodies (delegated functions)

- Delegate Progress Association
- Snowy Mountains Neighbourhood Centre
- ANU Medical School-Community Advisory Committee Board
- Boco Rock Community Fund Committee
- Bundian Way Advisory Committee
- Canberra Region Joint Organisation of Councils (CRJO)
- Community Safety Precinct Committee
- Cooma Correctional Centre Community Consultative Committee
- Cooma Universities Centre
- District Bush Fire Management Committee
- Jindabyne Liquor Accord
- Joint Regional Planning Panel
- Local Traffic Committee
- Monaro Housing Taskforce
- Monaro Regional Interagency
- Rural Fire Service
- South East Arts
- Southern Monaro Local Emergency Management Committee (LEMC)
- Southern Monaro Local Emergency Rescue Committee
- Upper Murrumbidgee Catchment Coordinating Committee

### Capital Expenditure Projects

The following capital works programs fall under the Office of Local Government Capital Expenditure Guidelines. Projects span multiple years.

Project	Total Project Budget (\$)	Expenditure 2022-2023 (\$)
Jindabyne Shared Trail Project	10,456,425	530,938
Cooma Sports Hub	14,000,000	8,059,912
Jindabyne Library	5,861,977	427,494
Jindabyne Swimming Pool	3,243,293	2,453,073

### Actions Undertaken in Relation to the Modern Slavery Act

*There were no issues raised by the Anti-Slavery Commissioner and such no actions were required to be undertaken.*

*Council actively uses Local Government Procurement (LGP) to assist with procurement activities. Part of their Social Procurement Strategy is ensuring all suppliers are compliant with the Modern Slavery Act 2018.*

## Development Contributions

Council collects contributions from developers to provide local infrastructure and facilities under section 7.11 and section 7.12 of the *Environmental Planning and Assessment Act 1979*. These funds are essential to ensure our infrastructure meets the needs of our growing population.

This type of local infrastructure typically includes local roads, stormwater and drainage, shared pathways, parks and playgrounds or other recreational areas, environmental land and community facilities.

## Summary

All figures reported are \$'000

	Opening Balance 1 July 2022	Cash Contribution	Interest Earned	Expenditure	Closing Balance 30 June 2023
Bushfire Services	81	8	2	0	91
Community Facilities	199	171	5	0	375
Community Services and Facilities	485	29	12	0	526
Open Space	582	1	15	0	599
Open Space and Public Art	71	7	2	0	80
Parking	39	0	1	0	40
Public parking	9	0	0	0	9
Regional Waste Management	331	33	8	0	372
Roads	540	0	14	102	452
Roadworks	468	6	12	0	486
Shared pathways Jindabyne	35	3	1	0	39
Shared trails Jindabyne	141	11	4	0	156
Sport and Recreation Facilities	71	4	2	0	77
S7.11 Total Contributions under a plan	3,052	273	78	0	3,302
S7.12 levies under a plan	27	0	1	0	28
S7.11 contributions not under a plan	185	0	5	0	190
S64 Contributions	7,743	2,168	198	0	10,109
<b>Total contributions</b>	<b>11,006</b>	<b>2,441</b>	<b>282</b>	<b>102</b>	<b>13,267</b>

#### S7.11 Contribution Plan – Former Cooma-Monaro Shire Council

All figures reported are \$'000

	Opening Balance 1 July 2022	Cash Contribution	Interest Earned	Expenditure	Closing Balance 30 June 2023
Community Facilities	199	171	5	0	375
Open Space	582	1	15	0	598
Parking	39	0	1	0	40
Roads	540	0	14	102	452
<b>TOTAL</b>	<b>1,360</b>	<b>172</b>	<b>35</b>	<b>102</b>	<b>1,465</b>

#### S7.11 Contribution Plan – Former Snowy River Shire Council

All figures reported are \$'000

	Opening Balance 1 July 2022	Cash Contribution	Interest Earned	Expenditure	Closing Balance 30 June 2023
Bushfire Services	81	8	2	0	91
Community Services and Facilities	485	29	12	0	526
Open Space and Public Art	71	7	2	0	80
Public Parking	9	0	0	0	9
Regional Waste Management	331	33	8	0	372
Roadworks	468	6	12	0	486
Shared Pathways – Jindabyne	35	3	1	0	39
Shared Trails – Jindabyne	141	11	4	0	156
Sport and Recreation Facilities	71	4	2	0	77
<b>Total</b>	<b>1,692</b>	<b>101</b>	<b>43</b>	<b>0</b>	<b>1,836</b>

#### S7.12 Levies – Contribution Plan No 1 – Former Bombala Council

All figures reported are \$'000

	Opening Balance 1 July 2022	Cash Contribution	Interest Earned	Expenditure	Closing Balance 30 June 2023
Other	27	0	1	0	28
<b>TOTAL</b>	<b>27</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>28</b>

#### Developer Contributions not under plans – Former Snowy River Shire Council

All figures reported are \$'000

	Opening Balance 1 July 2022	Cash Contribution	Interest Earned	Expenditure	Closing Balance 30 June 2023
Community Facilities	27		1		28
Kerb and Gutter	31		13		32
Voluntary Planning Agreements	127				130
<b>TOTAL</b>	<b>185</b>		<b>5</b>		<b>190</b>

#### Details for projects for which contributions or levies have been used

During the 2022/2023 financial year council completed Project 12.4.2.11: Cooma Footpath Pavers CBD Streetscape Beautification (Sharp St – Cooma Creek Bridge to Soho St) to install pavers as part of street beautification. The percentage of the project covered by contributions is 15%, to the value of \$150,000. As of 30 June 2023 the project was complete.



### Contracts Awarded

Details of contracts awarded during 2022-2023 financial year under the *Local Government (General) Regulation 2021, Clause 217(1)(a2)*.

Details of each contract awarded by council during 2022-2023 (whether as a result of tender or otherwise) other than contracts for less than \$150,000 or such other amount as may be prescribed by the regulations, including the name of the contractor, the nature of goods and services provided.

Name of Contractor	Goods or Services Provided	Total Contract Value (\$)
aGnR Consultants	Kalkite Sewage Treatment Plant Augmentation augmentation – Full full design detail	300,000
Bridge & Marine Engineering Pty Ltd	Michelago Creek (Ryrie Street) Bridge-Design design and construction.	594,143
Built	Deep Creek Bridge (Mila Road) Bridge construction	233,975
Davone Constructions	Jindabyne Sportsground Facilities upgrade	284,903
Davone Constructions	Compliance upgrades 10 community halls	939,626
DesignFire Consulting Engineers	Snowy River Hostel & Yallambee Lodge-fire services upgrade	350,000
Hartwigs Trucks Pty Ltd	Supply, registration and delivery of one heavy rigid 6x4 tipper truck.	311,150
InQuik Pty Ltd	Design, constructions, and delivery of modular bridge formwork components-Black Flat Bridge	235,455
InQuik Pty Ltd	Design, constructions, and delivery of modular bridge formwork components-Darbys Gully Bridge	177,230
Interleasing Australia Ltd	Supply of five operational lease vehicles for Community Transport	\$180,000
Jennings Civil Group Pty :td	Delegate Landfill closure and rehabilitation	2,000,000
Jennings Civil Group Pty Ltd	Jindabyne Holiday Park-fire hydrant and waste water upgrade	800,000
Komatsu Australia Pty Ltd	Supply of one PSA class 15 grader	467,634
Komatsu Australia Pty Ltd	Supply of one PSA class 6 wheel loader	460,000
Komatsu Australia Pty Ltd	Supply of one 10 ton excavator	180,000
McMahon's Earthmoving Pty Ltd.	Design and construction of Safer Roads upgrades – The Snowy River Way, Countegany Road and Numeralla Road	2,860,195
McMahon's Earthmoving Pty Ltd.	Design and construction of safer roads upgrades-Barry Way	1,961,740
Murray Valley Piling Pty Ltd	Jonas Creek Bridge replacement	528,000
P&L Bowerman Pty Ltd/ Bowerman Family Trust	Shannons Flat Road Base base production	400,000
SMEC Australia Pty Ltd	Infrastructure Study – Berridale and Kalkite	220,000
Stabilised Pavements of Australia PTY Ltd.	Heavy Patching works (Transport) 2022-2023 Program	1,446,462
Tambo Construction Pty Ltd	Redcliffe Bridge-design and construction.	699,655
Wagners Holding Company Pty Limited	Jindabyne Shared Trail-structures design and construction (package 1)	2,141,480
Water Treatment Australia	Bombala/Delegate Water Treatment Plant	15,000,000

### Financial Assistance Provided Under Section 356

In accordance with the *Local Government Regulation 2021 cl217 (1)(a5)*, an annual report must include details of the total amount contributed or otherwise to financially assist others, in accordance with *section 356 of the Local Government Act 1993*. During the 2022-2023 financial year council facilitated cash and in-kind donations and sponsorships to 68 organisations, schools and community groups across the region.

Name / Organisation Council	Council Approved Amount (\$)
Adaminaby Golf Club	1,000
Adaminaby Race Day	2,000
Berridale Tennis Club Inc	1,000
Bombala Australia Day Committee	1,500
Bombala Chamber of Commerce	1,000
Bombala Motorcross Club-Marden Ride Park Inc	2,000
Bombala Race Day	2,000
Bombala Show	2,000
Bredbo Men's Shed	1,108
Cooma Australia Day Celebrations-Cooma Lions Club	1,500
Cooma Cats Football Club	1,000
Cooma Monaro Railway Inc	500
Cooma Monaro Railway Inc	2,854
Cooma Race Day	2,000
Cooma Rugby Union Football Club	1,000
Cooma Show	2,000
Dalgety Show	2,000
Delegate Presbyterian Community Church	600
Delegate RSL Sub-Branch	3,000
Delegate Show	2,000
Hearing Voices Self-Help Support Group	1,000
Jindabyne Australia Day Celebrations-Jindabyne Lions Club	1,500
Jindabyne Cycling Club Inc	1,000
Lake Jindabyne Sailing Club	1,000
LAOKO-Looking After Our Kosciuszko Orphans	360
Lions Club of Jindabyne	2,000
Marine Rescue Alpine Lakes	2,200
Michelago Memorial Hall & Tennis Courts 355 Committee	1,500
Michelago Pony Club	1,100
Michelago Region Community Association	1,500
Mitchell Power Memorial Quick Shear	2,500
Monaro Committee for Cancer Research	1,000
Monaro Community Radio Inc (2MNO)	1,000
Monaro Family Support Services	2,000
Nimmitabel Advancement Group	1,500
Nimmitabel Advancement Group	2,055
Nimmitabel School of Arts	1,650
Nimmitabel Show	2,000
Rosie O'Sullivan School of Dance	500
Rotary Club of Cooma	1,000
Snow Australia (Rob Kneller Youth Foundation)	1,500
Snowy Monaro Arts Council Inc SMAC	1,000
Snowy Mountains BMX Club	1,000

Name / Organisation Council	Council Approved Amount (\$)
Snowy Mountains Care & Early Learning Centre	2,000
The Salvation Army Cooma	500
The Shepherd Centre	1,292
We Will Remember Them on Monaro Association	500
<b>Total</b>	<b>68,220</b>

#### Recurring Donations

The following donations are provided on a recurring basis.

#### School Presentation Awards

Name / Organisation Council	Council Approved Amount (\$)
Adaminaby Public School	100
Berridale Public School	100
Bombala High School	100
Bombala Public School	100
Bredbo Public School	100
Cooma North Primary School	100
Cooma Public School	100
Delegate Public School	100
Jindabyne Central School-Junior	100
Jindabyne Central School-Senior	100
Michelago Primary School	100
Monaro High School	100
Nimmitabel Public School	100
Snowy Mountains Christian School-Junior	100
Snowy Mountains Christian School-Senior	100
Snowy Mountains Grammar School-Junior	100
Snowy Mountains Grammar School-Senior	100
St Joseph's Primary School	100
St Patrick's Parish School-Junior	100
St Patrick's Parish School-Senior	100
The Alpine School	100
<b>Total</b>	<b>\$2,100</b>

#### Acquired Assets

Council acquired the following assets during the 2022-2023 financial year:

- Jindabyne Library Building
- Michelago RFS Building
- Bombala Caravan Dump Point
- Six Wombat Crossings in Cooma
- Equestrian Complex Clubhouse in Berridale
- Two parcels of land in Jindabyne for future construction of required infrastructure
- Kunama Water Pump Station (developer built)
- Kunama High Water Reservoir (developer built)
- Tyrolean Wastewater Pump Station (developer built)

Developer built roads:

- Aratula Drive – Cooma/Dry Plains
- Calabria Way – Cooma/Dry Plains
- Concrete Road – Polo Flat
- Jillamatong Street – Jindabyne
- Kunama Reservoir internal road – Jindabyne
- Mulluen Place – Bredbo
- Murrumbidgee Drive – Bredbo
- Riverbend Drive – Dalgety
- Silver Brumby Boulevard – Bredbo

### Equal Employment Opportunity Management Plan

The Equal Employment Opportunity (EEO) Management Plan underpins council's Equal Employment Opportunity Policy and, as required under the *Local Government Act 1993*, outlines the programs by which the principles are to be achieved.

Council is committed to building an inclusive and diverse workforce that is reflective of the community we serve. We do this by weaving equal employment opportunity, diversity and inclusion principles through employment policies and practices, and delivering on the initiatives and targets we set out our Equal Employment Opportunity Management Plan.

- The EEO Management Plan 2017–2021 reached its review date and the development of the EEO Management Plan 2022–2027 is continuing, with updated targets and initiatives being investigated to ensure the delivery of the most appropriate outcomes.
- A range of actions in the EEO Management Plan 2017–2021 were achieved, including those related to training, recruitment, flexible work and policies and procedures. Some items from the action plan are ongoing actions related to continued reporting, monitoring and training, which will be reviewed and incorporated in the plan for 2022–2027 where appropriate.
- EEO references are contained within recruitment advertising, position descriptions and performance review activities and reflected in council's vision and values and induction training.
- Council is currently reviewing out Disability Inclusion Action Plan and will address EEO principals. The DIAP addresses four key areas of focus which aim to improve: attitudes and behaviours towards people with disability, the liveability of the community, access to employment, and the navigation of systems, processes and information provided by council and other services. Throughout the 2022–2023 financial year the activities completed included the background review, facility audit and preliminary data collection.

### Report on Compliance with the Carer Recognition Act 2010

Council's EEO Management Plan refers to a workplace that promotes equity referring specifically to carers.

Council's obligations under the Local Government (State) Award, with regard to carers leave and flexible arrangements for staff, who are carers, is in accordance with the guidelines of the *Carer Recognition Act 2010*.

### Government Information Public Access

Information required under section 125(1) of *Government Information (Public Access) Act 2009* (GIPA) and clause 7 of the *Government Information (Public Access) Regulation (GIPA Regulation)*.

Council received 17 formal applications. In addition to the formal applications, council facilitated 121 informal GIPA requests during the reporting period.

This represents a reduction of 130 from the previous reporting period. The reduction in informal GIPA requests is due in part to streamlined processes providing responses to information requests without the need for multiple administrative steps required under GIPA legislation.

### Clause 8A: Reviews Undertaken

Council undertook a review of publicly available information to determine that it meets the requirements under section 7(3) of the GIPA Act. As a result all available information, that meets the requirements of the GIPA Act has been made publicly available.

### Clause 8B: Total Number of Applications Received

The total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications) was 17.

### Clause 8C: Refused Applications

Council did not refuse any applications during the 2022-2023 financial year.

Schedule 2 Statistical Information

Table A: Number of Applications by Type of Applicant 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	% Of total
Media	0	0	0	0	0	0	0	0	0	0%
Members 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 groups	0	0	0	0	0	0	0	0	0	0%
Members of the public (by legal representative)	2	1	0	0	0	0	0	0	3	20%
Members of the public (other)	7	2	0	1	1	1	0	0	12	80%
Total	9	3	0	1	1	1	0	0	15	
% of Total	60%	20%	0%	7%	7%	7%	0	0		

\* More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

Table B: Number of Applications by Type of Application and Outcome

	Access granted in full	Access granted in part	Access refused in full	Information	Information already available	Refuse to deal with application	Refuse to confirm/ deny whether information is held	Application withdrawn	Total	% Of total
Personal information applications*	0	0	0	0	0	0	0	0	0	0%
Access applications (other than personal information applications)	9	3	0	1	1	1	0	0	15	100%
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0	0%
Total	9	3	0	1	1	1	0	0	15	
% of Total	60%	20%	0%	7%	7%	7%	0	0		

\* A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the GIPA Act) about the applicant (the applicant being an individual).

Table C: Invalid Applications

	Number of Applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	2	100%
Application is for excluded information of the agency (section 43 of the Act)	0	0%
Application contravenes restraint order (section 110 of the Act)	0	0%
Total number of invalid applications received	2	100%
Invalid applications that subsequently became valid applications	2	100%

Table D: Conclusive Presumption of Overriding Public Interest against Disclosure

	Number of Times Consideration Used*	% of Total
Overriding secrecy laws	0	0%
Cabinet information	0	0%
Executive Council information	0	0%
Contempt	0	0%
Legal professional privilege	0	5%
Excluded information	0	0%
Documents affecting law enforcement and public safety	0	0%
Transport safety	0	0%
Adoption	0	0%
Care and protection of children	0	0%
Ministerial code of conduct	0	0%
Aboriginal and environmental heritage	0	0%
Total	0	5%

\*More than one public interest consideration may apply in relation to a particular access application and if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table E.

Table E: Other Public Interest Considerations against Disclosure

	Number of Times Consideration Used	% of Total
Responsible and effective government	2	100%
Law enforcement and security	0	0%
Individual rights, judicial processes and natural justice	0	0%
Business interests of agencies and other persons	0	0%
Environment, culture, economy and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information legislation	0	0%
Total	2	100%

Table F: Timeliness

	Number of Applications	% of Total
Decided within the Statutory Timeframe (20 days plus any extensions)	10	83%
Decided after 35 days (by agreement with applicant)	0	0%
Not decided within time (deemed refusal)	2	17%
Total	12	100%



Table G: Number of Applications Reviewed under Part 5 of the Act by Type of Review and Outcome

	Decision Varied	Decision Upheld	Total	% of Total
Internal review	0	0	0	0%
Review by Information Commissioner*	2	2	4	67%
Internal review following recommendation under Section 93 of Act	1	1	2	33%
Review by NCAT	0	0	0	0%
Total	3	3		
% of Total	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

	Number of Applications for Review	% of Total
Applications by access applicants	4	100%
Applications by persons to whom information the subject of access application relates (see Section 54 of the Act)	0	0%
Total	4	

Table I: Applications Transferred to Other Agencies

	Number of Applications Transferred	% of Total
Agency-Initiated Transfers	0	0%
Applicant-Initiated Transfers	0	0%
Total	0	

## Public Interest Disclosures

The following information is provided in accordance with the *Public Interest Disclosures Act 1994 and Regulation 2011*.

1. Council Policy SMRC 338 – Public Interest Disclosures (PID) Internal Reporting Policy meets the requirements of internal reporting as required under the Act.
2. Staff are made aware through information distribution via the executive leadership team.

	Made by public officials performing their day to day functions	Under a statutory or other legal obligation	All other PIDs
Number of public officials who made PIDs directly	0	0	0
Number of PIDs received	0	0	0
Of PIDs received, number primarily about:	0	0	0
– Corrupt conduct	0	0	0
– Maladministration	0	0	0
– Serious and substantial waste	0	0	0
– Government information contravention	0	0	0
– Local government pecuniary interest contravention	0	0	0
Number of PIDs finalised	0	0	0

## Stormwater Management Services

A stormwater levy exists for the Bombala area.

Work to create Developer Service Plans (DSP) for stormwater across the region was considered however a lack of data and funding has meant this project will not proceed at this stage.

Council has commenced the process of developing an Integrated Water Cycle Management Plan (IWCM) that will consider stormwater infrastructure needs and requirements and make recommendations to address data gaps.

Council will review our DSP and, if required, develop a developer contributions charge for future stormwater infrastructure along with what levy can be applied to maintain existing stormwater infrastructure.

## Summary of Private Work

Council undertook access road maintenance for ratepayers including road grading, gravelling and ramp cleaning. All work was undertaken at commercial plant hire rates and not subsidised. All works were undertaken on private land not under the control of council.

## Fisheries Recovery and Threat Abatement Plans

In accordance with section 220ZT of the *Fisheries Management Act 1994* council was not referenced in any Fisheries Recovery and Threat Abatement Plans during the 2022-2023 financial year.

## Environmental Upgrade Agreements

In accordance with the *Local Government Act 1993* and Section 54P of the *Local Government (General) Regulation 2021* there were no environmental upgrade agreements entered into during the 2022-2023 year.

## Recovery and Threat Abatement Plans

Council was not referenced in any recovery and threat abatement plans during the 2022-2023 financial year.

## Compliance with Planning Agreements

Under s 7.5(5), of the *Environmental Planning and Assessment Act 1979*, there were no planning agreements in force within the LGA.

## Inspections of Private Swimming Pools

Council officers completed inspections of private swimming pools in the region in accordance with the *Swimming Pools Act 1992* and *Swimming Pools Regulation 2008*.

Category	Number of
Inspection of tourist and visitor accommodation	9
Inspections with more than two dwellings	0
Inspections that resulted in issuance of certificate of compliance under Section 22D of the Act	24
Inspections that resulted in issuance of certificate of non-compliance under Clause 18BA of Regulation	0

#### Coastal Protection Service Provided

Council does not have any coastal areas, as such there are no levied services to report.

#### Companion Animals Statement on Activities

Under the *Companion Animals Act 1998* and the Companion Animals Regulation the following is a statement on activities for the 2022-2023 financial year.

#### Lodgement of Pound Data Collection Return

Pound data has been entered in Companion Animals Register.

For the 2022-2023 financial year:

- 96 dogs were impounded
- 60 were released to their owners
- 16 sold
- 6 released and rehomed
- 12 dogs declared as menacing, dangerous or restricted breed
- 11 dogs were euthanised
- 3 dogs remained in council's care at the end of the financial year

#### Lodgment of Data Relating to Dog Attacks

All dog attacks have been entered into the Office of Local Government Companion Animal Register with either menacing or dangerous dog declarations issued.

#### Companion Animal Community Education Programs

On a regular basis, council posts information on social media and provides guides, factsheets and general information on council's website.

#### Strategies to Promote and Assist the De-Sexing of Dogs and Cats

On a regular basis council posts information on social media and provides guides, factsheets and general information on council's website.

#### Strategies to Seek Alternatives to Euthanasia for Unclaimed Animals

Only restricted dogs that cannot be rehomed are euthanised. All other dogs are rescued by the Cooma RSPCA or other rescue groups such as the Golden Oldies.

Council entered into a partnership agreement with the Department of Corrections at the Cooma Correctional Centre, minimum security work farm in Cooma. The program aims to provide both furry companions and inmates valuable life skills, giving neglected dogs a second chance at finding a loving home. Six dogs are issued to the inmates for a period of six months, during which time the inmates rehabilitate the dogs before they are rehomed. This provides both enrichment for the animals and inmates but ensures we are able to provide dogs of a high temperament quality for families to adopt.

#### Amount of Funding Spent on Companion Animal Management and Activities

Under Section 85 (1A) of the *Companion Animals Act 1998*, the following table details the use of fund money used for managing and controlling companion animals across the region for the 2022-2023 financial year.

Expense	Amount (\$)
Employment Costs	338,395
Materials and Contracts	29,099
Other Operating Expenses	5,824
Depreciation	0
General Asset Expenses	0
Internal Plant Charges	58,270
Internal Charges	476
Internal Payroll Charges	365
<b>Total</b>	<b>432,429</b>

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### Snowy Monaro Regional Council off Leash–Areas



**Bombala–Bombala River Reserve**  
Along the reserve of the Bombala River



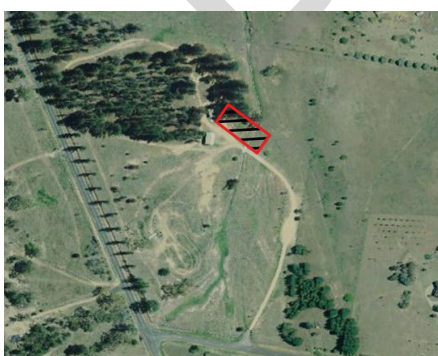
**Berridale–Myack Creek Reserve**  
Myack Creek Reserve near Ivy Cottage Estate



**Jindabyne–Foreshore**  
Along the foreshore, west of the toilet block at the Clay Pits, to the east of the sailing club



**Jindabyne–Pooh Bay**  
Along Pooh Bay foreshore, off Cobbon Crescent



**Cooma–Lions Park**  
Yallakool Road–Fenced off area within the Lions Park



**Cooma–Church Road**  
Grassed area that extends along Church Road and is bound on the far side by Cooma Creek.

### Disability Inclusion Action Plan Progress

In accordance with section 13 of the *Disability Inclusion Act 2014* council must report on the implementation of its Disability Inclusion Action Plan 2017-2021 (DIAP).

#### Outcome Area 1: Building positive attitudes

- Continued direct service provision of National Disability Insurance Scheme (NDIS) services.
- An event was held to celebrate International Day of People with Disability 2022.
- Community consultation opportunities held in public spaces and through an online/in person interagency group including key stakeholders and service providers in the disability sector to improve engagement

#### Outcome Area 2: Creating liveable communities

- Accessibility upgrades to pedestrian infrastructure and disabled parking spaces during maintenance and as business as usual.
- Improved accessibility to council facilities as part of major asset upgrades and facility management including the upgrade of 14 of council's community halls with disability compliance certificates, refurbishment of council's swimming pool at Bombala incorporate disabled toilets, and comprehensive analysis with detailed costing prepared by accessibility architects to incorporate council's head office premises in Cooma to full disability compliance standard.
- Ongoing advocacy to relevant State and Commonwealth departments to support accessible service delivery e.g. public transport, accessing health and telehealth services.

#### Outcome Area 3: Supporting access to meaningful employment

- Information on inclusion and inclusive communities made available on council website.
- Ongoing relationships with TAFE NSW and specialist disability employment services providers, and increased advocacy to open employment market.
- Ongoing commitment to providing a safe and inclusive workplace.
- Improvements in recruitment processes to allow for inclusiveness in applications and interviews.

#### Outcome Area 4: Accessible systems, information or processes

- Full implementation of accessible space in Cooma office to provide improved real-time participation in council meetings following success of trial in 2022.
- Continuation of improved accessibility to council's website following up on the upgrade in 2022 and introduction of further improved accessibility ICT features.
- Continued implementation of service delivery models which are adaptable to online/virtual offerings.
- Attending webinars by Disability NSW and the Office of Local Government on best practice for DIAPs in 2023.

#### How have you determined that you're meeting the needs of people with disability?

- Continued engagement with community groups, networks that include people with a disability and all service providers located both within council's LGA and in the ACT via regular meetings of the Monaro Regional Interagency and in one-on-one meetings relating to the preparation of council's next DIAP.
- Consultation with service recipients and their families/carers in response to ad hoc requests for information and complaints and for the purposes of the new DIAP.

#### Describe your successes in delivering on the DIAP:

- Partnerships with service-providing organisations.
- Increase in event planning which is inclusive, both internally and supporting externally.
- Comprehensive and frank review of DIAP 2017-2021 in preparation for development of the new DIAP. Scheduled for November/December 2023.

#### Describe your challenges in delivering on the DIAP:

- Staff capacity—changes in staffing teams and loss of three key staff in council's strategic planning section.
- Cost—in particular, obtaining funding both from external grants and internally for retrospective accessibility upgrades and implementing new ideas and processes for inclusion.
- Organisational awareness of the DIAP and its objectives, in particular how sections can interact with it more effectively.
- Capturing meaningful feedback from people with lived experience of disability and their carers.







# Audited Financial Statements

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2022-2023

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#### Further Information

The Snowy Monaro 2042 Community Strategic Plan, Delivery Program, Operational Plan and Annual Reports can be viewed on council's website.

For further information visit:



[www.snowymonaro.nsw.gov.au](http://www.snowymonaro.nsw.gov.au)



Snowy Monaro Regional Council



@snowymonaroregional Council



Snowy Monaro Regional Council

#### Your Feedback

A copy of this plan can be obtained from council's website: [www.snowymonaro.nsw.gov.au](http://www.snowymonaro.nsw.gov.au)

We are interested to know your thoughts about this report. Your comments and suggestions are valuable because they highlight opportunities for us to improve the quality of our services, plans and reports. If you would like to comment, or require additional information regarding this report, please contact us.

#### Contact Us

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#### Council Offices

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Bombala | 71 Caveat Street, Bombala NSW 2632

Jindabyne | 2/1 Gippsland Street, Jindabyne NSW 2627