

Upper Lachlan
Shire Council



Annual Report 2022-2023

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Chief Executive Officer, Ms Alex Waldron

Chief Executive Officer's Review of Operations

It's been a difficult 12 months with floods, fires and the overhang of COVID-19, but our community has shown its resilience.

This year saw the retirement of Council's General Manager, Colleen Worthy, I would like to thank Colleen for all she achieved at the Upper Lachlan Shire Council. Colleen's strategic vision and significant experience as a General Manager in the Health sector and Local Government helped grow the Council and from this base, I know as a Council and community, will achieve great things as we move forward.

Council have continued to be very successful in attaining grants for our community totalling over \$27 million grants and contributions income paid to Council this financial year (noting that this amount does not include all grants and contributions awarded to Council in 2022/2023 that relate to multi-year projects and/or have milestone payment terms).

This funding has either contributed towards or will help deliver a number of infrastructure and community projects and upgrades that will improve our Shire including roads, bridges, stormwater, sporting facilities, water security, park amenities, heated pool, planning, disaster recovery and emergency response, arts and culture, accessibility, health and wellbeing, events, youth, community infrastructure, playgrounds, litter prevention and road safety.

Grants come in different shapes and sizes and from a variety of sectors including NSW Government, Federal Government, private enterprise and many others. The granting body determines the criteria that must be met when applying for a grant and they assess the application against the set criteria.

Council continued to provide assistance with sourcing external grant funding for community groups offering in principle support and assisting with preparation of a grant application for groups where applicable.

Tourism was back in full swing with a number of events delivered including the Christmas Fair and Carols and the Crookwell Country Weekend. Visitors returned to our Shire this year experiencing what the area has to offer, our Caravan parks filled again and the main streets of villages were buzzing during these events.

Other events were back on the agenda and included Council's Easter Festival and Australia Day, community markets around the Shire and much more.

The Council work teams have persisted through the worst of the La Niña and other storm events but they are continuing to work through heavy rainfalls, storm and natural disasters resulting in damage to properties and infrastructure. These events have continued to affect Council asset conditions and Council staff have been

committed to promptly addressing asset maintenance issues to ensure public safety.

The new Council, now over a year into their term, have been out and about in the community and Council ran its outreach sessions again for the first time since the pandemic began.

Financial Position

The independent external audit of the Council's Financial Statements, by NSW Audit Office, confirms an operating result for 2022/2023 from all Council activities, totalling a net operating surplus result of \$887K for the year (before capital grants and contributions). This equates to an Operating Performance Ratio of 3.82%.

Within the Financial Statements, Council's Statement of Performance Measures highlights Council's Unrestricted Current Ratio of Assets to Liabilities as 2.07:1, which shows the adequacy of Council's working funds to meet all liabilities and other restrictions.

In addition, the Rates and Annual Charges Outstanding percentage is only 3.82% and Council's Own Source Operating Revenue Ratio is 44.15%.

Upper Lachlan Shire Council will continue to monitor all financial, infrastructure and efficiency performance measures as the long-term financial sustainability of the Council remains the highest priority. Council will be appointing an external specialist to undertake a Financial Sustainability Review with the intention to apply for a Special Rate Variation in 2024/2025.

Planning Direction

Council has experienced an increase in development related application numbers over the last three years. This increase can be contributed to the impact of COVID and the trend of movement away from the cities and into regional NSW. The increase in development

along with changes in technology and a decrease in available resources have resulted in longer determination times associated with development approvals, construction certificates and section 68 applications.

New subdivisions were approved predominantly in Crookwell and Gunning with the number of new development lots increasing and subsequently being developed.

Council progressed amendments to the land use tables within the Local Environmental Plan to improve the flexibility with respect to permissible land uses within each zone. The draft amendments were submitted to the Department of Planning and Environment for consideration with the proposed amendments being adopted by Council and signed off by the Minister in 2023.

Council also resolved to opt-in to the optional agritourism clauses related to farm stay and farm gate premises to streamline the approval of agritourism development and small-scale agricultural development.

In 2023/24 Council aims to review and develop strategic planning documentation in the form of the master plans for the communities of Crookwell, Gunning and Taralga and the current developer contributions plan.

The need for Council to review and develop the appropriate strategic planning documentation is reinforced through the six scoping and planning proposals submitted for consideration in 2023. These planning proposals were located in Crookwell, Gunning, Collector and Laggan and have the potential to create a further 300 plus residential allotments.

Asset Renewal and New Infrastructure Program Highlights – Expenditure \$18.6 million.

Major construction, rehabilitation and new infrastructure programs included the following:-

- Local Roads Gravel Resheeting Program various roads across the Shire
- Rural Sealed Road Pavement Rehabilitation on Robertson Lane, Gurrundah Road, Golspie Road, Bannaby Road and Jerrawa Road (Roads to Recovery Program)
- MR248E Laggan Road Crookwell Rehabilitation (Regional Road Repair Program)
- MR256 Taralga to Goulburn Road Heavy Patching (Block Grant)
- MR52 Grabben Gullen Road Heavy Patching (Block Grant)
- Local Roads Timber Bridge Replacement Program (Blue Hills Road/Burra Creek Bridge, Cooksvale Road/Peelwood Creek Road Bridge)
- Grabine Road reconstruction and bitumen sealing
- Lin Cooper Crookwell new Amenities building constructed at the sports field
- Rural and Local Roads Bitumen Resealing
- Fixing Local Roads Bitumen Resealing Mulgowrie Road, Roslyn Road, Bigga Road, Reids Flat Road Boilers Hill)
- North Crookwell Stormwater upgrade
- School Zone Pedestrian Crossings installations
- Multipurpose Aquatic and Activities Centre (MAAC) (construction works in progress)
- Public Library Infrastructure Grant – Crookwell and Gunning libraries
- Footpaths and Shared Footpaths (PAMP) at Carrington Street Crookwell and Saxby/Warrataw Street Gunning
- Taralga Sewer Treatment UV system replacement

- Plant and Heavy Equipment Replacements

Conclusion

The past twelve months has been focused on re-energising our communities and recommencement of community outreach meetings and other face-face meetings with our community.

While Council and our communities have faced many challenges in the past year, this Annual Report demonstrates Council has continued to deliver a broad range of services to the community.

I thank elected Councillors for their commitment to the community and efforts during the reporting period. As Upper Lachlan Shire Council CEO I congratulate the Councillors and Council staff for working to promote, improve and provide professional services and advice to our Shire communities.



Alex Waldron
Chief Executive Officer

UPPER LACHLAN SHIRE COUNCIL – SENIOR STAFF**Chief Executive Officer:**

Ms Alex Waldron

Work Phone: (02) 4830 1000

Director of Environment and Planning:

Mr Simon Arkinstall

Work Phone: (02) 4830 1024

Director of Finance and Administration:

Mr Andrew Croke

Work Phone: (02) 4830 1008

Director of Infrastructure:

Mr Leon Kruger

Work Phone: (02) 4830 1063



Crookwell Country Weekend street parade



Retirement of long serving employee - Craig Smart

UPPER LACHLAN SHIRE COUNCIL ELECTED MEMBERS



MAYOR
CI Pam Kensit

M 0400 360 331
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DEPUTY MAYOR
CI Mandy McDonald

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CI Paul Culhane

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CIr Jo Marshall

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CI John Searl

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CI Lauren Woodbridge

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E Lauren.Woodbridge@upperlachlan.nsw.gov.au

STATEMENT OF ETHICAL PRINCIPLES

The Upper Lachlan Shire Council activities of Councillors and Staff are guided by the following principles:-

Selflessness

- Serving public over private interests
- Avoiding private gain at public expense
- Not accepting gifts and benefits of more than nominal value
- Reporting all offers of inducement or suspected bribes

Openness

- Giving and revealing reasons for decisions
- Revealing other avenues available to the client or business
- Offering all information not subject to legal or privacy restrictions
- Communicating clearly

Honesty

- Obeying the law
- Following the letter and spirit of policies and procedures
- Observing codes of conduct

- Fully disclosing actual or potential conflicts of interest

Accountability

- Recording reasons for decisions
- Submitting to scrutiny
- Keeping proper records and establishing audit trails
- Maintaining confidentiality

Objectivity

- Fairness to all
- Impartial assessment
- Merit selection in recruitment and in purchase and sale of Council resources
- Considering only relevant matters

Courage

- Having the courage to uphold these principles
- Reporting suspected wrongdoing
- Embracing necessary change
- Giving advice fearlessly and frankly
-

Section 428 (2) (a) and (b)

Annexure Document "A" includes a copy of Upper Lachlan Shire Council's audited Financial Statements for 2022/2023. This is included as an attachment at the end of the Annual Report.



Chief Executive Officer, Alex Waldron and Mayor Pam Kensit

UPPER LACHLAN SHIRE COUNCIL FINANCIAL STATEMENTS



Southern Tablelands Arts at Gunning Train Station



Main Street, Taralga NSW

1. GENERAL INFORMATION

COUNCIL MEETINGS:

Council conducts business in an open forum, with the only exceptions being those matters pertaining to personnel (staff), litigation, commercial in-confidence matters and the private business of individuals where confidentiality has been requested. However, all such decisions are ratified in open Council Meetings. Council continue to broadcast Council Meetings live by webcast.

During 2022/2023 Ordinary Council Meetings were held on the third Thursday of each month.

Council Meeting agendas are available on Council's website or at the three Council Administration offices during business hours. The Business Papers for each Ordinary Council Meeting are generally prepared on the first Friday of each month, and any person wishing to bring a matter before Council must lodge it with the Chief Executive Officer by that day.



Councillor Paul Culhane presented 15 years' service certificate in Local Government by Mayor Pam Kensit



Councillor John Searl presented 10 years' service certificate in Local Government by Mayor Pam Kensit



Councillor Darren O'Brien presented 10 years' service certificate in Local Government by Mayor Pam Kensit

**UPPER LACHLAN SHIRE COUNCIL
ADMINISTRATION OFFICES:**

Crookwell Office
Address: 44 Spring Street, Crookwell NSW 2583
Telephone: (02) 4830 1000
Email: council@upperlachlan.nsw.gov.au
Website: www.upperlachlan.nsw.gov.au

Gunning Office
Address: 123 Yass Street, Gunning NSW 2581
Telephone: (02) 4845 4100

Taralga Community Service Centre
Address: 29 Orchard Street, Taralga NSW 2580
Telephone: (02) 4840 2099

**ALL CORRESPONDENCE SHOULD BE DIRECTED
TO:-**

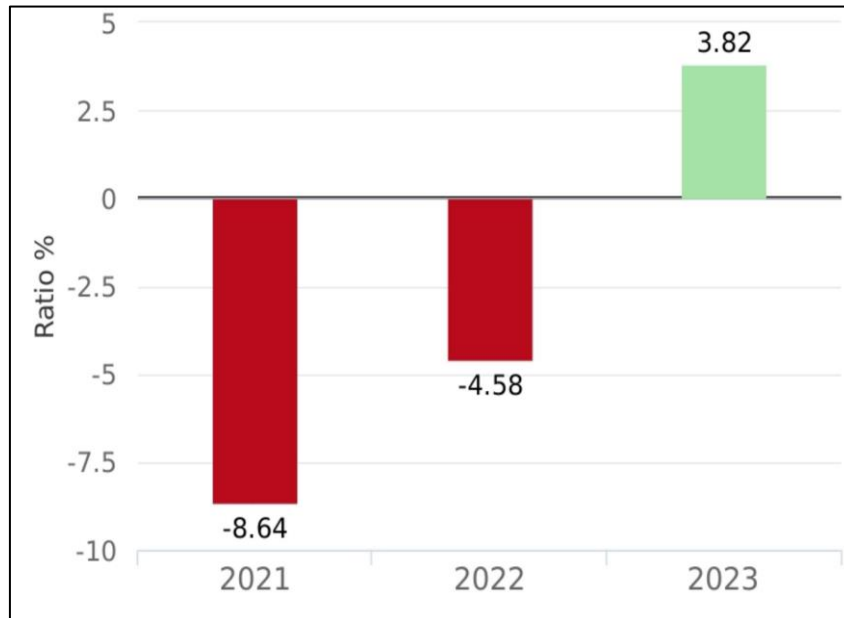
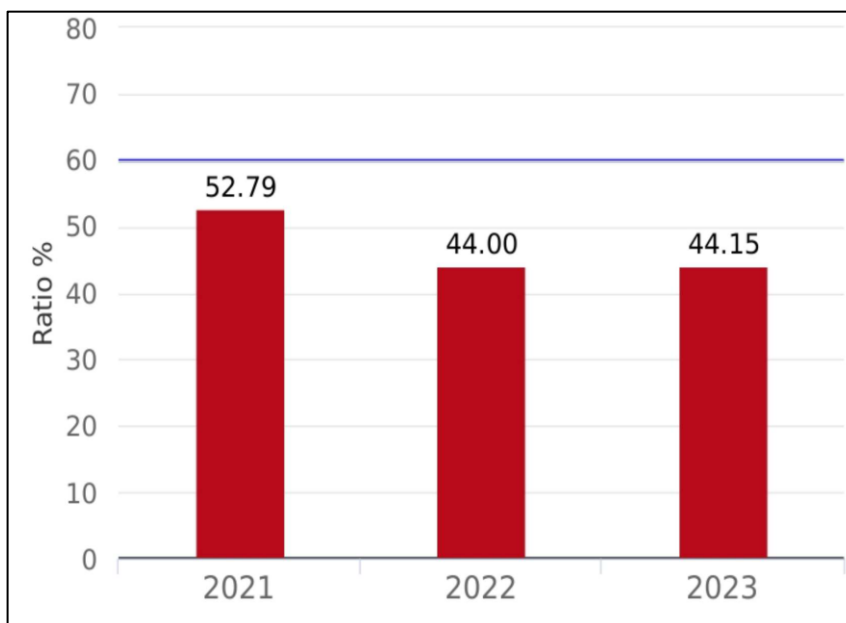
**The Chief Executive Officer
PO Box 42
GUNNING NSW 2581**



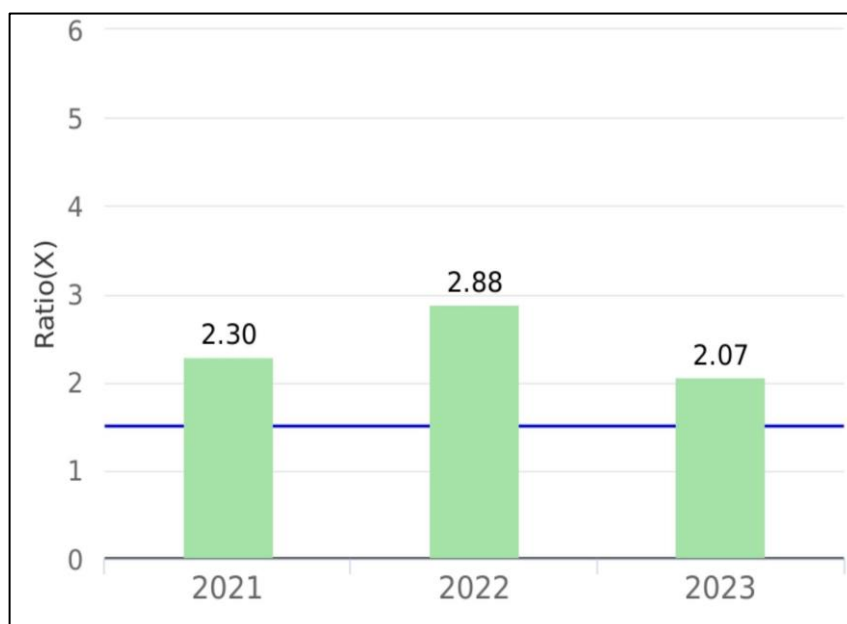
2023 Ordinary Council Meeting - senior staff and Councillors

Strategic Task Performance Activities

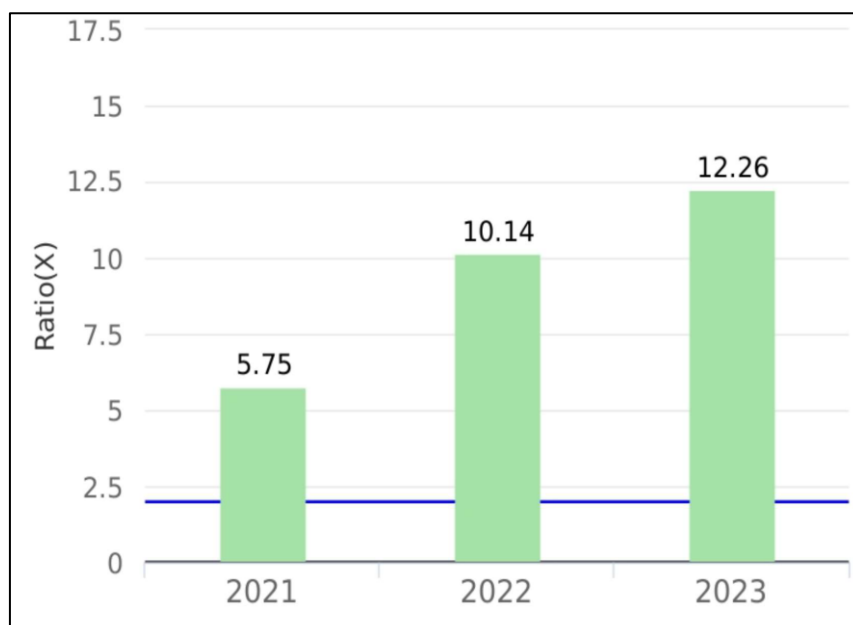
<u>Key Performance Activities</u>	<u>Performance</u>
Annual Report	Completed by statutory timeframe
Financial Statements and Financial Data Return	Completed outside timeframe
Social and Community Plan	Review not completed
Loan Borrowings Return	Completed by statutory timeframe
Disclosure of Pecuniary Interest Returns	Completed by statutory timeframe
Noxious Weeds NSW Department of Primary Industries Grant Return	Completed by statutory timeframe
Pensioner Concession Subsidy Claim	Completed by statutory timeframe
Grants Commission ALGA National Local Roads Data Return	Completed by statutory timeframe
Grants Commission Local Roads and Bridges Data Return	Completed by statutory timeframe
Quarterly Budget Review Statements and Quarterly Reviews of the Operational Plan to Council	Completed by statutory timeframe
Delivery Program review reports biannually to Council	Completed by statutory timeframe
Monthly report on Council Investment Register / Portfolio	Completed by statutory timeframe
Adoption of the Payment of Expenses and Provision of Facilities Policy	Completed by statutory timeframe
Government Information (Public Access) (GIPA) Annual Report and Agency Information Guide	Completed by statutory timeframe
Quarterly Rates and Charges Notices posting to ratepayers	Completed by statutory timeframe
Rates Statement of Compliance Notional Income Return	Completed outside timeframe
Adoption of Integrated Plans and Resourcing Strategy by Council	Completed by statutory timeframe
Lodgement of Goods and Services Tax (GST) Certificate to OLG	Completed by statutory timeframe
Report to Council on senior staff contractual conditions	Completed by statutory timeframe
Adoption of Organisation Structure by Council	Completed by statutory timeframe
Adoption of Delegations of Authority by Council	Completed by statutory timeframe
Adoption of Code of Conduct by Council	Completed by statutory timeframe
Grants Commission Roads, Bridges and General Information Return	Completed by statutory timeframe
Public Interest Disclosures Annual Report – every six months	Completed by statutory timeframe
NSW State Library Public Library Annual Return	Completed by statutory timeframe
Transport for NSW Regional Roads Block Grant Return	Completed by statutory timeframe
Department of Infrastructure and Regional Development - Roads to Recovery Annual Report	Completed by statutory timeframe
Local Roads and Community Infrastructure (LRCI) Program Audit	Completed outside timeframe
Code of Conduct Complaint Statistics report to Council – annual	Completed by statutory timeframe
End of Term Report	Completed by statutory timeframe

FINANCIAL SUMMARY 2022/2023:**1. Operating Performance Ratio****2. Own Source Operating Revenue Ratio**

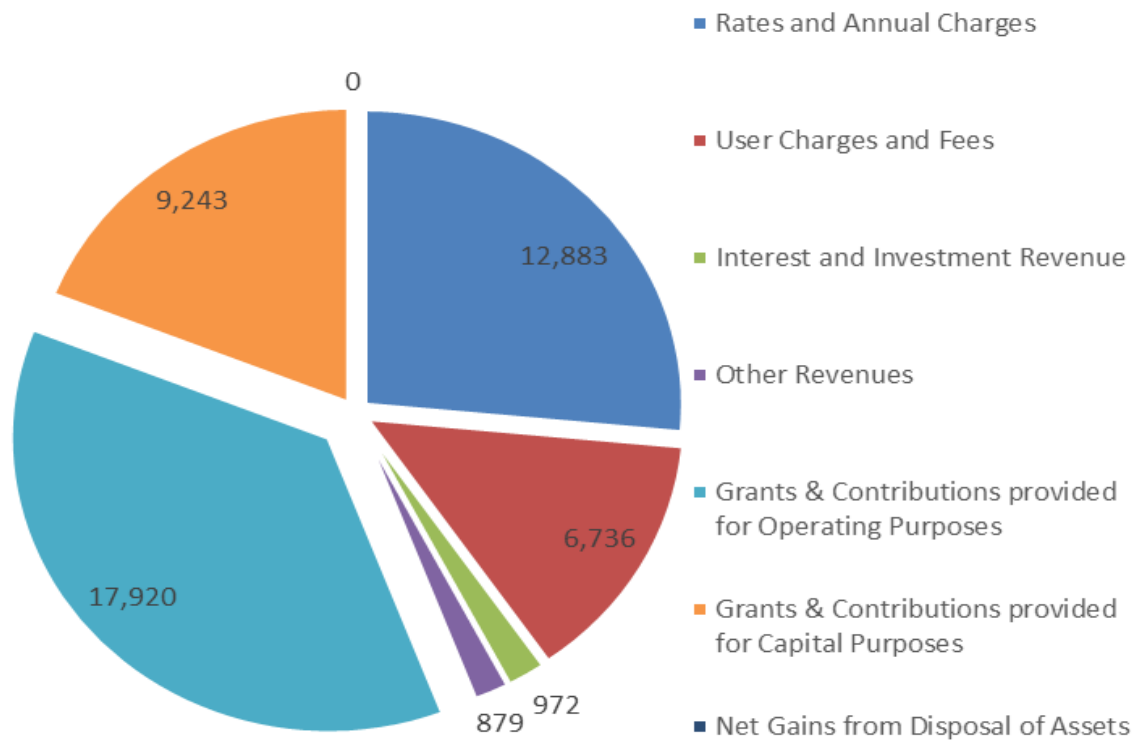
3. Unrestricted Current Ratio



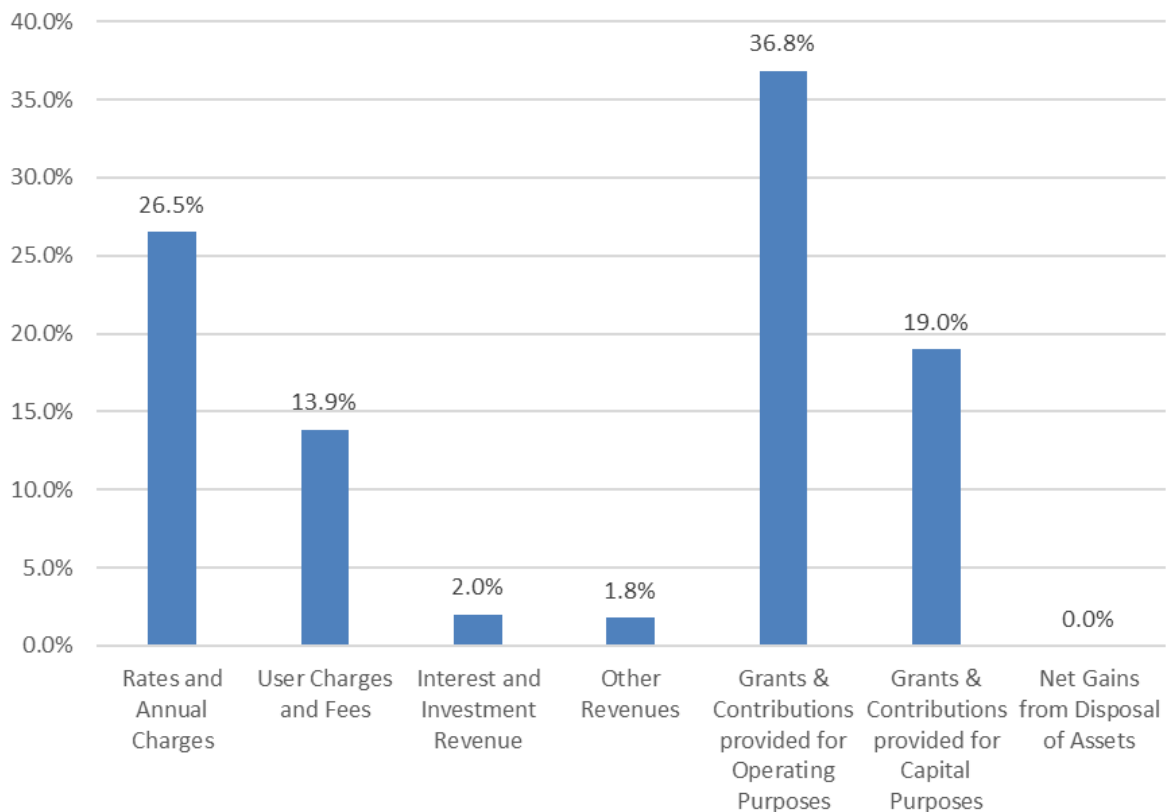
4. Debt Service Cover Ratio



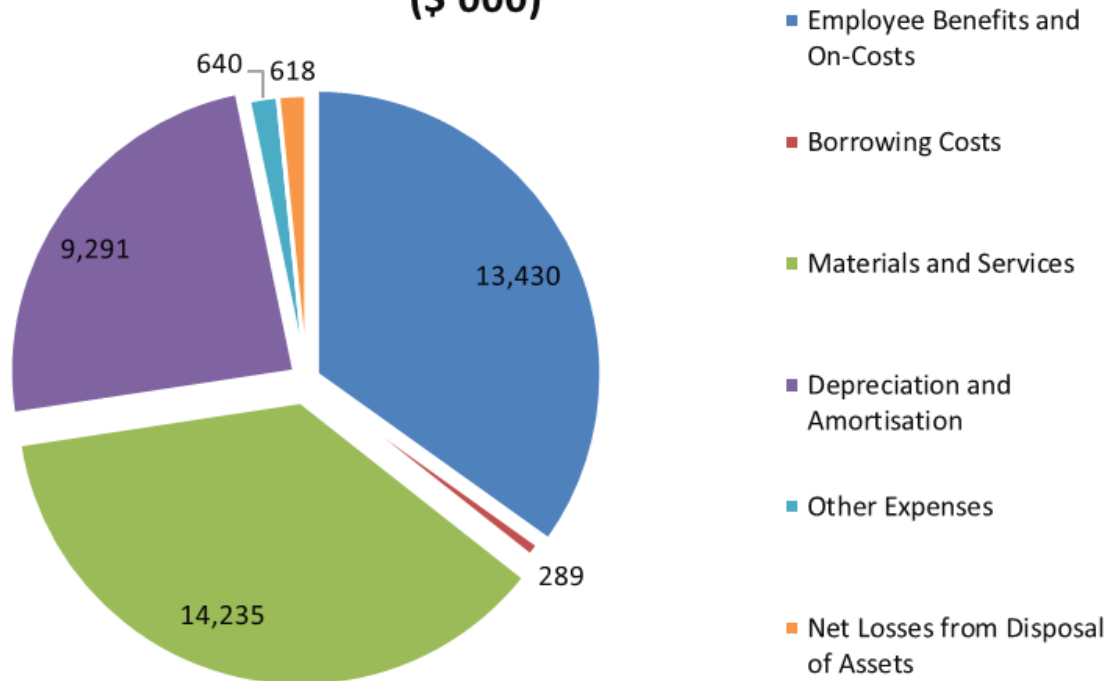
2022/2023 Total Income - \$48,633 (\$'000)



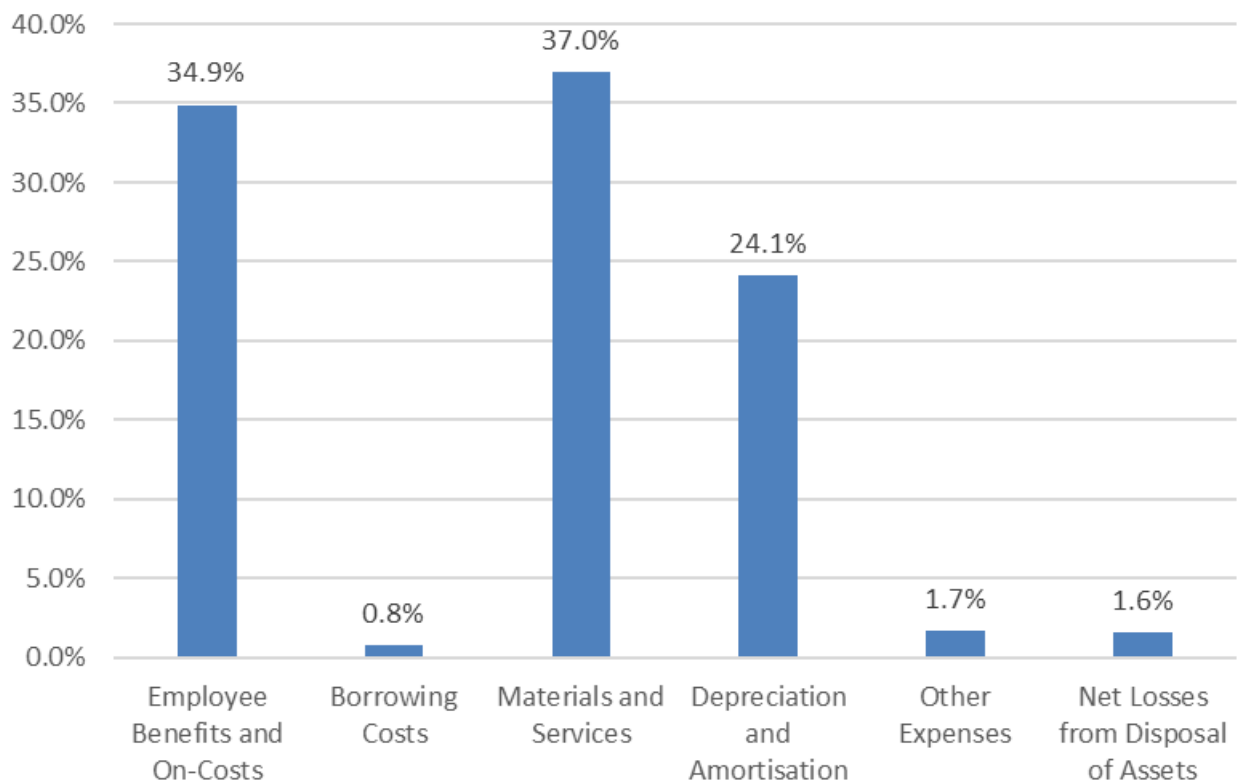
2022/2023 Total Income Dissection

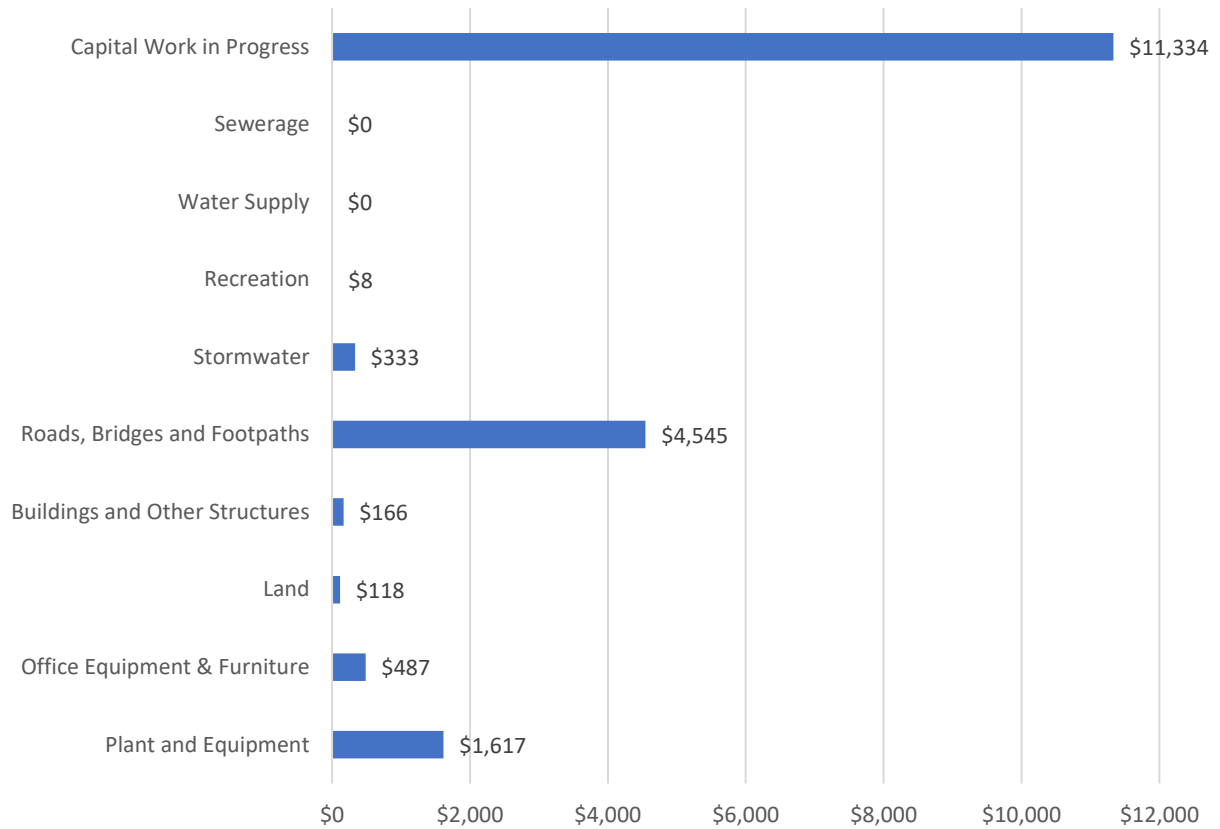


2022/2023 Total Operating Expenditure - \$38,503 (\$'000)

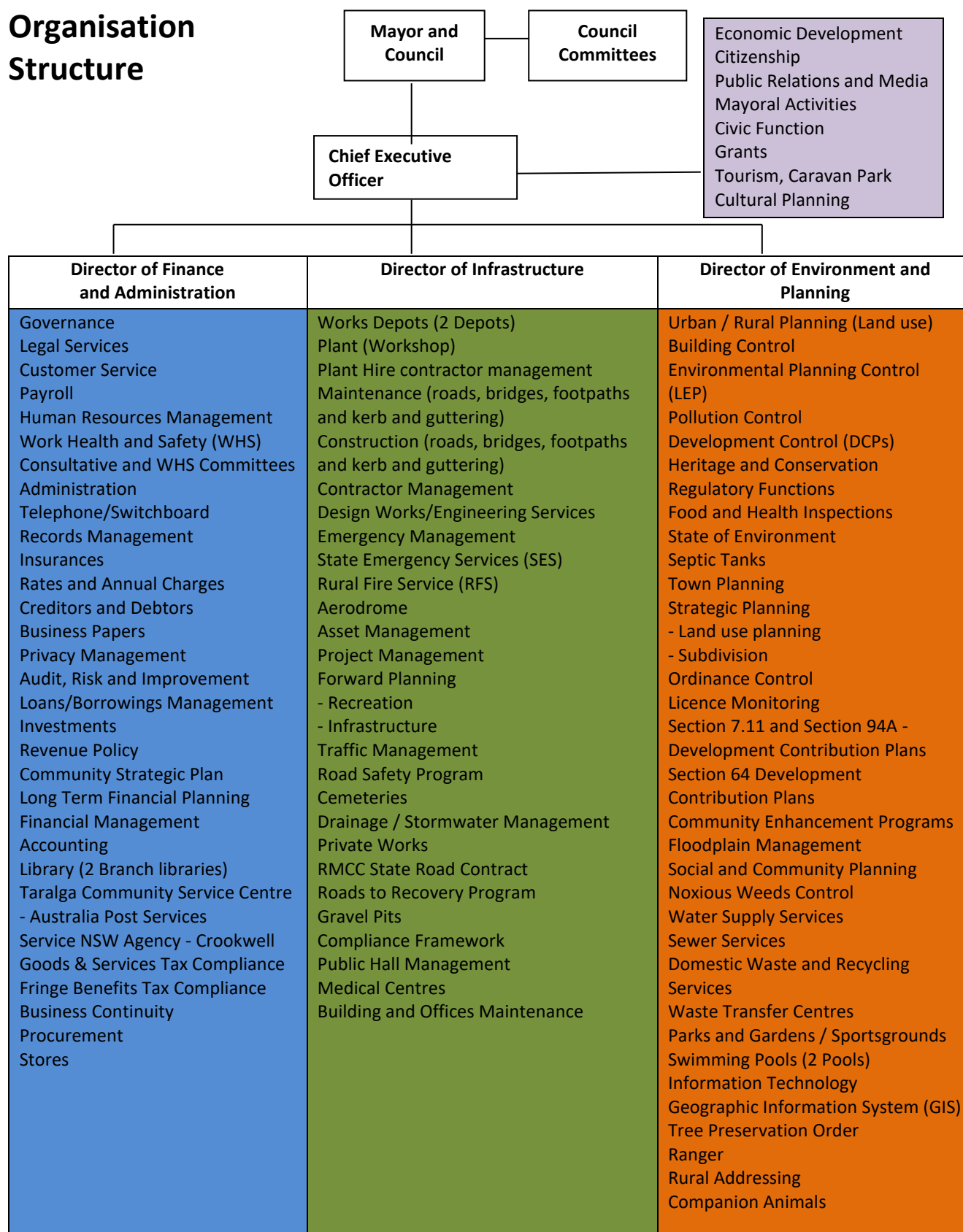


2022/2023 Total Operating Expenditure Dissection



FINANCIAL DATA**2022/2023 Capital Expenditure by Asset Class \$18,608 (\$'000)**

Organisation Structure



2. OPERATIONAL PLAN

Section 428 (2) (b)

Upper Lachlan Shire Council has adopted the Operational Plan in respect of its principal activities (functions) and corresponding performance targets within those principal activities.

Listed below is the comparison with Council's objectives and the achievements during 2022/2023.

OPERATIONAL PLAN PRINCIPAL

ACTIVITIES – Key Performance Indicators

OPERATIONAL PLAN - FUNCTIONS

OUR COMMUNITY

Health Services, Medical Centres, Aged, Disabled and Community Services
Public Halls, Cultural Services, Community Centres and Museums
Animal Control
Swimming Pools
Sporting Grounds, Parks and Gardens and Public Spaces
Public Libraries
Emergency Services and Fire Protection

OUR ENVIRONMENT

Town Planning and Development Control
Building Control and Compliance
Environmental Systems and Protection
Biosecurity (Noxious Weeds) Inspection and Control
Food Control and Inspections
Waste Centres and Landfills
Domestic Waste Management (DWM)
Water Supply Services
Sewer Services

OUR ECONOMY

Financial Services
Administration and Corporate Support
General Purpose Revenue and Rates
Information Technology

Workforce (Human Resources and Work, Health and Safety)

OUR INFRASTRUCTURE

Roads, Bridges, Footpaths, Cycleways, and Kerb and Guttering
Stormwater and Drainage
Quarries and Gravel Pits
Public Conveniences and Amenities
Public Cemeteries
Housing and Building Maintenance
Engineering and Works Supervision
Plant and Equipment Operations

OUR CIVIC LEADERSHIP

Governance
Tourism Promotion and Business
(Private Works, State Road and Service NSW)
Caravan Parks

COMMENTARY REGARDING STRATEGIC PERFORMANCE MEASURES UNDERTAKEN

Section 428 (2) (b)

CSP STRATEGIC PILLAR – OUR COMMUNITY:

PRINCIPAL ACTIVITY - HEALTH SERVICES, MEDICAL CENTRES, AGED, DISABLED AND COMMUNITY SERVICES

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Liaise with health care service providers within the Shire.	Facilitate leases for buildings.	1.1 - Support the retention of medical and health care facilities in the towns.	Achieved - Council owned buildings utilised for health care services in Crookwell and Gunning. Discussions held with service providers as required.
Support and promote youth engagement.	Report annually to Council.	1.4 - Retain the youth population demographic and provide appropriate facilities.	Being achieved - Council Youth Committee established, however a charter and policy are not adopted. Youth activities held during the year.
Support the NSW Government sponsored National Disability Insurance Scheme (NDIS).	Council review the Disability Inclusion Action Plan.	1.3 - Community services for young, aged, disabled, and people from diverse cultural backgrounds.	Not achieved – Disability Inclusion Action Plan review is scheduled for Council Access Committee to complete in late 2023.
Maintain a web based community directory.	Review annually.	1.7 - Social inclusion for all disparate communities.	Achieved – community directory requires updated on Council website.

CSP STRATEGIC PILLAR – OUR COMMUNITY:

PRINCIPAL ACTIVITY - PUBLIC HALLS, CULTURAL SERVICES, COMMUNITY CENTRES AND MUSEUMS

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Review and implement Social and Community Plan for Council.	Report on actions each year in the Annual Report.	1.2 - Support provision of ageing population services and aged accommodation.	Not achieved.

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Review and Implement Cultural Plan for Council.	Report on actions each year in the Annual Report.	1.3 - Community services for young, aged, disabled, and people from diverse cultural backgrounds. 1.6 - Protect all significant heritage sites to preserve the diverse history of the Shire.	Not achieved. Achieved - Heritage grants endorsed by Council for 2023.
Maintenance and management of Council public facilities.	Review Plans of Management every five years.	1.8 - Manage and upgrade Council's public buildings and community centres.	Not achieved - Plans of Management to be developed in conjunction with village Master Plans.

CSP STRATEGIC PILLAR – OUR COMMUNITY:
PRINCIPAL ACTIVITY - ANIMAL CONTROL

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Registration of companion animals.	Monthly report to Office of Local Government.	1.9 - Encourage recreational and leisure activities while maintaining public safety standards.	Achieved - monthly reports submitted to the Office of Local Government.
Maintain a Complaint Handling Register.	Complaints investigated in accordance with Council's Enforcement Policy.	1.9 - Encourage recreational and leisure activities while maintaining public safety standards.	Achieved.
Maintain an Impounding Register.	Statistics reported in Annual Report.	1.9 - Encourage recreational and leisure activities while maintaining public safety standards.	Achieved.

CSP STRATEGIC PILLAR – OUR COMMUNITY:
PRINCIPAL ACTIVITY - SWIMMING POOLS

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Swimming pool guidelines.	Annual review of guidelines.	1.9 - Encourage recreational and leisure activities while maintaining public safety standards.	Achieved - operations plan was updated for the Gunning Swimming Pool.
Water quality testing.	Daily testing and water sample compliance.	1.9 - Encourage recreational and leisure activities while maintaining public safety standards.	Achieved - Water quality testing is undertaken prior to opening and during pool opening hours and at two hour intervals. Results are recorded, and corrective action taken.
Swimming pool patronage numbers and financial report.	Report annually to Council.	1.3 - Community services for young, aged, disabled, and people from diverse cultural backgrounds.	Being achieved - Gunning Pool re-opened for the season in November 2022 and closed for the season late March 2023. Crookwell Pool was closed for 2022/2023 swimming season.
Construction of Multipurpose Activity and Aquatic Centre (MAAC) in Crookwell.	Opening of new facility in November 2022.	1.3 - Community services for young, aged, disabled, and people from diverse cultural backgrounds.	Not achieved – Lloyds Group the principal contractor for the MAAC project went into liquidation on 31 March 2023. A new contractor is to be engaged – FDC in August 2023 and works to recommence on Crookwell Pools and Visitor Information Centre construction in line with same timeframe.

CSP STRATEGIC PILLAR – OUR COMMUNITY:**PRINCIPAL ACTIVITY - SPORTING GROUNDS, PARKS AND GARDENS AND PUBLIC SPACES**

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Sports field maintenance and Playing Fields Committee meetings.	Report to Council annually.	1.9 - Encourage recreational and leisure activities while maintaining public safety standards.	Achieved – report provided to Council.
Prepare Plans of Management for land where Council is the trustee.	Categorise land and prepare Plans of Management.	1.9 - Encourage recreational and leisure activities while maintaining public safety standards.	Not achieved - Council is developing an Asset Register in consultation with the NSW Lands and will prepare Plans of Management.
Towns and villages streetscape improvement program.	Implement streetscape works and develop Masterplan projects.	1.8 - Manage and upgrade Council's public buildings and community centres.	Achieved – project works undertaken and streetscape program is now finalised.
Towns and villages mowing and maintenance program and fire risk minimisation. Improve maintenance of public parks facilities.	Implement town beautification/place making initiatives.	1.9 - Encourage recreational and leisure activities while maintaining public safety standards.	Achieved - A maintenance schedule developed to guide the Parks and Gardens maintenance program.

CSP STRATEGIC PILLAR – OUR COMMUNITY:
PRINCIPAL ACTIVITY - PUBLIC LIBRARIES

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Quarterly Reports for library services to Council.	Report to Council by deadline.	1.9 - Encourage recreational and leisure activities while maintaining public safety standards.	Achieved – Quarterly Reports for both branch libraries are prepared within a month of the end of the quarter.
Complete NSW State Library Return of Local Priority Grant Report and Statement of Library Operations.	Completed by State Library deadline.	1.9 - Encourage recreational and leisure activities while maintaining public safety standards.	Achieved – Library Return was completed and sent to NSW State Library in October 2022.
Develop an outreach program to Upper Lachlan Shire villages and community groups that are not serviced directly by a Library branch.	Outreach visits to each village school once a term	1.3 - Community services for young, aged, disabled, and people from diverse cultural backgrounds.	Achieved - all small schools in the Shire were approached this year, with a majority having a visit during each term.
Provide a program of regular Library activities targeted towards youth aged 13 to 21 years.	Program of regular youth activities put in place by September 2022.	1.3 - Community services for young, aged, disabled, and people from diverse cultural backgrounds.	Achieved – Dungeons and Dragons teen and young adult activity occurred in November 2022, then from February to June 2023, with good attendance and feedback. Funded through a youth wellbeing grant and plan to continue without grant funding next year. Monthly tarot card activity has been offered from April to June, with plans to continue next year.

CSP STRATEGIC PILLAR – OUR COMMUNITY:
PRINCIPAL ACTIVITY - EMERGENCY SERVICES AND FIRE PROTECTION

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Maintain Section 7.11 Development Contributions Plan Register for each individual Bushfire Brigade.	Annual audit of Section 7.11 Register - Bushfire.	1.8 - Manage and upgrade Council's public buildings and community centres.	Achieved – Section 7.11 Contributions Register reconciled and external audit completed.
Complete review of DISPLAN and creation of Consequence Management Guides.	Report to Council every two years.	1.9 - Encourage recreational and leisure activities while maintaining public safety standards.	Being achieved – EMPLAN and Consequences Management Guides have been reviewed and currently awaiting endorsement at Regional level.
Complete review of RFS Service Level Agreement (SLA).	Council adoption in 2022/2023.	1.9 - Encourage recreational and leisure activities while maintaining public safety standards.	Not achieved – The 2014 Service Level Agreement will not be updated and finalised as RFS and Council have not agreed to a format and content of a new SLA.
Council participate in CRJO South East NSW Resilience Framework project.	Report to Council on actions achieved.	4.12 - Flood Risk Management Plans created for Crookwell Gunning, Taralga and Collector.	Achieved – community workshops held to inform the development of a. Regional Resilience Action Plan. The Resilience Blueprint project has now entered the implementation phase as endorsed by the CRJO Board.

CSP STRATEGIC PILLAR – OUR ENVIRONMENT:**PRINCIPAL ACTIVITY – TOWN PLANNING AND DEVELOPMENT CONTROL**

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Prepare LEP amendments and submit to Department of Planning and Environment.	LEP Amendments utilising gateway approval.	2.2 - Promote environmentally sustainable developments (ESD).	Achieved – a report to Council has detailed 6 Planning Proposals submitted to gateway.
Review and monitor Local Environmental Plan, Development Control Plan and Local Strategic Planning Statement.	Undertake Strategic Planning Reviews.	2.2 - Promote environmentally sustainable developments (ESD).	Achieved – Master Plans to be developed for Gunning, Collector and Crookwell.
Review and implementation of Section 7.11 (Section 94 Development Contributions Plan) and Section 7.12 (Section 94A Development Contributions Plan).	Review of Section 7.11 Development Contributions Plans; and annual audit of Section 7.11 Register.	2.4 - Pursue Section 94A Development Contributions payments for all State Significant - Designated Developments.	Not achieved – Investigating options to review the contributions plans with adjoining councils.
Section 355 Committees of Council operate to facilitate the Community Enhancement Fund (CEF).	CEF funds distributed annually. Committees resourced to benefit target communities.	2.4 - Pursue Section 94A Development Contributions payments for all State Significant - Designated Developments.	Achieved – Gullen Range, Cullerin Range, Crookwell II, Biala, Collector and Taralga Wind Farm CEP project rounds finalised and funding distributed to successful applicants for 2022/2023.
Completion and issue of Section 10.7 Planning Certificates.	Complete within 7 days.	2.2 - Promote environmentally sustainable developments (ESD).	Not achieved – Average periods are greater than the 7 days with works commenced on improving work processes.
Completion of heritage listings LEP review, continue heritage advisory service, continue annual heritage grants program.	Ongoing, use of service, annual grant funding allocated.	2.2 - Promote environmentally sustainable developments (ESD).	Achieved – draft heritage report was completed by Council's Heritage Advisor and presented to a Council briefing. Further report to be provided.

CSP STRATEGIC PILLAR – OUR ENVIRONMENT:
PRINCIPAL ACTIVITY - BUILDING CONTROL AND COMPLIANCE

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Ensure ongoing accreditation of Building Surveyors is maintained.	Minimum CPD points are obtained annually.	2.2 - Promote environmentally sustainable developments (ESD).	Achieved.
Construction Certificate (CC) assessment and determination	Determine 80% of CC's within 40 days.	2.2 - Promote environmentally sustainable developments (ESD).	Not Achieved.
Council retain a Register of Fire Safety Statements for Class 2 to 9 buildings.	Annually review the Register for currency.	2.2 - Promote environmentally sustainable developments (ESD).	Achieved.
Development Application (DA) assessment and determination.	Determine 80% of DA's within 40 days.	2.2 - Promote environmentally sustainable developments (ESD).	Not Achieved.

CSP STRATEGIC PILLAR – OUR ENVIRONMENT:
PRINCIPAL ACTIVITY - ENVIRONMENTAL SYSTEMS AND PROTECTION

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Investigate and report environmental complaints in accordance with legislation.	Deal with complaints in accordance with Customer Service Charter.	2.1 - Address environmental degradation issues; i.e. noxious weeds control.	Achieved – noting that not all compliance action was finalised within the 30-day timeframe, based on workload and priorities.
Assist community groups to seek grant funding for environmental initiatives for Council land and waterways. Apply for grant funding.	Number of grants per annum. Number of projects initiated.	2.5 - Support land care initiatives to restore and beautify natural resources.	Being achieved – grants submitted dependent upon relevant grant funding programs being available.
Drive sustainability in Council's business. Activate whole of Council commitment to sustainability and reduce greenhouse gases from Council's operations.	Deliver energy actions. Continue implementing of energy reduction options across Council facilities and services.	2.2 - Promote environmentally sustainable developments (ESD).	Not achieved. – Note that Council are working with CRJO in this space on an ongoing basis.
Participate in the Hilltops and Upper Lachlan Shire Councils drought resilience pilot program in conjunction with Resilience NSW.	Blueprint for South East NSW produced.	2.2 - Promote environmentally sustainable developments (ESD).	Being achieved – meetings held and Draft Report is being finalised in late 2023.

**CSP STRATEGIC PILLAR – OUR ENVIRONMENT:
PRINCIPAL ACTIVITY - FOOD CONTROL AND INSPECTIONS**

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Conduct food premise inspections of retailers and service providers.	Annual inspection of all food premises.	1.9 - Encourage recreational and leisure activities while maintaining public safety standards.	Achieved – food inspections conducted in 2022/2023.
Re-inspection of food retailers issued with infringement notices.	Follow up within 90 days of notice.	1.9 - Encourage recreational and leisure activities while maintaining public safety standards.	Achieved - nil identified.
Swimming Pool register and inspection program.	Ensure Swimming Pool Register is maintained.	1.9 - Encourage recreational and leisure activities while maintaining public safety standards.	Achieved - compliant and ongoing.

CSP STRATEGIC PILLAR – OUR ENVIRONMENT:**PRINCIPAL ACTIVITY - BIOSECURITY (NOXIOUS WEEDS) INSPECTION AND CONTROL**

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Property inspections - the type and density of noxious weed infestations to be recorded and reported to Council.	Inspection statistics reported to Council quarterly.	2.1 - Address environmental degradation issues, i.e. noxious weeds control.	Achieved - 983 inspections completed and reported to Council in 2022/2023. The total number of inspections completed met the requirements of Local Land Services (LLS).
Suppression of noxious plants on road reserves.	Roads to be surveyed annually and control work conducted.	2.1 - Address environmental degradation issues, i.e. noxious weeds control.	Being achieved.
Regular education programs (field days and press releases) for landowners on the most effective control methods.	Staff available for advice and support on weed control.	2.5 - Support land care initiatives to restore and beautify natural resources.	Achieved – press releases and public forums.

**CSP STRATEGIC PILLAR – OUR ENVIRONMENT:
PRINCIPAL ACTIVITY - WASTE CENTRES AND LANDFILLS**

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Implement strategy for the Crookwell Waste Centre, including remediation and restoration.	Consultant engaged to supply options for EPA and Council.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Being achieved – ongoing works continue at Crookwell waste facility for remediation with cap design completed. Draft design completed and to be approved by the EPA.
Waste transfer station design development and construction for Taralga, Collector, Tuena and Bigga, including closure plans for existing landfills.	Remediation works project in accordance with EPA requirement.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Achieved - upgrade to facilities completed.
Ensure compliance with DECCW licence for Crookwell waste centre (landfill).	Council providing services in all village areas.	4.7 - Provide waste pickup service for towns and villages, and reduce the amount of waste going to landfills.	Achieved – Council officers are liaising with DECCW to ensure compliance with licence conditions for the Crookwell landfill.
Ensure best practice pricing based on cost recovery principles for all waste services and promotion of waste recycling.	Review and report to Council annually.	4.7 - Provide waste pickup service for towns and villages, and reduce the amount of waste going to landfills.	Being achieved – waste pricing was reviewed for waste charge and gate charge for 2023/2024 Operational Plan.

CSP STRATEGIC PILLAR – OUR ENVIRONMENT:
PRINCIPAL ACTIVITY - DOMESTIC WASTE MANAGEMENT (DWM)

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
DWM service charge includes a disposal cost as a costed entity as part of the annual DWM reasonable cost calculation.	Establish Fund and review annually.	4.7 - Provide waste pickup service for towns and villages, and reduce the amount of waste going to landfills.	Achieved – Reasonable cost calculation completed for DWM.
Average number of garbage bin service collections missed per month and number of complaints received.	Less than 2% of weekly pickups.	4.7 - Provide waste pickup service for towns and villages, and reduce the amount of waste going to landfills.	Achieved.
Kerbside pickup of organic green waste collection service.	Report to be provided annually to Council.	4.7 - Provide waste pickup service for towns and villages, and reduce the amount of waste going to landfills.	Achieved.
Prepare and review DWM long-term plant replacement schedule.	Reviewed annually.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Achieved.

**CSP STRATEGIC PILLAR – OUR ENVIRONMENT:
PRINCIPAL ACTIVITY - WATER SUPPLY SERVICES**

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Carry out weekly water quality standard testing. Taralga water supply dam replacement is highest priority.	Complying water quality test samples.	4.6 - Improve water supply and sewer facilities to towns.	Achieved – daily water quality testing undertaken.
Implement user pay best practice pricing water charges in accordance with State Government Guidelines.	50% water supply income from user pay charges.	4.6 - Improve water supply and sewer facilities to towns.	Being achieved – user pays best practice will be dependent upon the completion of the IWCM report.
Review Integrated Water Cycle Management (IWCM) Strategy for the town water supplies.	Engage consultant to complete IWCM strategy by December 2022.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Being achieved – Council has entered into an agreement with NSW Public Works to undertake the review of and prepare the IWCM.
Maintain Section 64 Development Contributions Plan Register.	Audited annually.	4.6 - Improve water supply and sewer facilities to towns.	Achieved - Audit completed for 2022/2023.
Surplus Water Fund operating result.	Within 10% of budget.	4.6 - Improve water supply and sewer facilities to towns.	Not achieved - water supply fund had operational deficit in 2021/2022 and 2022/2023.

**CSP STRATEGIC PILLAR – OUR ENVIRONMENT:
PRINCIPAL ACTIVITY - SEWER SERVICES**

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Number of sewer chokes per month per five kilometres of mains.	Less than 5 per month.	4.6 - Improve water supply and sewer facilities to towns.	Not achieved.
Review Policy and implement Trade Waste Charges.	Prepare a Trade Waste Policy for adoption by Council.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Being achieved – draft Trade Waste Policy placed on public exhibition.
Surplus Sewer Fund operating result.	Within 10% of budget.	4.6 - Improve water supply and sewer facilities to towns.	Achieved – Sewer fund had an Operating surplus in 2021/2022 and 2022/2023.
Maintain Section 64 Development Contributions Plan Register.	Audited annually.	4.6 - Improve water supply and sewer facilities to towns.	Achieved - Audit completed for 2022/2023.
Sewer Treatment Plants comply with EPA conditions.	Satisfactory report from NSW EPA.	4.6 - Improve water supply and sewer facilities to towns.	Being achieved – there was only one sewer treatment plant non-compliance issue reported to EPA in 2022/2023 reporting period.

**CSP STRATEGIC PILLAR – OUR ECONOMY:
PRINCIPAL ACTIVITY - FINANCIAL SERVICES**

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Council's Investment Policy and Investment Strategy.	Review biennially.	3.2 - Prudent financial management.	Achieved – Council's Investments have been managed in accordance with the Policy.
Maintain Employee Leave Entitlements (ELE) internal restricted cash reserves to fund leave as it becomes payable.	Minimum 40% cash reserve of total ELE expense.	3.1 - Ensure financial viability of Council.	Achieved – Council ELE cash reserve is 33% of total ELE expense as at 30 June 2023 this is satisfactory based on age profile and accumulated leave entitlements accrued.
Implementation of Council's Internal Audit Plan and report actions to Audit, Risk and Improvement Committee.	Complete internal audits annually.	3.2 - Prudent financial management.	Achieved – Audit, Risk and Improvement Committee established. Manager Internal Audit and Risk was appointed on 31 October 2022. An Internal Audit Plan prepared by Manager for all Councils in the CRJO.
Progressively complete Asset Fair Valuation for all asset classes.	Audited annually.	3.1 - Ensure financial viability of Council.	Achieved - Buildings, Other Structures, Recreation Assets and Operational Land asset classes were revalued at "fair value at 30 June 2023 and included in Financial Statements.
Improve Long Term Financial Plan (LTFP) modelling.	10 year plan reviewed annually.	3.1 - Ensure financial viability of Council.	Achieved – Long Term Financial Plan for the period 2023-2032 was prepared, publicly exhibited and adopted by Council on 15 June 2023.
Accurate and timely Council budget reporting and review.	Quarterly Reports.	3.2 - Prudent financial management.	Achieved – provision of Quarterly Budget Review Statements and KPIs report to Council each quarter within 2 months of end of the quarter.

CSP STRATEGIC PILLAR – OUR ECONOMY:**PRINCIPAL ACTIVITY - ADMINISTRATION AND CORPORATE SUPPORT**

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Manage Council's Accounts Payable and Purchasing systems.	90% of tax invoices are paid within credit terms.	3.1 - Ensure financial viability of Council.	Not achieved – 60.40% of tax invoices were paid by Council in accordance with credit terms. There were 6,334 tax invoices processed in 2022/2023.
Manage Council's Accounts Receivable system.	90% payment recovered within sixty days.	3.1 - Ensure financial viability of Council.	Achieved – 94% of sundry debtor invoices were recovered within 60 days of tax invoice date. There were 517 tax invoices processed in 2022/2023.
Council electronic document records management system (EDM) complies with State Records requirements. Training of users of records management system.	HP Content Manager (EDM) system upgrade.	3.1 - Ensure financial viability of Council.	Achieved – training in records destruction arranged for August 2023 to facilitate disposal of expired records. Not achieved - Council EDMS configuration review will be undertaken in 2023/2024.
Participate in Canberra Region Joint Organisation (CRJO) advocacy and resource sharing projects.	CRJO report annually to Council.	3.2 - Prudent financial management.	Being achieved – Council are participating in governance, internal audit, GMAG, procurement working group, and risk management in CRJO.
Council Section 355 Committees adhere to Council policies and audit requirements.	Report annually to Council.	3.2 - Prudent financial management.	Being achieved – internal review and consultation is still underway with respect to updating the s355 Committee Policy, Committee Code of Meeting Practice and supporting Guidelines (under development).
Six monthly Stores Stocktakes with a proportion and value of Stores stock control bin errors being minimised.	Audit of stores stock.	3.2 - Prudent financial management.	Achieved - stores stocktakes completed.

CSP STRATEGIC PILLAR – OUR ECONOMY:
PRINCIPAL ACTIVITY - GENERAL PURPOSE REVENUE AND RATES

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Proportion of rates accounts outstanding at year end.	Less than 5% outstanding.	3.2 - Prudent financial management.	Achieved – 3.82% rates and charges outstanding percentage as at 30 June 2023.
Completion of statutory certificates i.e. Section 603 Certificates.	95% completion rate within 5 days.	3.2 - Prudent financial management.	Achieved – 99% of certificates were processed within the deadline. There were 259 Section 603 Certificates issued in 2022/2023.
Completion and audit of Schedule - Permissible Rates Income Calculation.	Annual Completion by due date free of error.	3.2 - Prudent financial management.	Achieved – audit completed by due date free of error for Rates levied for the year ended 30 June 2023.
Process land revaluations and monthly supplementary land valuations from the Valuer Generals Office.	Monthly reconciliation and signoff by management.	3.2 - Prudent financial management.	Achieved – all reconciliations signed and authorised in the year ended 30 June 2023.
Levy Rates and Annual Charges and user charges in accordance with Local Government Act.	Annual income meets budget forecast.	3.2 - Prudent financial management.	Achieved - annual rates and annual charge income levied is in accordance with the budget projections, rates notices have gone to print.

CSP STRATEGIC PILLAR – OUR ECONOMY:
PRINCIPAL ACTIVITY - INFORMATION TECHNOLOGY

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Council's Information Technology Strategic Plan, Disaster Recovery Plan and Business Continuity Plan to be reviewed and updated.	Implement actions within specified timeframes.	3.1 - Ensure financial viability of Council.	Being achieved - Strategic Plan due for review/update in late 2023. Disaster Recovery Plan needs defining and testing in quarter 4.
Implement Council PC (computers) replacement program on a four year rotational basis.	Annually install 100% of PC's scheduled.	3.1 - Ensure financial viability of Council.	Being achieved – Large strides have been made to upgrade computer hardware across Council buildings, including the addition of laptops for remote working. Currently sitting at 25% devices outside of 4 year rotation program.
Review, upgrade and update Council's Website and FaceBook page information.	Content updated weekly. Regular update and refresh of Council website.	3.1 - Ensure financial viability of Council.	Achieved – Improved security implemented around Council and Visit Upper Lachlan websites. Updates made to Community Directory page and social media platforms updated.
Implementation of information technology capital works, i.e. new servers, software, databases and telecommunication upgrades.	Complete projects each year within budget estimate.	3.1 - Ensure financial viability of Council.	Achieved – Crookwell Caravan Park digital signage installed and online bookings activated. Achieved – Emergency Operation Centre project nearing completion for Emily Chalker building and Council Chambers. Achieved – Upgraded servers implemented.

CSP STRATEGIC PILLAR – OUR ECONOMY:**PRINCIPAL ACTIVITY - WORKFORCE (HUMAN RESOURCES AND WORK HEALTH AND SAFETY)**

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Review and implement Council Succession Plan.	Review biennially.	3.4 - Assist facilitation of employment opportunities.	Not achieved.
Proportion of Council employee turnover per year.	12% uncontrollable turnover.	5.4 - Ensure the retention and attraction of quality staff.	Achieved – annualised uncontrolled turnover in 2022/2023 is 12.22%; this includes staff retirements and resignations. Total turnover for 2022/2023 was 19.94%.
Conduct annual performance reviews and sign-off for all employee's position descriptions and training plans.	Completed by 31 May each year.	3.4 - Assist facilitation of employment opportunities.	Not achieved - the 2022/2023 staff performance reviews commenced in the 4th quarter and less than 10% are completed at 30 June 2023; 55% staff performance reviews are with supervisors to be completed.
Review and implement the human resources four year strategy in Council's Workforce Plan.	Review Annually.	3.4 - Assist facilitation of employment opportunities.	Achieved – the Workforce Plan was reviewed, placed on public exhibition and was adopted at the Council Meeting on 15 June 2023.
Worker consultation on WHS issues. Workers have an opportunity to express their views and contribute to any decisions relating to their health and safety.	Include WHS on agenda for all team meetings. Implement online Hazard/Inspection/ incident reporting system. WHS Team provide regular safety updates for discussion in team meetings.	5.4 - Ensure the retention and attraction of quality staff.	Being achieved – Toolbox process utilised by outdoor staff. WHS committee in place with regular meeting. HSR elected and trained. Staff are encouraged by management to discuss safety issues.

CSP STRATEGIC PILLAR – OUR ECONOMY:

PRINCIPAL ACTIVITY - WORKFORCE (HUMAN RESOURCES AND WORK HEALTH AND SAFETY)

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
WHS risk to workplace health and safety assessed, documented and reported to WHS Committee.	Hazards are identified and risk assessed. Adequate controls are identified and implemented.	3.4 - Assist facilitation of employment opportunities.	Achieved - WHS Committee action list followed up. Near misses reported and corrective actions where necessary to MANEX and WHS Committee. Being achieved - Risk Management Action Plans are being developed.
Council officers and people managers are skilled in their WHS and organisational risk knowledge.	Supervisors at all levels are trained in Risk Management. Risk Registers are developed by each Department.	5.4 - Ensure the retention and attraction of quality staff.	Being achieved – WHS committee reports are routinely forwarded to MANEX. Risk registers are currently under review and with consultation with departments for input and sign off.
Hazard identification and risk elimination or controls implemented.	All WHS hazards, incidents and near misses are reported and investigated. 90% of correction actions implemented and closed out.	3.4 - Assist facilitation of employment opportunities.	Being achieved - corrective actions from reported hazards and incidents are being followed up, remedies actioned and incidents closed out.
Improve Council's WHS capability and commitment through leaders championing WHS issues.	Adoption of Council Safety Management Plans (CSMP). Ongoing WHS learning and development opportunities are provided to all employees.	3.4 - Assist facilitation of employment opportunities.	Being achieved - Safety Management Plan (CSMP). Being rolled out by Infrastructure Delivery business unit. Training in Due Diligence for executive level completed. Risk Management Training completed.
All new employees to attend Corporate Induction, including WHS.	Attend Corporate Induction within two months of commencing employment.	3.4 - Assist facilitation of employment opportunities.	Being achieved – Draft induction program progressed to WHS Committee for feedback and consultation.

CSP STRATEGIC PILLAR – OUR INFRASTRUCTURE:**PRINCIPAL ACTIVITY - ROADS, BRIDGES, FOOTPATHS, CYCLEWAYS AND KERB AND GUTTERING**

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Implement Roads Hierarchy Classification in strategic planning of forward road programs.	Review Road Hierarchy annually.	4.3 – Bitumen sealing all urban streets in towns.	Being achieved – Roads Hierarchy has been developed through IMG asset data capture. Sealing urban streets to be delivered in future FY's as budget allows - starting in 2023/2024 with East Street in Crookwell.
Completion of annual capital works expenditure program in accordance with budget allocation.	Complete 90% of works program annually.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10-year period.	Achieved – 29 of the 32 capital projects were delivered or significantly progressed toward completion.
Complete the reconstruction of Grabine Road as part of the Growing Local Economies program.	Complete within budget allocation and project funding deadline.	4.13 - Transport link priority projects to State Parks including the Wombeyan Caves Road, Tablelands Way and Grabine Road reconstruction and upgrade to facilitate economic benefits to the region.	Not Achieved – Construction works completed within timeframe however project expenditure was above budget allocation.
Review footpath replacement program.	Complete within budget allocation.	4.9 - Develop new and upgrade existing footpaths and cycleway networks.	Achieved – New Shared path completed under Traffic & Transport Cycleway Program. New footpath constructed along Northcott and Carrington Street.

CSP STRATEGIC PILLAR – OUR INFRASTRUCTURE:**PRINCIPAL ACTIVITY - ROADS, BRIDGES, FOOTPATHS, CYCLEWAYS AND KERB AND GUTTERING**

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Call and evaluate tenders for civil works contract plant and labour hire, and capital works projects.	To review tenders every two years.	4.1 - Improve local road and regional road transport networks.	Being achieved – Winning and Crushing Tender has been finalised. Heavy Patching/Minor Works Tender has been finalised. Bitumen Sealing specifications are currently being updated for quotation under Local Government Procurement. A Vegetation Control contract has been developed and is now in place. Truck and Plant Hire Tender has been developed and currently out to market. Minor Works Tender has been developed ready to go to market.
Gravel resheeting programme submitted to and adopted by Council in June each year.	Resheet every road in a 30 year cycle.	4.1 - Improve local road and regional road transport networks.	Being achieved – Gravel re-sheeting program continues.
Prepare Asset Management Plans for Roads, Stormwater, Footpaths and Kerb and Guttering asset classes.	Complete by June 2023.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Not achieved – Ten-year Capital and Maintenance Program is under development as a part of the Asset Management Planning.
Complete the replacement of 3 remaining timber bridges in accordance with Delivery Program.	Complete within budget allocation.	4.11 - Progressively replace timber bridges on local and regional roads.	Being achieved - Construction is complete at Cooksvale Road/Peelwood Creek and Blue Hill Road/Burra Creek. Julong Road/ Crookwell River has been delayed due to latent site conditions encountered, foundation redesign required.

CSP STRATEGIC PILLAR – OUR INFRASTRUCTURE:**PRINCIPAL ACTIVITY - ROADS, BRIDGES, FOOTPATHS, CYCLEWAYS AND KERB AND GUTTERING**

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Complete the Tablelands Way MR256 road reconstruction and infrastructure improvement project as part of the Growing Local Economies program.	Complete within budget allocation and project deadline.	4.13 - Transport link priority projects to State Parks including the Wombeyan Caves Road, Tablelands Way and Grabine Road reconstruction and upgrade to facilitate economic benefits to the region.	Being achieved – Detailed design works are currently being finalised for Tablelands Way Road sections. Contractor has been appointed to undertake construction works. Construction to start late calendar year in 2023.
Regional road repair and pavement reconstruction program.	Complete within budget allocation and finalisation report completed.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Being achieved – MR248E Laggan Road works under the grant funding has been completed and is currently in finalisation stage.
Stormwater Levy for all towns to assist in funding capital works improvements in the Shire towns	Maintain an external restricted cash reserve.	4.10 - Upgrade stormwater and kerb and guttering in towns.	Achieved – Works program is included in Operational Plan and stormwater external reserve is maintained.
Creation of Floodplain Risk Management Study and Plans.	Implement projects outlined in the Plan.	4.12 - Flood Risk Management Plans created for Crookwell, Gunning, Taralga and Collector.	Being achieved - Final report for the project completed, awaiting advice on SES for the brochure.
Implement Stormwater Management Plan.	Implement Stormwater works outlined in Plan.	4.10 - Upgrade stormwater and kerb and guttering in towns.	Being achieved - Included in the public works program.

**CSP STRATEGIC PILLAR – OUR INFRASTRUCTURE:
PRINCIPAL ACTIVITY - PUBLIC CONVENIENCES AND AMENITIES**

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Maintain public toilet facilities according to health requirements.	Weekly maintenance schedule undertaken.	4.4 - Develop town main street and CBD beautification programs.	Achieved.
Street cleaning and maintenance of towns' main streets.	Annual Program.	4.4 - Develop town main street and CBD beautification programs.	Being achieved - Town streetscape program has now been finalised. Cleaning and Maintenance is achieved by Delivery section when possible or urgent.
Prepare annual stocktake of gravel pits stock held and movements. Review quantity of gravel stock held for each gravel pit/quarry.	Complete by June each year.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Achieved – The gravel stocktake for 2022/2023 was completed in June 2023.
Maintain a gravel pit rehabilitation cash reserve in accordance with gravel restoration liability requirements.	Review cash reserve annually.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Not achieved.
Review gravel royalty payment pricing model and internal charge rate and procedures.	Review and update gravel royalty payment annually.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Achieved – internal gravel charge was reviewed, updated and Policy reported to Council Meeting for adoption.
Erect signage as warning of potential hazard at quarries where Council have Quarry Management agreements.	Signage installed.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Being achieved – Signs erected. Quarry management plans have been developed and adopted by Council.

CSP STRATEGIC PILLAR – OUR INFRASTRUCTURE:
PRINCIPAL ACTIVITY - PUBLIC CEMETERIES

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Prepare Plans of Management for all Council controlled cemeteries.	Review every five years.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Not achieved - the crown land identification process is not yet finalised. The crown land register is being reviewed. A plan of management is under development.
Gunning cemetery expansion of existing site to cater for future requirements.	Negotiate land acquisition with surrounding land owner.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Not achieved – land negotiations have stalled.
Columbarium construction program.	Review columbarium requirements each year.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Achieved – Columbarium in Dalton is complete. Columbarium constructed at Stonequarry Cemetery in Taralga and Crookwell has Columbarium.
Undertake cemetery maintenance activities according to the adopted works schedule.	Within 5% of budget allocation.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Being achieved – Due to significant wet weather experienced over the past 2 years maintenance activities according to annual program and budget allocation, are being prioritised.
Regular inspection of housing by independent management agent.	House inspections each year.	1.8 - Manage and upgrade Council's public buildings and community centres.	Not achieved – Real estate agent agreement still to be negotiated and implemented before annual inspections are carried out.

CSP STRATEGIC PILLAR – OUR INFRASTRUCTURE:
PRINCIPAL ACTIVITY – HOUSING AND BUILDING MAINTENANCE

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Regular inspection of Council buildings to inform building maintenance management program.	Annual inspection program.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Being achieved – Inspections are being carried out when onsite for reactive repair works and any issues identified are being logged and prioritised. Annual inspection program still to be developed.
Annual maintenance and repair program derived from inspections.	Repairs completed within 60 days of notification.	1.8 - Manage and upgrade Council's public buildings and community centres.	Being achieved - Repairs and maintenance works are completed within 60 days. Proactive maintenance program still to be developed.
Implementation and review of Asset Management Plan. Complete Special Schedule. Annual asset inspection and condition reporting program.	Assets reporting in accordance with OLG requirements.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Achieved – special schedule completed and included in the 2022/2023 Financial Statements.
Implement Statewide Mutual Public Liability audit verification requirements.	Complete annually within allocated deadline.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Being achieved – Council is preparing to complete the assessment criteria of Continuous Improvement Program (CIP) for 2023.
Review Risk Management Assessment Plan and Risk Management Policy.	Review and update by June 2023.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Achieved – Internal Audit and Risk Management Policy adopted by Council on 15 July 2021. Not achieved – A review is pending of Risk Management Assessment Plan.

CSP STRATEGIC PILLAR – OUR INFRASTRUCTURE:
PRINCIPAL ACTIVITY - ENGINEERING AND WORKS SUPERVISION

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Review Council Underground Petroleum Storage (UPS) systems; including diesel and petrol bowsters.	Comply with EPA regulations.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Achieved – Council engaged Coffey's to undertake environmental investigation and completion.
Prepare a plant and equipment 10 year forward plan.	Review and update annually.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Being achieved – Plant and Motor Vehicle Replacement Schedule has been prepared and reviewed annually.
Annual Plant Replacement schedule.	Replacement cost is within 5% of budget allocation.	4.2 – Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Being achieved - Plant replacements are proceeding in accordance with Plant Replacement Schedule in the Operational Plan. Delays in deliveries are being experienced due to supply chain issues.
Maintain a plant replacement cash reserve and achieve plant hire surplus each year.	Review annually adopted plant hire rates.	4.1 - Improve local road and regional road transport networks.	Achieved – Plant hire rates were reviewed and changes implemented.
Management of Council employee motor vehicle leaseback program.	Review annually.	4.1 - Improve local road and regional road transport networks.	Being achieved – Leaseback program and agreement reviewed regularly and new lease fees will commence by end of 2023.

**CSP STRATEGIC PILLAR – OUR CIVIC LEADERSHIP:
PRINCIPAL ACTIVITY – GOVERNANCE**

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Implement organisation structure in accordance with Local Government Act requirements.	Reviewed regularly and after local government election.	5.4 – Leadership and commitment to integrated planning and reporting.	Achieved – report to December 2022 Council Meeting with no change in Organisation Structure adopted by Council.
Council policy development and review. Reformat all Council policies into standard template.	Continual policy review and upgrade each year.	5.3 - Promote community engagement and involvement in decision making processes.	Achieved – policy development and reviews undertaken each month, 31 policies have been approved in 2022/2023.
Council Meeting Business Paper creation and distribution.	Released one week prior to meeting date.	5.3 - Promote community engagement and involvement in decision making processes.	Achieved – Provision of iPads to Councillors, agenda distribution within required timeframes.
Complaint handling and service delivery.	Complete service requests within 15 business days.	5.4 – Leadership and commitment to integrated planning and reporting.	Being achieved – Complaints Policy and Procedure review completed for Council Meeting in July 2023.
Complete Council Annual Report.	Completed and sent to OLG by deadline each year.	5.3 - Promote community engagement and involvement in decision making processes.	Achieved – completed for 2022/2023 reported to October 2023 Council Meeting and OLG notified.
Compliance with Office of Local Government Circulars and compliance with legislative and statutory amendments.	Circulars to be reviewed monthly.	5.2 - Lobby other levels of Government for increased share of funding distribution.	Achieved – circulars complied with and placed before Council as required by the Office of Local Government.
Councillor training program.	Support and deliver professional development training.	5.4 – Leadership and commitment to integrated planning and reporting.	Being achieved – Councillor Induction program undertaken after 2021 LG election. Professional development for councillors has commenced. Code of Conduct and Effective Chairperson training completed December 2022.

CSP STRATEGIC PILLAR – OUR CIVIC LEADERSHIP:
PRINCIPAL ACTIVITY - TOURISM PROMOTION AND BUSINESS

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Implement Upper Lachlan Destination Plan.	Review performance annually.	3.5 - Encourage and support viable local businesses.	Being achieved - implementing the Upper Lachlan Destination Action Plan. Supporting the local businesses through various activities.
Coordinate Council festivals and events.	Provide event summary to Council.	3.6 - Promote tourism opportunities and community events.	Being achieved – Reconnecting Regional Grant – Community events program funding has enabled the following: - implemented Christmas activities and twilight market evident with lighting of the 15m Christmas tree. Crookwell Country Festival Weekend and headline entertainment free concert for Taralga Rodeo. Summary report was provided to a Council Meeting in July 2023.
Presentation of tourism function statistics.	Present to Council quarterly.	3.6 - Promote tourism opportunities and community events.	Being achieved – Quarterly snapshots for Southern Tablelands & Upper Lachlan Shire Tourism statistics are provided to Council management through Destination NSW.
Implement Upper Lachlan Destination Marketing Plan.	Review actions each quarter.	3.5 - Encourage and support viable local businesses.	Being achieved – Visit NSW Trails campaign active, Caravanning Australia Spring Campaign Active, Tourism Meet & Greets every two months. Implementation of activities, events and business promotion.

CSP STRATEGIC PILLAR – OUR CIVIC LEADERSHIP:
PRINCIPAL ACTIVITY - TOURISM PROMOTION AND BUSINESS

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Annually manage the tourism events and cultural activity grant funding programs.	Report on increased visitor spend.	3.6 - Promote tourism opportunities and community events.	Achieved - the Cultural Funding Program and Events Funding program advertised and program delivered in 2023 by Taralga Progress Association – Taralga Art Show.
Prepare and distribute tourism publications; i.e. Destination Guide.	Distribution within program objectives.	3.6 - Promote tourism opportunities and community events.	Not achieved – new Destination Guide in planning stage and is not completed. Achieved - Industry and consumer newsletters and e-bulletins of What's On are distributed monthly.
Implement the Tablelands Destination Development Plan in conjunction with the Tablelands Councils, Destination Southern NSW, Destination NSW and Visit Canberra	Review actions each quarter.	3.6 - Promote tourism opportunities and community events.	Being achieved - CRJO Tablelands Councils signed a Southern Tablelands Co-ordination Agreement in January 2021 and are now implementing the Tablelands Destination Development Plan.
Manage fit out of the new Crookwell Visitor Information and Community Centre.	Opening of new facility in December 2022.	3.6 - Promote tourism opportunities and community events.	Not achieved - head contractor Lloyds Group has gone into Administration and has delayed the new VIC construction project.
Business activity of the State Road MR54 RMCC contract and work orders to retain Transport for NSW accreditation.	Generate profit in accordance with contract limits.	3.2 - Prudent financial management.	Being achieved - RMCC work completed in accordance with contract. Council has implemented RMCC new safety management system. State Road MR54 work orders are ongoing by Council in accordance with Transport for NSW requirements.

CSP STRATEGIC PILLAR – OUR CIVIC LEADERSHIP:
PRINCIPAL ACTIVITY - CARAVAN PARKS

<u>KPI</u>	<u>Performance Measure</u>	<u>Delivery Program Actions</u>	<u>Performance Status</u>
Implement Crookwell caravan park user charges.	Cost neutral facility.	3.5 - Encourage and support viable local businesses.	Achieved - profit by business unit in 2022/2023.
Implement Plans of Management for all Council controlled caravan parks and camping areas.	Review and update every 5 years.	3.3 - Encourage sustainable population growth and provision of associated infrastructure.	Not achieved - Plan of Management were to be developed for Crookwell Caravan Park and Tuena recreation area campground in 2023.
Provide improvements to Crookwell caravan park facilities.	Continue to promote facility and seek external grant funding.	3.3 - Encourage sustainable population growth and provision of associated infrastructure.	Achieved - promotion of Caravan Park and Shire wide activities to promote visitation. Grant received for caravan park improvements for solar lighting installation and water/electricity system upgrades to the facility extended. Changes to RMS Park Management System, which improve productivity and now allows online bookings.
Tourism business unit manage day to day operations of Crookwell Caravan Park and implement and oversee improvements to caravan park.	Improvement of security and amenity at park.	3.6 - Promote tourism opportunities and community events.	Achieved - changes made to booking system to increase efficiency. Security upgrades completed to improve overall visitor experience and security of park and ensure minimal loss of revenue through illegal use of site.

3. CONDITION OF PUBLIC WORKS

Section 428 (2) (d)

a) Urban Roads and Streets

Council endeavours to provide a regular maintenance program throughout the year for all of the urban roads and streets in the towns and villages within the Shire. The 99.81 kilometres of urban roads are mostly in “Average Condition” with many of the bitumen pavement wearing surfaces having reached the end of their useful lives many years ago and these streets are prioritised for resealing and/or rehabilitation within the next five years.

b) Local Roads - Sealed

A program of regular ongoing maintenance is carried out throughout the year, which incorporates a program of resealing sealed rural local roads. The 541.45 kilometres of sealed local roads are in “Average Condition” however with the significant wet weather we have experienced over the past 24 months and in particular the winter months of 2022/2023, many of these roads are deteriorating in condition and will need rehabilitation over the next five years.

c) Local Roads - Unsealed

A program of gravel resheeting upgrades is incorporated in Council's annual capital works program and regular gravel maintenance works are carried out throughout the year. The 1,113.97 kilometres of unsealed local roads varies in condition from road to road. The vast majority of unsealed local roads require gravel overlays incorporating correct shape and crossfall to bring to a satisfactory condition. Considerably more stormwater culverts need to be installed and extensive lengths of table drains need to be reinstated.

The 2022/2023 Council own source funded roads maintenance, asset renewals, bitumen reseals, grading and bridges expenditure on local

roads totalled \$1,983,033. In addition to this \$2,232,690 was expended on local roads and bridges from the Federal Government Financial Assistance Grants roads component allocation.

The Federal Government, \$1.2 million, Roads to Recovery funding was utilised on gravel resheeting roads and pavement construction on Gurrundah Road (Friars Hill) Redground Road/Redground Heights Road, Pejar Road, Glenerin Road, Rugby Road, Bannaby Road, and Jerrawa Road.

d) Bridges on Local Roads

Council is responsible for the maintenance of concrete bridge and major culvert assets on local roads. All the timber bridges have now been replaced with concrete bridges. There are a total of 125 bridges and major culverts on Council local roads.

e) Regional Roads – Sealed and Unsealed

Council has 219.42 kilometres of sealed Regional Roads and 35.13 kilometres of unsealed Regional Roads that are subject to a regular maintenance and resealing program. Regional Roads include MR241 (Rye Park Road), MR248E (Laggan and Taralga Road), MR248W (Boorowa Road), MR52 (Grabben Gullen and Gundaroo Road), MR256 (Goulburn - Oberon Road), MR258 (Wombeyan Caves Road). Council utilises Transport for NSW (TfNSW) Block Grant and regional road REPAIR program funding as well as Council's own source funds to maintain and upgrade regional roads.

Stormwater Drainage

Urban stormwater network of 16km of pipes and pits are considered to be in a good condition with 80% condition rating in 1-3. Drainage maintenance is carried out on an ongoing basis as the need arises. There are an estimated 20% of urban stormwater which require further detailed inspection and improvement to bring to a satisfactory condition in the next 5-10 years.

INFRASTRUCTURE ASSET VALUES

The written down value, at fair valuation, for Council's physical infrastructure assets as at 30 June 2023, are as follows:-

(\$'000)

• Roads – Sealed and Unsealed:	\$ 98,599
• Roads – Non Depreciable	
Bulk Earthworks:	\$ 239,209
• Bridges:	\$ 55,200
• Footpaths:	\$ 3,030
• Buildings:	\$ 30,451
• Tip Assets:	\$ 1,987
• Quarry Assets:	\$ 272
• Other Structures:	\$ 1,637
• Stormwater Drainage:	\$ 15,177
• Water Supply Network:	\$ 28,984
• Sewerage Network:	\$ 19,412
• Other Asset classes:	\$ 45,186
TOTAL:	\$539,144

CONDITION OF WATER SUPPLIES & WASTEWATER SERVICES

As the owner and operator of water and wastewater infrastructure, Upper Lachlan Shire delivers essential public health services to its customers and community. Upper Lachlan is committed to the provision of clean, safe drinking water and fully functioning sewerage services. Through our strategic investments, in 2022/2023, Upper Lachlan continued to deliver programs that enhanced the reliability and reduced the environmental impact of our water and wastewater operations.

As driven by Council's Operational Plan, we delivered augmentations to our water network, asset replacements and other projects in support of our community's future growth.

- Crookwell Water Supply

The Crookwell water supply system was commissioned in 1937 and the water treatment plant has progressively been augmented with the last major upgrade being in 2018.

The water supply and sewerage network assets were re-valued at "fair value" as at 30 June 2017. The water treatment plant delivers safe drinking water to the town of Crookwell, and has enough spare capacity to allow for significant growth in Crookwell.

- Dalton Water Supply

Potable water stored at the Gunning water treatment plant is piped to Dalton through the approximately 11 km pipeline, which delivers safe drinking water to the town.

The Water Access Licence for the Dalton bore was renewed as a result from an audit completed in July 2023 by the NSW Department of Natural Resources Access Regulator.

- Gunning Water Supply

The Gunning water treatment plant incorporates a large water storage dam to provide water security for the current population and allows for significant future growth.

Water ingress into the dam has been restricted due to damaged caused by a lightning strike in March 2023. Council has implemented a works program to clean out the Lachlan River pump well, refurbish the pumps and replace the flow meters, with works expected to be completed in September 2023.

The Gunning Reservoir was cleaned and inspected in May 2023 with minor defect being noted and factored in for rectification works. Upgrades are also being investigated to assist with the monitoring of the water quality.

The Water Access Licence for the Lachlan River water pumps is being amended as a result of an audit completed in July 2023 by the NSW Department of Natural Resources Access Regulator

- **Taralga Water Supply**

The State of the off-creek storage and water treatment plant in Taralga was reviewed and dam safety report prepared at Councils request. In October 2020 Council reduced the Taralga off-stream storage capacity to 30%, following increasing concerns regarding the dam walls safety and proximity to residents.

As a 30% water storage level provides inadequate water security for Taralga, new sites are being investigated with Council seeking funding to design and build new off-stream water storage. Alternative sites are to be inspected in September 2023 to determine the preferred option to future proof the water storage for the Taralga community.

Repairs and upgrades continue to be implemented at the water treatment plant which will incorporate the reconfiguring of the bores and the replacement of the granular activation carbon unit.

- **Village Bores and Standpipes**

All bores were audited in July 2023 by the NSW Department of Natural Resources Access Regulator with plans to address non-conformances with the two sites in Crookwell.

Upper Lachlan and Hilltops Shires are working with the Canberra Region Joint Organisation to obtain grant funding

associated with drought resilience that will potentially enable the installation of additional standpipes. If successful this will provide a greater resilience during periods of drought for agricultural and town water supplies.

- **Gunning Sewerage**

Gunning STP is at capacity and will need to be upgraded or a new STP be constructed at an alternate site to allow for the predicted growth of the town.

The aeration plant within the existing plant is being refurbished to enable the efficient treatment of the effluent and the EPA licence is being amended to incorporate the management of the bio solids.

- **Crookwell Sewerage**

Crookwell's sewerage treatment plant was last upgraded in 1993. Through the IWCM process, the plant will be reassessed to determine whether or not any upgrade or replacement work is appropriate.

The sewage pipeline network in Crookwell is ageing and will be reviewed to determine whether sections require replacement or repair. Further, a program of inspections of manholes and lids to determine whether works can be programmed to stop infiltration will commence 2022/2023.

Sewer main assessments was completed in May 2023 identifying several areas that require rehabilitation and modification to access chambers.

The main Crookwell Sewage Pump Station in Kennedy Street was upgraded in 2023 and now includes a stand-by

power generator at an estimated cost of \$230,000.

- **Taralga Sewerage**

Several upgrades to the Taralga Sewage Treatment Plant will be completed this financial year including the installation of an effluent re-use system and UV treatment plant. It is envisaged that these works will assist in reducing the annual operating costs of the treatment plant by up to \$45,000 per annum.



Drainage works at Court Street Taralga



Pudman Creek flooding repairs in 2022

4. LEGAL PROCEEDINGS DETAIL

Section 428 (2) (e)

In 2022/2023 Council incurred legal expenses in the sum of \$214,544 (ex GST). These expenses were incurred in the following areas:-

❖ Rates Recovery:	\$9,074
❖ Planning and Development:	\$19,858
❖ Administration, contracts, leases and acquisitions:	\$155,999
❖ Civil Claims	\$29,613

Council's Financial Statements disclose \$149,024 as legal expenses and the balance of \$65,520 is included in materials and services and capital projects.

Court proceedings were required for certain accounts, which remained outstanding after statutory payment deadlines were exceeded. Rates recovery legal costs were incurred in the recovery of unpaid debts to Council and are charged to the outstanding account holder and Council does not incur any further costs.

Council has utilised the services of two legal firms via the Canberra Region Joint Organisation (CRJO) Legal Services Panel; being Pikes and Verekers Lawyers and Robert J McCarthy and Co Solicitors. Council has also engaged the services of HWL Ebsworth and BAL via the Local Government Procurement Panel.

Pikes and Verekers Lawyers were engaged by Council to provide expert legal opinion relating to various aspects of Council's operations, including the proposed sale of land contract to Crookwell/Taralga Aged Care Ltd and the litigation matter before the Supreme Court brought against Council by Tutzing Pty Ltd.

Robert J McCarthy and Co Solicitors were engaged to act for Council in preparation of contracts, leases, management of roads, conveyance purposes and land acquisitions.

Legal Panel

Upper Lachlan Shire Council was part of the CRJO regional panel tender for legal services in 2017. Council resolved to adopt 5 legal firms including Pikes and Verekers Lawyers, Robert J McCarthy and Co Solicitors, Sparke Helmore Lawyers, Kells the Lawyers and Marsden Law Group. The panel continues to be utilised by Council at its discretion for the provision of legal services, as well as providers from the Local Government Procurement Panel.

Legal Contingencies

Cumulative contingencies with respect to estimated financial settlement of legal matters including; Tutzing litigation hearing matter, compulsory land and road acquisitions, boundary adjustments, subdivisions and road works are anticipated to be in the vicinity of up to \$340,000.

5. ELECTED MEMBERS – MAYORAL AND COUNCILLOR'S EXPENSES AND FACILITIES

Section 428 (2) (f) (r) of the Local Government Act 1993 and Clause 217 (1) (a1) of Local Government (General) Regulation 2021

Upper Lachlan Shire Council provided an annual Mayoral Fee of \$27,600 and provision of a motor vehicle for undertaking official engagements and mayoral duties. There are nine elected members of Council (Councillors); each is paid an annual fee of \$12,650. Councillors were reimbursed for expenses incurred in carrying out their responsibilities during the financial year including training, travelling and sustenance expenses.

The total amount expended on Upper Lachlan Shire Council's elected Councillors in 2022/2023 was **\$201,718** and the expenditure included the following:-

- ❖ Mayoral Fees: \$27,600
- ❖ Councillors Fees and Allowances: \$113,850
- ❖ Councillor Superannuation Contributions: \$6,641
- ❖ Councillors/Delegates Expenses: \$30,530

(In addition: Please note the Delegates' expenses incorporates the above stated \$30,530 expense plus the below mentioned Councillor training, travelling, telephone and conference expenses).

- ❖ All Councillors are supplied with an iPad the annual data plan expense is \$2,659 for all 9 Councillors.
- ❖ Telephone calls made by Councillors; all nine Councillors have an annual telecommunications allowance of \$1,044 in accordance of with Council's Payment of Expenses and Provision of Facilities Policy. Therefore, telecommunications expense totals \$9,396.

- ❖ In July 2022 the Mayor Pam Kensit attended the Breadalbane Community Progressive Dinner. The total cost \$20.
- ❖ In November 2022 the Mayor Pam Kensit attended the Local Government NSW Annual State Conference with Council General Manager. The conference registration included accommodation, conference and travel expenses for the event held in Sydney.
- ❖ In October 2022 the Mayor Pam Kensit attended the Australian Local Government Women's Association (ALGWA) Breakfast and Councillor training sessions. The cost incurred \$1,617.
- ❖ In May 2023 the Mayor Pam Kensit attended the NSW Country Mayors Association General Meeting Regional Forum for National General Assembly Delegates.
- ❖ The Mayor Pam Kensit attended the quarterly Canberra Region Joint Organisation (CRJO) Board Meetings and attended Country Mayors Association Meetings with costs including accommodation and travelling.
- ❖ No Councillors have undertaken interstate and / or overseas visits as representatives of Council.
- ❖ No expenses were paid by Upper Lachlan Shire Council in the provision of child care and / or care of an immediate family member of a Councillor.

Clause 186 of Local Government (General) Regulation 2021

Regarding Information about induction training and ongoing professional development of Councillors.

The following Councillors completed continuous induction refresher or supplementary training during the year delivered from senior management: -

Clr Pam Kensit (Mayor)
 Clr Mandy McDonald (Deputy Mayor)
 Clr Paul Culhane
 Clr Darren O'Brien
 Clr Lauren Woodbridge
 Clr Nathan McDonald
 Clr Susan Reynolds
 Clr Joanne Marshall
 Clr John Searl

The Office of Local Government hosted online webinar sessions "Hit the Ground Running" for new and returning Councillors to attend to assist with their professional development program.

The program included webinars on:-

- R U OK Domestic Violence - Lifeline
- Towards Net Zero Emissions
- Aboriginal Education Session
- Net Zero Webinar
- Essential Cyber Security Awareness
- Community Engagement

The following Councillors undertook online webinar sessions:-

Clr Pam Kensit (Mayor)
 Clr Mandy McDonald (Deputy Mayor)
 Clr Lauren Woodbridge
 Clr Susan Reynolds
 Clr John Searl
 Clr Nathan McDonald
 Clr Paul Culhane
 Clr Jo Marshall
 Clr D O'Brien

As part of their professional development training plan the following Councillors participated in:-

- In April 2023 the Deputy Mayor Mandy McDonald and Clr John Searl attended the Planning for Councillors workshop at a cost was \$924.
- In June 2023 the Mayor Pam Kensit and seven Councillors attended Local Government NSW Community and

Stakeholder Engagement training. The cost was \$3,234.

POLICY ON THE PAYMENT OF EXPENSES AND PROVISION OF FACILITIES FOR USE BY COUNCILLORS

The Payment of Expenses and Provision of Facilities Policy must ensure that Councillors are reimbursed for expenses reasonably incurred in their performance of their role as a Councillor.

This Policy does not seek to remunerate Councillors for all expenses which may be incurred by individuals in performing the role of Councillor. Nor does it seek to remunerate Councillors for all of the time, expense and effort associated with the role of Councillor.

This policy complies with Section 252, of the Local Government Act 1993, and relevant departmental guidelines, by stipulating the limit, level and nature of any reimbursements for expenditures incurred in the reasonable performance of the role of Councillor.

The policy also describes the facilities provided to Councillors while excluding annual fees paid to Councillors under Sections 248-251, of the Local Government Act 1993, which are a matter for the Local Government Remuneration Tribunal.

POLICY SUMMARY:

This policy enables the reasonable and appropriate reimbursement of expenses and provision of facilities to councillors to assist them undertake their civic duties.

It ensures accountability and transparency, and seeks to align payment of Councillor expenses and facilities with community expectations. Councillors must not obtain private or political benefit from any expense or facility provided under this policy.

The policy has been prepared in accordance with the *Local Government Act 1993* (the Act) and

Local Government (General) Regulation 2021 (the Regulation), and complies with the Office of Local Government's Guidelines for the payment of expenses and provision of facilities to Mayors and Councillors in NSW.

The policy sets out the maximum amounts Council will pay for specific expenses and facilities. Expenses not explicitly addressed in this policy will not be paid or reimbursed.

The main expenses and facilities are summarised in the table below. All monetary amounts are exclusive of GST.

Expense or facility	Maximum amount	Frequency
General travel expenses	Councillors: Vehicles under 2.5 litres - \$0.70 per/km Vehicles over 2.5 litres - \$0.80 per/km As calculated on a per kilometre basis by the rate set by the Local Government (State) Award.	Per month
Accommodation and meals	As per the NSW Crown Employees (Public Service Conditions of Employment) Reviewed Award 2009, adjusted annually (require tax invoice payment evidence)	Maximum up to \$275 per night
Sustenance (Meals) associated	\$110 per Councillor (includes 3 meals)	Per day
Sustenance within Shire	\$110 (includes 3 meals)	Per day
Professional development	\$1,700 per councillor	Per year
Superannuation Guarantee Contribution to Nominated Fund	10.50% Members Fee and Mayoral Fee	Per month
Conferences and seminars	\$110 per councillor Council will pay cost of conference / seminar	Per day
ICT telecommunication allowance	\$87 per councillor	Per month
ICT smart devices and data plan (Council expense)	Provide to all Councillors \$35 per month	Per month
Carer Expenses	Reimbursement of \$25 per hour up to a maximum of 5 hours on each occasion (require tax invoice payment evidence)	Paid hour rate paid monthly
Access to facilities in the Council Chambers	Provided to all Councillors	Not relevant
Council motor vehicle and fuel card	Provided to the Mayor	Not relevant
Reserved parking space at Council offices	Provided to the Mayor	Not relevant
ICT smart phone device and data plan (Council expense)	Provided to the Mayor	Per month
Furnished office	Provided to the Mayor	Not relevant
Executive Assistant to support Mayor and Councillors	Provided to the mayor and councillors	Not relevant

Additional costs incurred by a Councillor in excess of these limits are considered a personal expense that is the responsibility of the Councillor.

Councillors must provide claims for reimbursement each month and no later than within three months of an expense being incurred. Claims made after this time cannot be approved.

Detailed reports on the provision of expenses and facilities to Councillors will be publicly tabled at a Council Ordinary Meeting every twelve months as part of Council's Annual Report and it is published on Council's website.

Part A - Introduction

1. Introduction

- 1.1. The provision of expenses and facilities enables Councillors to fulfil their civic duties as the elected representatives of Upper Lachlan Shire Council.
- 1.2. The community is entitled to know the extent of expenses paid to Councillors, as well as the facilities provided.
- 1.3. The purpose of this policy is to clearly state the facilities and support that are available to Councillors to assist them in fulfilling their civic duties.
- 1.4. Council General Manager is empowered to question or refuse a request for payment from a Councillor when it does not accord with this policy.
- 1.5. Expenses and facilities provided by this policy are in addition to fees paid to Councillors. The minimum and maximum fees a Council may pay each Councillor are set by the Local Government Remuneration Tribunal as per Section 241 of the Act and reviewed annually. Council must adopt its annual fees within this set range.

2. Policy Objectives

- 2.1 The objectives of this policy are to:-

- Enable the reasonable and appropriate reimbursement of expenses incurred by Councillors while undertaking their civic duties.
- Enable facilities of a reasonable and appropriate standard to be provided to Councillors to support them in undertaking their civic duties.
- Ensure accountability and transparency in reimbursement of expenses and provision of facilities to Councillors.
- Ensure facilities and expenses provided to Councillors meet community expectations.
- Support a diversity of representation.
- Fulfil the Council's statutory responsibilities.

3. Principles

- 3.1. Council commits to the following principles:-

- **Proper conduct:** Councillors and staff acting lawfully and honestly, exercising care and diligence in carrying out their functions.
- **Reasonable expenses:** providing for Councillors to be reimbursed for expenses reasonably incurred as part of their role as Councillor.
- **Participation and access:** enabling people from diverse backgrounds, underrepresented groups, those in carer roles and those with special needs to serve as a Councillor.
- **Equity:** there must be equitable access to expenses and facilities for all Councillors.
- **Appropriate use of resources:** providing clear direction on the appropriate use of Council resources in accordance with legal requirements and community expectations.
- **Accountability and transparency:** clearly stating and reporting on the

expenses and facilities provided to Councillors.

4. Private or Political Benefit

- 4.1. Councillors must not obtain private or political benefit from any expense or facility provided under this policy.
- 4.2. Private use of Council equipment and facilities by Councillors may occur from time to time. For example, telephoning home to advise that a Council Ordinary Meeting will run later than expected.
- 4.3. Such incidental private use does not require a compensatory payment back to Council.
- 4.4. Councillors should avoid obtaining any greater private benefit from Council than an incidental benefit. Where there are unavoidable circumstances and more substantial private use of Council facilities does occur, Councillors must reimburse the Council.
- 4.5. Campaigns for re-election are considered to be a political benefit. The following are examples of what is considered to be a political interest during a re-election campaign:-
 - Production of election material.
 - Use of Council resources and equipment for campaigning.
 - Use of official Council letterhead, publications, websites or services for political benefit.
 - Fundraising activities of political parties or individuals, including political fundraising events.

Part B – Expenses

5. General Expenses

- 5.1. All expenses provided under this policy will be for a purpose specific to the functions of holding civic office. Allowances for general expenses are not permitted under this policy.

- 5.2. Expenses not explicitly addressed in this policy will not be paid or reimbursed.

6. Specific Expenses

General travel arrangements and expenses

- 6.1. All travel by Councillors should be undertaken using the most direct route and the most practicable and economical mode of transport.
- 6.2. Each Councillor may be reimbursed in accordance with their authorised expenditure per year, and the Mayor may be reimbursed in accordance with his/her authorised expenditure per year, for travel expenses incurred while undertaking official business or professional development or attending approved conferences and seminars within NSW. This includes reimbursement:
 - For public transport fares
 - For the use of a private vehicle or hire car
 - For parking costs for Council and other meetings
 - For toll charges
 - For Cab charge card or equivalent
 - For documented ride-share programs, such as Uber, where tax invoices can be issued.
- 6.3. Allowances for the use of a private vehicle will be reimbursed by kilometre at the rate contained in the Local Government (State) Award.
- 6.4. Councillors seeking to be reimbursed for use of a private vehicle must keep a log book recording the date, distance and purpose of travel being claimed. Copies of the relevant log book contents must be provided with the claim.

Interstate, overseas and long distance intrastate travel expenses

- 6.5. Given Council's location near an interstate border, travel to the Australian Capital Territory will be considered as general travel.

- Arrangements and expenses for this travel will be governed by Clauses 6.1 - 6.4.
- 6.6. In accordance with Section 4, Council will scrutinise the value and need for Councillors to undertake overseas travel. Councils should avoid interstate, overseas and long distance intrastate trips unless direct and tangible benefits can be established for the Council and the local community. This includes travel to sister and friendship cities.
 - 6.7. Total interstate, overseas and long distance intrastate travel expenses for all Councillors will be reimbursed by a resolution of Council only per year. No amount is set aside in Council's annual budget.
 - 6.8. Councillors seeking approval for any interstate and long distance intrastate travel must submit a case to, and obtain the approval of, the General Manager prior to travel.
 - 6.9. Councillors seeking approval for any overseas travel must submit a case to, and obtain the approval of, a full Council Ordinary Meeting prior to travel.
 - 6.10. The case should include:-
 - Objectives to be achieved in travel, including an explanation of how the travel aligns with current Council priorities and business, the community benefits which will accrue as a result, and its relevance to the exercise of the Councillor's civic duties.
 - Who is to take part in the travel?
 - Duration and itinerary of travel.
 - A detailed budget including a statement of any amounts expected to be reimbursed by the participant/s.
 - 6.11. For interstate and long distance intrastate journeys by air of less than three hours, the class of air travel is to be economy class.
 - 6.12. For interstate journeys by air of more than three hours, the class of air travel may be premium economy.
 - 6.13. For international travel, the class of air travel is to be premium economy if available. Otherwise, the class of travel is to be economy.
 - 6.14. Bookings for approved air travel are to be made through the General Manager's office.
 - 6.15. For air travel that is reimbursed as Council business, Councillors will not accrue points from the airline's frequent flyer program. This is considered a private benefit.
- Travel expenses not paid by Council**
- 6.16. Council will not pay any traffic or parking fines or administrative charges for road toll accounts.
- Accommodation and meals**
- 6.17. In circumstances where it would introduce undue risk for a Councillor to travel to or from official business in the late evening or early morning, reimbursement of costs for accommodation and meals on the night before or after the meeting may be approved by the General Manager. This includes where a meeting finishes later than 9.00pm or starts earlier than 7.00am and the Councillor lives more than 50 kilometres from the meeting location.
 - 6.18. Council will reimburse costs for accommodation and meals while Councillors are undertaking prior approved travel or professional development outside the Upper Lachlan Shire Council local government area.
 - 6.19. The daily limits for accommodation and meal expenses within Australia are to be consistent with those set out in Part B Monetary Rates of the NSW Crown Employees (Public Service Conditions of Employment) Reviewed Award 2009, as adjusted annually. For accommodation expense above daily limits threshold for Councillors, the approval of the expense

shall be by the General Manager prior to a booking confirmation.

6.20. The daily limits for accommodation and meal expenses outside NSW or Australia are to be determined in advance by the General Manager, being mindful of Clause 6.19.

6.21. Councillors will not be reimbursed for alcoholic beverages and minibar expenses.

Refreshments for Council related meetings

6.22. Appropriate refreshments will be available for Council Ordinary Meetings, approved Council committee meetings, Councillor Briefings, Councillor Workshops, approved meetings and engagements, and official Council functions as approved by the General Manager.

6.23. As an indicative guide for the standard of refreshments to be provided at

Professional development

6.24. Council will set aside funds per Councillor annually in its budget to facilitate professional development of Councillors through programs, training, education courses and membership of professional bodies.

6.25. In the first year of a new Council term, Council will provide a comprehensive induction program for all Councillors which considers any guidelines issued by the Office of Local Government (OLG). The cost of the induction program will be in addition to the ongoing professional development funding.

6.26. Annual membership of professional bodies will only be covered where the membership is relevant to the exercise of the Councillor's civic duties, the Councillor actively participates in the body and the cost of membership is likely to be fully offset by savings from attending events as a member.

6.27. Approval for professional development activities is subject to a prior written

request to the General Manager outlining the:-

- Details of the proposed professional development.
- Relevance to Council priorities and business.
- Relevance to the exercise of the Councillor's civic duties.

6.28. In assessing a Councillor request for a professional development activity, the General Manager must consider the factors set out in Clause 6.27, as well as the cost of the professional development in relation to the Councillor's remaining budget.

Conferences and seminars

6.29. Council is committed to ensuring its Councillors are up to date with contemporary issues facing Council and the community, and local government in NSW.

6.30. Council will set aside funds annually, in its budget to facilitate Councillor Attendance at conferences and seminars. This allocation is for all Councillors. The General Manager will ensure that access to expenses relating to conferences and seminars is distributed equitably.

6.31. Approval to attend a conference or seminar is subject to a written request to the General Manager. In assessing a Councillor request, the General Manager must consider factors including the:-

- Relevance of the topics and presenters to current Council priorities and business and the exercise of the Councillor's civic duties.
- Cost of the conference or seminar in relation to the total remaining budget.

6.32. Council will meet the reasonable cost of registration fees, transportation and accommodation associated with attendance at conferences approved by the General Manager. Council will also meet the reasonable cost of meals when

they are not included in the conference fees. Reimbursement for accommodation and meals not included in the conference fees will be subject to Clauses 6.18 - 6.21.

Information and communications technology (ICT) expenses

- 6.33. Council will provide Councillors with a telecommunications allowance for expenses associated with appropriate ICT devices and services per annum for each Councillor. This includes expenses related to personal mobile phones and tablets, data, associated services and home internet costs.
- 6.34. Reimbursements will be made only for communications devices and services used for Councillors to undertake their civic duties, such as:-
- Receiving and reading Council business papers.
 - Relevant phone calls and correspondence.
 - Diary and appointment management.
- 6.35. Councillors may seek reimbursement for other applications on their mobile electronic communication device that are directly related to their duties as a Councillor as approved by the General Manager.

Special requirement and carer expenses

- 6.36. Council encourages wide participation and interest in civic office. It will seek to ensure Council premises and associated facilities are accessible, including provision for sight or hearing impaired Councillors and those with other disabilities.
- 6.37. Transportation provisions outlined in this policy will also assist Councillors who may be unable to drive a vehicle.
- 6.38. In addition to the provisions above, the General Manager may authorise the provision of reasonable additional facilities and expenses in order to allow a

Councillor with a disability to perform their civic duties.

- 6.39. Councillors who are the principal carer of a child or other elderly, disabled and/or sick immediate family member will be entitled to reimbursement of reasonable carer's expenses for attendance at official business, plus reasonable travel from the principal place of residence.
- 6.40. Child care expenses may be claimed for children up to and including the age of 16 years where the carer is not a relative.
- 6.41. In the event of caring for an adult person, Councillors will need to provide suitable evidence to the General Manager that reimbursement is applicable. This may take the form of advice from a medical practitioner.

Home office expenses

- 6.42. Each Councillor may be provided with minor items of consumable stationery for the maintenance of a home office, such as a ream of plain paper, on request and approval by the General Manager.

7. Insurances

- 7.1. In accordance with Section 382, of the Local Government Act 1993, Council is insured against Public Liability and Professional Indemnity claims. Councillors are included as a named insured on this Policy.
- 7.2. Insurance protection is only provided if a claim arises out of or in connection with the Councillor's performance of his or her civic duties, or exercise of his or her functions as a Councillor. All insurances are subject to any limitations or conditions set out in the policies of insurance.
- 7.3. Council shall pay the insurance policy excess in respect of any claim accepted by Council's insurers, whether defended or not.

- 7.4. Appropriate travel insurances will be provided for any Councillors travelling on approved interstate and overseas travel on Council business.
- 7.5. Council is insured against Councillors' and Officers liability claims. Councillors are included as a named insured on this Policy.
- 7.6. Council is insured against Personal Accident liability claims. Councillors are included as a named insured on this Policy

8. Legal assistance

- 8.1. Council may, if requested, indemnify or reimburse the reasonable legal expenses of:-
 - A Councillor defending an action arising from the performance in good faith of a function under the Local Government Act provided that the outcome of the legal proceedings is favourable to the Councillor
 - A Councillor defending an action in defamation, provided the statements complained of were made in good faith in the course of exercising a function under the Act and the outcome of the legal proceedings is favourable to the Councillor
 - A Councillor for proceedings before an appropriate investigative or review body, provided the subject of the proceedings arises from the performance in good faith of a function under the Act and the matter has proceeded past any initial assessment phase to a formal investigation or review and the investigative or review body makes a finding substantially favourable to the Councillor.
- 8.2. In the case of a code of conduct complaint made against a Councillor, legal costs will only be made available where the matter has been referred by the General Manager to a conduct reviewer and the

conduct reviewer has commenced a formal investigation of the matter and makes a finding substantially favourable to the Councillor.

- 8.3. Legal expenses incurred in relation to proceedings arising out of the performance by a Councillor of his or her functions under the Act are distinguished from expenses incurred in relation to proceedings arising merely from something that a Councillor has done during his or her term in office. For example, expenses arising from an investigation as to whether a Councillor acted corruptly would not be covered by this section.
- 8.4. Council will not meet the legal costs:-
 - Of legal proceedings initiated by a Councillor under any circumstances.
 - Of a Councillor seeking advice in respect of possible defamation, or in seeking a non-litigious remedy for possible defamation.
 - For legal proceedings that do not involve a Councillor performing their role as a Councillor.
- 8.5. Reimbursement of expenses for reasonable legal expenses must have Council approval by way of a resolution at a Council Ordinary Meeting prior to costs being incurred.

Part C - Facilities

9. General facilities for all Councillors

Facilities

- 9.1. Council will provide the following facilities to Councillors to assist them to effectively discharge their civic duties:-
 - Use of the Council Chambers, when and where available, appropriately furnished to include telephone, desk and appropriate refreshments (excluding alcohol).
 - Postage of official correspondence – all mail is to be directed through the

Council's own mailing system and records management EDMS.

- Use of a Council owned smart device for official business use.
- Personal protective equipment for use during site visits.
- Use of a Council owned Laptop Computer or Tablet, if required.
- Minor items of consumable stationery.
- A name badge which may be worn at official functions, indicating that the wearer holds the office of a Councillor and/or Mayor or Deputy Mayor.

9.2. Councillors may book meeting rooms for official business in a specified Council building at no cost. Rooms may be booked through the Executive Assistant to the General Manager or other specified staff member.

9.3. The provision of facilities will be of a standard deemed by the General Manager as appropriate for the purpose.

Stationery

9.4. Council will provide the following stationery to Councillors upon request:-

- Business cards.

Administrative support

9.5. Council will provide administrative support to Councillors to assist them with their civic duties only; i.e. booking training and associated accommodation. Administrative support is provided by Council's Executive Assistant to the General Manager or their delegate.

9.6. As per Section 4, Council staff are expected to assist Councillors with civic duties only, and not assist with matters of personal or political interest, including campaigning.

10. Additional facilities for the Mayor

10.1. Council will provide to the Mayor a maintained motor vehicle to a similar standard of other Council vehicles, with a fuel card. The vehicle will be supplied for use on business, professional

development and attendance at the Mayor's office.

10.2. The Mayor must keep a log book setting out the date, distance and purpose of all travel. This must include any travel for private benefit. The log book must be submitted to Council on a monthly basis.

10.3. The Mayoral Fee allowance will be reduced to cover the cost of any private travel recorded in the log book, calculated on a per kilometre basis by the rate set by the Local Government (State) Award.

10.4. A parking space at Council's offices will be reserved for the Mayor's Council-issued motor vehicle for use on official business, professional development and attendance at the Mayor's office.

10.5. Use of a Council owned smart device and mobile telephone for official business use.

10.6. Council will provide the Mayor with a furnished office incorporating a computer configured to Council's standard operating environment, telephone and meeting space, when available or at least, access to the Council Chambers as a meeting room.

10.7. In performing his or her civic duties, the Mayor will be provided with administrative and secretarial support, including support from Council's Executive Assistant to the General Manager and other support as determined by the General Manager.

10.8. As per Section 4, Council's Executive Assistant to the General Manager provides support to the Mayor's office for work on official Council business only, and not for matters of personal or political interest, including campaigning.

Part D - Processes

11. Approval, payment and reimbursement arrangements

11.1. Expenses should only be incurred by Councillors in accordance with the provisions of this policy.

- 11.2. Approval for incurring expenses, or for the reimbursement of such expenses, should be obtained before the expense is incurred.
- 11.3. Up to the maximum limits specified in this policy, approval for the following may be sought after the expense is incurred:-
- Local travel relating to the conduct of official business.
 - Carer costs.
- 11.4. Final approval for payments made under this policy will be granted by the General Manager.

Direct payment

- 11.5. Council may approve and directly pay expenses. Requests for direct payment must be submitted to the General Manager for assessment against this policy using the prescribed form, with sufficient information and time to allow for the claim to be assessed and processed.

Reimbursement

- 11.6. All claims for reimbursement of expenses incurred must be made on the prescribed form, supported by appropriate receipts and/or tax invoices and be submitted to the Chief Financial Officer.

Advance payment

- 11.7. Council may pay a cash advance for Councillors attending approved conferences, seminars or professional development.
- 11.8. The maximum value of a cash advance per day of the conference, seminar or professional development will be approved by the General Manager.
- 11.9. Requests for advance payment must be submitted to the General Manager for assessment against this policy with sufficient information and time to allow for the claim to be assessed and processed.
- 11.10. Councillors must fully reconcile all expenses against the cost of the advance

within one month of incurring the cost and/or returning home. This includes providing to Council:-

- A full reconciliation of all expenses including appropriate receipts and/or tax invoices.
- Reimbursement of any amount of the advance payment not spent in attending to official business or professional development.

Notification

- 11.11. If a claim is approved, Council will make payment directly to the supplier or reimburse the Councillor through accounts payable.
- 11.12. If a claim is refused, Council General Manager will inform the Councillor in writing that the claim has been refused and the reason for the refusal.

Reimbursement to Council

- 11.13. If Council has incurred an expense on behalf of a Councillor that exceeds a maximum limit, exceeds reasonable incidental private use or is not provided for in this policy:-
- Council will issue a tax invoice to a Councillor for the expense required to be paid.
 - The Councillor will reimburse Council for that expense within 14 days of the tax invoice date.
- 11.14. If the Councillor cannot reimburse Council within 14 days of the tax invoice date, they are to submit a written explanation to the General Manager. The General Manager may elect to deduct the amount from the Councillor's monthly member fee allowance.

Timeframe for reimbursement

11.15. Unless otherwise specified in this policy, Councillors must provide all claims for reimbursement within three months of an expense being incurred. Claims made after this time cannot be approved.

12. Disputes

- 12.1. If a Councillor disputes a determination under this policy, the Councillor should discuss the matter with the General Manager.
- 12.2. If the Councillor and the General Manager cannot resolve the dispute, the Councillor may submit a Notice of Motion to a Council Ordinary Meeting seeking to have the dispute resolved.

13. Return or retention of facilities

- 13.1. All unexpended facilities or equipment supplied under this policy are to be relinquished immediately upon a Councillor or Mayor ceasing to hold office or at the cessation of their civic duties.
- 13.2. Should a Councillor desire to keep any equipment allocated by Council, then this policy enables the Councillor to make application to the General Manager to purchase any such equipment. The General Manager will determine an agreed fair market price or written down value for the item of equipment.
- 13.3. The prices for all equipment purchased by Councillors under Clause 13.2 will be recorded in Council's Annual Report.

14. Publication

14.1. This policy will be published on Council's website.

15. Reporting

- 15.1. Council will report on the provision of expenses and facilities to Councillors as required in the Act and Regulations.
- 15.2. Detailed reports on the provision of expenses and facilities to Councillors will

be publicly tabled at a Council Ordinary Meeting every twelve months and published in full on Council's website. These reports will include expenditure summarised as a total for all Councillors.

16. Auditing

16.1. The operation of this policy, including claims made under the policy, will be included in Council's audit program and an audit undertaken annually.

17. Breaches

- 17.1. Suspected breaches of this policy are to be reported to the General Manager.
- 17.2. Alleged breaches of this policy shall be dealt with by following the processes outlined for breaches of the Code of Conduct, as detailed in the Code and in the Procedures for the Administration of the Code.

PART E – Appendices

Appendix I: Related legislation, guidance and policies

Relevant legislation and guidance

- Local Government Act 1993, Sections 252 and 253.
- Local Government (General) Regulation 2021, Clauses 217 and 403.
- A New Tax System (Goods and Services Tax) Act 1999;
- Crimes Act 1900;
- Environmental Planning and Assessment Act 1979;
- Government Information (Public Access) Act 2009;
- Independent Commission against Corruption Act (ICAC) 1988;
- Ombudsman Act 1974;
- Privacy and Personal Information Protection Act 1998;
- Public Interest Disclosures Act 1994;
- State Records Act 1998;
- Superannuation Guarantee (Administration) Act 1992;

- Office of Local Government – Guidelines for the payment of expenses and the provision of facilities for Mayors and Councillors in NSW, 2017;
- ICAC publication “No Excuse for Misuse, preventing the misuse of Council resources”;
- Local Government Circular 05-08 legal assistance for Councillors and Council Employees.

Related Council policies

- Access to Information Policy;
- Bribes, Gifts and Benefits Policy;
- Code of Business Practice;
- Code of Conduct;
- Code of Meeting Practice;
- Complaints Management Policy;
- Corporate Credit Card Policy;
- Councillor Training and Development Policy;
- Delegations of Authority Policy;
- Designated Person Disclosing Interests Returns Policy;
- Digital Information Security Policy;
- Disclosures of Interest at Meetings Policy;
- Fraud and Corruption Prevention Policy;
- Government Information (Public Access) Policy;
- Harassment Policy;
- Interaction between Councillors and Staff Policy;
- iPad Policy;
- Public Interest Disclosures - Internal Reporting Policy;
- Internet and Email Policy;
- Local Government (State) Award 2020;
- Mobile Telephone Policy;
- Procurement Policy;
- Privacy Policy;
- Privacy Management Plan;
- Related Party Disclosures Policy;
- Salary Sacrificing Policy;
- Section 355 Committee Code of Meeting Practice;
- Section 355 Committee Policy;
- Social Media Policy;
- Statement of Ethical Principles.

Appendix II: Definitions

The following definitions apply throughout this policy.

Term	Definition
accompanying person	Means a spouse, partner or de facto or other person who has a close personal relationship with or provides carer support to a Councillor
appropriate refreshments	Means food and beverages, excluding alcohol, provided by Council to support Councillors undertaking official business
Act	Means the <i>Local Government Act 1993 (NSW)</i>
clause	Unless stated otherwise, a reference to a clause is a reference to a clause of this policy
Code of Conduct	Means the Code of Conduct adopted by Council or the Model Code if none is adopted
Councillor	Means a person elected or appointed to civic office as a member of the governing body of Council who is not suspended, including the Mayor
General Manager	Means the General Manager of Council and includes their delegate or authorised representative
incidental personal use	Means use that is infrequent and brief and use that does not breach this policy or the Code of Conduct
long distance intrastate travel	Means travel to other parts of NSW of more than three hours duration by private vehicle
maximum limit	Means the maximum limit for an expense or facility provided in the text and summarised in Appendix 1
NSW	New South Wales
official business	Means functions that the Mayor or Councillors are required or invited to attend to fulfil their legislated role and responsibilities for Council or result in a direct benefit for Council and/or for the local government area, and includes: Ordinary meetings of Council Meetings of committees facilitated by Council Civic receptions hosted or sponsored by Council Meetings, functions, workshops and other events to which attendance by a Councillor has been requested or approved by Council
professional development	Means a seminar, conference, training course or other development opportunity relevant to the role of a Councillor or the Mayor
Regulation	Means the Local Government (General) Regulation 2021
year	Means the financial year, that is the 12 month period commencing on 1 July each year

6. SENIOR STAFF

Part 9, Division 7, subdivision 1 and Clause 217 (1) (b) and (c) of the Local Government (General) Regulation 2021

In accordance with Section 332(2), of the Local Government Act 1993, there are four designated Senior Staff positions within Council. During the 2022/2023 financial year, the remuneration package applicable for Upper Lachlan Shire Council's General Manager was:-

General Manager:

Ms Colleen Worthy (Retired at 30 June 2023)

Total Remuneration:

Gross Salary component of package:	\$258,773
Employer Superannuation Contribution:	\$27,171
Fringe Benefits Tax for non-cash benefit:	\$6,816
Salary Package Allowances: (Remote area housing, residential fuels, relocation expense)	\$27,800
Professional Development:	\$359
General Manager Total Remuneration	<u>\$320,919</u>



Designated Senior Staff:

The remuneration package applicable for the Upper Lachlan Shire Council's Designated Senior Staff was:-

Director of Environment and Planning – Alex Waldron (Alex was appointed Chief Executive Officer (CEO) on 15 May 2023 and entire salary is included below as Designated Senior Staff)

Director of Finance and Administration – Andrew Croke

Director of Infrastructure – Leon Kruger (Leon commenced 14 August 2022 and a consultant was engaged for period prior to Leon's commencement)

Senior Staff Total Remuneration:

Gross Salary component of package:	\$709,600
Employer Superannuation Contribution:	\$70,246
Fringe Benefits Tax for non-cash benefit:	\$12,272
Salary Package Allowances: (Remote area housing, residential fuels, telephone rental)	\$23,276
Professional Development:	\$0
Senior Staff Total Remuneration	<u>\$815,394</u>

7. CONTRACTS

Section 428 (2) (h)

Payments for goods and services, under contractual arrangements during 2022/2023 of greater than \$150,000, are shown pursuant to the Local Government Act 1993, Local Government Regulations and Tendering Guidelines.

Employment contracts (that is contracts of service), employee superannuation payments,

contracts for purchase of land and/or buildings are not included in the contracts detailed.

Contracts for greater than \$150,000, including the name of the contractor, the nature of the goods or services supplied by the contractor and the total amount paid to the contractor are provided below. Please note that the contract payments listed below may exceed the nominated contract value, due to variation of contract terms and conditions.

Company Name	Goods, works or services provided	Total annual value (ex GST)
Divall's Earthmoving & Bulk Haulage	Roadworks, supply of gravel, winning and crushing	\$2,714,499.02
Roadworx	Heavy patching at Gurrundah, Bigga & Laggan	\$1,687,258.65
Country Wide Asphalt & Civil Pty Ltd	Heavy patching on Roslyn Road	\$1,338,922.64
Lloyd Group Pty Ltd	Construction and project management for Crookwell Multi-purpose Aquatic and Activity Centre	\$1,311,822.63
Bridge & Civil Pty Ltd	Bridgeworks at Peelwood & Burra Burra Creek	\$1,292,572.27
Lowes Petroleum Service (Ocwen Energy)	Supply of diesel	\$1,105,424.23
Marathon Modular - Marathon Group Pty Ltd	Construction of Lin Cooper sports amenities	\$1,103,909.00
A J Parsons Earthmoving Pty Ltd	Plant hire and equipment and stormwater works	\$ 817,094.74
InQuik Pty Ltd	Bridge works at Peelwood, Binda and Golspie	\$ 689,689.00
Holcim (Australia) Pty Ltd	Gravel, sand, road base	\$ 550,717.35
A Plant Equipment	Plant hire and equipment	\$ 540,391.38
RDO Equipment Pty Ltd	Plant purchase - John Deere Grader and associated parts	\$ 494,074.09
WesTrac Equipment Pty Ltd	Plant purchase - caterpillar excavator	\$ 477,777.17
AGL Sales Pty Ltd	Supply of electricity to various Council sites	\$ 472,735.75
Crookwell Hay Contractors	Plant hire and equipment	\$ 443,660.25

Company Name	Goods, works or services provided	Total annual value (ex GST)
JSC Pty Ltd	Construction work, 5 pedestrian crossings, footpath and pavement repairs Stone Quarry cemetery and fossil park	\$ 412,747.58
Veolia Environmental Services	Waste collection, transfer and disposal contract	\$ 397,185.21
Boral Asphalt	Cold mix and emulsion	\$ 343,282.57
Black Mountain Construction Assurance	Contractor, project management and contract preparation costs	\$ 327,104.25
Civica Pty Limited	IT Software licence and IT support services	\$ 299,635.69
Downer EDI Works Pty Ltd	Emulsion, bitumen and coldmix	\$ 294,650.97
Euro Civil	Traffic control and guard rail replacement	\$ 265,397.00
Moduplay Commercial Systems	Equipment for playgrounds	\$ 260,491.00
HVTC Southern Tablelands	Employment management services of Apprentices	\$ 249,002.61
Rollers Australia Pty Ltd	Plant hire and equipment	\$ 247,544.79
KW360 Trust	Installation of electrical substation for Crookwell Swimming Pool.	\$ 245,000.00
Hartwigs Trucks Pty Ltd	Truck supply - prime mover and tipping trailer	\$ 241,321.32
Yass Earth Movers	Plant hire and equipment	\$ 236,648.02
Coopers Earthmoving & Haulage	Plant hire and equipment	\$ 231,904.11
Greenwich Build Pty Ltd	Construction of Gunning Showground Amenities	\$ 230,141.76
Idea Control Pty Ltd	Consulting service and repairs for waste, water and sewer plant	\$ 225,688.89
Platinum Traffic Services Pty Ltd	Traffic management and control services	\$ 217,368.94
Arnex Earthworks Pty Ltd	Footpath and drainage works	\$ 208,125.68
ATI Australia Pty Ltd	Battery replacement red ground site	\$ 200,382.03
Agile Abor Pty Ltd	Arborist services - tree trimming	\$ 194,661.50
Reliance Engineering Services Pty Ltd	Engineering consulting service	\$ 190,658.36
Abax Kingfisher	Office equipment	\$ 178,897.55
Cleanaway	Waste removal services	\$ 177,591.22

Company Name	Goods, works or services provided	Total annual value (ex GST)
Nelmac Pty Ltd	Plant hire and equipment for Bailey bridge	\$ 176,275.00
Traymark Industrial Caravans	Supply of caravan meal room	\$ 175,982.40
Brightly Software Australia Pty Ltd	Asset Software Licences	\$ 161,425.00
Dell Australia Pty Ltd	IT equipment	\$ 159,467.19
Top Water Carters Pty Ltd	Plant hire and equipment	\$ 157,110.76
Willunga Consolidated Pty Ltd	Plant hire and equipment	\$ 155,853.50
Business Fuel Cards Pty Ltd	Fuel for fleet motor vehicles (lease)	\$ 152,911.54
Patrick Lannan Pty Ltd	Plant hire and equipment	\$ 150,139.00



Gunning Showground new playground equipment

8. RURAL FIRE SERVICE ACTIVITIES

Section 428 (2) (i) GENERAL

Upper Lachlan Shire Council, Yass Valley Council and Goulburn Mulwaree Council have agreed to enter into a rural fire district zone and service level agreement with the NSW Rural Fire Service (RFS) pursuant to Section 12A, of the Rural Fire Services Act 1997.

Council supports the RFS by making an annual financial contribution to them for undertaking the day to day management of the rural fire services on behalf of the three Councils. The Councils also provide administration and finance resources support for the RFS operations.

Upper Lachlan Shire Council collects and expends Section 7.11 Development Contributions related to emergency service contributions on behalf of individual brigades as necessary.

HAZARD REDUCTION

These duties are now undertaken by the NSW Rural Fire Service and include such activities as fire trail maintenance and assisting land owners and other agencies with hazard reduction operations if requested.

Council carried out hazard reduction work such as slashing of road verges and controlled

mowing of open spaces and ensuring these areas are free of undergrowth that may be likely to constitute a bushfire hazard.

STATUTORY BUSHFIRE DANGER PERIOD

1 October 2022 to the 31 March 2023 (this may be varied subject to local conditions).

BRIGADE CALLOUTS – 2022/2023

Fire and Other Incidents

For the financial year 2022/2023, the RFS in the Southern Tablelands Zone attended 714 incidents this includes the Craig's Road S44 in the Golspie/Taralga area. Below are the Upper Lachlan Shire local government area the RFS responded to:-

• Grass/forest/scrub fires/explosions	69
• Motor vehicle accident/car fire	48
• Hazard Conditions	3
• Service Calls	30
• Good intent Calls	7
• Other	0
• Not Classed	11

The above statistics represents a total of 168 incidents attended for the twelve month, this this does not count for out of area assistance.



Curraweela bushfire briefing with Mayor Pam Kensit in Taralga

9. CULTURAL, LIBRARY AND TOURISM SERVICES

9a) CULTURAL SERVICES

PROGRAMS TO PROMOTE SERVICES AND ACCESS TO SERVICES FOR PEOPLE OF DIVERSE CULTURAL AND LINGUISTIC BACKGROUNDS

Section 428 (2) (j)

Programmes undertaken by Council to promote services and access to services for residents included those activities listed below. Council believes these programs provide access to all residents of the Shire given the nature of the close knit rural communities that exist within the Shire.

Council undertook the following initiatives: -

- Ongoing implementation of the 2017-2020 Cultural Plan provides support for local activities.
- Cultural events funding program of \$3,000 annually.
- Continuation of activities outlined within the Social and Community Plan for the Shire.
- Partnered with local community groups to implement plan for new events and activities following COVID restrictions being lifted.
- Continued with grant applications for Cultural activities.
- Continuation of the library service for the towns of Gunning and Crookwell.
- Continued partnership with Southern Tablelands Arts (STARTS) on program delivery.



Local girl - Harriet Lowe performing at Crookwell Country Weekend Festival

9b) LIBRARY SERVICES

MISSION STATEMENT: To assist residents to fulfil their informational, cultural and recreational needs by providing appropriate Library resources and services.			
Key Performance Indicator	Performance Measure	Delivery Action	Performance Status
Quarterly Reports for Library services to Council.	Report to Council by deadline.	1.9 - Encourage recreational and leisure activities while maintaining public safety standards.	Achieved – Quarterly Reports for both branch libraries are prepared within a month of the end of the quarter.
Complete NSW State Library Return of Local Priority Grant Report and Statement of Library Operations.	Completed by State Library deadline.	1.9 - Encourage recreational and leisure activities while maintaining public safety standards.	Achieved – Library Return was completed and sent to NSW State Library in October 2022.
Develop an outreach program to Upper Lachlan Shire villages and community groups that are not serviced directly by a Library branch.	Outreach visits to each village school once a term	1.3 - Community services for young, aged, disabled, and people from diverse cultural backgrounds.	Achieved - all schools in the Shire were approached this year, with a majority having a visit during each term.
Provide a program of regular Library activities targeted towards youth aged 13 to 21 years.	Program of regular youth activities put in place by September 2022.	1.3 - Community services for young, aged, disabled, and people from diverse cultural backgrounds.	Achieved – Dungeons and Dragons teen and young adult activity occurred in November 2022, then from February to June 2023, with good attendance and feedback. Funded through a youth wellbeing grant and plan to continue without grant funding next year. Monthly tarot card activity has been offered from April to June, with plans to continue next year.

OVERVIEW:

The Upper Lachlan Shire Library Service had a very positive and engaged year, with visits and use of Library resources increasing substantially when compared to the previous year. Comments from Library visitors praise the collection, resources, programs and Library spaces, and most of all the staff for their knowledge, warmth, and professionalism.

Library spaces were revitalised this year with new shelving and furniture, and Library programs have continued to develop to accommodate the needs of a variety of audiences.

This year the Service conducted a customer feedback survey looking at usage of Library spaces and resources, as well as satisfaction with the service provided. The overall satisfaction rating for the Service was 87%, and the results will feed into future plans for both branches.

The Upper Lachlan Shire Library Service continues to operate under a Service Level Agreement with Goulburn Mulwaree Council. Under the agreement Goulburn Mulwaree provides cataloguing and acquisition services, and Library members have access to the shared collections. The Service also connects with Libraries on a wider level through its membership in the South East Zone. This group acts as a consortia to subscribe to eResources, which enables wider access to eBooks and similar resources than would be possible for the Service acting alone.

PROMOTION:

Our Libraries continued to achieve good engagement with our local community on social media using Facebook and Instagram. We engage with our community through a variety of other methods including our webpage, email newsletter, posters and flyers in the Library, school newsletter items, and a monthly column in the Upper Lachlan Gazette. This variety of promotional methods means that Shire residents can access information about the Library's resources and services in the way that suits them best.

EVENTS:

This year the Library Team focused on extending our programs to teens and young adults, as well as continued to deliver high quality programs and services to pre-schoolers, primary school aged children, and adults. The reach of programs has been extended by grant funding and collaboration with groups such as Upper Lachlan Landcare, Service NSW, Friends of Crookwell Library, Friends of Gunning Library, NBN Co, Creative Gunning and Seniors Rights Service.

Services for Adults:

Adult events included:

- Author talks – from authors including Petronella McGovern, Catherine Bishop, Richard White, Sam Vincent, and Robyn Cadwallader.
- Workshops/talks – adult's story time, blackout poetry, family history resources, weed identification drop in sessions, digital publishing, rare and unusual plants, scams awareness, savings finder, men's health, Christmas craft, memoir writing, Mother's Day craft, and Pride Month rock decoration

- Regular Activities – Gunning Crafternoon, Crookwell Scrabble, Crookwell Book Chat, Gunning Australia's Biggest Morning Tea.
- Our Libraries continued to be visited by the NBN Digital Mentor, to provide one-on-one assistance in booked monthly sessions.
- We also launched a new adults' Reading Challenge, encouraging members to read books starting with the letters A to Z throughout the year.

Services for Children and Young People:

The Library's early childhood literacy programs and school aged programs continue to attract large numbers of participants from a range of community groups. Activities included:

- Weekly Storytime sessions
- Weekly Lego Club
- National Simultaneous Storytime
- Summer Reading Club – including prizes from local cafes and the Taralga Wildlife Park.
- School holiday and after school workshops – including NAIDOC Week activities, Mothers and Father's Day craft, board games, Moonhack coding, macrame, printing, witchy Halloween herbariums, dinosaur dig, slime making, mosaics, and much more.

The Library also introduced several new programs this year:

- Monthly Sensory Storytime at both Libraries
- Dungeons and Dragons for teens and young adults at Crookwell Library
- Tarot Card reading for teens at Gunning Library



Robyn Cadwallader author talk, Crookwell Library



Australia's Biggest Morning Tea, Gunning Library



School Holiday Slime Workshop, Gunning Library

To encourage new members our Libraries have started an engagement initiative for young members aged 1-12 years. In the month of their birthday young members receive a brief letter wishing them happy birthday and a personalised bookmark to colour in. They can bring this bookmark in to the Library to be laminated, and also receive a Library badge.

OUTREACH SERVICES:

This year our Libraries have been pleased to run outreach visits with schools across the Shire. Schools close to our Libraries have brought students to the Library to participate in Storytime and craft activities, while Library staff have visited small schools across the Shire to provide information about Library services and fun activities for students who may not regularly be able to visit physical branches. This year we have partnered with the Crookwell Academy of STEM to provide science-based activities to link with the picture book being read.

In addition, Crookwell Library displayed Science Fair projects from the Crookwell Public School in Crookwell Library.

COLLECTIONS, RESOURCES AND FACILITIES:

Collections

The Upper Lachlan Shire Library Service collections continued to be enhanced with the addition of new items, and a weeding and discard program.

Our Libraries have also introduced a new 'stock rotation' program, meaning that new items are displayed on the shelf at both Library branches during their first year in the collection. This gives greater visibility and accessibility to these items, as members visiting either branch will be able to see these new items on the shelf.

Our Libraries have continued to collect items of ephemera such as newsletters, flyers, and

articles that relate to the local area's history. These items will be invaluable to the local history researchers of the future.

Across the year our Libraries have displayed a range of exhibits with a selection of fiction and non-fiction resources showcased an interesting variety of items for loan in our Libraries. Many of these displays coincided with national or local community events. For example, Family History Month, NAIDOC Week, Crookwell Garden Festival, and Library Lovers' Day. With the installation of our new shelving these books can be displayed in a more accessible and inviting way.



Dungeons and Dragons Teen Activity, Crookwell Library



Sensory Storytime, Gunning Library

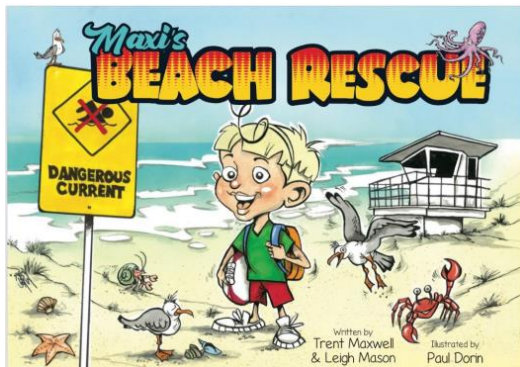
The Library's webpage also showcased new resources, as well as displayed themed carousels on topics such as Youth Week and NAIDOC Week.



New book displays at Crookwell Library

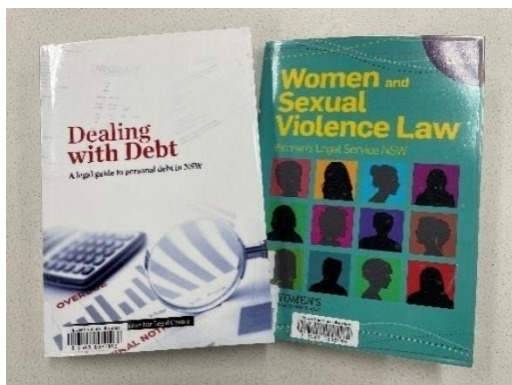
Our collections were improved by a number of extra purchases and donations, including:

- The Lions Club of Gunning donated a picture books at Gunning Library



Safety book donated by the Lions Club of Gunning

- The State Library of NSW provided several updated titles in the Find Legal Answers collection.



New titles donated by the State Library of NSW

The Friends of Gunning Library assisted in the purchase of a range of Library materials.



Some of the new titles donated by the Friends of Gunning Library

Resources

Our Library Service received extra funding from a number of grants and other funding sources this year, including:

- The Department of Regional NSW, Office for Regional Youth, provided youth wellbeing funding for regular Dungeons and Dragons activities at Crookwell Library.
- Grant funding for new shelving and furniture from the NSW State Library. New shelving was installed at both Libraries, with new flooring also installed at Crookwell Library and a new circulation desk to be installed in early 2023/24.



New furniture and shelving, Gunning Library

Library Refurbishment

This year our Libraries received almost \$200,000 in funding from the NSW State Library to upgrade furniture and shelving at both branches, as well as flooring at Crookwell Library. The last refurbishment was more than 20 years ago at Crookwell Library, so this update was much appreciated. Library staff worked tirelessly, with the assistance of other Council staff, to remove old shelving and furniture and replace it with new, modern items. The new shelving allows for improved display and browsing of Library collections, as well as being mobile so that Library spaces are more flexible and useful. The furniture allows visitors to use the space more effectively, and allows for quiet study as well as collaborative use of the Library.

Feedback from visitors on the refreshed spaces has been overwhelmingly positive, and staff have appreciated the functionality of the updated Libraries.



New furniture and shelving, Crookwell Library

Facilities

Our Libraries continue to be a place for older people, young people, and families to meet, socialise, and relax as well as a place where students can study and undertake exams. We

provide access to technology and information, and by doing so help to reduce the digital divide.

The Library brings together people with diverse backgrounds through a range of informal social activities and structured group activities. This year the Crookwell Library continued to serve as a drop-off point for donations to the Crookwell Community Kindness Project.

A new air-conditioning unit was installed at Gunning Library, as well as upgraded LED lighting. These upgrades will improve the utility and energy efficiency of the building.

LIBRARY FRIENDS AND OTHER LIBRARY VOLUNTEERS:

The Library Friends groups continued to raise funds through book sales and supported a range of Library projects and events, purchased magazine subscriptions, resources, and other items for our collections. Our volunteers also help with a range of Library services, such as shelving, organising and facilitating the book sales, and making Home Library Service deliveries.

The Friends of Gunning Library have reconvened and now have a full committee in place. They have run several fundraising activities, including a raffle in 2023.

The Friends groups funded Library Lovers' Day workshops on memoir writing at both Libraries, and the Crookwell Friends of the Library ran a board games school holiday activity for young people.



Memoir writing workshop, Gunning Library

9c) REGIONAL TOURISM

General Overview

The Southern Tablelands Visitation Snapshot 2022 highlighted that overall the Southern Tablelands Region saw an increase in total visitation of 20% over the previous 12 months, outperforming Regional NSW which experienced an increase of 14%. The analysis highlights the large improvement to total visitation from the previous year when Covid lockdowns were in force.

Tourism activity overview

- Product Audit of Upper Lachlan Shire visitor economy businesses
- Development of Social Media Plan
- Marketing and Promotion review of all collateral
- Crookwell Country Weekend Festival event planning and implementation
- Crookwell Twilight Christmas Fair and markets event planning and implementation
- Carols In the Park event planning and implementation
- New and existing event and Cultural event funding programs
- Monthly E-News and What's On
- Tourism Meet and Greet evenings and industry networking engagements
- Commenced the Southern Tablelands Tourism Signage Strategy
-

Strategic Plan

In conjunction with the local tourism committee, local industry, our neighbouring

Local Government partners, Destination Southern NSW, Destination NSW, Visit Canberra and Wray Sustainable Tourism we undertook extensive primary and secondary research and a comprehensive planning process to develop two plans:-

1. Tablelands Tourism Development Plan
 2. Upper Lachlan Destination Action Plan
- Since then we have been implementing the priority items in each of these action plans including:-

- Regional Product Audit
- Experience trails development
- Tablelands Brand Identity

Branding

In accordance with Action 3.1 from the Tablelands Destination Development Plan; (to engage tourism marketing consultants to develop a Tablelands Brand Identity Strategy) the Southern Tablelands Brand Guidelines were developed to guide our branding.



Upper Lachlan tourism unit has worked closely with Destination NSW, Destination Southern NSW, Visit Canberra and our neighbouring Councils as part of the Southern Tablelands

Steering Committee which includes Yass, Goulburn, Queanbeyan Palerang and Goulburn Mulwaree Councils and they are officially readying to market of the “Destination Southern Tablelands” brand.

Visitor Servicing

The operation of the Crookwell Accredited Visitor Information Centre (AVIC) is an important function of the Tourism business unit. The Visitor Information Centre received its reaccreditation after a review conducted in June 2022.

Research continues to validate the role of AVICs and the financial and social contributions they make to regional and state economies and communities and the creation of local jobs.

The key functions of an AVIC that drive growth in the visitor economy are:-

- Main visitor touch point in destination
- Enhance visitor experience
- Tell the story of the destination
- Assist with visitor information enquiries
- Extend industry reach
- Sell local produce
- Enhance community pride

Promotion

The Tourism unit planned and implemented two successful promotions to assist local businesses – Shop our Shire Spending Spree and Shire Christmas Window Displays.

Upper Lachlan Shire Famil took place on 29 September 2022 with Destination Southern NSW, Visit Canberra, Upper Lachlan Gazette and a number of other neighbouring councils.

Visit Southern NSW – Trails Campaign

Tourism unit worked with Destination Southern NSW in regards to five Trails highlighting the region, created with funding support from the Bushfire Local Economic Recovery Fund. The Trails pass through destinations including; Lake George, Bungendore, Goulburn, Tarago, Collector, Laggan, Marulan, Taralga, Crookwell,

Bigga and Queanbeyan and provide a unique, easy to navigate, online resource for driving tourism to the region. The trails are hosted by Visit NSW and run from a driving distance of 50km up to 210km.

The Shire features in three of the five trails:-

- *Vibrant Villages & Passionate Producers:* Rest, relax and rejuvenate on this adventure through the rolling hills of the Southern Tablelands. Visit Crookwell, Laggan and Taralga where you can recharge at local pubs and cafes bound by a rich history, visit alpaca farms, meet local producers and linger a little longer with a peaceful farm stay.
- *Recharge in the Great Outdoors:* A collision of nature, food and iconic experiences starts with a climb through the inside of Goulburn’s iconic Big Merino, before pitching a tent and kayaking through lakes in Wyangala, getting up close to alpacas in Crookwell and ending your day with cheese and wine at Kingsdale Wines.
- *Wine, Water, Wonder:* Featured the Bushranger Hotel at Collector and wineries from the greater region.

Events

Between July 2022 and March 2023 the tourism unit delivered a community events program and events funded by Reconnecting Regional Grant – Community Events Program. This included three major events coordinated by Council.

Social media engagement increased over the period of events across Facebook & Instagram and the events received an influx of positive comments across both social media platforms.

The creation of an enticing events calendar across the Shire is essential to help enhance community connectedness, encourage visitation, create experiences, engage local businesses and stimulate our local economy.

The Event Management Plan Template, Event Timeline Template and Event Marketing Plans have all been completed for annual events programming.

The Tourism unit successfully delivered the Crookwell Twilight Christmas Fair which included lighting installations and decoration of Crookwell Main Street and Memorial Park including a 15m Christmas tree. 61 market stalls were also well attended and patronised. The event was extremely well received by the local community, stakeholders and visitors and certainly achieved the aim of reconnecting our community and to provide local businesses with an economic boost after COVID.

The Taralga Rodeo Council provided headline entertainment for a free concert following the Taralga Rodeo with Jayne Denham and Hurricane Four as headline performers to help the event bounce back after COVID.

The Tourism unit successfully delivered the Crookwell Country Weekend Festival and Markets over the weekend of 18-19 March 2023. Activities included markets, street parade in Crookwell Main Street, Beaut Ute and Busking Competitions. On Saturday there was a concert featuring Shannon Noll, Ross Wilson, Isaiah Firebrace, Brittany Maggs, Catherine Britt, The Bushwackers and also local artists.



Visitor Information Centre in Crookwell

Destination Guide

The Tourism Unit has commenced planning of the next Destination Guide which is undertaken

every two years. The Destination Guide is distributed to Visitor Information Centres around the state and is a primary tool for marketing the region to potential visitors across the AVIC network and at events. It is proposed that the Guides be also distributed to households and businesses. They also form part of our new residents pack.

Many thanks to the operators who have expressed interest in financial support by booking advertising space. It is anticipated the new Destination Guide will be available in 2024.



Product Development

Product Audit – The Tourism Unit is near completion of its product audit of the entire Shire. This will form the basis of numerous undertakings to improve our product offerings, marketing collateral, and bookable and non-bookable product. This entails identifying and updating all known and potentially unknown assets across our shire; operators including accommodation, food, drink, produce, retail, activity, agritourism, sporting and nature based assets. While this is a time consuming process, once completed the tourism team can look at how best to package and promote these offerings and bring them to market to create additional product and bookable product.

Branded Product Development

The VIC team have been researching a Visit Upper Lachlan Product Range that can not only be sold in the VIC but can be distributed to businesses across the Shire.



Destination Southern NSW, Tourism Campaign

Shop Our Shire

The Shop our Shire program is designed to drive trade to local businesses across the Shire and encourage residents and visitors to shop local.

Participation in the program will attract an annual membership fee.

Members will be able to participate in the Shop our Shire exhibition spaces at local events and markets at a discounted rate.

All participating businesses will:

- Be linked to online shopping portal
- Be featured across marketing collateral
- Be given promotional material to show customers they are part of the program
- Be promoted in our group tour and booking program designed to drive large groups to participating businesses across the Shire

Online Shopping

- Creation of Online shopping cart linked to Visit Upper Lachlan and ULSC websites
- Increase sales and profitability of VIC
- Add on sales to Caravan Park bookings through CP booking system

Crookwell Caravan Park

The Crookwell Caravan Park saw an increase in visitors over the year with many weekends experiencing full occupancy. A number of cycling, car and caravan clubs booked in the Park during the year.

Council was successful in securing grant funding and for significant upgrades to the Crookwell Caravan Park including:-

- Approval for variations to the Crown Reserve Improvement Fund was sought and granted for addition of boom gates or spikes at entry and exit to counteract illegal use of the site which has been identified as an ongoing problem.
- CCTV cameras were installed.
- Signage is being updated with an electronic sign activated.
- Changes implemented to payment booking system.
- The User Charges were updated and profit achieved by the caravan park.
- Separate Social Media pages have been set up for the Visitor information Centre/Crookwell Caravan Park to enable continual marketing and direct promotion of both to increase sales.
- Solar lights have been installed, new electrical and water reticulation, drainage is complete.
- New code entry system activated with the help of IT for amenities which has increased efficiency.

Tourism Statistics

Southern Tablelands Visitation Snapshot 2022 statistics highlights include:-

- Overall visitation increased 29% to 2.7 million people.
- Day visitors rebounded by 33% to 1.7 million people in 2022.
- Strong increase of 24% for overnight visitors - back over 1 million people.
- Overnight visitors from Victoria returning to the area again.

- 550% increase in domestic overnight visitors from the same quarter in the previous year.
- 78% increase in domestic day visitors from the same quarter in the previous year.
- Day visitors comprise 55% and overnight 45%.
- Analysis of the overnight social activities has seen a return to Visiting Friends and Relatives (25%) and dining out (30%), while other activities are consistent with other years; shopping (10%) or Pubs/Clubs (10%). These are important sectors to develop to encourage further visitation.

Results for the year ending 2022 reflect the surge in regional travel after the Covid lockdowns.

A significant amount of tourism unit work has been put into improvements, and updates to Australian Tourism Data Warehouse (ATDW) listings and working with business operators and Destination Southern NSW to improve quantity and quality of listings.

The AVIC had strong visitation numbers increasing from 2022. There were 25,740 registered walk ins and enquiries from local, NSW and interstate visitors to Upper Lachlan, this statistic also includes phone enquiries, web and email enquiries.

9d) MULTI CULTURAL ACCESS

The demand for services for persons from non-English speaking backgrounds and / or from the Aboriginal community has not been evident in the Upper Lachlan Shire local government area.

10. PRIVATE WORKS

Section 428 (2) (k)

In accordance with Section 67, of the Local Government Act 1993, a Council may, by agreement with the owner or occupier of any private land, carry out on the land any kind of work that may lawfully be carried out on the land. Examples of the kind of work that a Council might carry out under this section include: paving, road access construction, water and sewer connections and kerb and gutter works.

Upper Lachlan Shire Council has adopted a Private Works (Projects and Plant Hire) Policy to regulate and stipulate the requirements for the undertaking of private works within the Upper Lachlan Shire Council area.

The policy is designed to protect public funds and the integrity, security and reputation of the Council and its Staff and maintain a high level of services to the community.

Upper Lachlan Shire Council carries out work on private land in accordance with plant hire and labour rates established by Council when setting the Schedule of Fees and Charges.

In 2022/2023 there were water supply, sewerage, and roads related private works, the total of such work was \$148,120.



Curraweela bushfire in March 2023



11. AMOUNTS ATTRIBUTED OR GRANTED UNDER SECTION 356

Section 428 (2) (I)

Section 356, of the Local Government Act 1993, permits Councils to resolve to contribute money

or grant financial assistance to persons as a means of exercising Council functions. Council has established a Section 356 - Financial Assistance Policy and allocates funding annually in Council's Operational Plan for financial assistance / contributions to community, sporting and charity organisations.

:

The following is the list of Council Section 356 Contributions for 2022/2023

Bannister District Hall Association (Ordinary Rates and Waste)	\$820
Bigga Golf Club (Ordinary Rates and Waste)	\$2459
Bigga Public School P and C (Contribution to Learn to Swim Program and Bus Hire)	\$1000
Binda Memorial Hall (Contribution to renovations)	\$4500
Collector Memorial Hall (Ordinary rates)	\$1760
Crookwell AP&H Society (Ordinary Rates and Waste)	\$2500
Crookwell CWA (Ordinary Rates)	\$940
Crookwell and District Historical Society (purchase of office equipment)	\$769
Crookwell Community Garden (Ordinary Rates and Water)	\$669
Crookwell Community Men's Shed (Ordinary Rates)	\$425
Crookwell Progress Association (Christmas decorations for street display)	\$1705
Dame Mary Gilmore Festival (Trophy Donation)	\$60
Fullerton Anglican Church Property Trust (Ordinary Rates and Waste)	\$650
Lions Club Gunning (Ordinary Rates)	\$987
Goulburn and District Education Foundation	\$2000
Goulburn Crookwell Heritage Railway Inc. (Water, Sewer, Waste)	\$1971
St Mary's Primary School (Community Fun Run/Walk Health & Wellbeing event)	\$1000
Middle Arm Hall Progress Association (Ordinary Rates and Waste)	\$708
Narrawa and District War Memorial Hall (Ordinary Rates and Rural Waste)	\$633
St Vincent De Paul (Ordinary Rates and Waste)	\$2846
Taralga AP&H Society (Water and Sewer rates)	\$2500
Bush Bursary Sponsorship – Rural Doctors Network	\$3000
Taralga Historical Society (Ordinary Rates and Water Access)	\$1431
Taralga Medical Clinic (Ordinary Rates and Waste)	\$1233
Taralga Playgroup (Electricity and Gas Contributions)	\$1050
Taralga Public School (contribution for travel fees for swimming lessons)	\$800
Upper Lachlan Region Small Schools Sports Carnival (Sponsorship)	\$1250
Tuena Hall and Recreation Committee (50% Electricity Expenses)	\$1102
Ollie Croker (Sporting Representation Donation)	\$300
Henry Galland (Sporting Representation Donation)	\$300
Sophie Galland (Sporting Representation Donation)	\$300
George Skelly (Sporting Representation Donation)	\$300
Nate Kemp (Sporting Representation Donation)	\$300
Hayley Francis (Sporting Representation Donation)	\$300
Emmalee Croker (Sporting Representation Donation)	\$300
Jake McCarthy (Sporting Representation Donation)	\$300
Bella Croker (Sporting Representation Donation)	\$300

Sam McGregor (Sporting Representation Donation)	\$300
Isabelle Galland (Sporting Representation Donation)	\$300
Ruby McIntosh (Sporting Representation Donation)	\$300

In-kind Contributions

Crookwell AP&H Society (Water Usage and Waste Removal for Show Only)	\$1850
Crookwell Picnic Race Club (Waste Collection for Binda Races)	\$1325
Gunning Focus Group (Hire of Hall Facilities)	\$1250
St Vincent De Paul (Waiver Mattress Disposal – Up to 6 per year)	\$246

TOTAL CONTRIBUTIONS

\$48,979

In addition to the financial contributions listed above Council also provide in kind support to

Committees of Council and waive public hall hire fees and Development Application fees for various community groups.



Australia Day 2023, Crookwell Australia Day Awards presentation

12. HUMAN RESOURCES ACTIVITIES

Section 428 (2) (m)

Our People

In 2022/2023 Council continue to deliver a range of services to the community. Overall these activities ensure great outcomes for the community and delivery of the Operational Plan.

Council is a major employer across the Shire with a full time establishment of 141, employing 154 staff, made up of full-time, part-time and casual workers.



LABOUR FORCE DATA FOR 23 NOVEMBER 2022 – Section 217 of Local Government (General) Regulation 2021

The number of persons directly employed by Council:

- Permanent full-time basis – 123
- Permanent part-time basis - 23
- Casual basis - 14
- Fixed Term Contract – 2

There were 4 persons employed by the Council who are “designated senior staff” for the purposes of the Local Government Act 1993:

There were 7 persons engaged by the Council, under a contract or other arrangement with the

person’s employer, that was wholly or principally for the labour of the person.

There were 5 persons supplied to the Council, under a contract or other arrangement with the person’s employer, as an apprentice or trainee.

Council Workforce Key Items 2022/2023

The two main workforce challenges responded to by Council in 22/23 were:

1. Resolution of an industrial relations dispute.

Council worked to resolve an ongoing Industrial Relations Dispute which commenced in 2018. This is a milestone for the Council workforce, which has been significantly impacted by this ongoing issue. With the dispute resolved, Council are focussing its energy on building trust throughout the workforce.

2. Ensuring Wellbeing

This was Council’s response to the ongoing impact of externalities on its workforce and the community over the past 3 years. From Covid, to floods and fires, Council were cognisant of the psychological impacts through the community and believed that a program for staff could have a positive ripple effect.

Council secured grant funding through the Public Health Network, South Eastern NSW, to implement a Wellbeing Program for staff. The focus was to improve the workforces understanding of well-being, self-care and psychological safety, with the hope of extending these benefits into the community as staff could take home the learnings and tools to their family and friends.

The program was well received and provided staff with increased

opportunities for social connectedness through relaxed meals provided to accompany well-being workshops; fundamentals around nutrition, advice around alcohol consumption and tools to help improved individual health and wellbeing.

Council trained a team of Mental Health First Aiders across the business, to assist with ensuring a circle of support for staff. Council continues to provide free anonymous counselling to employees their immediate family through an Employee Assistance Program. This service is provided by Relationships Australia.

Employee Attraction and Retention

Council successfully engaged 26 new starters in 2022/2023. Council advertised 35 vacancies with roles varying from traineeships through to the Chief Executive Officer.

Like other Councils, we continue to struggle to fill professional positions, particularly vacancies for Planners and Engineers. It is well reported that the depth and breadth of skills within a workforce is a key determinant of organisational capability and capacity. With this in mind, Council is targeting capability building internally through broader application of Cadetships and training opportunities.

This year Council invested \$83,407 on staff recruitment advertising, pre-employment medical assessments, reference checks and interview expenses. This amount excludes staff salaries and wages expenses.

The Australian Human Resource Institute Turnover and Retention report of 2018 found that the average turnover percentile for organisations of comparable size to Council was at 18.1%. The Local Government Workforce Skills and Capability Survey 2022 reports respondents are experiencing higher unplanned turnover. In

2022/2023 Council's uncontrolled turnover rate sat around 13%. This is reflective of Australia's post-Covid turnover trends.

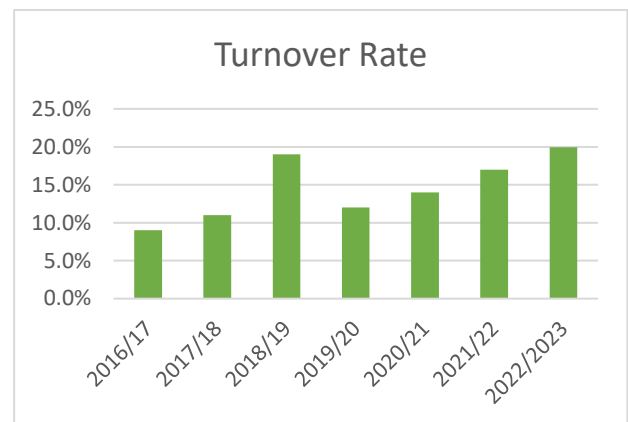


Figure 1: Total Turnover % year on year

Council acknowledges the precariousness associated with the increasing number of local employees nearing retirement age. This is a key workforce issue flowing from staff turnover. Council must implement creative ways to respond to this challenge over the next 12-24 months. Council continues to support Transition to Retirement requests for employees over the reporting period. Council's is committed to ensuring its long serving employees are provided with an opportunity to prepare for life without work and transition progressively into retirement.

Council offers a range of apprenticeship/traineeship/cadetship opportunities throughout the business, with eight identified positions operating across various branches of Council. It is hoped that this will provide sustainable employment opportunities for residents within the Shire, and will create a solid foundation of skills for future workforce planning. Council has had difficulty attracting applicants to these roles. Enhanced efforts connecting with school leavers, along with mature-age candidates, has been a focus to improve attraction into these roles.

Employee Training and Development

To enable continued delivery of service to the community, Council are committed to developing our employees. The training and development offered to staff is delivered through a combination of internally and externally facilitated workshops, specialised workshops and accredited training courses. This year Council invested \$324,346 on staff training programs.

Council provide a number of accreditation courses across the staffing cohort to ensure critical skill and competencies were maintained, including:

- First Aid,
- ChemCert,
- ReFlect,
- Leadership,
- Mental Health First Aid,
- Chainsaw
- Code of Conduct
- Diversity and Inclusion

A large cohort of staff had their plant operation capability assessed and were issued competency certificates.

Organisational Development

Staff wellbeing and middle management capability building was a focus for Council in 2022/2023. A leadership course was delivered in partnership with NSW TAFE, providing over 25 of Council's supervisors education and training into leadership, motivation and approaches to coaching staff.

During the year Council reviewed its Workforce Plan and identified a number of key areas where Council needs to consider implementing more immediate action to ensure its ability to provide ongoing service delivery. These areas include the ageing workforce and the growing number of staff we have attracted from outside the Shire, mean that Council need to ensure sound process for knowledge transfer and sharing across the business.

Performance Management

Council has an annual performance appraisal process providing staff and supervisors the opportunity for conversation about past performance and setting goals. The process encourages two way feedback and prompts discussion on career objectives, advancement opportunities and desired training.

The assessment process shifted to an optional online format this year. This change resulted in a swift turnaround of the performance appraisal process, which sees better outcomes for staff.

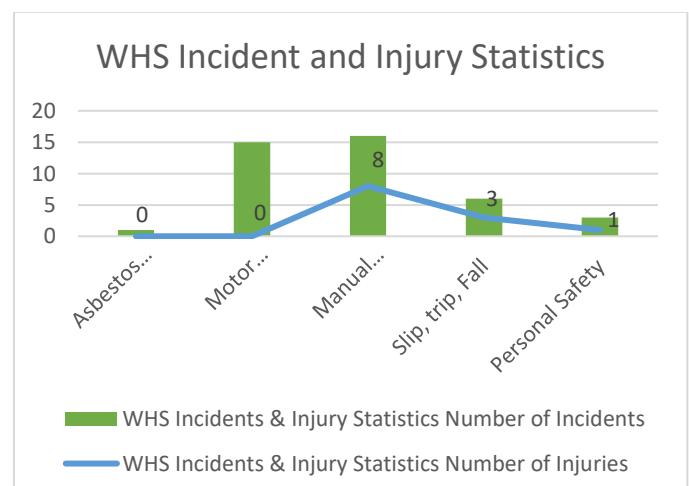
Work, Health and Safety (WHS)

Council continues to deliver on its commitment to work, health and safety through 2022/2023.

This year saw the continued development and implementation of the BeSafe Program. This is a cloud-based WHS system which is being implemented to improve efficiencies in the management of hazards and incidents.

The WHS Committee has continued implementation of a number of correction actions across Council collaboratively. Operational WHS key performance indicators are reported on and monitored throughout the year.

This year a large number of incidents involved motor vehicles/plant with no injury to workers. Incident data identifies injuries mostly resulting from manual handling incidents and slips/trips/falls.



13. IMPLEMENTATION OF EQUAL EMPLOYMENT OPPORTUNITY MANAGEMENT PLAN

Section 428 (2) (n)

Upper Lachlan Shire Council is committed to equal employment opportunity, fair treatment and non-discrimination. Council is building a diverse and inclusive workplace where the skills, knowledge and experiences of all people are valued and respected.

Council's approach to EEO ensures that:-

- The best available person is selected/recruited (merit based selection) for each position;
- The right people are trained in the correct and most appropriate functions;
- The most suitable/best person is promoted;
- Every employee is developed to reach their full potential;
- Every employee is able to work productively in a non-threatening and non-harassing environment.

Council's EEO Management Plan continues to achieve its aims by implementing protocols and procedures for the recruitment and selection of employees that complement organisational performance and ensure compliance with Councils' EEO principles and ethos; ensuring remuneration is consistent for positions; providing adequate training and exposure to all staff to ensure they are aware of EEO principles; providing staff with the Code of Conduct; and including interview questions to confirm

understanding and values alignment by applicants.

Key takeaways from 2022/2023

- Higher female representation (36%) in Senior Staff positions than the All Industries data (32.5%) reported by WGEA¹
- Females represent 29% of the workforce at Council; this indicates an under-representation when compared to NSW
- Local Government Industry figures (49%).²
- Council's engagement of females in part time and casual roles is above industry rates, yet are under-represented in full time roles with Council engaging 14% less females in a full time capacity than the

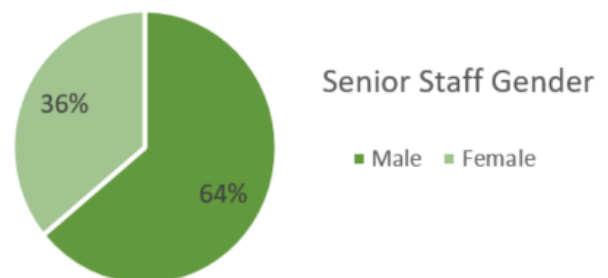


Figure 2: Executive and Manager Gender Representation

sector as a whole.³

- Appointed Female CEO in May 2023.
- Updated interview questions to include responses around encountering and managing issues associated with having a diverse workforce.

¹ <https://www.wgea.gov.au/women-in-leadership>

²

https://lgnsw.org.au/common/Uploaded%20files/Misc/LG_Workforce_Skills_and_Capability_Survey_NSW.pdf

³

https://lgnsw.org.au/common/Uploaded%20files/Misc/LG_Workforce_Skills_and_Capability_Survey_NSW.pdf

14. DELEGATIONS TO EXTERNAL BODIES

Section 428 (2) (o)

The following external bodies were delegated functions by Council during 2022/2023:-

Access Committee

Functions of the Committee: Provide input to Council on Council owned and controlled assets/facilities access issues and to assist with the ongoing development of the Disability Inclusion Action Plan.

Biala Wind Farm Community Enhancement Fund Committee

Functions of the Committee: To provide recommendations to Council prioritising available project funding involving the Community Enhancement Program for the benefit of the eligible target community.

Bigga Memorial Hall Committee

Functions of the Committee: The care, control and management of the Bigga Memorial Hall in accordance with the requirements of the Local Government Act 1993 and Regulations, Council policies and within the funds voted by Council.

Binda Memorial Hall Committee

Functions of the Committee: The care control and management of the Binda Hall in accordance with the requirements of the Local Government Act and Regulations 1993, Council policies and within the funds voted by Council.

Breadalbane Community Hall Committee

Functions of the Committee: The care, control, management and organisation of the Breadalbane Community Hall in accordance with the requirements of the Local Government 1993

Act and Regulations, Council policies and within any funds that may be voted by Council.

Collector Oval Committee

Functions of the Committee: The care, control, management and organisation of the Collector Oval in accordance with the requirements of the Local Government Act 1993 and Regulations, Council policies and within any funds that may be voted by Council.

Collector Wind Farm Community Enhancement Program Committee

Functions of the Committee: To provide recommendations to Council prioritising available project funding involving the Community Enhancement Program for the benefit of the eligible target community.

Crookwell II and III Wind Farm Community Enhancement Program Committee

Functions of the Committee: To provide community representation with regards to the Community Enhancement Program for the benefit of the eligible target community.

Crookwell and District Art Gallery

Functions of the Committee: The care, control, management and organisation of the Crookwell Arts Council in accordance with the requirements of the Local Government Act 1993 and Regulations, Council policies and within any funds that may be voted by Council.

Crookwell and District Historical Society

Functions of the Committee: The care control and management of the history of the Crookwell portion of the area in accordance with the requirements of the Local Government Act 1993 and Regulations, Council policies and within the funds voted by Council.

Crookwell Memorial Hall Committee

Functions of the Committee: The care, control and management of the Crookwell Memorial Hall in accordance with the requirements of the Local Government Act 1993 and Regulations, Council policies and within the funds voted by Council. Responsibility for the care, control and management of the Crookwell Memorial Hall in accordance with the Plan of Management arrangement with Council.

Cullerin Wind Farm Community Enhancement Program Committee

Functions of the Committee: To provide recommendations to Council prioritising available project funding involving the Community Enhancement Program for the benefit of the eligible target community.

Economic Development Advisory Committee

Functions of the Committee: Identify economic development projects, opportunities and actions, develop and promote partnerships and business networks in the local area and assist with the commissioning of an Economic Development Strategy for Council in accordance with the requirements of the Local Government Act 1993 and Regulations, Council policies and within the funds voted by Council.

Gunning Arts Festival Committee

Functions of the Committee: The care, control, management and organisation of the Gunning Arts Festival in accordance with the requirements of the Local Government Act 1993 and Regulations, Council policies and within any funds that may be voted by Council from time to time.

Gunning Shire Hall and Showground Precinct Advisory Committee

Functions of the Committee: Advisory committee to Council on the Gunning Shire Hall and Gunning

Showground Precinct in accordance with the requirements of the Local Government Act 1993 and Regulations, Council policies and within funds that may be voted by Council from time to time.

Gullen Range Wind Farm Community Enhancement Program Committee

Functions of the Committee: To provide recommendations to Council prioritising available project funding involving the Community Enhancement Program for the benefit of the eligible target community.

Local Traffic Committee

Functions of the Committee: Primarily a technical review committee that advises Council on traffic related matters in the Upper Lachlan Shire Council area.

Rye Park Wind Farm Community Enhancement Program Committee

Functions of the Committee: To provide recommendations to Council prioritising available project funding involving the Community Enhancement Program for the benefit of the eligible target community.

Sport and Recreation Committee

Functions of the Committee: To advise Council on matters involving the use, maintenance and improvement of Sporting Fields and Recreational Facilities throughout the Upper Lachlan Shire LGA.

Stonequarry Cemetery Committee

Functions of the Committee: The care control and management of the Stonequarry Cemetery in accordance with the requirements of the Local Government Act 1993 and Regulations, Council policies and within the funds voted by Council.

Tourism and Event Management Advisory Committee

Functions of the Committee: To provide advice and support to Council relating to Tourism and event management, with a link between Council and key emerging industry sectors with the aim to raise awareness of the value of tourism and event benefits to our region.

Taralga Wind Farm Community Enhancement Program Committee

Functions of the Committee: To provide community representation prioritising available project funding involving the Community Enhancement Program for the benefit of the eligible target community.

Tuena Hall and Recreation Area Committee

Functions of the Committee: The care control and management of the Tuena Hall and Recreation Area in accordance with the requirements of the Local Government Act 1993 and Regulations, Council policies and within the funds voted by Council.

Upper Lachlan Australia Day Committee

Functions of the Committee: The Australia Day Committee will be responsible for the co-ordination of the official Australia Day celebrations across the Upper Lachlan Shire subject to the Australia Day Council Guidelines the Committee's responsibilities in respect of this event are as follows:-

- a) The Committee provide recommendations to Council on the annual Australia Day Awards and the Sportsperson of the Year Awards and be responsible for expenditure as per Operational Plan allocation.
- b) The Council will organise the Ambassador, be responsible for any administrative assistance to the Committee and

be responsible for funding as per the Operational Plan each year.



Kyle Sandilands visits Crookwell and meets Council tourism staff as part of the Australian Idol audition tour



Shannon Noll performs at Crookwell Country Weekend in March 2023

15. BIOSECURITY (WEEDS) REPORT

Under the Biosecurity Act 2015, Council has the responsibility, as the Local Control Authority, to control Priority Weeds on lands under its jurisdiction and to also ensure that landowners within our area carry out their responsibility to control locally designated Priority Weeds on land they own or occupy.

Control of Weeds of Significance on Council Land

In 2022/2023, Council's Biosecurity (Weeds) Section secured \$15,000 from Local Land Services to implement a roadside growth program to manage Priority Weeds on roadsides that are under Council's authority. This program is set to begin September 2022. Council's Biosecurity Officers will conduct this management program, in accordance with the Upper Lachlan Shire Council Weeds Management Policy and the South East Regional Strategic Weed Management Plan (2022/2023). The outcomes of this weed management program will be reported to council during the quarterly Biosecurity Report throughout the year.

The Biosecurity team were also able to secure a further \$10,000 to remove woody weeds in Oolong Creek Dalton. This was carried out by OzFish River Repair Coordinated by Landcare. This has been a success with one section to complete.

Control of Weeds of Significance on Privately Owned Land

Weeds Action Plan (WAP)

During the 2022/2023 year, Biosecurity Officers conducted multiple private property inspections following the LLS Weed Action Program that outlines the required number of inspections. 938 initial inspections, 66 inspections/ reinspections

of high value asset sites and monitoring of 1943 kilometres of high risk transport pathways were conducted. Various actions were taken to ensure that a maximum level of weed control compliance was achieved. This included the issuing of infringements as well as multiple reinspections to ensure compliance.

It was noted that the majority of property owners whose land was inspected were working to ensure compliance with the Local Area Management Plan and the Biosecurity Act 2015.

Community Education

During the year the biosecurity team were able to hold two biosecurity talks, one at Gunning and one at Crookwell. They provided information on a range of weed related issues and had a positive turn out of members of the public. The biosecurity team also addressed the public through Council's newsletter and other media releases such as the Gazette, Facebook and Weed Alerts. However the most effective communication and education with our community continued to be conducted on a one on one basis between Biosecurity Officers and land managers during the inspection programs.

The biosecurity team continue to liaise with Local Land Services and the South East Weeds Committee in an effort to maintain best industry practice. This enables the transfer of current information to relevant stakeholders through Biosecurity Officers.

It is intended that this inspection, education and voluntary compliance process will be the ongoing focus of the Biosecurity section in the 2023/2024 financial year. The Biosecurity team have already carried out a mass letter box drop throughout the shire delivering pamphlets on Prohibited Matter.

2022/2023 Expenditure

Total Expenditure for Biosecurity was \$428,455.

16. CONTROLLING INTEREST IN COMPANIES

Section 428 (2) (p)

Upper Lachlan Shire Council does not hold a controlling interest in any company.

17. PARTNERSHIPS, CO-OPERATIVES OR JOINT VENTURES

Section 428 (2) (q)

Partnerships, co-operatives or other joint ventures to which Council was a party in 2022/2023 are as follows:-

- 1) Upper Lachlan Shire Council is a member of the Canberra Region Joint Organisation of Councils (CRJO) which facilitates regional cooperation and resource sharing. Member councils includes; Upper Lachlan Shire Council, Hilltops Council, Goulburn Mulwaree Council, Queanbeyan Palerang Regional Council, Bega Valley Shire Council, Snowy Monaro Regional Council, Snowy Valleys Council, Eurobodalla Council, Wingecarribee Shire Council and Yass Valley Council.
- 2) Upper Lachlan Shire Council, Yass Valley Council and Goulburn Mulwaree Council are parties to a Memorandum of Understanding (MOU) for collaboration between the Councils.
- 3) Southern Tablelands Regional Arts Council (STARTS) – is a partnership between Arts NSW and Upper Lachlan Shire Council, Hilltops Council, Goulburn Mulwaree, Queanbeyan Palerang Regional Council, Wingecarribee Shire, Wollondilly Shire and Yass Valley Councils.
- 4) StateWide Mutual Limited for Local Government (Jardine Lloyd Thompson's Mutual Liability Scheme and Risk Management).
- 5) StateCover Mutual Limited for Local Government (Workers Compensation liability insurance pool).

18. RATES AND CHARGES ABANDONED

Section 428 (2) (r) and Clause 132 of Local Government (General) Regulation 2021

During the 2022/2023 financial year an amount of \$1,515 was written-off. The abandonment related to the water supply fund. The income abandonments related to water usage accounts for undetected water leaks in accordance with Council policy and Council waiver of part of these excessive water use charges.

Upper Lachlan Shire Council provided rate relief to pensioners during the financial year totalling \$211,557, in accordance with legislative requirements, including the following fund distributions:-

General Purpose Pension Abandonment	\$ 94,726
Water Supply Pension Abandonment	\$ 33,366
Sewerage Services Pension Abandonment	\$ 30,143
Domestic Waste Pension Abandonment	\$ 53,322

19. SWIMMING POOL INSPECTIONS

Swimming Pools Act 1992, Section 22F (2) Swimming Pools Regulation 2018, Clause 23

2022/2023 inspections of private swimming pools, include:-

- Number of inspections of tourist and visitor accommodation - **0**
- Number of inspections of premises with more than 2 dwellings - **0**
- Number of inspections that resulted in issuance a certificate of compliance under Section 22D of the Swimming Pools Act 1992 – **0**
- Number of inspections that resulted in issuance a certificate of non-compliance under Clause 21 of the Swimming Pools Regulation 2018 – **2**

20. COMPANION ANIMALS

Companion Animals Act and Clause 217 (1) (f) of Local Government (General) Regulation 2021

Upper Lachlan Shire Council is obligated to provide education and enforcement in relation to the Companion Animals within the Local Government Area. A Companion Animal is defined under the Act as a dog or a cat. No other animals are considered Companion Animals.

In the financial year 2022/2023, just as Covid 19 lockdowns and restrictions had a marked downturn in the numbers of reports Councils was receiving in relation to Companion Animals, the lifting of those restrictions has seen a noticeable upswing in Companion Animal related incidents.

During the reporting period 23 dogs were seized by Council staff, approximately a 500% increase on the preceding year. A great deal of effort has been made to reunite dogs with their owners, with dogs at times being kept at the Pound for longer periods than is statutorily required. There have been no euthanisations.

The emphasis continues regarding the education of members of the public on issues surrounding Companion Animals, However, were it was deemed necessary and appropriate, Penalty Notices have been issued for offences under the Act, with a particular focus on dog attacks.

There were 11 dog related attacks reported to Council and 2 to the Police, on both humans and animals, with a wide range of injuries and death (animals) relating from those attacks.

Council's Ranger has issued 12 Penalty Infringement Notices in relation to Companion Animal matters.

Council's Ranger has sought 1 Dangerous Dog Order on one dog following a serious of attacks, however representations have been lodged and are awaiting determination.

There were 34 individual complaints in relation to Barking Dog Noise. However, it should be noted that on one incident there were 13 complainants. These type of investigations are extremely lengthy and resource intensive. If an order is issued in relation to the matter, it is very difficult to prove a breach. Therefore, it is necessary for complainants to be willing to supply evidence and be willing to attend court and give that evidence. It is procedure for all matters to be referred to the Community Justice Centre for mediation prior to the commencement of investigation, which has a high success rate in disputes.

It has again been noted that a large amount of time is now being imposed on the Ranger for inputting of data onto the Companion Animals Register, however assistance from other staff in this task has been greatly appreciated. Members of the public are complaining that they are not able to access the system to input the data, and therefore are forced to send the forms to Council for processing.

Council's Pound was unable to be operated for a lengthy period, due to a lack of water supply to the facility. This meant water for welfare and cleaning was not available. This has now been rectified, and Council's Ranger would like to express his appreciation to the Waste, Water and Sewerage staff for facilitating the repairs. The Pound has had its fencing and gates upgraded to increase security at the facility.

Upper Lachlan Shire Council's total expenditure for Companion Animal activities for the financial year 2022/2023 was \$93,419.84.



Kangaroo Creek, Bigga new bridge constructed

LOCAL GOVERNMENT (GENERAL) **REGULATION 2021 – CLAUSE 217 (1)**

a) OVERSEAS VISITS FUNDED BY COUNCIL

During the 2022/2023 financial year there were no overseas visits undertaken by Councillors, Council employees or other persons on behalf of Upper Lachlan Shire Council.

b) STATEMENT OF REMUNERATION FOR SENIOR STAFF (as per No. 7 above).

c) ACTIVITIES FOR CHILDREN

Council has continued to expand the provision of modern playground equipment in Council's parks and gardens operations.

Council has playground equipment in all the 13 towns and villages within the Shire, with multiple playground facilities provided in the towns.

In conjunction with various community organisations, Council is continuing to provide barbeque areas in its parks and gardens together with additional shaded areas that enable families and children to access these areas on a frequent basis.

A new inclusive playground facility construction is to be commenced in July 2023 at Coleman Park in Crookwell to cater for children of all ages.

The Council provides two Branch Library services for the community at Crookwell and Gunning. The libraries continue to provide free public access to computers and Wi-Fi, as well as a range of children's library services and school holiday children activities at the libraries. This year the preschool and primary schools in the Shire have either visited their local library or been visited by library staff for storytime and craft activities. Also, school holiday activities remain very popular with children and parents/families/carers.

Council provides the community with an outdoor swimming pool at Gunning which are owned and operated by Council and is well patronised by children and the Primary School. The Crookwell swimming pool precinct is being redeveloped and existing outdoor pool was demolished in June 2021.

Council has provided a skate ramp for the community at Goodhew Park in Taralga for over a decade. In the past 6 years, Council has installed skate parks at Clifton Park in Crookwell and Endeavour Park in Gunning.

Clifton Park Crookwell has been revitalised with new cricket practice nets and cricket pitch, new recreation pathway and outdoor gymnasium.

New sporting amenities buildings are being constructed in Gunning Showground, Gunning Barbour Park Pool facility and Lin Cooper Fields in Crookwell. These are in addition to the Emily Chalker Sporting facility at Memorial Oval in Crookwell.

In recent years, outdoor gymnasiums have been built in Gunning, Collector, Dalton and Taralga.

Council maintains numerous sportsgrounds within the Shire, which are in an excellent condition. These sporting grounds are utilised for a variety of sports competitions such as tennis, cricket, rugby league, rugby union, soccer, hockey, athletics, pony clubs and golf.



Council indirectly supports children by way of donations to primary and secondary Schools within the Shire, and leases Crown land to the SDN Children's Services who provide a pre-school in Crookwell.

d) ACCESS AND EQUITY ACTIVITY SUMMARY

i. SOCIAL AND COMMUNITY PLAN

Social and Community Plans are a vital mechanism to build a healthy and vibrant community to enhance the everyday lives of residents and cater to community needs. Council is committed to developing at least one social and community Plan every five years to assist Council in taking into account

the needs of its community and providing or advocating for appropriate and accessible services and facilities for the benefit of the community.

The Social and Community Plan includes demographic information about the population of the LGA in addition to looking at the needs of people with disabilities, people from culturally and linguistically diverse backgrounds, Aboriginal people, children, young people, women, and older people. Council also included men, mental health and wellbeing, the farming community and transport as issues and groups examined.

Council adopted its inaugural Social and Community Plan in 2006. The Plan was revised in 2013 and again in 2014, with the Social and Community Plan 2013 – 2018 adopted on 19 June 2014. The latest plan review was undertaken in 2017 and a comprehensive list of actions was compiled. The actions relate to the needs of the people as updated through demographic and economic inputs from iD. This is a technical reappraisal of the plan and has not been updated from community consultation and through key players in the community. Further review will be undertaken when resources allow.

The Disability Inclusion Action Plan (DIAP) adopted by the Upper Lachlan Shire Council in 2017, defines strategies and provides cumulative achievements to the planning framework. Through this plan, Upper Lachlan Shire has delivered a policy platform that responds to the legislative requirements and the needs and aspirations of the Upper Lachlan community.

By implementing the DIAP, Council has met the requirements of Division 3, Section 12 of the Disability Inclusion Act 2014 (NSW) by delivering more accessible buildings,

amenities and access routes, increasing disability awareness and information sharing and by engaging greater participation by people with disability through the Access Committee.

The goals and strategies of the DIAP are underpinned by four (4) themes which incorporate

- attitudes and behaviour;
- liveable communities;
- employment; and
- systems and processes.

The DIAP is to be reviewed and updated during the 2023/2024 reporting period.

The Council has not written a Crime Prevention Plan.

Please see the complete copy of the Social and Community Plan provided as Annexure Document "B" and the Disability Inclusion Action Plan 2017 – 2020 at the end of the Annual Report. This details the Action Plan performance against identified targets.

e) COMPETITIVE NEUTRALITY

- i. The pricing principles and requirements of competitive neutrality have been applied by Upper Lachlan Shire Council for the three businesses:-

- Water Supply service;
- Sewer service; and
- Domestic Waste Management service.

- ii. **CATEGORY 1 BUSINESS ACTIVITIES**

Under the principle of competitive neutrality, Council has one Category 1 business, namely the Water Supply service that meet the specific requirements of competitive neutrality and consequently have no performance comparison requirements.

- iii. **CATEGORY 2 BUSINESS ACTIVITIES**

As at 30 June 2023, Council has two Category 2 businesses, namely the Sewerage service and Domestic Waste Management service for the Upper Lachlan Shire Council area.

The Water Supply business unit operates for the following towns; Crookwell, Gunning, Dalton and Taralga. The Sewerage service operates in the following towns; Crookwell, Gunning and Taralga. The Domestic Waste Management service operates in all towns and villages on the designated collection route within the Upper Lachlan Shire Council area.

Details of both Category 1 and Category 2 businesses performances can be found in Council's Special Purpose Financial Statements, which are presented as an attachment at the end of the Annual Report.

- iv. **COMPETITIVE NEUTRALITY PRICING**

Council has established a Complaints Policy and Procedure to deal with Competitive Neutrality complaints in conjunction with Council's Code of Business Practice. The Complaints Policy, Customer Service Charter and Code of Business Practice are available to the public in the main customer service area of Council's Administration Offices in Gunning and Crookwell, is included in Council's Policy Register and is available on Council's website. The documents state the objectives and intent of handling customer complaints in an efficient and effective manner and include an application form for registering and dealing with all customer complaints within set response timeframes.

- v. **PERFORMANCE COMPARISON**

Upper Lachlan Shire Council did not receive any competitive neutrality complaints in

relation to its Category 1 or Category 2 businesses operations.

f) STORMWATER MANAGEMENT SERVICES

Stormwater drainage maintenance and construction is carried out by Council's Infrastructure Department. Council's Operational Plan outlines that all town's stormwater drainage works including the cleaning, clearing and maintenance are to be completed in accordance with the Operational Plan budget allocation.

Council levied a Stormwater Management Charge for the specific purpose of improving the existing stormwater and drainage infrastructure. The annual charge is levied in accordance with the Local Government (General) Amendment (Stormwater) Regulation 2006, under Section 496A, of the Local Government Act 1993. The charge is applicable to all urban land within a city, town or village that is categorised as Residential and Business, excluding vacant land.

The Stormwater Management annual charge is levied in four towns; those towns are Collector, Crookwell, Gunning and Taralga. The income raised by the annual charge in 2022/2023 totalled \$48,966. The income generated from the stormwater levy is in Council's externally restricted reserve fund.

Upper Lachlan Shire Council also maintains stormwater operational expenditure each year exclusive from the Stormwater Management levy totalling \$30,498. In addition, Council expended \$332,884 on stormwater asset renewals.

GOVERNMENT INFORMATION (PUBLIC ACCESS) ACT – 2022/2023 ANNUAL REPORT

Clause 8A: Details of the review carried out by the agency under section 7 (3) of the Act during the reporting year and the details of any information made publicly available by the agency as a result of the review

Section 7 of the Act - Authorised proactive release of government information subsection (3), provides; *An agency must, at intervals of not more than 12 months, review its program for the release of government information under this section to identify the kinds of government information held by the agency that should in the public interest be made publicly available and that can be made publicly available without imposing unreasonable additional costs on the agency.*

A review was completed by Council in 2022/2023. Council proactively releases the following information:-

- Ageing Strategy 2013
- Application for Burial Reservation Permit, Social and Community Plan
- Australia Day Event of the Year Nomination 2022
- Australia Day Citizen and Young Citizen of the Year Nominations 2022
- Australia Day Citizen and Young Citizen of the Year Nominations 2022
- Australia Day Sportsman and Young Sportsman of the Year Nomination 2022
- Biala Wind Farm Voluntary Planning Agreement
- Biodiversity Planning Framework
- Business Continuity Plan
- Bridge Load Limits
- Code of Conduct
- Code of Meeting Practice
- Collector Wind Farm Voluntary Planning Agreement
- Community Directory
- Community Engagement Programs –
 - Cullerin Range Wind Farm
 - Taralga Wind Farm
 - Crookwell 2 Wind Farm
 - Biala Wind Farm
 - Gullen Range Wind Farm
- Council Annual Report,
- Council Business Continuity Plan 2021
- Council Customer Service Charter
- Council Financial Statements
- Council Information Technology Strategic Plan 2019-2021
- Council Policies
- Council venue, park and sporting facility details

- Crookwell 2 and 3 Windfarms Voluntary Planning Agreement
- CRJO 2040 Community Strategic Plan Taverner survey
- Development Plan (s64, s94)
- Disability Inclusion Action Plan
- Economic Development Strategy
- Energy Master Plan 2019
- Financial Statements
- Human Resources Strategic and Succession Plan
- Infrastructure Plan 2021-2031
- Local Strategic Planning Statements (LSPS)
- Memorandum of Understanding - Goulburn Mulwaree Council, Yass Valley Council and Upper Lachlan Shire Council
- Plan of Management Crookwell Memorial Oval Emily Chalker complex
- Plan of Management Gunning Tony Foley Centre
- Pedestrian Access Mobility Plan (PAMP) 2017
- Rye Park Wind Farm Voluntary Planning Agreement
- Rural Living Handbook - Driveway Specification.
- Social and Community Plan
- Southern Tablelands Regional Economic Development Strategy 2018-2022 (REDS)
- Tablelands Destination Development Plan 2020
- The Bulletin
- Upper Lachlan End of Term Report 2016-2021
- Upper Lachlan Commitment to Child Safety
- Upper Lachlan Community Participation Plan
- Upper Lachlan Community Strategic Plan 2042
- Upper Lachlan Delivery Program 2022-2023-2025-2026
- Operational Plan
- Upper Lachlan Towards 2042 Community Engagement Report
- Watercycle Management Plan
- Workforce Plan 2023-2027

Clause 8B The total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications).

There were five (5) Access Applications received by Council during 2022/2023.

Clause 8C The total number of access applications received by the agency during the reporting year that the agency refused, either wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 to the Act (Information for which there is conclusive presumption of overriding public interest against disclosure).

There were two (2) items within Access Applications partly refused by Council on the basis of the public interest against disclosure.

SCHEDULE 2 - STATISTICAL INFORMATION ABOUT ACCESS APPLICATIONS TO BE INCLUDED IN ANNUAL REPORT

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
Media	0	0	0	0	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0
Private sector business	1	0	0	0	0	0	0	0
Not for profit organisations or community groups	0	0	0	0	0	0	0	0
Members of the public (by legal representative)	0	0	0	0	0	0	0	0
Members of the public (other)	2	2	0	0	1	0	0	0
Total	3	2	0	0	1	0	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 not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/Deny whether information is held	Application Withdrawn
Personal information applications*	0	0	0	0	0	0	0	0
Access applications (other than personal information applications)	5	0	0	0	0	0	0	0
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0
Total	5	0	0	0	0	0	0	0
% of Total	100%	0%	0%	0%	0%	0%	0%	0%

*A **personal information application** is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

Table C: Invalid applications		
Reason for invalidity	No of applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	0	0%
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	0	0%
Invalid applications that subsequently became valid applications	0	0%

Table D: Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 of the Act

	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	0%
Excluded information – commercial in confidence	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%
Privilege generally - Sch 1(5A)	0	0%
Information provided to High Risk Offenders Assessment Committee	0	0%
Total	0	

*More than one public interest consideration may apply 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: matters listed in table to section 14 of Act

	Number of times consideration used	% of Total
Responsible and effective government	0	0%
Law enforcement and security	0	0%
Individual rights, judicial processes and natural justice	1	50%
Business interests of agencies and other persons	1	50%
Environment, culture, economy and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information legislation	0	0%
Total	0	

Table F: Timeliness

	Number of applications	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	4	80%
Decided after 35 days (by agreement with applicant)	1	20%
Not decided within time (deemed refusal)	0	0%
Total	5	

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	1	1	33%
Reviewed by Information Commissioner*	1	1	2	66%
Internal review following recommendation under section 93 of the Act	0	0	0	0%
Review by NCAT	0	0	0	0%
Total	1	1	3	

*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	0	0%
Applications by persons to whom information the subject of access application relates (see Section 54 of the Act)	0	0%
Total	0	

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 ACT – ANNUAL REPORT

Report to the NSW Ombudsman

Reporting Period: July 2022 to June 2023

Submitted On: 8 August 2023

	Made by public officials performing their day to day functions	Under a statutory or other legal obligation	All other PIDs
No. of public officials who made public interest disclosures to your public authority	1	0	0
No. of public interest disclosures received by your public authority	1	0	0
Of public interest disclosures received, how many were primarily about:			
- Corrupt conduct	0	0	0
- Maladministration	1	0	0
- Serious and substantial waste	1	0	0
- Government information contravention	0	0	0
- Local government pecuniary interest contravention	0	0	0
No. of public interest disclosures (received since 1 Jan 2012) that have been finalised in this reporting period		0	
Have you established an internal reporting policy?			Yes
Has the head of your public authority taken action to meet their staff awareness obligations?			Yes
If so, please select how staff have been made aware			
Email message to all staff, Links on your intranet site			

PRIVACY AND PERSONAL INFORMATION ACT 1998**Section 33 (3)**

By virtue of Section 32, of the Privacy and Personal Information Protection Act 1998, Upper Lachlan Shire Council is bound by the Privacy Code of Practice for Local Government.

The Privacy Code of Practice for Local Government provides for the protection of personal information and for the protection of privacy of individuals generally.

Council manages private and personal information it holds. Upper Lachlan Shire Council resolved to adopt the updated model Privacy Management Plan for Local Government

(without amendment) as supplied by the Office of Local Government in 2013. Council has reviewed and adopted the Privacy Management Plan and Privacy Policy on 21 October 2021.

Upper Lachlan Shire Council has appointed the Manager Governance as the Privacy Contact Officer. The Privacy Contact Officer will review all complaints received by Council with respect the Privacy and Personal Information Protection Act 1998.

Section 33 (5)

Upper Lachlan Shire Council had no complaints pursuant to the Privacy and Personal Information Protection Act 1998.



Gullen Range Wind Farm

ENVIRONMENTAL PLANNING AND ASSESSMENT ACT 1979

Section 7.5 (5)

Council has agreed to enter into the following Voluntary Planning Agreements (VPA):

DEVELOPMENT	PARTIES	DATE
Dalton Gas Fired Power Station	AGL	11 September 2012 – Planning Agreement
Gullen Range Wind Farm	Goldwind Australia Pty Ltd New Gullen Range Wind Farm Pty Ltd New Gullen Range Wind Farm Pty Ltd	24 October 2013 – Community Enhancement Program 5 August 2016 – Community Enhancement Program 12 August 2019 – Community Enhancement Program
Taralga Wind Farm	Taralga Wind Farm Nominees Pty Ltd	7 September 2014 – Community Enhancement Program
Cullerin Range Wind Farm	Energy Developments Pty Ltd	20 October 2016 – Community Enhancement Program
Crookwell 2 & 3 Wind Farms	Crookwell Development Pty Ltd	27 July 2017 – Planning Agreement
Rye Park Wind Farm	Rye Park Renewable Energy Pty Ltd Rye Park Renewable Energy Pty Ltd	21 August 2017 – Community Engagement Fund Agreement 12 October 2021 – Deed of Variation of Community Engagement Fund Agreement
Biala Wind Farm	Newtricity Developments Biala Pty Ltd	5 December 2018 – Voluntary Planning Agreement
Collector Wind Farm	Collector Wind Farm Pty Ltd	11 January 2019 – Community Enhancement Fund Deed

ENVIRONMENTAL PLANNING AND ASSESSMENT REGULATION 2021**Clause 218A (1), (2) (a-g) and (3) (a) (b)**

PROJECT ID / DESCRIPTION	EXPENDED	PUBLIC AMENITY & SERVICE CONTRIBUTION	BORROWING EXPENDED ON PUBLIC AMENITY	PUBLIC BENEFIT VALUE OTHER THAN MONEY	PROJECT STATUS	% PROJECT COST FUNDED BY CONTRIBUTION
Tait Street Crookwell	\$102,460	Roads	N/A	N/A	In Progress	20%
Mulgowrie Road	\$51,451	Roads	N/A	N/A	Complete	100%
Gunning Pool Shade	\$7,732	Open Space / Recreation	N/A	N/A	Complete	100%
Bigga Hall Electrical Upgrade	\$11,182	Community Facilities	N/A	N/A	Complete	100%
Stonequarry Cemetery	\$25,988	Community Facilities	N/A	N/A	Complete	100%
Lin Cooper Amenities	\$100,000	Community Facilities	N/A	N/A	Complete	9%
RFS local bushfire brigades equipment	\$11,749	Bushfire / Emergency Services	N/A	N/A	Complete	100%

Section 7.11 Summary of Development Contributions - 2022/2023

		<u>Contributions</u>	<u>Contributions</u>		
<u>SUMMARY</u>	<u>BALANCE 2022</u>	<u>RECEIVED</u>	<u>EXPENDED</u>	<u>INTEREST</u>	<u>BALANCE 2023</u>
Bushfire	\$238,341	\$27,706	-\$11,749	\$5,394	\$259,692
Roads	\$2,996,254	\$367,853	-\$153,911	\$68,951	\$3,279,147
Extractive	\$129,545	\$4,874	\$-	\$1,900	\$136,319
Open Space	\$327,582	\$30,110	-\$7,732	\$7,419	\$357,380
Comm Facilities	\$712,965	\$58,318	-\$137,170	\$15,846	\$649,959
Garbage	\$72,322	\$21,189	\$-	\$1,816	\$95,326
Drainage	\$-	\$-	\$-	\$-	\$-
Other Admin	\$114,503	\$6,854	\$-	\$2,583	\$123,940
Sub-total	\$4,591,513	\$516,904	-\$310,562	\$103,909	\$4,901,763
Water	\$462,726	\$51,280	\$-	\$10,695	\$524,701
Sewer	\$605,567	\$50,833	\$-	\$13,819	\$670,218
Sub-total	\$1,068,292	\$102,113	\$-	\$24,514	\$1,194,919
Total	\$5,659,805	\$619,017	-\$310,562	\$128,422	\$6,096,682

**MODERN SLAVERY ACT 2018 AND LOCAL
GOVERNMENT ACT 1993**
Section 428 (4) (c) and (d)

- Action taken by Council in relation to any issue raised by the Anti-slavery Commissioner during the year concerning the operations of the council identified as being a significant issue – *Not applicable*.
- Council has reviewed its contract templates and inserted provisions with

respect to supplier declarations regarding assurances that goods procured were not the product of modern slavery within the meaning of the *Modern Slavery Act 2022 (NSW)*.

- There were no goods and services procured by and for the Council during the year that were a product of modern slavery within the meaning of the *Modern Slavery Act 2022 (NSW)*.



APPENDIX B – DELIVERY PROGRAM PRINCIPAL ACTIVITIES ACTION REPORT

The Delivery Program Actions are integrated with the Community Strategic Plan Towards 2042 (CSP) Strategies and referenced to a Community Aspiration. Each six month period the General Manager is to provide a progress report with respect to the Delivery Program Actions.

CSP STRATEGIC PILLAR NO.1 – OUR COMMUNITY

Delivery Program Actions	Performance Measures	Responsibility	CSP Strategy and Aspiration	Progress Report
1.1 - Support the retention of medical and health care facilities in the towns.	Support medical practitioners by providing available community buildings to facilitate health care service provision.	Director of Infrastructure and General Manager	Strategy A.3 - Advocate State and Federal Government agencies for infrastructure and services that meet the health and wellbeing needs of the community. 5. People attaining health and wellbeing.	Achieved – community buildings leased to facilitate health care services and in-kind contributions provided to service providers.
1.2 - Support provision of ageing population services and aged accommodation.	Liaise with government agencies and associated community groups in advocating for adequate aged care services and accommodation.	Director of Environment and Planning	Strategy A.1 - Our community has access to health and community services that support physical health and mental wellbeing through all life stages. 2. Community liaison to preserve and enhance community facilities.	Being achieved - Access Committee reconstituted in 2023. Not achieved - Disability Inclusion Action Plan requires review and update by the Access Committee.
1.3 - Community services for young, aged, disabled, and people from diverse cultural backgrounds.	Implementation of actions identified in the Social and Community Plan, Disability Inclusion Plan, Cultural Plan and Ageing Strategy.	Director of Environment and Planning	Strategy A.6 - Support the community by encouraging creative expression through arts and culture. 6. Resilient and adaptable communities.	Not achieved - review of Social and Community Plan will be undertaken following adoption of LSPS and CPP. Not achieved - Cultural Plan and Ageing Strategy requires reviewing in 2023.

Delivery Program Actions	Performance Measures	Responsibility	CSP Strategy and Aspiration	Progress Report
1.4 - Retain the youth population demographic and provide appropriate facilities.	Number of consultations held with youth groups. Continue support of the Youth Committees.	Director of Environment and Planning	Strategy A.7 - Support participation in a broad range of activities to foster community connectivity and informal support networks. 2. Community liaison to preserve and enhance community facilities.	Not achieved – Youth Policy not developed. Being Achieved – Youth Committee established and Council support provided for youth events held in towns.
1.5 - Lobby for retention of education facilities.	Advocate for education facilities from pre-school to high school to be retained in the Shire's towns.	General Manager	Strategy A.8 - Support and promote services, community groups and local initiatives as a way of supporting residents and welcoming and including new residents. 2. Community liaison to preserve and enhance community facilities.	Achieved - assisted grant application for pre-school services. Achieved – Council provide support to school grant applications and provide donations for learn to swim programs.
1.6 - Protect significant heritage sites to preserve the diverse history of the Shire.	Heritage sites receiving funding over three year program.	Director of Environment and Planning	Strategy A.5 - Events celebrate the identity of our towns, produce, heritage and culture. 1. A built environment enhancing the lifestyle of a diverse community.	Achieved – heritage projects received funding in 2022/2023.

Delivery Program Actions	Performance Measures	Responsibility	CSP Strategy and Aspiration	Progress Report
1.7 - Social inclusion for all disparate communities.	Provision of recreational opportunities and upgrade to existing public recreational facilities within the Shire towns.	Director of Environment and Planning	Strategy A.2 - Our community driven sports and recreation groups are supported. 6. Resilient and adaptable communities.	Being achieved – new inclusive playground designed for Coleman Park Crookwell. New sport amenities under construction at Lin Cooper sports grounds and new amenities under construction at Gunning showground.
1.8 - Manage and upgrade Council's public buildings and community centres.	Preparation and review of Council buildings and strategy on future arrangements in consultation with Section 355 Committees.	Director of Infrastructure	Strategy A.7 - Support participation in a broad range of activities to foster community connectivity and informal support networks. 2. Community liaison to preserve and enhance community facilities.	Achieved – support to Section 355 Committees is provided. Not achieved - Plans of Management yet to be completed.
1.9 - Encourage recreational, cultural and leisure activities while maintaining public safety standards.	Provide funding for existing library and swimming pool facilities. Also, manage animal control and sporting grounds activities.	All three Council Department Directors	Strategy A.2 - Our community driven sports and recreation groups are supported. 2. Community liaison to preserve and enhance community facilities.	Achieved – animal control activities undertaken. Achieved - Gunning pool open in 2022/2023. Sports groups were consulted during the design of Lin Cooper change rooms and amenities. Achieved - Crookwell and Gunning Library refurbishment funded by a grant were completed.

CSP STRATEGIC PILLAR NO.2 – OUR ENVIRONMENT

Delivery Program Actions	Performance Measures	Responsibility	CSP Strategy and Aspiration	Progress Report
2.1 - Address environmental degradation issues, i.e. noxious weeds control.	Review of Biosecurity Management Strategy.	Director of Environment and Planning	Strategy C.1 - Protect and enhance the existing natural environment, including flora and fauna native to the region. Strategy C.2 - Implement effective integrated weed and pest animal management. 3. A healthy natural environment.	Not achieved - Biosecurity Management Strategy to be developed.
2.2 - Promote environmentally sustainable developments (ESD).	Review, update and implementation of Upper Lachlan Local Environmental Plan (LEP) and Development Control Plan (DCP).	Director of Environment and Planning	Strategy C.6 - Maintain a balance between growth, development, environmental protection agriculture through sensible planning. Strategy C.7 - Consider community feedback, local character and identity, economic factors and social impact in planning decisions. 4. A prosperous economy with the balanced use of our land.	Being achieved – work completed with respect to amending the LEP land use tables and updating to reflect State Government legislative changes.
2.3 - Promote use of green and renewable energy.	Council promote alternate energy initiatives. Review Climate Change Adaption Strategy and development of Resilience Framework.	Director of Environment and Planning	Strategy C.4 - To investigate and implement approaches to reduce our carbon footprint. 3. A healthy natural environment.	Not achieved – Environmental Sustainability Strategy not commenced and project delivery is dependent upon external grant funding.

Delivery Program Actions	Performance Measures	Responsibility	CSP Strategy and Aspiration	Progress Report
2.4 - Pursue Section 7.12 Development Contributions (former Section 94A) payments for all State Significant - Designated Developments.	Council is to manage and distribute the funds through a Community Enhancement Program (CEP) for each wind farm committee.	Director of Environment and Planning	Strategy C.8 - Encourage positive social and environmental contributions from developers. Strategy B.2 - Foster a diverse and resilient agricultural industry. 1. A built environment enhancing the lifestyle of a diverse community.	Achieved - Community Enhancement Funds operate as Committees of Council distributing funds to community groups annually.
2.5 - Support land care initiatives to restore and beautify natural resources.	Continued partnership working to protect our environment by enhancing land and waterways to sustain natural ecosystems.	Director of Environment and Planning	Strategy C.3 - Protect and rehabilitate waterways and catchments. 2. Community liaison to preserve and enhance community facilities.	Achieved – support provided for land care groups and Kiamma Creek Landcare Group Section 355 Committee.
2.6 - Provide waste pickup service for towns and villages and reduce the amount of waste going to landfills.	Council provide a strategy for future waste service provision. Implement improvement works to Crookwell landfill/waste centre and the village waste transfer stations to ensure compliance with EPA guidelines.	Director of Environment and Planning	Strategy D.12 - Our recycling and waste management practices are accessible and efficient. 7. Responsible and efficient use of resources.	Not achieved – waste strategy not commenced

Delivery Program Actions	Performance Measures	Responsibility	CSP Strategy and Aspiration	Progress Report
2.7 - Improve water supply and sewerage facilities to towns.	Implement town water supply and sewerage improvement programs and include within Long Term Financial Plan (LTFP).	Director of Environment and Planning	Strategy D.10 - Provide high quality reliable water supply to communities. Strategy D.11 - Provide safe and efficient sewerage services to communities. 2. A healthy natural environment.	Being achieved – IWCM development is ongoing and will identify priority areas. Being achieved – preliminary design works associated with the Taralga off stream (dam) being completed to assist in providing further water security to the village. Lobbying for full funding to build new water storage dam.

CSP STRATEGIC PILLAR NO. 3 – OUR ECONOMY

Delivery Program Actions	Performance Measures	Responsibility	CSP Strategy and Aspiration	Progress Report
3.1 - Ensure financial viability of Council.	Long-term Financial Planning (LTFP) model implemented.	Director of Finance and Administration	Strategy E.5 - Manage resources in a responsible manner that supports the ongoing viability of Council. 7. Responsible and efficient use of resources.	Being achieved - LTFP was adopted by Council on 16 June 2022. The LTFP was reviewed and readopted by Council on 15 June 2023.
3.2 – Prudent financial management.	Achieve key financial benchmarks and receive unqualified audit report each year.	Director of Finance and Administration	Strategy E.6 - Seek out and pursue income generating opportunities for Council. 8. Transparent and accountable governance.	Being achieved – 4 benchmarks achieved of 7. Not achieved - qualified audit report issued for 2021/2022 Financial Statements due to non- recognition of RFS assets.
3.3 - Encourage sustainable population growth and provision of associated infrastructure.	1. Implementation of Southern Tablelands Regional Economic Development Strategy (REDS). 2. Implementation of local Business and Economic Development Strategic Plan dovetails into REDS priorities.	General Manager	Strategy B.6 - Support and encourage the growth of tourism infrastructure such as accommodation, visitor facilities and restaurants. 4. A prosperous economy with the balanced use of our land.	Being achieved - REDS implemented and review of REDS finalised. ED strategies being reviewed, formation of new S355 committee to provide input to strategic document. Planning and development control principals applied to assessing subdivision applications. IWCM under way to assist future population planning for water and sewer infrastructure.

Delivery Program Actions	Performance Measures	Responsibility	CSP Strategy and Aspiration	Progress Report
3.4 - Assist facilitation of employment opportunities.	Number of contacts with existing businesses and grant application preparation resources provided to assist businesses.	General Manager	Strategy B.7 - Support our young people to access surrounding education, training and employment pathways. 7. Responsible and efficient use of resources.	Achieved – Grant Report provided monthly to Council. Council has been successful in securing grant funding for numerous projects.
3.5 - Encourage and support viable local businesses.	Deliver on tourism member and non-member benefits program. Tourism section is to prepare two business promotions annually.	General Manager	Strategy B.6 - Support and encourage the growth of tourism infrastructure such as accommodation, visitor facilities and restaurants. Strategy B.1 - Promote the region as an ideal location for businesses and industry. 4. A prosperous economy with the balanced use of our land.	Not achieved – Industry e-news emails and information providing a supply of relevant/ timely information and potential opportunities. Sharing business successes through social media campaigns. New Section 355 Committee will be formed to encourage further collaboration with local businesses and promote idea sharing.
3.6 - Promote tourism opportunities and community events.	Marketing and promotion is timely, professional, informative and responsive to user needs. Capitalise on Canberra Region brand opportunities.	General Manager	Strategy B.5 - Foster strategic partnerships with tourism authorities to harness marketing and attraction opportunities. 2. Community liaison to preserve and enhance community facilities.	Being achieved – events held in 2022/2023 from Reconnecting Regional NSW grant. Distributed Destination Guide as part of “Discover the Shire of Villages” campaign.

CSP STRATEGIC PILLAR NO. 4 – OUR INFRASTRUCTURE

Delivery Program Actions	Performance Measures	Responsibility	CSP Strategy and Aspiration	Progress Report
4.1 - Improve local road and regional road transport networks.	Manage road assets to ensure public safety. Road Hierarchy reviewed and reported to Council. Pavement rehabilitation on regional roads.	Director of Infrastructure	Strategy D.1 - Plan for, maintain and improve road corridor networks. 7. Responsible and efficient use of resources.	Being achieved – capital and maintenance works undertaken on Regional and Local Roads and updated Infrastructure Plan adopted by Council on 15 June 2023.
4.2 - Infrastructure Plan is implemented for new capital works, asset renewal and upgrades covering a 10 year period.	Asset Management Plans and Asset Strategies by each Asset Class are developed and recommendations implemented.	Director of Infrastructure	Strategy D.8 - Management of community infrastructure is supported by strong relationships between Council and community groups and used to the maximum extent possible. 2. Community liaison to preserve and enhance community facilities.	Not achieved – asset data is required to be collated, along with condition rating to update the asset register and develop forward year works plans.
4.3 - Bitumen sealing all urban streets in towns.	Prepare 4 year road capital works program budget and review works priorities annually.	Director of Infrastructure	Strategy D.1 - Plan for, maintain and improve road corridor networks. 1. A built environment enhancing the lifestyle of a diverse community.	Being achieved - four year capital road works program budget and works was developed and included in Delivery Program adopted by Council 15 June 2023.
4.4 - Develop town main street and CBD beautification programs.	Town's main street beautification, improvement programs and street cleaning. Streetscape Plan development and implementation in coordinated manner.	Director of Infrastructure	Strategy D.4 - Encourage community pride through the beautification of our towns and rural areas. 2. Community liaison to preserve and enhance community facilities.	Achieved - town and village streetscape project of installation of bins, noticeboards and seating is completed.

Delivery Program Actions	Performance Measures	Responsibility	CSP Strategy and Aspiration	Progress Report
4.5 - Lobby for improved mobile telephone and broadband services.	To ensure regional and rural areas are included in the roll out of Federal Government technological initiatives.	Director of Infrastructure	Strategy D.13 - Advocate for servicing of mobile telephone blackspot areas. Strategy D.14 - Advocate for a more stable communication network. 1. A built environment enhancing the lifestyle of a diverse community.	Being achieved – new mobile phone towers now installed at Tuena and Wombeyan Caves. Lobbying for towers at Snowy Mount and Curraweela have been unsuccessful to date. NBN services provided.
4.6 – Actively seek funding for the Goulburn to Crookwell Rail Trail concept.	Joint Goulburn Mulwaree and Upper Lachlan Shire Councils Committee formed. Feasibility Study completion. Project estimates completion. Council to pursue grant and other funding options to facilitate the development of a rail trail.	Director of Infrastructure	Strategy D.5 - Develop infrastructure and attractions that emphasise the natural and heritage features of the region. Strategy D.9 - Advocate to State and Federal Government agencies for infrastructure that meets the needs of all people in our communities and our visitors. 4. A prosperous economy with the balanced use of our land.	Not achieved – Council has officially withdrawn support for the Goulburn to Crookwell Rail Trail concept.
4.7 - Develop new and upgrade existing footpaths and cycleway networks.	Implementation of the Pedestrian Access and Mobility Plan (PAMP) to create links to community services in conjunction with NSW Government Stronger Country Communities Fund program.	Director of Infrastructure	Strategy D.6 - Our community infrastructure is accessible and fosters inclusive, healthy and active recreation. 1. A built environment enhancing the lifestyle of a diverse community.	Achieved - grant funding for footpath construction projects received for Crookwell and Gunning.

Delivery Program Actions	Performance Measures	Responsibility	CSP Strategy and Aspiration	Progress Report
4.8 - Upgrade stormwater and kerb and guttering in towns.	Stormwater Management Plans created and recommendations progressively implemented in a 4 year capital works budget.	Director of Infrastructure	Strategy D.7 - Infrastructure improvements and additions support our communities and enhance visitor experiences. 2. A healthy natural environment.	Being achieved – Flood studies for Collector, Crookwell, Gunning and Taralga have been completed and potential upgrades identified which will require significantly more funding than currently available. Minor stormwater upgrade works have been completed in Crookwell in 2022 minor upgrade works scheduled for construction in Gunning are currently on hold until further funding is received
4.9 - Replace timber bridges on local and regional roads.	Implementation of the timber bridge replacement program with funding model in Long Term Financial Plan.	Director of Infrastructure	Strategy E.7 - Manage assets in a proactive way across their lifespan within resources limitations. 7. Responsible and efficient use of resources.	Achieved - Julong Road 1, Kiamma Creek MR248E, Wilcox Road, Jeffreys Road, Arthursleigh Road, Reids Flat Road, Woodville Road, Peelwood Road /Unknown, Kangaloolah Road, Bigga Road, Peelwood Road/Peelwood Creek, Cooksvale Road and Blue Hill Road bridges. Being achieved – Construction underway Julong Road 2 bridge. Latent site conditions encountered, foundation redesign required. Completion of works has been delayed.

Delivery Program Actions	Performance Measures	Responsibility	CSP Strategy and Aspiration	Progress Report
4.10 - Flood Risk Management Plans created for Crookwell, Gunning, Taralga and Collector.	Implementation of Flood Risk Management Plan recommendations.	Director of Environment and Planning and Director of Infrastructure	Strategy C.5 – To investigate and adopt environmental sustainability practices and purchasing across the organisation. 4. A prosperous economy with the balanced use of our land.	Being achieved – Measures 1 to 4 identified in the Floodplain Risk Management Study and Plan have been completed. Measures 5 to 7 are yet to be implemented depending on budget allocation.
4.11 - Transport link priority projects to State Parks including the Wombeyan Caves Road, Tablelands Way and Grabine Road reconstruction and upgrade to facilitate economic benefits to the region.	Pursue grant funding opportunities that deliver on the pursuit of regional economic growth benefits. Deliver grant projects and improve road infrastructure assets with potential to stimulate the local economy and grow businesses.	Director of Infrastructure	Strategy D.2 - Advocate for funding to improve road corridor conditions and connectivity. Strategy B.4 - Enhance economic resilience to adapt and respond to shocks like COVID 19 and natural disasters. Strategy B.6 - Support and encourage the growth of tourism infrastructure such as accommodation, visitor facilities and restaurants. 4. A prosperous economy with the balanced use of our land.	Achieved – Wombeyan Caves Road project has been completed, left over funding to be used for slope stability works. Construction works have been completed on the seal extension component of Grabine Rd works including the construction of box culverts at Sandy Creek. Being achieved – grant funding for Tablelands Way safety improvements has been secured, 80% of detailed road design is completed on all sections. Construction of road works to commence end of 2023. The bridge replacement works at Curraweela on Taralga Road is underway with expected completion by end of 2023.

CSP STRATEGIC PILLAR NO.5 – OUR CIVIC LEADERSHIP

Delivery Program Actions	Performance Measures	Responsibility	CSP Strategy and Aspiration	Progress Report
5.1 - Participate in resource sharing initiatives.	Report projects to Council every year. Achieve annualised \$ savings through participation in Canberra Region Joint Organisation (CRJO) projects.	General Manager	Strategy E.4 - Council actively participates in regional bodies such as CRJO to identify innovations and opportunities for our region. Strategy E.1 - Council practices and processes are undertaken in an efficient manner that meets legislative requirements. 7. Responsible and efficient use of resources.	Being achieved - participation in CRJO; Regional Community Strategic Plan and NSW Resilience Blueprint project. Central West JO contracts; Copyright Licencing and Bulk Fuel purchase contract.
5.2 - Lobby peak industry bodies and other levels of government for increased share of grant funding distribution.	NSW Government implement a Grants Commission review and amendment to financial assistance grants (FAG) distribution to rural and regional councils.	General Manager	Strategy E.8 - Our community is empowered to access engagement opportunities and provide input into the future direction of the region. 8. Transparent and accountable governance.	Not achieved – despite lobbying continuing through Canberra Region JO and meetings with NSW Government Ministers. No changes legislated for FAG grant distribution.

Delivery Program Actions	Performance Measures	Responsibility	CSP Strategy and Aspiration	Progress Report
5.3 - Promote community engagement and involvement in decision making processes.	Regular community meetings and Committees of Council outcomes achieved. Community Survey undertaken every four years.	General Manager and Director of Finance and Administration	Strategy E.9 - Council understands the aspirations of the community and seeks to work together to solve local issues. Strategy E.11 - We aim to engage 'hard to reach' parts of our community in decisions that affect them and our region. 6. Resilient and adaptable communities.	Achieved – community meetings held in March and June 2023 at 5 towns/villages. Achieved - Community Engagement Report completed in October 2021 as part of adopting the Community Strategic Plan Towards 2042!
5.4 - Leadership and commitment to integrated planning and reporting (IP&R).	Council's IP&R documents clearly articulate the Council's direction across all strategy platforms and performance management efficiency is evident to the community.	General Manager and Director of Finance and Administration	Strategy E.2 - Make doing business with Council easier. Strategy E.3 - Governance provides a sound basis for decision making. 8. Transparent and accountable governance.	Achieved - IP&R strategic plans completed for 2022/2023 and adopted by Council on 16 June 2022 and plans were reviewed and adopted by Council on 15 June 2023.

Upper Lachlan
Shire Council



Lin Cooper Sports
Amenities Upgrade

Financial Statements 2022/2023

Upper Lachlan Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023



Upper Lachlan Shire Council

General Purpose Financial Statements

for the year ended 30 June 2023

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Overview

Upper Lachlan Shire Council is constituted under the *Local Government Act 1993* (NSW) and has its principal place of business at:

44 Spring Street
Crookwell NSW 2583

Council's guiding principles are detailed in Chapter 3 of the *Local Government Act 1993* (NSW) 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.upperlachlan.nsw.gov.au.

Upper Lachlan Shire Council

General Purpose Financial Statements

for the year ended 30 June 2023

Understanding Council's Financial Statements

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 senior staff 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.

Upper Lachlan Shire 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:

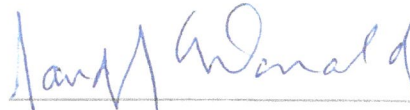
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

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 16 November 2023.



Pam Kensit
Mayor
16 November 2023



Maahdy McDonald
Councillor
16 November 2023



Alex Waldron
Chief Executive Officer
16 November 2023



Jonathan Blake
Responsible Accounting Officer
16 November 2023

Upper Lachlan Shire Council

Income Statement

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
	Income from continuing operations			
12,982	Rates and annual charges	B2-1	12,883	12,221
6,311	User charges and fees	B2-2	6,736	6,055
717	Other revenues	B2-3	879	775
9,430	Grants and contributions provided for operating purposes	B2-4	17,920	12,924
20,113	Grants and contributions provided for capital purposes	B2-4	9,243	11,484
322	Interest and investment income	B2-5	972	127
–	Net gain from the disposal of assets	B4-1	–	336
49,875	Total income from continuing operations		48,633	43,922
	Expenses from continuing operations			
12,368	Employee benefits and on-costs	B3-1	13,430	12,708
9,917	Materials and services	B3-2	14,235	11,683
257	Borrowing costs	B3-3	289	49
8,451	Depreciation, amortisation and impairment of non-financial assets	B3-4	9,291	8,522
658	Other expenses	B3-5	640	639
189	Net loss from the disposal of assets	B4-1	618	–
31,840	Total expenses from continuing operations		38,503	33,601
18,035	Operating result from continuing operations		10,130	10,321
18,035	Net operating result for the year attributable to Council		10,130	10,321
	Net operating result for the year before grants and contributions provided for capital purposes		887	(1,163)
(2,076)				

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

Upper Lachlan Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Net operating result for the year – from Income Statement		10,130	10,321
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	47,449	26,381
Total items which will not be reclassified subsequently to the operating result		47,449	26,381
Total other comprehensive income for the year		47,449	26,381
Total comprehensive income for the year attributable to Council		57,579	36,702

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

Upper Lachlan Shire Council

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	Restated 2022
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	10,092	9,895
Investments	C1-2	24,000	21,400
Receivables	C1-4	2,530	2,081
Inventories	C1-5	1,220	1,182
Contract assets and contract cost assets	C1-6	2,545	4,920
Other	C1-8	143	152
Total current assets		40,530	39,630
Non-current assets			
Receivables	C1-4	56	32
Infrastructure, property, plant and equipment (IPPE)	C1-7	539,144	483,784
Right of use assets	C2-1	182	158
Total non-current assets		539,382	483,974
Total assets		579,912	523,604
LIABILITIES			
Current liabilities			
Payables	C3-1	4,926	3,838
Contract liabilities	C3-2	2,284	4,522
Lease liabilities	C2-1	30	18
Borrowings	C3-3	607	583
Employee benefit provisions	C3-4	4,764	4,381
Total current liabilities		12,611	13,342
Non-current liabilities			
Lease liabilities	C2-1	162	148
Borrowings	C3-3	5,444	6,053
Provisions	C3-5	1,395	1,340
Total non-current liabilities		7,001	7,541
Total liabilities		19,612	20,883
Net assets		560,300	502,721
EQUITY			
Accumulated surplus	C4-1	331,122	320,992
IPPE revaluation reserve	C4-1	229,178	181,729
Council equity interest		560,300	502,721
Total equity		560,300	502,721

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

Upper Lachlan Shire Council

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	2023			2022		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		320,992	181,729	502,721	310,671	155,348	466,019
Net operating result for the year		10,130	–	10,130	10,321	–	10,321
Net operating result for the period		10,130	–	10,130	10,321	–	10,321
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	47,449	47,449	–	26,381	26,381
Other comprehensive income		–	47,449	47,449	–	26,381	26,381
Total comprehensive income		10,130	47,449	57,579	10,321	26,381	36,702
Closing balance at 30 June		331,122	229,178	560,300	320,992	181,729	502,721

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

Upper Lachlan Shire Council

Statement of Cash Flows

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
Cash flows from operating activities				
Receipts:				
12,863	Rates and annual charges		12,858	12,407
6,311	User charges and fees		7,214	7,814
322	Interest received		636	171
29,662	Grants and contributions		27,422	26,810
–	Bonds, deposits and retentions received		–	50
717	Other		163	833
Payments:				
(12,305)	Payments to employees		(13,108)	(12,448)
(9,902)	Payments for materials and services		(14,331)	(13,465)
(237)	Borrowing costs		(234)	(213)
–	Bonds, deposits and retentions refunded		(24)	–
(658)	Other		604	(1,518)
26,773	Net cash flows from operating activities	G1-1	21,200	20,441
Cash flows from investing activities				
Receipts:				
11,500	Sale of investments		13,300	15,700
568	Proceeds from sale of IPPE		661	503
Payments:				
(11,500)	Purchase of investments		(13,300)	(15,700)
–	Acquisition of term deposits		(2,600)	(2,400)
(29,414)	Payments for IPPE		(18,449)	(17,429)
(28,846)	Net cash flows from investing activities		(20,388)	(19,326)
Cash flows from financing activities				
Receipts:				
–	Proceeds from borrowings		–	1,200
Payments:				
(563)	Repayment of borrowings		(585)	(632)
(20)	Principal component of lease payments		(30)	(19)
(583)	Net cash flows from financing activities		(615)	549
(2,656)	Net change in cash and cash equivalents		197	1,664
–	Cash and cash equivalents at beginning of year		9,895	8,231
(2,656)	Cash and cash equivalents at end of year	C1-1	10,092	9,895

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

Upper Lachlan Shire Council

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Upper Lachlan Shire Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 21 September 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 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 (NSW)* and Regulations, 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.

Unless otherwise indicated, all amounts disclosed in the financial statements are actual amounts. Specific budgetary amounts have been included for comparative analysis (to actuals) in the following reports and notes:

- Income statement
- Statement of cash flows
- Note B5-1 – Material budget variations

Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain financial assets and liabilities and certain classes of 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) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6
- (ii) estimated tip 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

Council has made a significant judgement about the impairment of a number of its receivables – refer Note C1-4.

- (ii) Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB15 *Revenue from Contracts with Customers* and/or AASB1058 *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.

A1-1 Basis of preparation (continued)

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 entities have been included as part of the Consolidated Fund:

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

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 taxation authority. 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 taxation authority 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 taxation authority are presented as operating cash flows.

Volunteer services

Volunteer services received by Council have not been recognised in the financial statements as they cannot be reliably measured and would not be purchased if not donated.

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 (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2023 reporting period.

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

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

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

This Standard modifies AASB 13 Fair Value Measurement for application by not-for-profit public sector entities such as Council.

It includes authoritative implementation guidance when fair valuing non-financial assets, not held primarily for their ability to generate cash inflows and also provides guidance and clarification when valuing assets that are restricted (in their use) at Council.

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

A1-1 Basis of preparation (continued)

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

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

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

This Standard amends a number of standards as follows:

- AASB 7 to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements;
- AASB 101 to require entities to disclose their material accounting policy information rather than their significant accounting policies;
- AASB 108 to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates;
- AASB 134 to identify material accounting policy information as a component of a complete set of financial statements; and
- AASB Practice Statement 2 to provide guidance on how to apply the concept of materiality to accounting policy disclosures.

The standard may have significant impact on Council as it requires Council to consider the materiality of the accounting policy information to be included in the financial statements.

AASB 101 Presentation of Financial Statements requires the disclosure of material accounting policy information rather than significant accounting policies.

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

Accounting policy information is likely to be considered material if that information relates to material transactions, other events or conditions and:

- the entity has changed accounting policy during the reporting period and this change resulted in a material change to the information in the financial statements.
- the entity (or OLG) chose the accounting policy from one or more options permitted by Australian Accounting Standards.
- the accounting policy was developed in accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* in the absence of an Australian Accounting Standard that specifically applies.
- the accounting policy relate to an area for which an entity is required to make significant judgements or assumptions in applying an accounting policy, and the entity discloses those judgements or assumptions in the financial statements
- the accounting required for them is complex and users of the entity's financial statements would otherwise not understand those material transactions, other events or conditions.

Further AASB 101 notes that *'Accounting policy information that relates to immaterial transactions, other events or conditions is immaterial and need not be disclosed.'*

This standard has an effective date for the 30 June 2024 reporting period.

Comparative figures

Adjustments have been made to the presentation of prior year comparatives in Council's Annual Financial Statements. The changes are either to improve presentation or as a result of format changes in the Local Government Code of Accounting Practice and Financial Reporting.

Changes impacting the Income Statement

Costs previously classed as 'Other Expenses' have been reallocated to the expenditure class 'Materials and Services' due to the format changes.

A1-1 Basis of preparation (continued)

Changes impacting the Statement of Financial Position

'Provisions' have been separated into 'Employee benefit provisions' and 'Provisions'. 'Payables and Borrowings' have been separated into 'Borrowings' and 'Payables'.

'Contract Assets' have been reclassified from 'Receivables' (User fees and Charges)

These changes are reclassifications only, resulting in changes to the presentation of the Financial Statements and not the underlying results.

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.

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Functions or activities										
Our leadership	–	(18)	2,829	1,152	(2,829)	(1,170)	1,106	–	982	840
Our infrastructure	18,405	14,306	14,973	14,443	3,432	(137)	14,132	12,778	410,509	379,242
Our society/community	2,568	830	4,555	3,094	(1,987)	(2,264)	2,386	768	59,884	35,892
Our environment	7,231	10,186	8,065	9,258	(834)	928	808	3,214	80,761	80,735
Our economy	3,950	3,892	8,081	5,654	(4,131)	(1,762)	–	889	23,509	26,496
Other – general purpose income	16,479	14,726	–	–	16,479	14,726	8,731	6,759	4,267	399
Total functions and activities	48,633	43,922	38,503	33,601	10,130	10,321	27,163	24,408	579,912	523,604

B1-2 Components of functions or activities

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

Our leadership

Includes costs relating to Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of Council and policy-making committees, public disclosure (e.g. GIPA), legislative compliance and real estate development.

Our infrastructure

Includes sealed local roads, sealed regional roads, unsealed local roads, unsealed regional roads, urban roads, bridges, stormwater drainage, quarries, footpaths and cycleways, parking areas, water supply, sewerage schemes, domestic waste management, solid waste management, engineering services and aerodromes.

Our society

Includes health services, aged and disabled services, community services, public halls, cultural services, community centres, animal control, swimming pools, sporting grounds, parks and gardens, libraries, and emergency services.

Our environment

Includes planning and development control, building control, noxious plants control and other environmental protection

Our economy

Includes administration costs for the running of Council, camping areas and caravan parks, tourism and area promotion, industrial development promotion, real estate development, private works, State road maintenance contracts and other business undertakings.

Other - general purpose

Includes Ordinary rates and charges revenue

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2023	2022
Ordinary rates		
Residential	2,036	1,956
Farmland	5,448	5,314
Mining	2	2
Business	605	451
Less: pensioner rebates (mandatory)	(118)	(120)
Rates levied to ratepayers	7,973	7,603
Pensioner rate subsidies received	53	53
Total ordinary rates	8,026	7,656
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	1,471	1,424
Stormwater management services	49	48
Water supply services	1,084	1,012
Sewerage services	1,440	1,334
Waste management services (non-domestic)	749	681
Annual charges levied	4,793	4,499
Pensioner annual charges subsidies received:		
– Water	18	19
– Sewerage	17	17
– Domestic waste management	29	30
Total annual charges	4,857	4,565
Total rates and annual charges	12,883	12,221

Council has used 2019 year valuations provided by the NSW Valuer General in calculating its rates.

Accounting policy

Rates and annual charges are recognised as revenue when the Council obtains control over the assets comprising these receipts which is 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 in substance a rates payment.

Control over assets acquired from rates and annual charges is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates.

B2-2 User charges and fees

\$ '000	2023	2022
Specific user charges (per s502 - specific 'actual use' charges)		
Domestic waste management services	4	3
Water supply services	1,079	919
Sewerage services	327	287
Waste management services (non-domestic)	135	388
Total specific user charges	1,545	1,597
Other user charges and fees		
(i) Fees and charges – statutory and regulatory functions (per s608)		
Private works – section 67	536	241
Section 10.7 certificates (EP&A Act)	40	36
Section 603 certificates	24	33
Dwelling entitlement searches	21	22
Premises inspections	7	19
Town planning / building	392	431
Total fees and charges – statutory/regulatory	1,020	782
(ii) Fees and charges – other (incl. general user charges (per s608))		
Caravan park	78	57
Cemeteries	71	96
Quarry revenues	1,220	833
Transport for NSW charges (State roads not controlled by Council)	2,691	2,565
Water connection fees	–	44
Public halls	6	3
Sporting grounds	45	32
Swimming pools	8	9
Truck wash facility	14	16
Water meter readings	10	14
Engineering plan checking fees	–	–
Other	28	7
Total fees and charges – other	4,171	3,676
Total other user charges and fees	5,191	4,458
Total user charges and fees	6,736	6,055
Timing of revenue recognition for user charges and fees		
User charges and fees recognised over time (1)	–	–
User charges and fees recognised at a point in time (2)	6,736	6,055
Total user charges and fees	6,736	6,055

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 for seasonal use at Council swimming pools the fee is recognised on a receipts basis as the season runs for a short period and starts and finishes within the same financial year.

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.

B2-3 Other revenues

\$ '000	2023	2022
Rental income – other council properties	91	110
Ex gratia rates	24	23
Fines	17	22
Legal fees recovery – rates and charges (extra charges)	2	9
Commissions and agency fees	170	168
Employment Subsidies	28	–
Proceeds from s355 Committees	–	3
Insurance claims recoveries	12	118
Australia post supplies / sales	15	27
Fuel tax credits	128	102
Miscellaneous / sundry sales	24	42
Bank Guarantee - Crookwell Pool	74	–
Other	216	74
Tourist information centre sales and membership fees	42	43
Windfarm Community Enhancement Program administration fee	36	34
Total other revenue	879	775
Timing of revenue recognition for other revenue		
Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	879	775
Total other revenue	879	775

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.

B2-4 Grants and contributions

\$ '000	Operating 2023	Operating 2022	Capital 2023	Capital 2022
General purpose grants and non-developer contributions (untied)				
General purpose (untied)				
Current year allocation				
Financial assistance	7,645	6,759	–	–
Amount recognised as income during current year	7,645	6,759	–	–
Special purpose grants and non-developer contributions (tied)				
Cash contributions				
Water supplies	–	–	45	70
Sewerage services	–	–	333	20
Bushfire and emergency services	163	242	–	61
Heritage and cultural	50	40	–	–
Noxious weeds	136	185	–	–
Public halls	–	–	42	39
Recreation and culture	–	–	1,664	1,750
Storm/flood damage	1,000	–	–	–
Environment	–	–	–	80
Footpaths	–	–	22	33
Public libraries	86	80	–	–
Stormwater drainage	–	–	–	29
Street lighting	29	29	–	–
Transportation (3x3, block, repair, regional roads)	1,758	1,725	332	332
Tourism	–	15	–	616
Transport (roads to recovery)	1,160	1,204	–	–
Transport (other roads and bridges funding)	4,138	–	5,502	7,045
Other specific grants	320	8	672	–
Previous contributions:				
Other councils – joint works/services	–	–	–	4
Roads and bridges	–	–	10	21
Other contributions	–	2	–	–
Natural disaster funding – roads	1,181	2,378	–	–
Section 44 bushfire reimbursement	20	–	–	–
Transferred employee leave entitlements	–	42	–	–
Vehicle leaseback contributions	114	109	–	–
Waste management centres	9	–	–	–
New Gullen Range Wind Farm Contribution	111	106	–	–
Total special purpose grants and non-developer contributions – cash	10,275	6,165	8,622	10,100
Total special purpose grants and non-developer contributions (tied)	10,275	6,165	8,622	10,100
Total grants and non-developer contributions	17,920	12,924	8,622	10,100
Comprising:				
– Commonwealth funding	8,856	7,983	1,604	3,010
– State funding	8,830	4,592	6,971	7,072
– Other funding	234	349	47	18
	17,920	12,924	8,622	10,100

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Developer contributions:	G4				
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):					
Cash contributions					
S 7.11 – contributions towards amenities/services		–	–	519	882
S 64 – water supply contributions		–	–	51	245
S 64 – sewerage service contributions		–	–	51	257
Total developer contributions – cash		–	–	621	1,384
Total developer contributions		–	–	621	1,384
Total contributions		–	–	621	1,384
Total grants and contributions		17,920	12,924	9,243	11,484
Timing of revenue recognition for grants and contributions					
Grants and contributions recognised over time (1)		50	–	7,466	8,069
Grants and contributions recognised at a point in time (2)		17,870	12,924	1,777	3,415
Total grants and contributions		17,920	12,924	9,243	11,484

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 grants and contributions				
Unspent funds at 1 July	868	21	4,956	2,753
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	4,374	868	173	428
Add: Funds received and not recognised as revenue in the current year	50	–	1,120	3,886
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(864)	(21)	(264)	(352)
Less: Funds received in prior year but revenue recognised and funds spent in current year	–	–	(3,758)	(1,759)
Unspent funds at 30 June	4,428	868	2,227	4,956
Contributions				
Unspent funds at 1 July	–	–	5,660	4,661
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	–	–	–
Add: contributions received and not recognised as revenue in the current year	–	–	621	1,441
Add: contributions recognised as income in the current period obtained in respect of a future rating identified by Council for the purpose of establishing a rate	–	–	–	–
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	–	–	(311)	(442)
Unspent contributions at 30 June	–	–	5,970	5,660

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 within AASB 15 grants vary according to the agreement. 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 of 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.

B2-4 Grants and contributions (continued)

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

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

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

Developer contributions may only be expended for the purposes for which the contributions were required, but 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 income

\$ '000	2023	2022
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	23	20
– Cash and investments	949	107
Total interest and investment income (losses)	972	127

Interest and investment income is attributable to:

Unrestricted investments/financial assets:

Overdue rates and annual charges (general fund)	14	20
General Council cash and investments	469	28

Restricted investments/funds – external:

Development contributions		
– Section 7.11	104	48
– Section 64	25	9
Water fund operations	108	7
Sewerage fund operations	190	12
Domestic waste management operations	62	3

Total interest and investment income

	972	127
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Accounting policy

Interest income is recognised using the effective interest rate at the date that interest is earned.

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2023	2022
Salaries and wages	9,810	9,547
Travel expenses	97	98
Employee leave entitlements (ELE)	2,577	2,326
Superannuation	1,283	1,271
Workers' compensation insurance	627	704
Fringe benefit tax (FBT)	46	49
Training costs (other than salaries and wages)	324	159
Other	122	105
Total employee costs	14,886	14,259
Less: capitalised costs	(1,456)	(1,551)
Total employee costs expensed	13,430	12,708

Accounting policy

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

Retirement benefit obligations

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

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 Note E3-1 for more information.

B3-2 Materials and services

\$ '000	Notes	2023	2022
Raw materials and consumables		3,387	2,324
Contractor and consultancy costs			
– Contractors		7,110	6,053
– Consultancy services		687	758
Audit Fees	F2-1	65	61
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	202	149
Advertising		15	18
Bank charges		58	56
Election expenses		–	83
Electricity and heating		525	375
Insurance		1,150	878
Postage		29	30
Printing and stationery		92	101
Street lighting		105	119
Subscriptions and publications		79	74
Telephone and communications		114	107
Tourism expenses (excluding employee costs)		9	2
Valuation fees		56	53
Other expenses		166	118
Australia post stock / supplies		15	24
Water usage		222	124

continued on next page ...

B3-2 Materials and services (continued)

\$ '000	2023	2022
Taralga Water Treatment Plant claim	–	108
Legal expenses:		
– Legal expenses: planning and development	20	–
– Legal expenses: other	129	67
Operating leases expense:		
– Operating lease rentals: minimum lease payments	–	1
Total materials and services	14,235	11,683
Total materials and services	14,235	11,683

Accounting policy

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

B3-3 Borrowing costs

\$ '000	Notes	2023	2022
(i) Interest bearing liability costs			
Interest on leases		6	7
Interest on loans		228	206
Total interest bearing liability costs		234	213
Total interest bearing liability costs expensed		234	213
(ii) Other borrowing costs			
Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	C3-5	55	(164)
Total other borrowing costs		55	(164)
Total borrowing costs expensed		289	49

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.

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

\$ '000	Notes	2023	2022
Depreciation and amortisation			
Plant and equipment		1,430	1,376
Office equipment		315	279
Furniture and fittings		5	5
Land improvements (depreciable)		9	9
Infrastructure:	C1-7		
– Buildings – non-specialised		74	63
– Buildings – specialised		832	715
– Other structures		44	34
– Roads		3,503	3,412
– Bridges		824	724
– Footpaths		55	54
– Other road assets		18	12
– Stormwater drainage		337	309
– Water supply network		841	587
– Sewerage network		534	488
– Swimming pools		13	11
– Other open space/recreational assets		163	151
Right of use assets	C2-1	32	21

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

\$ '000	Notes	2023	2022
Other assets:			
– Other		46	56
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C3-5,C1-7	204	204
– Quarry assets	C3-5,C1-7	12	12
Total gross depreciation and amortisation costs		9,291	8,522
Total depreciation and amortisation costs		9,291	8,522
Total depreciation, amortisation and impairment for non-financial assets		9,291	8,522

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. Useful lives are included in Note C1-6 for IPPE assets.

Depreciation is capitalised where in-house assets have contributed to new assets.

Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are no longer required to be tested for impairment under AASB 136. This is because 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 that have an indefinite useful life, or are 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 assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

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
Impairment of receivables			
Other		1	29
Total impairment of receivables	C1-4	1	29
Other			
Contributions/levies to other levels of government			
– Emergency services levy (SES)		22	12
– NSW fire brigade levy		39	34
– NSW rural fire service levy		493	508
Donations, contributions and assistance to other organisations (Section 356)		85	56
Total other		639	610
Total other expenses		640	639

Accounting policy

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

Impairment expenses are recognised when identified.

B4 Gains or losses

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

\$ '000	Notes	2023	2022
Gain (or loss) on disposal of plant and equipment	C1-7		
Proceeds from disposal – plant and equipment		661	503
Less: carrying amount of plant and equipment assets sold/written off		(284)	(167)
Gain (or loss) on disposal		377	336
Gain (or loss) on disposal of infrastructure	C1-7		
Less: carrying amount of infrastructure assets sold/written off		(995)	–
Gain (or loss) on disposal		(995)	–
Gain (or loss) on disposal of investments	C1-2		
Proceeds from disposal/redemptions/maturities – investments		13,300	15,700
Less: carrying amount of investments sold/redeemed/matured		(13,300)	(15,700)
Gain (or loss) on disposal		–	–
Net gain (or loss) from disposal of assets		(618)	336

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 16 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 -----	
Revenues				
Rates and annual charges	12,982	12,883	(99)	(1)% U
User charges and fees	6,311	6,736	425	7% F
Other revenues	717	879	162	23% F
Other revenues include proceeds from a Bank Guarantee (Crookwell Pool) not budgeted for of \$74k, and event income that was not originally budgeted of \$92k.				
Operating grants and contributions	9,430	17,920	8,490	90% F
Council received additional funding not budgeted for including, Natural Disasters \$1.1m, Regional and Local Roads Repair Program \$3.5m, Reconnecting Regional NSW \$192k, and the advanced payments for Financial Assistance Grant 2024 exceed budget by \$2.3m.				
Capital grants and contributions	20,113	9,243	(10,870)	(54)% U
Deferral of capital projects has resulted in a significant reduction in capital grant funding and project income received was less than budgeted in the reporting period. The following capital project budgets were deferred or delayed - Crookwell Visitor Information Centre (\$2.4m); Crookwell MAAC delays and Lloyd Group liquidation resulted in project delays and budgeted payments not being received (\$2.34m); Julong Road No.2 Bridge delayed commencement (\$1.25m); and Tablelands Way MR256 reconstruction and causeway project did not commence during the year, grants budgeted were not received (\$5.8m)				
Interest and investment revenue	322	972	650	202% F
Investment interest income exceeded budgeted forecasts as a direct result of the significant increase in interest rates applicable on the investment portfolio.				
Net gains from disposal of assets	—	—	—	∞ F
Expenses				
Employee benefits and on-costs	12,368	13,430	(1,062)	(9)% U
Staff employment termination payments included redundancy and severance payments for 2 employees. The settlement costs of IRC Hearing OoSoft (job evaluation system) dispute with USU were expensed in 2022-2023. ELE expenses exceeded budget by \$28k and staff training expenses exceeded budget by \$90k.				
Materials and services	9,917	14,235	(4,318)	(44)% U
Additional operating grants and contributions funding has resulted in a significant increase in operational expenditure (materials and contracts) to undertake the programs. The material costs exceeded budget by \$4m; Insurance premium expenses exceeded budget by \$122k which was a result of the large scale natural disasters (floods and bushfires) and the subsequent impact on reinsurers with increases in annual premiums exceeding 15%; consultancy expenses exceeded budget by \$61k and relates to consultant costs for building surveyor, grant writing, infrastructure and finance consultancy costs; electricity costs exceeded budget by \$110k as a direct reflection on the increase in market price of power.				
Borrowing costs	257	289	(32)	(12)% U

B5-1 Material budget variations (continued)

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----
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Amortisation expenses for remediation liabilities exceeded budget by \$35k.

Depreciation, amortisation and impairment of non-financial assets

8,451	9,291	(840)	(10)%	U
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Recent comprehensive valuations and annual indexation of infrastructure assets continues to increase annual depreciation expense together with the impact of unforeseen construction cost increases on completed projects. The revaluation of water and sewer assets in 2022 has led to an increase in depreciation expense of \$340k for water supply assets and \$57k for sewer assets. In addition the annual indexation rate applied to all asset classes not subject to comprehensive valuation has a direct correlation with increased depreciation expenses relative to budget forecasts.

Other expenses

658	640	18	3%	F
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Net losses from disposal of assets

189	618	(429)	(227)%	U
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The disposal at carrying value of infrastructure assets totalling \$995k was associated with replacement works offset by a gain on sale of plant and equipment totalling \$377k. There was an unbudgeted loss on disposal of infrastructure assets at carrying amount as the disposal is subject to timing of the construction phase of projects. Asset disposals included Coleman Park playground equipment in Crookwell, the Lin Cooper (The Grange) amenities block in Crookwell and the Gunning Showground (Endeavour Park) sports amenities block. These facilities were demolished in June 2023 and construction commenced on new buildings and structures.

B5-1 Material budget variations (continued)

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
Statement of cash flows				
Cash flows from operating activities	26,773	21,200	(5,573)	(21)% U
Council had additional employee benefits and on-cost expenses and material and services costs and contract work expenses of \$5.1m. In addition grant funding was \$4.6m less than budgeted and Council receipts for capital grants was less than budgeted for projects in progress and the payment for these works will be received by Council in the 2024 year, outside the 2023 reporting period. These were partly offset by cash flows from user charges and fees exceeding budget by \$3.2m which is reflected in a decrease in user charges and fee debtors.				
Cash flows from investing activities	(28,846)	(20,388)	8,458	(29)% F
Council had budgeted \$29m in infrastructure, property plant and equipment capital works projects however actual expenditure was \$11m less than forecast for the period as priority was given to operational projects for which operational grant funding had been received. Council acquired \$2.6m in additional Term Deposits that was not included in the budget forecast.				
Cash flows from financing activities	(583)	(615)	(32)	5% U

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2023	2022
Cash assets		
Cash on hand and at bank	842	545
Cash equivalent assets		
– Deposits at call	1,250	250
– Short-term deposits	8,000	9,100
Total cash and cash equivalents	10,092	9,895

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	10,092	9,895
Balance as per the Statement of Cash Flows	10,092	9,895

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
Debt securities at amortised cost				
Long term deposits	24,000	–	21,400	–
Total	24,000	–	21,400	–
Total financial investments	24,000	–	21,400	–
Total cash assets, cash equivalents and investments	34,092	–	31,295	–

Accounting policy

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

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

Classification

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

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

Financial assets are not reclassified subsequent to their initial recognition.

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.

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

\$ '000	2023	2022
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	34,092	31,295
Less: Externally restricted cash, cash equivalents and investments	(24,023)	(22,249)
Cash, cash equivalents and investments not subject to external restrictions	10,069	9,046
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	1,705	4,247
External restrictions – included in liabilities	1,705	4,247
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	4,901	4,590
Developer contributions – water fund	525	463
Developer contributions – sewer fund	670	606
Specific purpose unexpended grants (recognised as revenue) – general fund	4,950	1,577
Water fund	3,057	3,047
Sewer fund	5,634	5,371
Stormwater management	282	315
Wind farms community fund	354	309
Trust fund	2	2
Domestic waste management	1,943	1,722
External restrictions – other	22,318	18,002
Total external restrictions	24,023	22,249

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		
Cash, cash equivalents and investments not subject to external restrictions	10,069	9,046
Less: Internally allocated cash, cash equivalents and investments	(9,952)	(9,018)

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

\$ '000	2023	2022
Unrestricted and unallocated cash, cash equivalents and investments	117	28

Internal allocations

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

Employees leave entitlement	1,572	1,445
Carry over works	1,257	1,108
Deposits, retentions and bonds	205	229
Council houses capital works	67	67
Financial Assistance Grant prepayment	6,068	4,096
Information technology and equipment	273	410
Library cooperative	58	71
Upper Lachlan tourist association	–	70
Multipurpose Aquatic & Activity Centre Crookwell	452	786
Unexpended Loans/Borrowings	–	736
Total internal allocations	9,952	9,018

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

\$ '000	2023	2022
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(c) Unrestricted and unallocated

Unrestricted and unallocated cash, cash equivalents and investments	117	28
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C1-4 Receivables

	2023 Current	2023 Non-current	2022 Current Restated	2022 Non-current
\$ '000				
Rates and annual charges	430	51	363	21
Interest and extra charges	22	5	4	11
User charges and fees	1,287	–	1,447	–
Accrued revenues				
– Interest on investments	387	–	63	–
Net investment in finance lease	–	–	–	–
Net GST receivable	369	–	180	–
Other debtors	40	–	36	–
Total	2,535	56	2,093	32
Less: provision for impairment				
User charges and fees	(5)	–	(12)	–
Total provision for impairment – receivables	(5)	–	(12)	–
Total net receivables	2,530	56	2,081	32

\$ '000	2023	2022
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	12	17
– previous impairment losses reversed	(7)	(5)
Balance at the end of the year	5	12

Accounting policy

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.

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.

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

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.

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

C1-4 Receivables (continued)

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

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

Rates and annual charges outstanding are secured against the property.

C1-5 Inventories

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
(i) Inventories at cost				
Stores and materials	389	–	524	–
Stores and materials – gravel	604	–	443	–
Trading stock – Australia post agency	27	–	29	–
Trading stock – tourist information centres	30	–	23	–
Loose tools	170	–	163	–
Total inventories at cost	1,220	–	1,182	–
Total inventories	1,220	–	1,182	–

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.

C1-6 Contract assets and Contract cost assets

\$ '000	2023 Current	2023 Non-current	2022 Current Restated	2022 Non-current
Contract assets	2,545	–	4,920	–
Total contract assets and contract cost assets	2,545	–	4,920	–

Contract assets

Work relating to infrastructure grants	2,545	–	4,920	–
Total contract assets	2,545	–	4,920	–

Significant changes in contract assets

The Contract Asset resulting from Natural Disaster Declarations reduced by \$858k as a result of payments of claims being received (\$2.05M) for the year in excess of additional works carried out and to be claimed of \$1.2M.

There was a large claim outstanding as at 30 June 2022 in respect of Wombeyan Caves Road of \$1.9M which was paid in full and as at 30 June 2023 there are no current projects at that level of claim outstanding.

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.

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	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Carrying value of disposals	Depreciation expense	WIP transfers	WIP Expensed	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000													
Capital work in progress	7,236	–	7,236	11,334	–	–	(1,258)	(154)	–	–	17,157	–	17,157
Plant and equipment	17,371	(8,422)	8,949	1,617	(284)	(1,430)	–	–	–	–	17,090	(8,238)	8,852
Office equipment	2,499	(1,461)	1,038	308	–	(315)	23	–	–	–	2,829	(1,777)	1,052
Furniture and fittings	150	(100)	50	179	–	(5)	–	–	–	–	328	(105)	223
Land:													
– Operational land	7,500	–	7,500	118	–	–	49	–	(436)	–	7,231	–	7,231
– Community land	4,434	–	4,434	–	–	–	–	–	–	2,071	6,505	–	6,505
Land improvements – depreciable	170	(94)	76	–	–	(9)	–	–	–	–	170	(103)	67
Infrastructure:													
– Buildings – non-specialised	5,467	(2,988)	2,479	2	–	(74)	–	–	(197)	–	5,914	(3,705)	2,209
– Buildings – specialised	53,852	(26,209)	27,643	66	(318)	(832)	16	–	–	1,666	58,718	(30,476)	28,242
– Other structures	2,288	(885)	1,403	98	–	(44)	46	–	–	135	2,687	(1,050)	1,637
– Roads	152,080	(63,654)	88,426	2,843	(524)	(3,503)	1,124	–	–	10,233	173,199	(74,600)	98,599
– Bridges	75,218	(22,851)	52,367	322	–	(824)	–	–	–	3,335	80,397	(25,197)	55,200
– Footpaths	4,417	(1,734)	2,683	173	–	(55)	–	–	–	230	4,966	(1,936)	3,030
– Other road assets	633	(25)	608	–	–	(18)	–	–	–	68	706	(47)	659
– Bulk earthworks (non-depreciable)	213,177	–	213,177	1,207	–	–	–	–	–	24,826	239,209	–	239,209
– Stormwater drainage	33,149	(19,187)	13,962	333	–	(337)	–	–	–	1,220	36,408	(21,231)	15,177
– Water supply network	44,059	(16,309)	27,750	–	–	(841)	–	–	–	2,075	47,456	(18,472)	28,984
– Sewerage network	30,959	(12,403)	18,556	–	–	(534)	–	–	–	1,390	33,346	(13,934)	19,412
– Swimming pools	910	(532)	378	8	–	(13)	–	–	(73)	–	896	(597)	299
– Other open space/recreational assets	4,297	(1,931)	2,366	–	(152)	(163)	–	–	–	906	4,402	(1,444)	2,958
Other assets:													
– Other	931	(702)	229	–	–	(46)	–	–	–	–	931	(748)	183
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):													
– Tip assets	3,099	(909)	2,190	–	–	(204)	–	–	–	–	3,099	(1,112)	1,987
– Quarry assets	333	(49)	284	–	–	(12)	–	–	–	–	333	(61)	272
Total infrastructure, property, plant and equipment	664,229	(180,445)	483,784	18,608	(1,278)	(9,259)	–	(154)	(706)	48,155	743,977	(204,833)	539,144

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

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 ¹	Carrying value of disposals	Depreciation expense	WIP transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000											
Capital work in progress	6,412	–	6,412	5,799	–	–	(4,974)	–	7,236	–	7,236
Plant and equipment	16,162	(7,691)	8,471	2,020	(167)	(1,376)	–	–	17,371	(8,422)	8,949
Office equipment	2,106	(1,182)	924	393	–	(279)	–	–	2,499	(1,461)	1,038
Furniture and fittings	145	(95)	50	5	–	(5)	–	–	150	(100)	50
Land:											
– Operational land	4,601	–	4,601	–	–	–	–	2,899	7,500	–	7,500
– Community land	4,423	–	4,423	12	–	–	–	–	4,434	–	4,434
Land improvements – depreciable	170	(86)	84	–	–	(9)	–	–	170	(94)	76
Infrastructure:											
– Buildings – non-specialised	4,724	(2,533)	2,191	28	–	(63)	–	325	5,467	(2,988)	2,479
– Buildings – specialised	46,572	(22,064)	24,508	231	–	(715)	–	3,618	53,852	(26,209)	27,643
– Other structures	1,825	(736)	1,089	163	–	(34)	–	183	2,288	(885)	1,403
– Roads	140,449	(59,178)	81,271	7,457	–	(3,412)	1,632	1,478	152,080	(63,654)	88,426
– Bridges	65,737	(20,375)	45,362	1,740	–	(724)	1,977	4,013	75,218	(22,851)	52,367
– Footpaths	4,351	(1,657)	2,694	9	–	(54)	–	35	4,417	(1,734)	2,683
– Other road assets (including bulk earthworks)	490	(12)	478	132	–	(12)	–	10	633	(25)	608
– Bulk earthworks (non-depreciable)	209,549	–	209,549	64	–	–	–	3,563	213,177	–	213,177
– Stormwater drainage	30,530	(17,375)	13,155	22	–	(309)	–	1,094	33,149	(19,187)	13,962
– Water supply network	39,657	(15,454)	24,203	323	–	(587)	–	3,812	44,059	(16,309)	27,750
– Sewerage network	23,489	(9,747)	13,742	310	–	(488)	–	4,992	30,959	(12,403)	18,556
– Swimming pools	714	(452)	262	77	–	(11)	–	49	910	(532)	378
– Other open space/recreational assets	3,726	(1,527)	2,199	9	–	(151)	–	310	4,297	(1,931)	2,366
Other assets:											
– Other	931	(647)	284	–	–	(56)	–	–	931	(702)	229
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):											
– Tip assets	3,099	(705)	2,394	–	–	(204)	–	–	3,099	(909)	2,190
– Quarry assets	333	(37)	296	–	–	(12)	–	–	333	(49)	284
Total infrastructure, property, plant and equipment	610,195	(161,553)	448,642	18,794	(167)	(8,501)	(1,365)	26,381	664,229	(180,445)	483,784

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

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

Accounting policy

Initial recognition of Infrastructure, Property, Plant and Equipment (IPPE)

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

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

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

Revaluation Model

Infrastructure, property, plant and equipment are held at fair value. 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. In 2023, material changes to fair value for assets classes: community land, buildings, other structures, roads, bridges, footpaths, storm water, open spaces/recreation and swimming pools were accounted for in the reporting period.

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Planning and Environment – Water and a comprehensive valuation undertaken every 5 years. The rate applicable at 30 June 2023 was 7.71%. In 2022 a comprehensive valuation was undertaken and accordingly the rate for 2022 was not applied.

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

Useful lives of IPPE

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:

Plant and equipment	Years	Other equipment	Years
Office equipment	10 to 15	Playground equipment	15
Office furniture	5 to 10		
Computer equipment	5		
Vehicles	5	Buildings	
Heavy plant/road making equipment	10 to 15	Buildings: masonry	75
Other plant and equipment	5 to 15	Buildings: other	45
Water and sewer assets		Stormwater assets	
Dams and reservoirs	100 to 120	Drains	80 to 100
Bores	25 to 50	Flood control structures	80 to 100
Reticulation pipes	80		
Pump stations	25 to 70		
Telemetry	15		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	25	Drainage structure on roads	100
Sealed roads: pavement base	80	Other road structures	80
Unsealed roads: wearing course	35	Swimming pools	50
Unsealed roads: formation	infinite	Other open space/recreational assets	15 to 50
Bridge: concrete	100	Other structures	15 to 50
Roads sub-base / Formation	infinite		
Kerb, gutter and footpaths	80		

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

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

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Income Statement.

Land under roads

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

Council has elected not to recognise land under roads acquired before 1 July 2008. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

Crown reserves

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

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

Rural Fire Service assets

Upper Lachlan Shire Council accounting policy was approved in 2007/2008 in relation to the recognition of Rural Fire Service (RFS) plant, vehicles and equipment assets. Council determined that the RFS plant, vehicles and equipment is not owned by Council and Council does not have effective control of the plant and equipment assets. Upper Lachlan Shire Council Resolution No.104/08 stated Council will not recognise the assets in Financial Statements.

Further, Council Resolution 207/22 on 15 September 2022 confirms and advises that Upper Lachlan Shire Council is unable to recognise and record RFS fire-fighting assets in Council's Financial Statements for the reasons outlined in Council's accounting position paper.

In accordance with the requirements of the Australian Accounting Standards and the Code of Accounting Practice, the Upper Lachlan Shire Council has continued not to recognise in their financial statements any rural fire-fighting plant and equipment assets that have been "vested" in Council in accordance with Council's Accounting Position Paper.

C1-8 Other

Other assets

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Prepayments	143	–	152	–
Total other assets	143	–	152	–

Current other assets not anticipated to be settled within the next 12 months

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

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Total externally restricted assets	–	–	–	–
Total internally restricted assets	–	–	–	–
Total unrestricted assets	143	–	152	–
Total other assets	143	–	152	–

C2 Leasing activities

C2-1 Council as a lessee

Council has leases over part of a building that it utilises to operate the Crookwell Visitor Information Centre, as well as leases over certain printing and copying office equipment. Information relating to the leases in place and associated balances and transactions is provided below:

Terms and conditions of leases

Buildings

Council leases part of a building at 36 Goulburn St, Crookwell from which it operates the Crookwell Visitor Information Centre. The original lease was for a period of ten years and expires 1st December, 2023. Council included an option for a further ten year period, at Council's discretion, in this building lease to provide flexibility and certainty to Council's operations and reduce costs of moving premises.

The building lease contains an annual pricing mechanism based on either fixed increases or CPI movements at each anniversary of the lease inception.

Office and IT equipment

Leases for office equipment are for high value photocopiers and printers. The leases are between 1 and 3 years with no renewal option; the payments are fixed, however some of the leases include variable payments based on usage.

Extension options

Council includes options in the building leases to provide flexibility and certainty to Council operations and reduce costs of moving premises; and the extension options are at Council's discretion.

At commencement date and each subsequent reporting date, Council assesses where it is reasonably certain that the extension options will be exercised.

There are \$Nil potential future lease payments which are not included in lease liabilities as Council has assessed that the exercise of the option is reasonably certain.

(a) Right of use assets

\$ '000	Office Equipment	Buildings	Total
2023			
Opening balance at 1 July	8	150	158
Additions to right-of-use assets	66	–	66
Depreciation charge	(19)	(13)	(32)
Balance at 30 June	45	137	182
2022			
Opening balance at 1 July	15	164	179
Depreciation charge	(7)	(14)	(21)
Balance at 30 June	8	150	158

(b) Lease liabilities

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Lease liabilities	30	162	18	148
Total lease liabilities	30	162	18	148

(c) (i) The maturity analysis

C2-1 Council as a lessee (continued)

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
2023					
Cash flows	30	92	70	192	192
2022					
Cash flows	18	64	84	166	166

(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	8	7
Depreciation of right of use assets	30	21
	38	28

(e) Statement of Cash Flows

Total cash outflow for leases	38	28
	38	28

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. The right-of-use 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.

C2-2 Council as a lessor

Operating leases

Council provides operating leases on Council buildings, the table below relates to operating leases on assets disclosed in C1-6. These leases are classified as operating leases for financial reporting purposes and the asset is included in the Statement of Financial Position.

Council leases out part of the new Crookwell Memorial Oval Sports Centre building to Rising Sun Health Gym. The lease was originally for a period of one year that expired on 14th March 2022. In line with the terms of the lease agreement Rising Sun Health activated the lease extension option for a further period of three years, a further one year extension option still exists to follow after that term.

Council leases out the Crookwell Aerodrome to Advanced Aero Components Pty Limited. The lease is for a period of 25 years expiring on 31 October 2047 with an option for a further 25 year term.

The leases contain an annual pricing mechanism based on either fixed increase or CPI movement at each anniversary of the lease inception after a qualifying period.

\$ '000	2023	2022
(i) Assets held as property, plant and equipment		
Lease to Rising Sun Health (Fitness Centre operator) ⁱ	17	15
Lease to Advanced Aero Components Pty Limited ⁱⁱ	—	—
Total income relating to operating leases for Council assets	17	15

(i) Lease commenced March 2021, with 3 month rent free period

(ii) Lease commenced January 2023 with 12 months rent free period

(ii) Amount of IPPE leased out by Council under operating leases

Crookwell Memorial Oval Sports Centre (Gym area)	478	474
Crookwell Aerodrome	80	—
Total amount of IPPE leased out by Council under operating leases	558	474

(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	25	17
1–2 years	33	18
2–3 years	34	19
Total undiscounted lease payments to be received	92	54

C3 Liabilities of Council

C3-1 Payables

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Prepaid rates	299	–	302	–
Goods and services	3,773	–	2,528	–
Accrued expenses:				
– Salaries and wages	334	–	304	–
– Other expenditure accruals	30	–	7	–
Security bonds, deposits and retentions	122	–	146	–
Income received in advance	–	–	229	–
Community enhancement programs	354	–	309	–
Other	14	–	13	–
Total payables	4,926	–	3,838	–

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.

C3-2 Contract Liabilities

\$ '000	Notes	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	2,284	–	4,522	–
Total grants received in advance		2,284	–	4,522	–
Total contract liabilities		2,284	–	4,522	–

Notes

(i) Council has received funding to construct assets, including transport assets, sporting and community facilities, and other infrastructure. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion.

The revenue is recognised as Council 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.

Significant changes in contract liabilities

Department of Infrastructure, Transport, Regional Development and Communications - Local Roads and Community Infrastructure Program (LRCI) Grants \$4,623,022 for Multipurpose Aquatic and Activity Centre, Coleman Park upgrade, Stormwater upgrades and gravel resheeting. The associated Contract Liability at 30 June 2023 is \$75,000 (2022 - \$738,804)

Transport for NSW – Fixing Local Roads Program Grants \$5,257,281 for various reseals of deteriorated, existing sealed sections of road as well as reconstruction and sealing parts of Mulgowrie Road, Julong Road and Middle Arm Road. The associated Contract Liability at 30 June 2023 is \$595,367 (2022 - \$2,542,959).

The NSW Office of Sports Infrastructure Grant \$978,601 for Lin Cooper Field Sport Amenities upgrade, Crookwell. The associated Contract Liability at 30 June 2023 is \$Nil (2022 - 489,301).

Department of Industry, Science, Energy and Resources – Black Summer Bushfire Recovery Program (BSBR) Grant \$875,000 for the Taralga Off-Stream Water Storage Assessment and Design Project. The associated Contract Liability at 30 June 2023 is \$579,640 (2022 - \$275,000).

Department of Planning and Environment - Everyone Can Play Program Grant of \$300,000 for the Coleman Park Inclusive Play Space. The associated Contract Liability at 30 June 2023 is \$49,590 (2022 - \$286,400).

Crown in NSW via Regional NSW Regional Development Program - Stronger Country Communities Fund Round 5 Grant \$829,915 towards the sustainable fit out of the Crookwell MAAC internal and external. The associated Contract Liability at 30 June 2023 is \$663,932.

Federal and NSW Governments Jointly - Local Government Recovery Grant \$1,000,000 towards specific projects to be approved before commencement. The associated Contract Liability at 30 June 2023 is \$1,000,000.

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

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Loans – secured ¹	607	5,444	583	6,053
Total borrowings	607	5,444	583	6,053

(1) Loans are secured over the general rating income of Council.

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

(a) Changes in liabilities arising from financing activities

\$ '000	2022		Non-cash movements				2023
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	6,636	(582)	–	(3)	–	–	6,051
Lease liability (Note C2-1b)	166	(30)	56	–	–	–	192
Total liabilities from financing activities	6,802	(612)	56	(3)	–	–	6,243

\$ '000	2021		Non-cash movements				2022
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	6,068	(632)	1,200	–	–	–	6,636
Lease liability (Note C2-1b)	185	(19)	–	–	–	–	166
Total liabilities from financing activities	6,253	(651)	1,200	–	–	–	6,802

(b) Financing arrangements

\$ '000	2023	2022
Total facilities		
Bank overdraft facilities ¹	300	300
Credit cards/purchase cards	30	30
Total financing arrangements	330	330
Undrawn facilities		
– Bank overdraft facilities	300	300
– Credit cards/purchase cards	30	30
Total undrawn financing arrangements	330	330

Additional financing arrangements information

Breaches and defaults

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

(1) The bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.

Accounting policy

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Income Statement over the period of the borrowings using the effective-interest 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. In this case, the fee is deferred until the drawdown occurs. To the extent that

C3-3 Borrowings (continued)

there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

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 finance cost.

Borrowings are classified as current liabilities unless Council has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

C3-4 Employee benefit provisions

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Annual leave	1,056	–	960	–
Long service leave	3,122	–	2,939	–
Other leave – time in lieu	14	–	7	–
ELE on-costs	572	–	475	–
Total employee benefit provisions	4,764	–	4,381	–

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	2,828	2,738
	2,828	2,738

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.

C3-5 Provisions

\$ '000	2023 Current	2023 Non-Current	2022 Current	2022 Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	1,395	–	1,340
Sub-total – asset remediation/restoration	–	1,395	–	1,340
Total provisions	–	1,395	–	1,340

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2023		
At beginning of year	1,340	1,340
Unwinding of discount	55	55
Total other provisions at end of year	1,395	1,395
2022		
At beginning of year	2,860	2,860
Changes to provision:		
– Revised discount rate	(164)	(164)
Amounts used (payments)	(1,356)	(1,356)
Total other provisions at end of year	1,340	1,340

Nature and purpose of provisions

Asset remediation

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

Tip provision

Council is required to undertake significant works at the Crookwell waste management centre to comply with EPA requirements. Other minor remediation works on former tip sites converted to transfer stations must also be carried out.

Gravel pit provision

Council is required to remediate gravel pits (quarries).

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.

Asset remediation – tips and quarries

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 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.

C3-5 Provisions (continued)

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 infrastructure, property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

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.

Other reserves

Other reserves are retained to meet the needs of Council.

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
Income from continuing operations			
Rates and annual charges	10,359	1,084	1,440
User charges and fees	5,279	1,124	333
Interest and investment revenue	649	119	204
Other revenues	879	–	–
Grants and contributions provided for operating purposes	17,885	18	17
Grants and contributions provided for capital purposes	9,095	97	51
Total income from continuing operations	44,146	2,442	2,045
Expenses from continuing operations			
Employee benefits and on-costs	12,339	673	418
Materials and services	11,888	1,448	899
Borrowing costs	258	25	6
Depreciation, amortisation and impairment of non-financial assets	7,862	862	567
Other expenses	633	7	–
Net losses from the disposal of assets	601	–	17
Total expenses from continuing operations	33,581	3,015	1,907
Operating result from continuing operations	10,565	(573)	138
Net operating result for the year	10,565	(573)	138
Net operating result attributable to each council fund	10,565	(573)	138
Net operating result for the year before grants and contributions provided for capital purposes	1,470	(670)	87

D1-2 Statement of Financial Position by fund

\$ '000	General 2023	Water 2023	Sewer 2023
ASSETS			
Current assets			
Cash and cash equivalents	10,092	–	–
Investments	14,114	3,582	6,304
Receivables	1,866	516	148
Inventories	1,220	–	–
Contract assets and contract cost assets	2,545	–	–
Other	143	–	–
Total current assets	29,980	4,098	6,452
Non-current assets			
Receivables	33	9	14
Infrastructure, property, plant and equipment	487,309	30,684	21,151
Right of use assets	182	–	–
Total non-current assets	487,524	30,693	21,165
Total assets	517,504	34,791	27,617
LIABILITIES			
Current liabilities			
Payables	4,914	9	3
Contract liabilities	1,704	580	–
Lease liabilities	30	–	–
Borrowings	586	17	4
Employee benefit provision	4,338	259	167
Total current liabilities	11,572	865	174
Non-current liabilities			
Lease liabilities	162	–	–
Borrowings	4,999	361	84
Provisions	1,395	–	–
Total non-current liabilities	6,556	361	84
Total liabilities	18,128	1,226	258
Net assets	499,376	33,565	27,359
EQUITY			
Accumulated surplus	290,190	24,943	15,989
Revaluation reserves	209,186	8,622	11,370
Council equity interest	499,376	33,565	27,359
Total equity	499,376	33,565	27,359

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 Council's financial assets and financial liabilities approximates their carrying amount.

\$ '000	Carrying value 2023	Carrying value 2022	Fair value 2023	Fair value 2022
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	10,092	9,895	10,092	9,895
Receivables	2,586	2,113	2,586	2,113
Investments				
– Debt securities at amortised cost	24,000	21,400	24,000	21,400
Total financial assets	36,678	33,408	36,678	33,408
Financial liabilities				
Payables	4,926	3,838	4,926	3,838
Borrowings	6,051	6,636	6,051	6,636
Total financial liabilities	10,977	10,474	10,977	10,474

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings and measure at amortised cost investments** – are based upon estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.
- Financial assets classified (i) **at fair value through profit and loss** or (ii) **at fair value through other comprehensive income** – are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

(a) Market risk – interest rate and price risk

\$ '000	2023	2022
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	21	8
Impact of a 10% movement in price of investments		
– Equity / Income Statement	147	35

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 employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives.

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

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

Credit risk profile

Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to 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		Total
		< 5 years	≥ 5 years	
2023				
Gross carrying amount	430	44	7	481
2022				
Gross carrying amount	363	21	–	384

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	Not yet overdue	Overdue debts				Total
		0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	
2023						
Gross carrying amount	4,525	(4)	1	5	128	4,655
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	4.20%	0.12%
ECL provision	–	–	–	–	5	5
2022						
Gross carrying amount	5,952	404	7	8	290	6,661
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	4.20%	0.18%
ECL provision	–	–	–	–	12	12

(c) Liquidity risk

Payables, lease liabilities and borrowings are both subject to liquidity risk; that is, the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

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

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. 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 for non-lease liabilities (refer to Note C2-1(b) for lease liabilities) 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		
2023							
Payables	0.00%	122	4,801	–	–	4,923	4,926
Borrowings	4.24%	–	803	2,611	4,010	7,424	6,051
Total financial liabilities		122	5,604	2,611	4,010	12,347	10,977
2022							
Payables	0.00%	146	3,161	–	–	3,307	3,838
Borrowings	4.24%	–	814	2,783	4,632	8,229	6,636
Total financial liabilities		146	3,975	2,783	4,632	11,536	10,474

Loan agreement breaches

There have been no breaches during the reporting period nor the prior year in relation to loan agreements.

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

Fair value hierarchy

All assets and liabilities measured at fair value are 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: Unobservable inputs for the asset or liability

The table below shows the assigned level for each asset and liability held at fair value by Council:

Recurring fair value measurements

\$ '000	Notes	Fair value measurement hierarchy					
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2023	2022	2023	2022	2023	2022
Recurring fair value measurements							
Infrastructure, property, plant and equipment	C1-7						
Plant and equipment		–	–	8,852	8,949	8,852	8,949
Office equipment		–	–	1,052	1,038	1,052	1,038
Furniture and fittings		–	–	223	50	223	50
Operational land		7,231	7,500	–	–	7,231	7,500
Community land		–	–	6,505	4,434	6,505	4,434
Land Improvements – depreciable		–	–	67	76	67	76
Buildings – non-specialised		–	–	2,209	2,479	2,209	2,479
Buildings – specialised		–	–	28,242	27,643	28,242	27,643
Other structures		–	–	1,637	1,403	1,637	1,403
Roads		–	–	338,467	302,211	338,467	302,211
Bridges		–	–	55,200	52,367	55,200	52,367
Footpaths		–	–	3,030	2,683	3,030	2,683
Stormwater drainage		–	–	15,177	13,962	15,177	13,962
Water supply network		–	–	28,984	27,750	28,984	27,750
Sewerage network		–	–	19,412	18,556	19,412	18,556
Swimming pools		–	–	299	378	299	378
Other open space/recreational assets		–	–	2,958	2,366	2,958	2,366
Other assets		–	–	183	229	183	229
Rehabilitation assets		–	–	2,259	2,474	2,259	2,474
Total infrastructure, property, plant and equipment		7,231	7,500	514,756	469,048	521,987	476,548

Non-recurring fair value measurements

Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

Revaluation at Fair Value

E2-1 Fair value measurement (continued)

All assets re-valued will be carried in the accounts at their re-valued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment costs.

All new assets and asset acquisitions made after the respective dates of valuation are recorded at their initial cost of acquisition.

Valuation of certain classes of assets require the engagement of an external valuer. Comprehensive valuation of infrastructure and operational land asset classes are undertaken every 5 years. The most recent comprehensive valuations are listed below.

2020/2021 - Roads, Bridges, Footpaths, Stormwater, and Drainage assets (deferred from 2019/2020).

2020/2021 - Community Land (now assessed annually against the NSW Valuer General valuations)

2021/2022 - Water Supply and Sewerage network assets.

2022/2023 - Buildings, Operational Land and Property, Other Structures and Recreation Assets

Fair value assessments are performed annually in between comprehensive valuations to ensure the carrying amounts of these assets reflect their fair value.

Additional information regarding capitalisation thresholds and depreciation rates utilised has been included as it is relevant in determining what property is deemed to be an 'asset' and is therefore subject to valuation measurement. It also discloses what level of acquisitions will be included after the date of valuation.

The Fair Valuation techniques Council has employed while utilising Level 2 and Level 3 inputs are as follows:

Infrastructure, property, plant and equipment (IPPE)

Plant and Equipment, Office Equipment and Furniture and Fittings – Fair Value

Plant and Equipment, Office Equipment and Furniture and Fittings are valued at Fair Value under AASB 116 from 30 June 2018, as per the Office of Local Government's directions, using the depreciated historical cost method:-

The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. All new assets and asset acquisitions made after the respective dates of valuation are recorded at their initial cost of acquisition.

No market based evidence (Level 2) could be supported therefore these assets were all classified as having been valued using Level 3 valuation inputs.

There has been no change to the valuation process during the reporting period.

Asset capitalisation thresholds are:-

Office Equipment	\$2,000
Furniture and Fittings	\$2,000
Plant and Equipment	\$5,000

Operational Land

Operational Land was re-valued at Fair Value by external independent valuer Scott Fullarton Valuations Pty Ltd as at 30 June 2023. Valuation was undertaken in accordance with the requirements of AASB 13 Fair Value, which defines Fair Value as "The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date". This involved establishing the nature of the asset, characteristics important to market participants, the appropriate market and valuation premise. Having maximised the level of valuation input, the adopted technique deemed appropriate is the Market Approach which requires the comparison or income approach to valuation. All new Operational Land acquired after the current valuation date is recorded at the initial cost of acquisition.

There has been no change to the valuation process during the reporting period.

Community Land

Community land was required to be re-valued as at 30 June 2021. In line with the prescribed manner of attributing a valuation to Community Land, the land values (Unimproved Capital Value) as supplied by the Valuer General's Office have been used.

Land Improvements - Depreciable

Land Improvements - Depreciable were re-valued at Fair Value under AASB 13 as at 30 June 2016 using the depreciated historical cost method.

E2-1 Fair value measurement (continued)

The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. All new assets and asset acquisitions made after the current valuation date are recorded at their initial cost of acquisition. Due to the diverse nature of land improvements, major depreciation periods are up to 100 years and the capitalisation threshold is \$5,000.

No market based evidence (Level 2) could be supported therefore these assets were all classified as having been valued using Level 3 valuation inputs.

There has been no change to the valuation process during the reporting period.

Buildings - Specialised & Non-Specialised

Buildings were re-valued at Fair Value by external independent valuer Scott Fullarton Valuations Pty Ltd as at 30 June 2023. Valuation was undertaken in accordance with the requirements of AASB 13 Fair Value, which defines Fair Value as "The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date". This involved establishing the nature of the asset, characteristics important to market participants, the appropriate market and valuation premise. Having maximised the level of valuation input, the adopted techniques deemed appropriate are:

Non-specialised buildings - Market Approach - This requires the comparison or income approach to valuation.

Specialised buildings - Cost Approach - This requires the current replacement cost approach to valuation.

This asset class is categorised as Level 3 as there are inputs used in the valuation of these assets that require significant professional judgement and are therefore unobservable.

All new buildings acquisitions (new acquisitions and capital improvements) made after the current valuation date are recorded at their initial cost of acquisition.

There has been no change to the valuation process during the reporting period.

Asset capitalisation thresholds include:-

Buildings - construction/extensions/renovations	\$2,000
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Other Structures

The Other Structures asset class was re-valued at Fair Value by external independent valuer Scott Fullarton Valuations Pty Ltd as at 30 June 2023. Valuation was undertaken in accordance with the requirements of AASB 13 Fair Value with the adopted technique deemed appropriate being the Cost Approach which requires the current replacement cost approach to valuation. All new assets and asset acquisitions made after the respective dates of valuation will be recorded at their initial cost of acquisition.

This asset class is categorised as Level 3 as there are inputs used in the valuation of these assets that require significant professional judgement and are therefore unobservable.

There has been no change to the valuation process during the reporting period.

Asset capitalisation thresholds include:-

Other Structures	\$2,000
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Roads

The Roads asset class was re-valued as at 30 June 2021 componentised by formation (non-depreciable), pavement sub-base (non-depreciable), pavement base, surface and structures including kerb & gutter. This asset class was re-valued at Fair Value by external consultants Assetic and Upper Lachlan Shire Council professional engineering staff and were recognised at fair value from 30 June 2021. The Cost Approach using Level 3 inputs was used to value this asset class. All new assets and asset acquisitions made after the respective dates of valuation will be recorded at their initial cost of acquisition.

No market based evidence (Level 2) inputs are available therefore Level 3 valuation inputs were used for this asset class.

Asset capitalisation thresholds include:-

Road construction, gravel re-sheeting and reconstruction	\$5,000
Kerb and Gutter	\$5,000

Bridges

E2-1 Fair value measurement (continued)

The Bridges asset class was re-valued as at 30 June 2021 classified as concrete, timber or drainage structures. This asset class was re-valued at Fair Value by external consultants Assetic and Upper Lachlan Shire Council professional engineering staff and were recognised at fair value from 30 June 2021. The Cost Approach using Level 3 inputs was used to value this asset class. All new assets and asset acquisitions made after the respective dates of valuation will be recorded at their initial cost of acquisition.

No market based evidence (Level 2) inputs are available therefore Level 3 valuation inputs were used for this asset class.

There has been no change to the valuation process during the reporting period.

Asset capitalisation thresholds include:-

Bridge construction and reconstruction	\$5,000
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Footpaths

Footpaths were re-valued as at 30 June 2021 at Fair Value by external consultants Assetic and Upper Lachlan Shire Council professional engineering staff and were recognised at fair value from 30 June 2021. The Cost Approach using Level 3 inputs was used to value this asset class. All new assets and asset acquisitions made after the respective dates of valuation will be recorded at their initial cost of acquisition.

No market based evidence (Level 2) inputs are available therefore Level 3 valuation inputs were used for this asset class.

There has been no change to the valuation process during the reporting period.

Asset capitalisation thresholds include:-

Footpaths	\$5,000
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Stormwater Drainage Assets

Stormwater Drainage assets were re-valued as at 30 June 2021 at Fair Value by external consultants Assetic and Upper Lachlan Shire Council professional engineering staff. The Cost Approach using Level 3 inputs was used to value this asset class. All asset acquisitions made after the respective dates of valuation will be recorded at their initial cost of acquisition.

Limited market based evidence (Level 2) could be supported therefore these assets were all classified as having been valued using Level 3 valuation inputs.

There has been no change to the valuation process during the reporting period.

Asset capitalisation thresholds include:-

All Stormwater assets	\$5,000
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Water Supply and Sewerage Infrastructure Assets

Water Supply and Sewerage infrastructure assets were re-valued at Fair Value by an internal valuation undertaken by Upper Lachlan Shire Council professional operations staff and were recognised at fair value as at 30 June 2012 and 30 June 2017.

During the 2021/2022 financial year Upper Lachlan Shire Council engaged *Australis Asset Advisory Group* to complete a comprehensive revaluation of Council's Water and Sewer assets as at 30 June 2022.

Council's water and sewer assets are to be indexed each year in line with the 'Reference Rates Manual' as published by the NSW Office of Water. Council has an extensive water and sewer capital works programme, all new assets and asset acquisitions made after the respective dates of valuation will be recorded at their initial cost of acquisition.

This asset class is categorised as Level 3 as there are inputs used in the valuation of these assets (such as estimates of pattern of consumption, residual value, asset condition and useful life), that require significant professional judgement and are therefore unobservable.

The changes to the valuation process during the reporting period are outlined above.

Asset capitalisation thresholds include: -

Reticulation extensions and new assets	\$3,000
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Swimming Pool Assets

E2-1 Fair value measurement (continued)

The Swimming Pool asset class was re-valued at Fair Value by external independent valuer Scott Fullarton Valuations Pty Ltd as at 30 June 2023. Valuation was undertaken in accordance with the requirements of AASB 13 Fair Value with the adopted technique deemed appropriate being the Cost Approach which requires the current replacement cost approach to valuation. All new assets and asset acquisitions made after the respective dates of valuation will be recorded at their initial cost of acquisition.

This asset class is categorised as Level 3 as there are inputs used in the valuation of these assets that require significant professional judgement and are therefore unobservable.

There has been no change to the valuation process during the reporting period.

Asset capitalisation thresholds include:-

Swimming Pools	\$3,000
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Other Open Space/Recreational Assets

The Other Open Space/Recreational asset class was re-valued at Fair Value by external independent valuer Scott Fullarton Valuations Pty Ltd as at 30 June 2023. Valuation was undertaken in accordance with the requirements of AASB 13 Fair Value with the adopted technique deemed appropriate being the Cost Approach which requires the current replacement cost approach to valuation. All new assets and asset acquisitions made after the respective dates of valuation will be recorded at their initial cost of acquisition.

This asset class is categorised as Level 3 as there are inputs used in the valuation of these assets that require significant professional judgement and are therefore unobservable.

There has been no change to the valuation process during the reporting period.

Asset capitalisation thresholds include:-

Playground Equipment and Park Furniture	\$1,000
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Other Assets (including Tips & Quarries Rehabilitation)

Assets within this class comprise of all assets not classified elsewhere. Other Assets, other than tips and quarries rehabilitation, are valued at Fair Value under AASB 116 from 30 June 2012 using the depreciated historical cost method. A review of these assets was undertaken for 30 June 2018 and the same valuation methodology was retained. All new assets and asset acquisitions made after the respective dates of valuation will be recorded at their initial cost of acquisition.

No market based evidence (Level 2) inputs are available therefore Level 3 valuation inputs were used for this asset class.

There has been no change to the valuation process during the reporting period.

Fair value measurements using significant unobservable inputs (level 3)

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
Infrastructure, property, plant and equipment		
Plant and equipment	Level 3	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life Residual value
Office equipment	Level 3	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life
Furniture and fittings	Level 3	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life
Community Land	Level 3	<ul style="list-style-type: none"> Land value Land area Level of restriction

E2-1 Fair value measurement (continued)

	Valuation technique/s	Unobservable inputs
Land improvements	Level 3	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life
Buildings non-specialised	Level 3	<ul style="list-style-type: none"> • Gross replacement cost • Asset componentisation • Asset condition • Remaining useful life
Buildings specialised	Level 3	<ul style="list-style-type: none"> • Gross replacement cost • Asset componentisation • Asset condition • Remaining useful life
Other structures	Level 3	<ul style="list-style-type: none"> • Gross replacement cost • Asset componentisation • Asset condition • Remaining useful life
Roads	Level 3	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life
Bridges	Level 3	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life
Footpaths	Level 3	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life
Stormwater drainage	Level 3	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life
Water supply network	Level 3	<ul style="list-style-type: none"> • Gross replacement cost • Asset componentisation • Asset condition • Remaining useful life
Sewerage network	Level 3	<ul style="list-style-type: none"> • Gross replacement cost • Asset componentisation • Asset condition • Remaining useful life
Swimming pools	Level 3	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life
Other open space/recreational	Level 3	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life
Other assets	Level 3	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life
Rehabilitation assets	Level 3	<ul style="list-style-type: none"> • Environmental legislation • Discount Rates, CPI • Remaining life

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

	Plant and equipment		Office equipment		Furniture and fittings		Community Land	
\$ '000	2023	2022	2023	2022	2023	2022	2023	2022
Opening balance	8,949	8,471	1,038	924	50	50	4,434	4,423
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	–	–	–	–	–	–	2,071	–
Other movements								
Purchases (GBV)	1,617	2,020	330	393	179	5	–	11

continued on next page ...

E2-1 Fair value measurement (continued)

\$ '000	Plant and equipment		Office equipment		Furniture and fittings		Community Land	
	2023	2022	2023	2022	2023	2022	2023	2022
Disposals (WDV)	(284)	(167)	–	(279)	–	–	–	–
Depreciation and impairment	(1,430)	(1,375)	(316)	–	(6)	(5)	–	–
Closing balance	8,852	8,949	1,052	1,038	223	50	6,505	4,434

\$ '000	Land improvements		Buildings non-specialised		Buildings specialised		Other structures	
	2023	2022	2023	2022	2023	2022	2023	2022
Opening balance	76	84	2,479	2,191	27,643	24,508	1,403	1,089
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	–	–	(197)	324	1,666	3,619	134	183
Other movements								
Purchases (GBV)	–	–	2	28	82	231	144	164
Disposals (WDV)	–	–	–	–	(318)	–	(44)	–
Depreciation and impairment	(9)	(8)	(75)	(64)	(831)	(715)	–	(33)
Closing balance	67	76	2,209	2,479	28,242	27,643	1,637	1,403

\$ '000	Roads		Bridges		Footpaths		Stormwater drainage	
	2023	2022	2023	2022	2023	2022	2023	2022
Opening balance	302,211	291,298	52,367	45,362	2,683	2,694	13,962	13,155
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	35,127	5,051	3,335	4,013	230	35	1,220	1,094
Other movements								
Purchases (GBV)	5,174	9,285	322	3,717	173	9	333	22
Disposals (WDV)	(524)	–	–	–	–	–	–	–
Depreciation and impairment	(3,521)	(3,423)	(824)	(725)	(56)	(55)	(338)	(309)
Closing balance	338,467	302,211	55,200	52,367	3,030	2,683	15,177	13,962

\$ '000	Water supply network		Sewerage network		Swimming pools		Other open space/recreational	
	2023	2022	2023	2022	2023	2022	2023	2022
Opening balance	27,750	24,203	18,556	13,742	378	262	2,366	2,199
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	2,075	3,812	1,390	4,992	(73)	49	906	310
Other movements								
Purchases (GBV)	–	323	–	310	8	78	–	8
Disposals (WDV)	–	–	–	–	–	–	(152)	–
Depreciation and impairment	(841)	(588)	(534)	(488)	(14)	(11)	(162)	(151)
Closing balance	28,984	27,750	19,412	18,556	299	378	2,958	2,366

\$ '000	Other assets		Rehabilitation assets		Total	
	2023	2022	2023	2022	2023	2022
Opening balance	229	284	2,474	2,690	476,548	442,230
Recognised in other comprehensive income – revaluation surplus	–	–	–	–	47,448	26,381
Purchases (GBV)	–	–	–	–	8,531	16,604
Disposals (WDV)	–	–	–	–	(1,322)	(446)

continued on next page ...

E2-1 Fair value measurement (continued)

\$ '000	Other assets		Rehabilitation assets		Total	
	2023	2022	2023	2022	2023	2022
Depreciation and impairment	(46)	(55)	(215)	(216)	(9,218)	(8,221)
Closing balance	183	229	2,259	2,474	521,987	476,548

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 formulae and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

Description of the funding arrangements.

Pooled Employers are required to pay future service employer contributions and past service employer contributions to the Fund.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are::

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 8% of salaries for the year ending 30 June 2023 (increasing to 8.5% 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 \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2022. 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.

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 \$163,678. 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 \$164,068.

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

Defined Benefit reserves only *	\$millions	Asset Coverage
Assets	2,290.9	
Past Service Liabilities	2,236.1	102.4%
Vested Benefits	2,253.6	101.7%

* excluding other accumulation accounts and reserves in both assets and liabilities.

The share of any funding surplus or deficit that can be attributed to Council is 0.53% or \$106,406.

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	6.0% per annum
Salary inflation	3.5% per annum
Increase in CPI	6% for FY 22/23 2.5% per annum thereafter

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) Statewide Mutual Limited

Council is a member of Statewide Mutual Limited, 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 30/6 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 Mutual 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) Essential Energy Bank Guarantee

The Council has provided a Bank Guarantee in favour of Essential Energy for \$32,208 for security pending the registration

E3-1 Contingencies (continued)

of an easement over property (Crown Land) known as Lot 1 DP1270470 located at 203-209 Goulburn Street, Crookwell.

(v) Other guarantees

Council has provided no other guarantees other than those listed above.

2. Other contingent 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) Legal Matters

At balance date Upper Lachlan Shire Council had matters pending with its solicitor, Robert J McCarthy & Co, related to advice on day to day operational activities, such as conveyance on land acquisitions, renewal of Council's quarry contracts, and other operational matters. The fees and costs associated with these were estimated at approximately \$137,500.

A further:

- \$300,000 is estimated by Pikes & Verekers Lawyers who are acting for Upper Lachlan Shire Council at Tutzing Pty Ltd in Supreme Court Proceeding No. 2021/123548 with respect to specific performance of the Deed of Agreement for Unnamed Crown Road (Kokomo Road).
- \$250,000 is estimated by BAL Lawyers with respect to Council's contribution to road pavement for Cloverleigh Subdivision at Tait Street, Crookwell.
- \$350,000 is estimated by BAL Lawyers with respect to an 'offset' of contributions to Crookwell Trunk

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

Not applicable.

(iii)

The Minister for Local Government made the following determination on 7 September 2006, relating to the transfer of assets, rights and liabilities of the former Mulwaree Shire Council to Upper Lachlan Shire Council. Schedule 2 of the determination states that "the fixed assets of the Montague Street and Clinton Street, Goulburn properties remain with Goulburn Mulwaree Council. In the event of the sale of this property Upper Lachlan Shire Council will be reimbursed 24.22% of the net profit". The Montague Street property was sold in 2014/2015. Council retains a 24.22% share in the Clinton Street property which remains as a contingent asset.

(iv)

Council has entered into a voluntary Planning Agreement with AGL Energy Ltd on 11 September 2012 in relation to Critical Infrastructure Project reference number MP10_0035 for the project commonly known as the Dalton Gas Fired Power Station. As per section 5 of the voluntary Planning Agreement, AGL Energy Ltd has agreed to pay a monetary contribution of 0.833% of the total capital expenditure of stage one of the development into a Community Enhancement Fund, administered by Council. Payment shall be by instalments over a period of 40 years (indexed) as per clause 5.1 of the planning agreement. Should the development proceed to stage two, a further contribution payment shall be made under clause 5.2 of the voluntary Planning Agreement with the terms and conditions being the same as those applying to stage one.

(v)

Council has entered into a voluntary Community Enhancement Planning Agreement with Goldwind Australia Pty Ltd on 24 October 2013 in relation to the project commonly known as the Gullen Range Wind Farm. As per section 3 'The Community Enhancement Program' of the voluntary Planning Agreement, Goldwind Australia Pty Ltd has agreed to pay a monetary contribution of \$1,666.00 per annum per completed turbine to be indexed by CPI annually commencing at the September 2010

E3-1 Contingencies (continued)

quarter. A Community Fund Committee has been formed to govern the Community fund. Council will be responsible for the administration and governance of the Committee.

(vi)

Council has entered into a Community Enhancement Planning Agreement with Taralga Wind Farm Nominees (No 2) Pty Ltd on 7 September 2014 in relation to the project commonly known as the Taralga Wind Farm. As per section 3 'The Community Enhancement Program' of the voluntary Planning Agreement, Taralga Wind Farm Nominees (No 2) Pty Ltd has agreed to pay a monetary contribution of \$2,500.00 per annum per completed turbine to be indexed by CPI annually commencing at the September 2015 quarter. A Community Fund Committee will be formed to govern the Community fund. Council will be responsible for the administration and governance of the Committee.

(vii)

Council has entered into a Community Enhancement Planning Agreement with Cullerin Range Wind Farm Pty Ltd on 20 October 2016 in relation to the project commonly known as the Cullerin Range Wind Farm. As per section 4 'The Community Enhancement Program' of the voluntary Planning Agreement, Cullerin Range Wind Farm Pty Ltd has agreed to pay a total monetary contribution of \$1,500.00 per turbine per annum to be indexed by CPI annually commencing at the March 2015 quarter. A Community Fund Committee will be formed to govern the Community fund. Council will be responsible for the administration and governance of the Committee.

(viii)

Council entered into a Community Enhancement Planning Agreement with Crookwell Developments Pty Ltd on 27 July 2017 in relation to the project commonly known as the Crookwell 2 and 3 Wind Farm. As per section 6 'The Community Enhancement Fund' of the voluntary Planning Agreement, Crookwell Development Pty Ltd has agreed to pay a total monetary contribution of \$2,500.00 per operating turbine per annum to be indexed by CPI annually commencing at June 2011 quarter. A Community Fund Committee will be formed to govern the Community fund. Council will be responsible for the administration and governance of the Committee.

(ix)

Upper Lachlan Shire Council has a Community Enhancement Program agreement with Rye Park Renewable Energy Pty Ltd on 21 August 2017 in relation to the State Significant Development of Rye Park Wind Farm project and a Deed of Variation dated 12 October 2021.. As per section 2 "Variation of Planning Agreement" in the Deed of Variation, Rye Park Renewable Energy Pty Limited has agreed to pay a total monetary contribution of \$40,000.00 per annum to be indexed by CPI annually commencing at the June 2011 quarter. A Community Fund Committee will be formed to govern the Community fund. Council will be responsible for the administration and governance of the Committee.

(x)

Upper Lachlan Shire Council has a Community Enhancement Program agreement with Newtricity Developments Biala Pty Ltd on 5 December 2018 in relation to the State Significant Development of Biala Wind Farm project. As per section 6 'The Community Enhancement Fund' of the voluntary Planning Agreement, Newtricity Developments Biala Pty Ltd has agreed to pay a total monetary contribution of \$2,500.00 per turbine constructed per annum to be indexed by CPI annually commencing at September 2010 quarter. A Community Fund Committee will be formed to govern the Community fund. Council will be responsible for the administration and governance of the Committee.

(xi)

Upper Lachlan Shire Council entered into a Community Enhancement Program agreement with Collector Wind Farm Pty Ltd on 11 January 2019 in relation to the State Significant Development of Collector Wind Farm Project. As per section 6 'The Community Enhancement Fund' of the voluntary Planning Agreement, Collector Wind Farm Pty Ltd has agreed to pay a total monetary contribution of \$200,000. A Community Fund Committee will be formed to govern the Community fund. Council will be responsible for the administration and governance of the Committee.

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
Compensation:		
Short-term benefits	1,076	975
Termination benefits	–	22
Total	1,076	997

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	28	25
Councillors' fees	120	91
Other Councillors' expenses (including Mayor)	54	33
Total ⁽ⁱ⁾	202	149

⁽ⁱⁱ⁾ Other Transactions - Other transactions between the Council and KMP and their related parties included only the payment of rates and charges at arms length on properties owned by KMP and their related parties.

F2 Other relationships

F2-1 Audit fees

\$ '000	2023	2022
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During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

Auditors of the Council - NSW Auditor-General:

(i) Audit and other assurance services

Audit and review of financial statements

	65	55
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Remuneration for audit and other assurance services	65	55
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Total Auditor-General remuneration	65	55
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Non NSW Auditor-General audit firms

(i) Audit and other assurance services

Due diligence services – Grant Thornton Australia internal audit services

	–	6
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Remuneration for audit and other assurance services	–	6
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Total remuneration of non NSW Auditor-General audit firms	–	6
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Total audit fees	65	61
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G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

\$ '000	2023	2022
Net operating result from Income Statement	10,130	10,321
Add / (less) non-cash items:		
Depreciation and amortisation	9,291	8,522
(Gain) / loss on disposal of assets	618	(336)
Unwinding of discount rates on reinstatement provisions	55	(164)
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(466)	1,779
Increase / (decrease) in provision for impairment of receivables	(7)	(5)
(Increase) / decrease of inventories	(38)	(205)
(Increase) / decrease of other current assets	9	27
(Increase) / decrease of contract asset	2,375	—
Increase / (decrease) in payables	1,245	(1,577)
Increase / (decrease) in other accrued expenses payable	53	(12)
Increase / (decrease) in other liabilities	(210)	787
Increase / (decrease) in contract liabilities	(2,238)	2,402
Increase / (decrease) in employee benefit provision	383	258
Increase / (decrease) in other provisions	—	(1,356)
Net cash flows from operating activities	21,200	20,441

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2023	2022
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Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Buildings	4,874	1,275
Plant and equipment	1,616	3,666
Total commitments	6,490	4,941

These expenditures are payable as follows:

Within the next year	6,490	4,941
Total payable	6,490	4,941

Sources for funding of capital commitments:

Unrestricted general funds	6,490	4,407
Future grants and contributions	–	534
Total sources of funding	6,490	4,941

Details of capital commitments

Council has capital commitments as at 30 June 2023. Capital commitments are related to, Plant Replacement Program, and the Crookwell Swimming Pool.

G3-1 Events occurring after the reporting date

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

G4 Statement of developer contributions as at 30 June 2023

G4-1 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	3,126	373	–	–	71	(154)	–	3,416	–
Open space	328	30	–	–	7	(8)	–	357	–
Community facilities	713	58	–	–	16	(137)	–	650	–
Other	114	9	–	–	3	(2)	–	124	–
Bushfire	238	28	–	–	5	(12)	–	259	–
Waste management	72	21	–	–	2	–	–	95	–
S7.11 contributions – under a plan	4,591	519	–	–	104	(313)	–	4,901	–
Total S7.11 and S7.12 revenue under plans	4,591	519	–	–	104	(313)	–	4,901	–
S64 contributions	1,068	102	–	–	25	–	–	1,195	–
Total contributions	5,659	621	–	–	129	(313)	–	6,096	–

Under the *Environmental Planning and Assessment Act 1979*, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

G4-2 Developer contributions by plan

\$ '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					
Upper Lachlan Development Contributions Plan 2007 (previously Section 94)									
Bushfire	238	28	—	—	5	(12)	—	259	—
Roads	3,126	373	—	—	71	(154)	—	3,416	—
Waste management	72	21	—	—	2	—	—	95	—
Open space	328	30	—	—	7	(8)	—	357	—
Community facilities	713	58	—	—	16	(137)	—	650	—
Other	114	9	—	—	3	(2)	—	124	—
Total	4,591	519	—	—	104	(313)	—	4,901	—

G4-3 S64 contributions

Upper Lachlan Development Servicing Plan for Water & Sewer

continued on next page ...

G4-3 S64 contributions (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					
Water supply	463	51	–	–	11	–	–	525	–
Sewerage services	605	51	–	–	14	–	–	670	–
Total	1,068	102	–	–	25	–	–	1,195	–

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022 2021		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	1,506	3.82%	(4.58)%	(8.64)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	39,390				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	21,470	44.15%	44.00%	52.79%	> 60.00%
Total continuing operating revenue ¹	48,633				
3. Unrestricted current ratio					
Current assets less all external restrictions	15,742	2.07x	2.88x	2.30x	> 1.50x
Current liabilities less specific purpose liabilities	7,619				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	11,086	12.26x	10.14x	5.75x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	904				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	508	3.82%	3.18%	2.42%	< 10.00%
Rates and annual charges collectable	13,307				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	34,092	14.76	13.27	13.48	> 3.00
Monthly payments from cash flow of operating and financing activities	2,309	months	months	months	months

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

G5-2 Statement of performance measures by fund

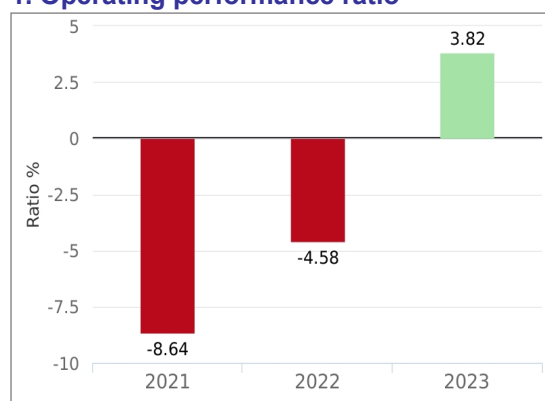
\$ '000	General Indicators		Water Indicators		Sewer Indicators		Benchmark
	2023	2022	2023	2022	2023	2022	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1, 2}	5.96%	(4.82)%	(28.57)%	(15.42)%	4.36%	12.72%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ^{1, 2}							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ¹	38.88%	39.07%	95.29%	86.65%	96.67%	86.48%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	2.07x	2.88x	4.74x	7.05x	37.08x	33.96x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	11.69x	9.14x	8.68x	10.17x	110.00x	93.25x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	3.42%	3.92%	4.97%	0.00%	5.77%	0.00%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	12.00 months	13.27 months	19.83 months	∞	56.29 months	∞	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(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.

End of the audited financial statements

1. Operating performance ratio



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 3.82%

The ratio has returned to being above the benchmark in the current year after being below in the previous two years. Prior to that the ratio had been above the benchmark for a decade. This is primarily due to recognition of 100% Financial Assistance Grants Income paid in advance for the year 2023-2024.

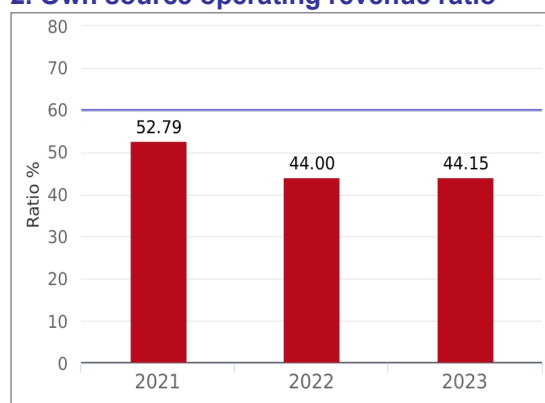
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

2. Own source operating revenue ratio



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 44.15%

Council has significant reliance on external grant funding and a limited rate base. There are few alternative income streams available similar to those that are readily sourced by larger regional or city Councils. Large capital income for road reconstruction projects, Roads to Recovery, bridges and the Crookwell Multipurpose Aquatic and Activity Centre income, and the large Regional and Local Roads Repair Program income have resulted in a lower ratio.

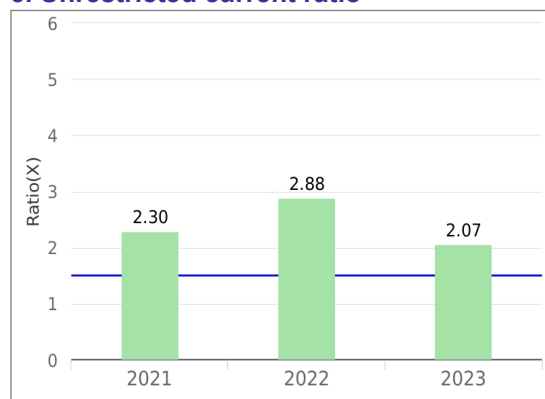
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

3. Unrestricted current ratio



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 2.07x

Council has been above benchmark for the last 16 years. Adequate working capital funds are retained to meet short term liabilities.

Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting

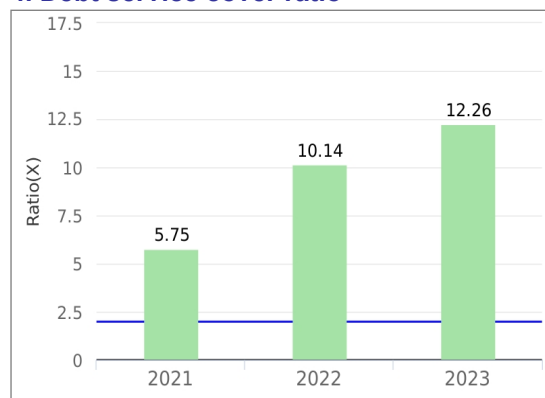
Ratio achieves benchmark

Ratio is outside benchmark

H Additional Council disclosures (unaudited)

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 12.26x

Council did not have any new borrowings in the current year. In the year prior Council borrowed \$1.2 million for the Crookwell Multipurpose Aquatic and Activity Centre, and in the 2 years prior to that Council borrowed \$4.3 million for its bridge replacement program. The current year increase in the ratio is attributable to improved operational results.

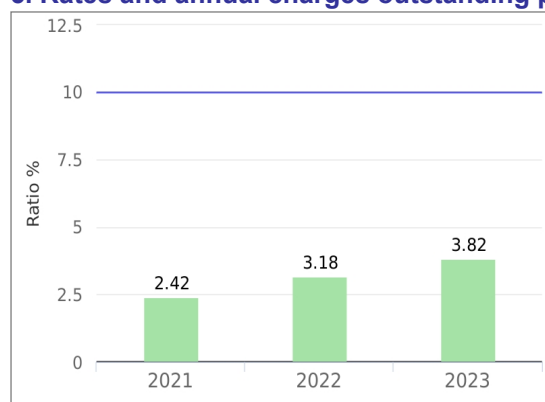
Benchmark: — > 2.00x

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 3.82%

Council's debt recovery management practices and dedicated revenue staff have achieved impressive and consistent results in rates and debt recovery over the past 15 years, keeping rates and charges outstanding levels well below the Upper Lachlan Shire Council's benchmark of 5%.

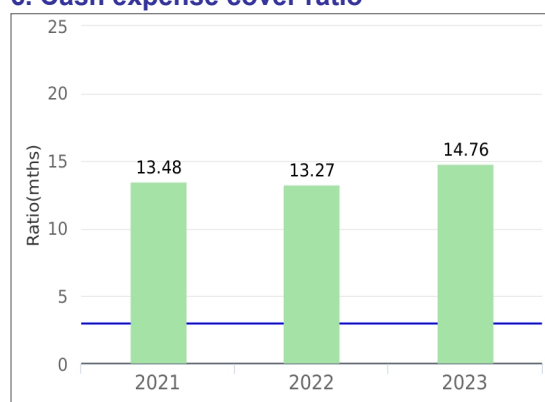
Benchmark: — < 10.00%

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 14.76 months

Performance has been above benchmark for the past 10 years and Council currently has liquidity with the capacity to fund the works program detailed in the four year delivery program. Council has increased its capacity to meet short-term liquidity expenses from unanticipated natural disaster events.

Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Upper Lachlan Shire Council

To the Councillors of the Upper Lachlan Shire Council

Qualified Opinion

I have audited the accompanying financial statements of the Upper Lachlan Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2023, the Statement of Financial Position as at 30 June 2023, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, except for the effects of the matter described in the 'Basis for Qualified Opinion' section of my report:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2023, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My qualified opinion should be read in conjunction with the rest of this report.

Basis for Qualified Opinion

Non recognition of rural fire-fighting equipment

As disclosed in Note C1-7 'Infrastructure, property, plant and equipment' to the financial statements, the Council has not recognised rural fire-fighting equipment as assets in the Statement of Financial Position at 30 June 2023. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refer to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

Rural fire-fighting equipment is controlled by the Council as:

- these assets are vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events as defined in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement, or cancelling the existing service agreement that was signed in August 2011
- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the Rural Fires Act. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the Rural Fires Act) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

The Council has not undertaken procedures to confirm the completeness, accuracy, existence or condition of these assets. Nor has the Council performed procedures to identify the value of assets vested in it during the year. When these assets are vested, no financial consideration is required from the Council and as such the assets are provided to the Council free-of-charge.

This is a limitation on the scope of my audit as I was unable to obtain sufficient appropriate audit evidence to:

- support the carrying values of rural fire-fighting equipment assets that should be recorded in the Statement of Financial Position and related notes as at 30 June 2023
- determine the impact on the 'Accumulated surplus' in the Statement of Changes in Equity and Statement of Financial Position.
- determine the amount of 'Grants and contributions provided for capital purposes' income from any rural fire-fighting equipment assets vested as an asset received free of charge during the year and/or 'Depreciation, amortisation and impairment of non-financial assets' expense that should be recognised in the Income Statement for the year ended 30 June 2023
- determine the impact on the 'Operating performance' and 'Own source operating revenue' ratios in Note G5-1 'Statement of performance measures – consolidated results' and Note G5-2 'Statement of performance measures by fund'.

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

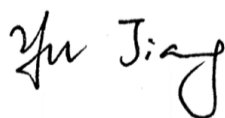
- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 'Material budget variations'
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

A handwritten signature in black ink, appearing to read 'Yu Jiang'.

Reiky Jiang
Delegate of the Auditor-General for New South Wales

28 November 2023
SYDNEY



Ms Pam Kensit
Mayor
Upper Lachlan Shire Council
PO Box 42
Gunning NSW 2581

Contact: Reiky Jiang
Phone no: 02 9275 7281
Our ref: R008-16585809-48910

28 November 2023

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2023
Upper Lachlan Shire Council**

I have audited the general-purpose financial statements (GPFS) of the Upper Lachlan Shire Council (the Council) for the year ended 30 June 2023 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed a modified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2023 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS

I identified the following significant audit issues and observations during my audit of the Council's financial statements:

- Rural fire-fighting equipment - refer to section 'Non-recognition of rural fire-fighting equipment' below for details. This issue will continue to be reported as high risk finding in the management letter.
- IT policies and procedures and lack of user access review - the Council is currently using outdated IT policy documents that are critical to the IT operations. The Council has not developed any policies and procedures around user access and change management. Furthermore, the Council does not conduct regular reviews of user access and activities for privileged and regular users. This issue will be reported as a high risk finding in the management letter.

Modification to the opinion in the Independent Auditor's Report

Non-recognition of rural fire-fighting equipment

The Council has not recognised rural fire-fighting equipment as assets within 'Infrastructure, property, plant and equipment' in the Statement of Financial Position at 30 June 2023. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refer to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

Rural fire-fighting equipment is controlled by the Council as:

- these assets are vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events as defined in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement, or cancelling the existing service agreement that was signed in August 2011
- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the Rural Fires Act. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the Rural Fires Act) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

The Council has not undertaken procedures to confirm the completeness, accuracy, existence or condition of these assets. Nor has the Council performed procedures to identify the value of assets vested in it during the year. When these assets are vested, no financial consideration is required from the Council and as such the assets are provided to the Council free of charge.

Consequently, we were unable to determine the carrying values of rural firefighting equipment assets and related amounts that should be recorded and recognised in the Council's 30 June 2023 financial statements.

This has resulted in the audit opinion on the Council's 30 June 2023 GPFS to be modified.

Refer to the Independent Auditor's Report on the GPFS.

INCOME STATEMENT

Operating result

	2023 \$m	2022 \$m	Variance %
Rates and annual charges revenue	12.9	12.2	5.7
Grants and contributions revenue	27.2	24.4	11.5
Operating result from continuing operations	10.1	10.3	(1.9)
Net operating result before capital grants and contributions	0.9	(1.2)	175

Rates and annual charges revenue (\$12.9 million) increased by \$0.7 million (5.7 per cent) in 2022–23 due to the following

- rate peg percentage of 2.4 per cent for 2022–23, an increase from 2.0 per cent for 2021–22. There was also a general increase in the number of rateable assessments for residential and business land types
- \$154,000 and \$133,000 increase in the annual charges related to Business levy and Farmland Levy respectively.
- The annual charges income (including domestic waste management , water business activity and sewer business activity) has increased by \$0.3 million (or 6.5 per cent in 2022-23).

Grants and contributions revenue (\$27.2 million) increased by \$2.8 million (or 11.5 per cent) in 2022–23 primarily due to:

- the increase in transport and financial assistance grants largely pertaining to the following:
 - \$1.3 million increase in revenue related to Rural Timber Bridge replacement grants
 - \$4.1 million new funding secured by the Council during the financial year for roads repair
 - \$0.9 million increase in financial assistance grant due to the 2023-24 funding received in advance
- the above was partially offset by \$2.6 million decrease in revenue related to Wombeyan cave regional road grant and \$1.2 million decrease in natural disaster grant funding.

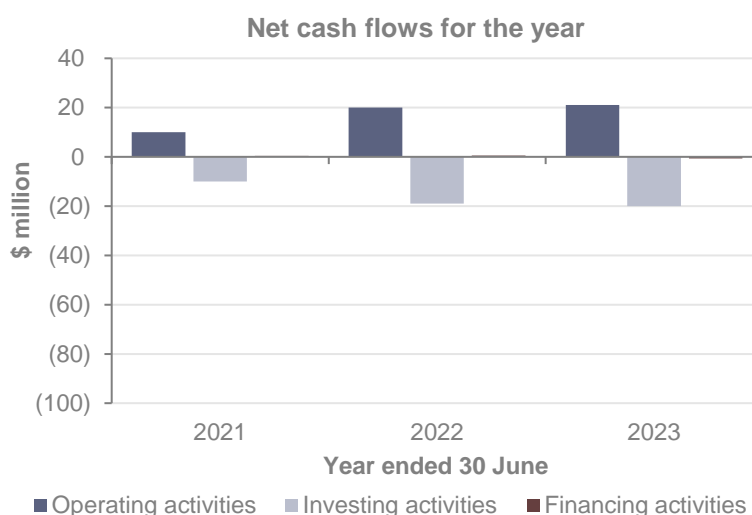
Overall, the Council's operating result from continuing operations (\$10.1 million including depreciation, amortisation and impairment of non-financial assets of \$9.3 million) was \$0.2 million lower than the 2021–22 result.

The net operating result before capital grants and contributions (\$0.9 million) was \$2.1 million higher than the 2021–22 result. This is mainly due to the increase in grants and contributions provided for operating purposes of \$5.0 million from prior year.

STATEMENT OF CASH FLOWS

The Statement of Cash Flows illustrates the flow of cash and cash equivalents moving in and out of Council during the year. The Council's cash and cash equivalents increased by \$0.2 million during the current year.

Net cash flows from operating activities increased by \$0.8 million which were mainly due to an increase in rates and annual charges received (\$0.5 million), an increase in interest received (\$0.5 million) and an increase in grants and contributions received (\$0.6 million). Additionally, the Other expenses decreased largely by \$2.1 million during the current financial year. This overall increase in the cash flows from operating activities has been offset by a decrease in user charges and fees (\$0.6 million), an increase in



payments to employees (\$0.7 million) as well as an increase in payments for materials and services (\$0.9 million) in the current year.

Net cash outflows from investing activities increased by \$1.1 million, primarily driven by the increased payments for IPPE (\$1.0 million).

Net cash flows from financing activities decreased by \$1.2 million which is primarily attributable to the absence of any proceeds from borrowings during 2022-23 financial year.

FINANCIAL POSITION

Cash and investments

Cash and investments	2023	2022	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	34.1	31.3	<ul style="list-style-type: none"> 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.
Restricted and allocated cash, cash equivalents and investments:			External restrictions include unspent specific purpose grants, developer contributions, domestic waste management charges, water, sewer and wind farms community funds, and stormwater management charges.
• External restrictions	24.0	22.3	In 2023, there has been an increase in the externally restricted cash, cash equivalents and investments of \$1.7 million, which is mostly attributable to the current year increase in the unspent specific purpose grants recognised as revenue of \$3.4m.
• Internal allocations	10.0	9.0	<ul style="list-style-type: none"> Internal allocations are determined by council policies or decisions, which are subject to change. They include work programs such as allocations to Financial Assistance Grant prepayment, employee leave entitlement and carry over works. <p>Through Council resolution, internal allocations can be adjusted to enable the use of these funds to provide liquidity for general operational use as required.</p>

Debt

At 30 June 2023, Council had:

- \$6.1 million in secured loans (\$6.6 million at 30 June 2022) utilised for Timber Bridge Replacement, Crookwell Memorial Oval, and Regional/Local Road Bridges projects
- access to \$0.3 million in bank overdraft facilities (\$0.3 million in 2021-22) which was undrawn as at the reporting date
- \$30,000 in credit card/purchase card facilities (\$30,000 in 2021-22) with \$30,000 limit being cleared monthly.

PERFORMANCE

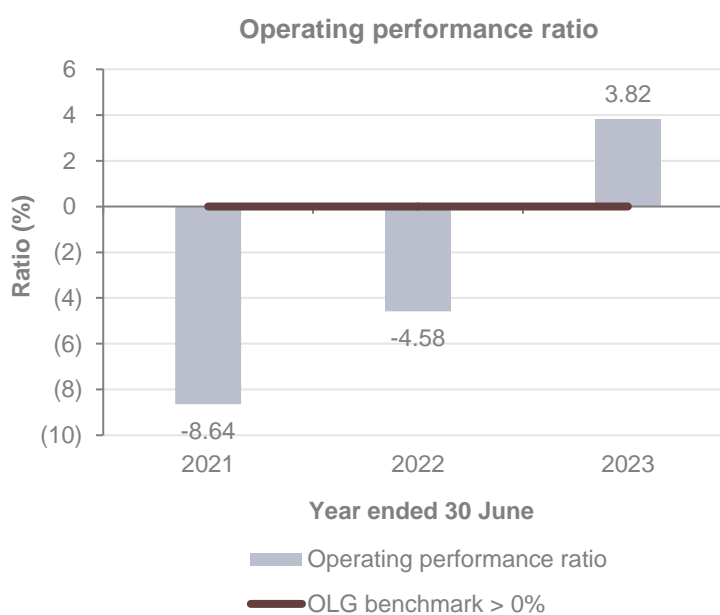
Performance measures

The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning and Environment.

Operating performance ratio

The Council exceeded the benchmark for the current reporting period.

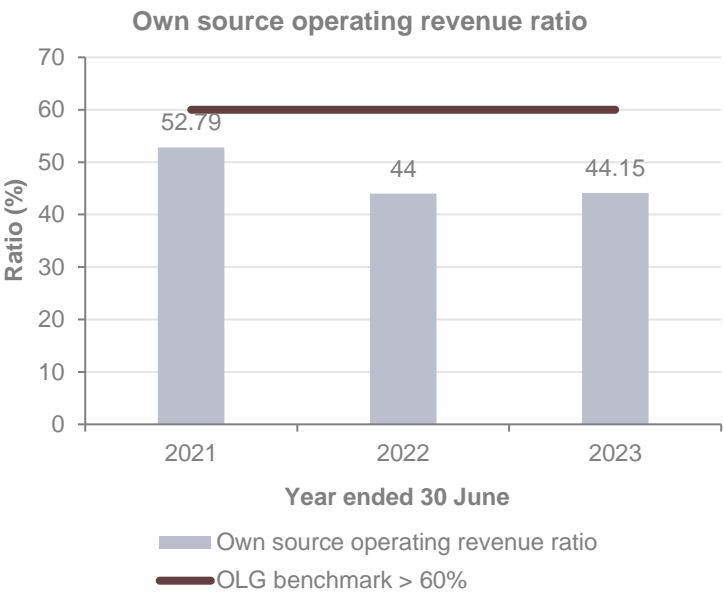
The 'operating performance ratio' measures how well Council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Own source operating revenue ratio

The Council did not meet the benchmark for the current reporting period. This is mainly because the Council has significant reliance on external grant funding and a limited rate base.

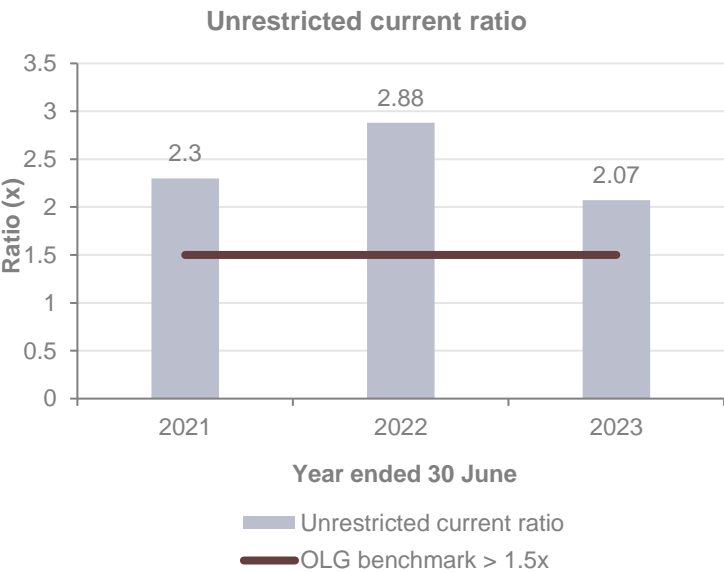
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

The Council met the benchmark for the current reporting period.

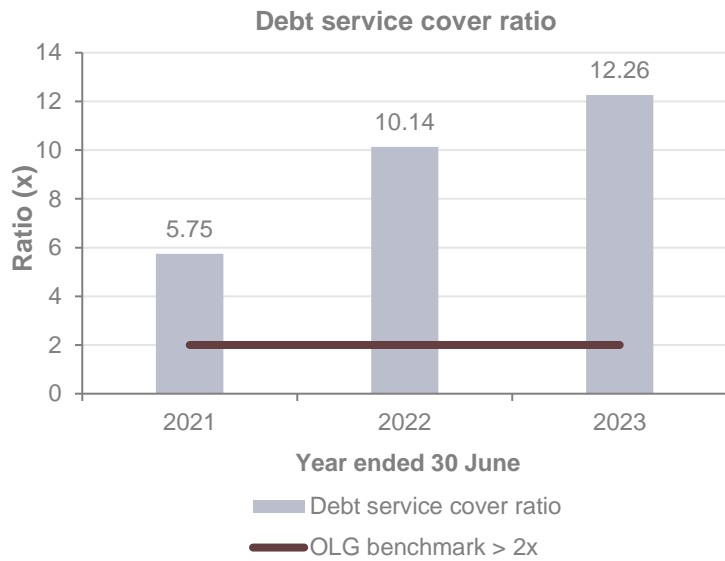
The 'unrestricted current ratio' is specific to local government and represents Council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

The Council exceeded the benchmark for the current reporting period.

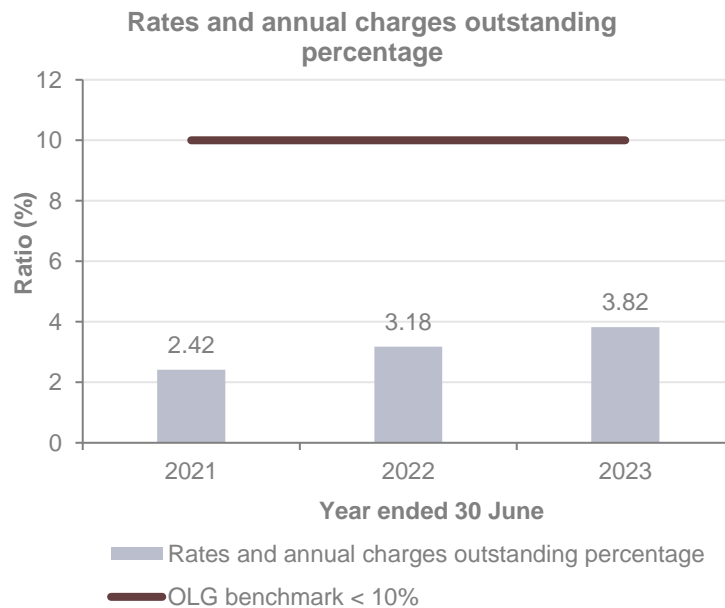
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

The Council met the benchmark for the current reporting period.

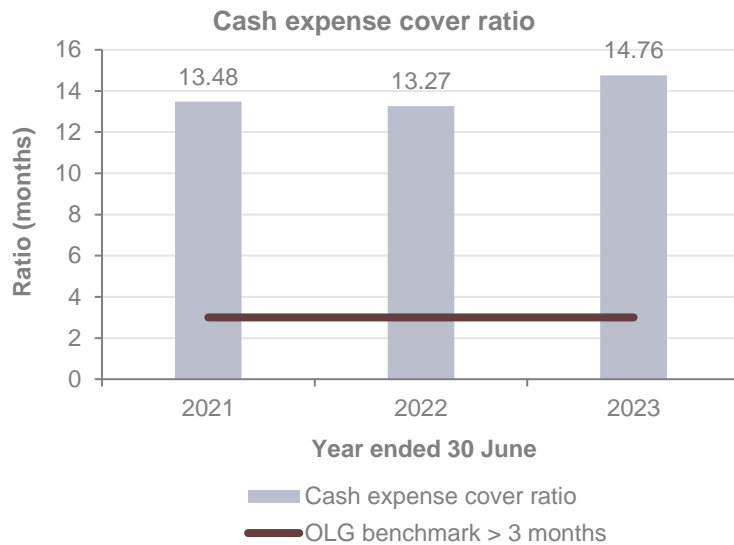
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is for this ratio to be less than 10 per cent for regional and rural councils.



Cash expense cover ratio

The Council exceeded the benchmark for the current reporting period.

This liquidity ratio indicates the number of months the Council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.



Infrastructure, property, plant and equipment renewals

Council renewed \$18.6 million of infrastructure, property, plant and equipment during the 2022-23 financial year, a decrease of \$0.2 million from the prior year. This was mainly spent on roads, repairing assets damaged by natural disasters, purchases of plant and equipment, bulk earthworks as well as ongoing capital works in progress.

OTHER MATTERS

Legislative compliance

My audit procedures identified a material deficiency in the Council's financial statements due to the non-recognition of rural fire-fighting equipment which will be reported in the Management Letter.

Except for the matter outlined above, the Council's:

- accounting records were maintained in a manner and form that facilitated the preparation and the effective audit of the GPFS
- staff provided all accounting records and information relevant to the audit.

Reiky Jiang
Director, Financial Audit Services

Delegate of the Auditor-General for New South Wales

Upper Lachlan Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023



Upper Lachlan Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2023

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Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.

- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).

- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

Upper Lachlan Shire 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:

- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Planning and Environment, *Water's Regulatory and assurance framework for local water utilities*.

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

- present fairly the operating result and financial position for each of Council's declared business activities for the year,
- accord with Council's accounting and other records; and
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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

Signed in accordance with a resolution of Council made on 16 November 2023.



Pam Kensit
Mayor
16 November 2023



Mandy McDonald
Councillor
16 November 2023



Alex Waldron
Chief Executive Officer
16 November 2023



Jonathan Blake
Responsible Accounting Officer
16 November 2023

Upper Lachlan Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2023

\$ '000	2023	2022
Income from continuing operations		
Access charges	1,084	1,012
User charges	1,079	919
Fees	45	112
Interest and investment revenue	119	13
Grants and contributions provided for operating purposes	18	19
Other income	–	111
Total income from continuing operations	2,345	2,186
Expenses from continuing operations		
Employee benefits and on-costs	673	675
Borrowing costs	25	29
Materials and services	1,448	1,198
Depreciation, amortisation and impairment	862	603
Net loss from the disposal of assets	–	5
Other expenses	7	13
Total expenses from continuing operations	3,015	2,523
Deficit from continuing operations before capital amounts	(670)	(337)
Grants and contributions provided for capital purposes	97	315
Deficit from continuing operations after capital amounts	(573)	(22)
Deficit from all operations before tax	(573)	(22)
Deficit after tax	(573)	(22)
Plus accumulated surplus	25,516	25,538
Closing accumulated surplus	24,943	25,516
Return on capital %	(2.1)%	0.0%
Subsidy from Council	1,878	1,367
Calculation of dividend payable:		
Deficit after tax	(573)	(22)
Less: capital grants and contributions (excluding developer contributions)	(97)	(315)
Surplus for dividend calculation purposes	–	–
Potential dividend calculated from surplus	–	–

Upper Lachlan Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2023

\$ '000	2023	2022
Income from continuing operations		
Access charges	1,440	1,334
User charges	327	287
Fees	6	111
Interest and investment revenue	204	20
Grants and contributions provided for operating purposes	17	17
Total income from continuing operations	1,994	1,769
Expenses from continuing operations		
Employee benefits and on-costs	418	458
Borrowing costs	6	8
Materials and services	899	565
Depreciation, amortisation and impairment	567	513
Net losses from the disposal of assets	17	—
Total expenses from continuing operations	1,907	1,544
Surplus from continuing operations before capital amounts	87	225
Grants and contributions provided for capital purposes	51	257
Surplus from continuing operations after capital amounts	138	482
Surplus from all operations before tax	138	482
Less: corporate taxation equivalent (25%) (based on result before capital)	(22)	(56)
Surplus after tax	116	426
Plus accumulated surplus	15,851	15,369
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	22	56
Closing accumulated surplus	15,989	15,851
Return on capital %	0.4%	1.2%
Subsidy from Council	757	502
Calculation of dividend payable:		
Surplus after tax	116	426
Less: capital grants and contributions (excluding developer contributions)	(51)	(257)
Surplus for dividend calculation purposes	65	169
Potential dividend calculated from surplus	33	85

Upper Lachlan Shire Council

Income Statement of Domestic Waste Management

for the year ended 30 June 2023

\$ '000	2023 Category 2	2022 Category 2
Income from continuing operations		
Annual charges	1,471	1,424
User charges	4	3
Interest and investment income	62	6
Grants and contributions provided for operating purposes	29	30
Other income	25	1
Total income from continuing operations	1,591	1,464
Expenses from continuing operations		
Employee benefits and on-costs	332	297
Borrowing costs	–	677
Materials and services	1,003	1,081
Depreciation, amortisation and impairment	138	158
Total expenses from continuing operations	1,473	2,213
Surplus (deficit) from continuing operations before capital amounts	118	(749)
Grants and contributions provided for capital purposes	21	34
Surplus (deficit) from continuing operations after capital amounts	139	(715)
Surplus (deficit) from all operations before tax	139	(715)
Less: corporate taxation equivalent (25%) (based on result before capital)	(30)	–
Surplus (deficit) after tax	109	(715)
Plus accumulated surplus	2,382	3,097
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	30	–
Closing accumulated surplus	2,521	2,382
Return on capital %	25.2%	(11.1)%
Subsidy from Council	–	96

Upper Lachlan Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2023

\$ '000	2023	2022
ASSETS		
Current assets		
Investments	3,582	3,510
Receivables	516	225
Total current assets	4,098	3,735
Non-current assets		
Receivables	9	7
Infrastructure, property, plant and equipment	30,684	28,942
Total non-current assets	30,693	28,949
Total assets	34,791	32,684
LIABILITIES		
Current liabilities		
Contract liabilities	580	275
Payables	9	10
Borrowings	17	16
Employee benefit provisions	259	229
Total current liabilities	865	530
Non-current liabilities		
Borrowings	361	378
Total non-current liabilities	361	378
Total liabilities	1,226	908
Net assets	33,565	31,776
EQUITY		
Accumulated surplus	24,943	25,516
Revaluation reserves	8,622	6,260
Total equity	33,565	31,776

Upper Lachlan Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2023

\$ '000	2023	2022
ASSETS		
Current assets		
Investments	6,304	5,977
Receivables	148	67
Total current assets	6,452	6,044
Non-current assets		
Receivables	14	12
Infrastructure, property, plant and equipment	21,151	20,079
Total non-current assets	21,165	20,091
Total assets	27,617	26,135
LIABILITIES		
Current liabilities		
Payables	3	2
Borrowings	4	4
Employee benefit provisions	167	172
Total current liabilities	174	178
Non-current liabilities		
Borrowings	84	88
Total non-current liabilities	84	88
Total liabilities	258	266
Net assets	27,359	25,869
EQUITY		
Accumulated surplus	15,989	15,851
Revaluation reserves	11,370	10,018
Total equity	27,359	25,869

Upper Lachlan Shire Council

Statement of Financial Position of Domestic Waste Management

as at 30 June 2023

\$ '000	2023 Category 2	2022 Category 2
ASSETS		
Current assets		
Investments	1,943	1,722
Receivables	101	69
Total current assets	2,044	1,791
Non-current assets		
Receivables	10	7
Infrastructure, property, plant and equipment	468	646
Total non-current assets	478	653
Total assets	2,522	2,444
LIABILITIES		
Current liabilities		
Employee benefit provisions	147	120
Total current liabilities	147	120
Total liabilities	147	120
Net assets	2,375	2,324
EQUITY		
Accumulated surplus	2,521	2,382
Revaluation reserves	(146)	(58)
Total equity	2,375	2,324

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 (NSW)*, the *Local Government (General) Regulation 2021*, 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, current values 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, return 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

Provision of reticulated water supply to the townships of Crookwell, Gunning, Taralga and Dalton.

Category 2

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

a. Sewerage Services

Provision of sewerage service to the townships of Crookwell, Gunning and Taralga

b. Domestic Waste Management

Provision of Domestic Waste disposal services for the townships of Crookwell, Gunning, Taralga and villages.

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

Note – Significant Accounting Policies (continued)

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%** (20/21 26%)

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 the Department of Planning and Environment – Water guidelines, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the Best Practice Management of Water Supply and Sewer Guidelines as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to the DPIE – Water guidelines is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

Income tax

An income tax equivalent has been applied on the profits of the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 25%.

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved.

Since the taxation equivalent is notional – that is, it is payable to Council as the 'owner' of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS.

The rate applied of 25% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

A calculation of the equivalent rates and charges payable on all Category1 businesses has been applied to all land 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 when Council provides services on a less-than-cost-recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations.

Note – Significant Accounting Policies (continued)

Accordingly, 'subsidies disclosed' (in relation to National Competition Policy) represents the difference between revenue generated from 'rate of return' pricing and revenue generated from prices set by Council in any given financial year.

The overall effect of subsidies is contained within the Income Statement of each reported business activity.

(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'.

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The actual rate of return achieved by each business activity is disclosed at the foot of each respective Income Statement.

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.02% at 30 June 2023.

(iii) Dividends

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

Local government water supply and sewerage businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

Each dividend must be calculated and approved in accordance with section 4 of Department of Planning and Environment – Water's regulatory and assurance framework and must not exceed:

- 50% of this 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).

In accordance with section 4 of the Department of Planning and Environment – Water's regulatory and assurance framework a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the Department of Planning and Environment.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Upper Lachlan Shire Council

To the Councillors of the Upper Lachlan Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of the Upper Lachlan Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2023, the Statement of Financial Position of each Declared Business Activity as at 30 June 2023 and Significant accounting policies note.

The Declared Business Activities of the Council are:

- water supply
- sewerage business
- domestic waste management.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's Declared Business Activities as at 30 June 2023, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2022–23 (LG Code).

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the Significant accounting policies note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates'.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Significant accounting policies note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:


- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

A handwritten signature in black ink, appearing to read 'Yu Jiang'.

Reiky Jiang
Delegate of the Auditor-General for New South Wales

28 November 2023
SYDNEY

Upper Lachlan Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2023



Upper Lachlan Shire Council

Special Schedules

for the year ended 30 June 2023

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Upper Lachlan Shire Council

Permissible income for general rates

\$ '000	Notes	Calculation 2022/23	Calculation 2023/24
Notional general income calculation ¹			
Last year notional general income yield	a	7,916	8,305
Plus or minus adjustments ²	b	196	77
Notional general income	$c = a + b$	8,112	8,382
Permissible income calculation			
Or rate peg percentage	e	2.40%	3.70%
Or plus rate peg amount	$i = e \times (c + g)$	195	310
Sub-total	$k = (c + g + h + i + j)$	8,307	8,692
Plus (or minus) last year's carry forward total	l	3	5
Sub-total	$n = (l + m)$	3	5
Total permissible income	$o = k + n$	8,310	8,697
Less notional general income yield	p	8,305	8,686
Catch-up or (excess) result	$q = o - p$	5	11
Carry forward to next year ⁶	$t = q + r + s$	5	11

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Upper Lachlan Shire Council

To the Councillors of the Upper Lachlan Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of the Upper Lachlan Shire Council (the Council) for the year ending 30 June 2024.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2022–23 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2023'.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

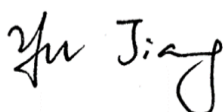
- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Reiky Jiang
Delegate of the Auditor-General for New South Wales

28 November 2023
SYDNEY

Upper Lachlan Shire Council

Report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2022/23 Required maintenance ^a	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Buildings	3,274	3,274	1,242	513	30,451	64,632	16.0%	15.0%	63.0%	6.0%	0.0%
	Other	—	—	—	—	—	—	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	3,274	3,274	1,242	513	30,451	64,632	16.0%	15.0%	63.0%	6.0%	0.0%
Other structures	Other structures	—	—	30	114	1,637	2,687	33.0%	37.0%	30.0%	0.0%	0.0%
	Sub-total	—	—	30	114	1,637	2,687	33.0%	37.0%	30.0%	0.0%	0.0%
Roads	Roads	8,297	8,297	4,813	9,248	396,697	498,477	66.0%	13.0%	19.0%	2.0%	0.0%
	Sub-total	8,297	8,297	4,813	9,248	396,697	498,477	66.0%	13.0%	19.0%	2.0%	0.0%
Water supply network	Water supply network	4,797	4,797	1,392	1,148	28,984	47,456	40.0%	26.0%	23.0%	1.0%	10.0%
	Other	—	—	—	—	—	—	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	4,797	4,797	1,392	1,148	28,984	47,456	40.0%	26.0%	23.0%	1.0%	10.0%
Sewerage network	Sewerage network	1,971	1,971	483	556	19,412	33,346	35.0%	27.0%	31.0%	7.0%	0.0%
	Other	—	—	—	—	—	—	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	1,971	1,971	483	556	19,412	33,346	35.0%	27.0%	31.0%	7.0%	0.0%
Stormwater drainage	Stormwater drainage	17,468	17,468	1,284	898	15,177	36,408	18.0%	17.0%	1.0%	64.0%	0.0%
	Other	—	—	—	—	—	—	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	17,468	17,468	1,284	898	15,177	36,408	18.0%	17.0%	1.0%	64.0%	0.0%
Open space / recreational assets	Swimming pools	—	—	18	13	299	896	0.0%	0.0%	100.0%	0.0%	0.0%
	Other open space/recreational assets	356	356	54	364	2,958	4,402	61.0%	16.0%	13.0%	10.0%	0.0%
	Sub-total	356	356	72	377	3,257	5,298	50.7%	13.3%	27.7%	8.3%	0.0%
Total – all assets		36,163	36,163	9,316	12,854	495,615	688,304	55.2%	15.1%	23.1%	5.9%	0.7%

(a) Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)

Upper Lachlan Shire Council

Report on infrastructure assets as at 30 June 2023 (continued)

2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Upper Lachlan Shire Council

Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022 2021		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	4,628	63.94%	159.70%	107.96%	> 100.00%
Depreciation, amortisation and impairment	7,238				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	36,163	7.05%	3.89%	8.51%	< 2.00%
Net carrying amount of infrastructure assets	512,772				
Asset maintenance ratio					
Actual asset maintenance	12,854	137.98%	161.66%	120.86%	> 100.00%
Required asset maintenance	9,316				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	36,163	5.25%	2.88%	6.36%	
Gross replacement cost	688,304				

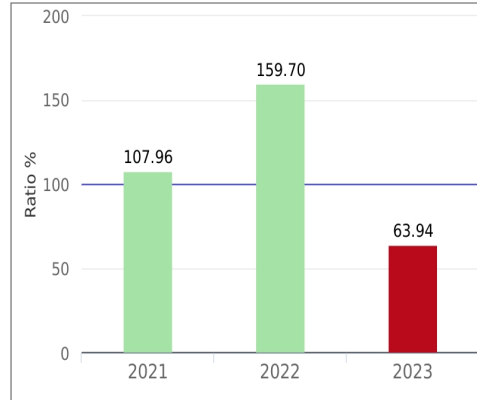
(*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Upper Lachlan Shire Council

Report on infrastructure assets as at 30 June 2023

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on result

22/23 ratio 63.94%

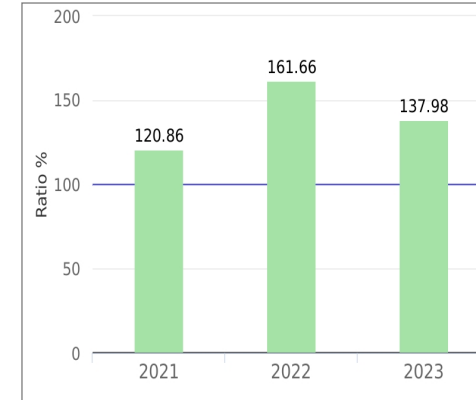
Benchmark: — > 100.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Asset maintenance ratio



Asset maintenance ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

Commentary on result

22/23 ratio 137.98%

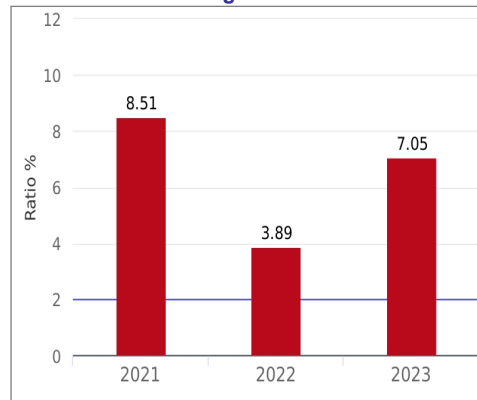
Benchmark: — > 100.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on result

22/23 ratio 7.05%

Benchmark: — < 2.00%

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on result

22/23 ratio 5.25%

Upper Lachlan Shire Council

Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2023	2022	2023	2022	2023	2022	
Buildings and infrastructure renewals ratio							
Asset renewals ¹	78.94%	179.45%	0.00%	55.03%	0.00%	63.52%	> 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	6.33%	3.43%	16.55%	9.91%	10.15%	5.12%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	149.85%	160.87%	82.47%	143.65%	115.11%	222.99%	> 100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	4.84%	2.60%	10.11%	6.24%	5.91%	3.07%	
Gross replacement cost							

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.



Social and Community Plan 2013-2018





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Disclaimer

This Social and Community Plan has been prepared by Upper Lachlan Shire Council and consultants from AQ Planning P/L and Planning, Environmental & Economic Consulting (PEEC).

The information, views and opinions have been provided in good faith, and have been based on available information including the data and supporting studies detailed within this Plan.

While every reasonable effort has been made to ensure that this document is correct at the time of printing, Upper Lachlan Shire Council, AQ Planning P/L, and Planning, Environmental & Economic Consulting (PEEC), disclaim any and all liability to any person in respect of anything or the consequences of anything done or omitted to be done in reliance upon the whole or any part of this document. The document is not intended to give rise to any rights, claims, benefits, privileges, liabilities or obligations with respect to matters the subject of this Plan.

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Mayoral Message



I am pleased to present the Upper Lachlan Shire Council's Social and Community Plan 2013-2018.

In our aim for a healthy and vibrant community, this document encourages Council and key stakeholders to work together to enhance the lifestyle of children and families, young people, women, men, older people, people with a disability, people from diverse backgrounds, Aboriginal and Torres Strait Islanders and our rural and farming community.

An important component of Council's strategic framework is to guide Council and other key agencies in the provision of appropriate and accessible services and facilities that meet the health, economic, environmental and social needs of people within the Shire in an equitable manner.

The 2013-2018 Plan builds on the work undertaken in the 2007-2012 Plan and will continue to strive to achieve the following:

- improve the health of the local community;
- identify key areas for further research and analysis;
- be used a tool for the development of options to resource social and community programs, resources and other activities;
- support applications for grants or other funding; and
- integration with Council's operational planning and delivery, and organisational strategic planning.

This Plan could not have been developed without significant contribution from a range of people. We wish to thank all of those who were involved members of the public who participated in consultations, government and non government representatives who gave feedback on issues and Council staff.

The Council's social planning framework consists of the Social and Community Plan and Cultural Plan.

We look forward to working together to help build healthy and vibrant communities across the Upper Lachlan Shire.

Councillor Brian McCormack OAM
Mayor
Upper Lachlan Shire Council

Executive Summary

Why develop a Social and Community Plan?

Social and Community Plans are key mechanisms by which to build a healthy and vibrant community to enhance the everyday lives for residents and to cater to the community's needs. Social and Community Plans encourage the recognition of a community's assets and strengths, as well as highlighting areas of priority for action.

Upper Lachlan's Social and Community Plan

Upper Lachlan Shire Council (ULSC) has had a 5-year Social and Community Plan in place from 2007 to 2012. Under the *Local Government Act 1993*, Council is required to review the Plan. This current plan, 2013 to 2018, has been prepared to build on the work and consultation of the previous plan, and to update the Plan based on information such as new demographic data, consultation, research and emerging needs.

The Plan has been prepared in accordance with requirements of the *Local Government Act 1993*, and Guidelines developed by the NSW Department of Local Government.

In addition to the mandatory groups that are identified by State Government, Council has also identified Men and the Rural Community as groups covered in this Plan. Given the valuable collaboration with the former Greater Southern Area Health Service in the development of the previous Plan, health and other issues such as mental health and wellbeing, transport, community integration, health status, are also maintained as key considerations under this revised Plan.

The research, stakeholder consultations and data have been compiled to give Council and other interested groups direction for future priorities and outcomes over the next five years. Council, government agencies, community groups and community members can use the Plan for a number of purposes such as:

- to assist in improving the local health and community;
- to identify key areas for further research and analysis;
- a tool for the development of options to resource social and community programs, resources and other activities;
- a means of supporting applications for grants or other funding; and
- a means of driving key components of operational planning and delivery, and organisational strategic planning.

Acknowledgements

Many thanks go to those who have contributed to the preparation of Council's initial Community and Social Plan 2007-2012, which provided a strong basis for this revised Plan. In addition, the valuable input that has been provided by the community, government and non-government agencies, stakeholders and residents that make up the Upper Lachlan community cannot go without mention and thanks.



Introduction

What is a Social and Community Plan?

Since 1998, Councils in New South Wales (NSW) have been required to produce and update a 5-year Social Plan under legislation contained in the *Local Government Act 1993*. A Social and Community Plan articulates the Council and communities response to the needs and aspirations of the people living or working in the local government area, and incorporates issues that have an impact on community well being, provides an overview of the community, identifies the key issues and recommends strategies agencies can implement to address these issues

The NSW Government produced the *Social and Community Planning and Reporting Guidelines 2002*, to assist local government in this plan making process. This document has been drafted to both meet legislative requirements and NSW Government Guidelines, in addition to providing a plan that reflects emerging best practice and the needs of the local Upper Lachlan Community.

Generally, a Social and Community Plan will provide a tool for the Council, community and other stakeholders, including Government and the private sector that includes:

- Demographic data and trends that assist in identifying issues and likely demands for social infrastructure and services;
- Identification of “at risk”, vulnerable and other higher-needs groups within the community;
- Discussion of current and likely future issues affecting the social, cultural and community well-being of the community;
- Identification of service and community infrastructure issues, including standards, locational gaps, staffing, outreach or other servicing issues;
- Details of key providers/ actions required to maintain or improve community/social well-being;
- Identification of opportunities for projects, actions, investment, support for sourcing grants, potential partnerships and responsibilities for implementing key strategies;
- Development of strategies and actions to achieve social and community well-being; and
- A means of integrating the plan with The Tablelands Regional Community Strategic Plan and Council’s operational plans, Section 94 Plan(s), and other statutory and strategic planning documents.

The development of a Social and Community Plan is based on the principles of social justice. Plans are required to address the interests of the following target groups and Council has incorporated additional groups which are considered relevant to this area:

- Children
- Young people
- Women
- Older people
- People with disabilities
- Aboriginal and Torres Strait Islander people
- People from Culturally and Linguistically Diverse backgrounds
- Men, and

- Rural and Farming Community

Background to Social and Community Plan

Upper Lachlan Shire, in a partnership with the former Greater Southern Area Health Service, produced the first plan for the Upper Lachlan Shire in 2008. The 5-year cycle for review of the Social and Community Plan now requires a revised Plan be prepared. The 2007-2012 Plan, together with the key actions, have been considered and included in this Plan wherever relevant.

How was this Plan prepared?

The 2013-2018 Social and Community Plan has been prepared to build on the valuable work undertaken in the development of the 2007-2012 Social and Community Plan.

Where possible, directions, research and data from other government agencies and providers have been incorporated to improve the validity of the Plan to ensure consistency across the various players in the Social and Community sector.

Statistics incorporated within the plan have been drawn from a number of sources, including:

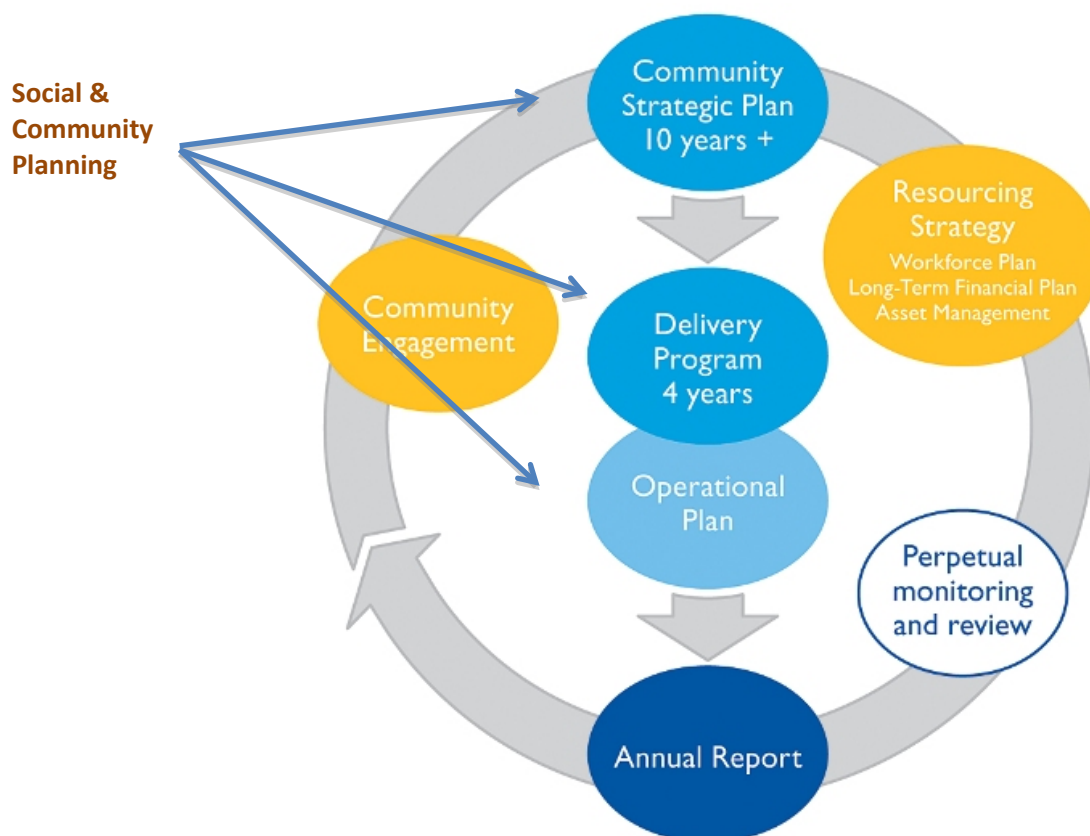
- Australian Bureau of Statistics (ABS)
- Upper Lachlan Council (ULSC)
- NSW Department of Planning and Environment (NSW DPE)
- Southern NSW Local Health District (SLHD)
- Australian Institute of Health and Welfare (AIHW)

Previous work undertaken by Council, the former GSAHS (including the Crookwell Health Services Plan 2005-2010) and the human services reports from the former Gunning Shire (Twyford, 2003) and former Crookwell Shire (Twyford, 2003a) have also been used in preparing this Plan.



How does this Plan link with other Council planning and reporting?

The Social and Community Plan is considered an integral component to Council's ongoing Integrated Planning and Reporting Framework, and will assist in the development of operational and strategic plans under the framework. The Actions under this Plan should also be carried over to Council's Integrated Planning and Reporting Framework, so that linkages and progress can be reported to the community and other stakeholders.



The Social and Community Plan is closely linked to the Upper Lachlan Strategy Plan – 2020 Vision and State of the Environment Report.

Whilst the Social and Community Plan is a 5-year Plan it may be amended through its life to recognise progress made, emerging issues and changes to delivery targets, partnerships, and responsibilities.

The Social and Community Plan should help drive development of strategy, program development and actual day-to-day delivery of services and infrastructure for Council. It should also be considered in terms of implications for land use planning and development, and other Council functions.

Council has also prepared an Ageing Strategy for the Shire to respond to the significant ageing of our local and broader community. Ageing is about developing age-friendly communities, which create opportunities for older people to live active and fulfilling lives now and into the future.

Community consultation

The development of the Social and Community Plan 2013-18 has primarily been undertaken as a review and update of the 2007-2012 Plan. The Plan has also been re-worked to include updated demographics and other current research and findings that are relevant to the social and community planning for the area.

A range of additional consultation has been incorporated into the process including targeted stakeholder and agency meetings and circulation of a “consultation draft” to enable more concise comment and input into the identification of issues and development of priority actions.

The draft Plan was exhibited from 19 April 2013 to 24 May 2013 and comments received during the exhibition period, where relevant, have been incorporated within this Plan.

Transition from 2007-12 to 2013-18 Plan

The Social and Community Plan 2007-2012 provided the opportunity to form a collaborative approach between Council and the former Greater Southern Area Health Service.

The previous plan had a distinct healthy communities focus based on the World Health Organisation’s broader definition:

“A healthy community is one where all the factors that enable its residents to maintain a high quality of life exist – such as roads, schools, playgrounds and other services to meet the needs of the people in that community, has a range of housing, employment and education opportunities, has a healthy and safe environment, is one in which the members are informed, feel safe, are able to make choices, and have strong families and social connections”.

For this Plan, a broader approach has been adopted that will ensure this Plan will not only serve a leadership role in determining Council actions that can be implemented and reviewed over time by those that involved in the social and community sector, but will provide Council, Government Agencies, providers and other interested groups direction for future priorities and outcomes over the next five years. Council, government agencies, community groups and community members may use the Plan for a number of purposes such as:

- to assist in improving the local health and community;
- to identify key areas for further research and analysis;
- a tool for the development of options to resource social and community programs, resources and other activities;
- a means of supporting applications for grants or other funding; and
- a means of driving key components of operational planning and delivery, and organisational strategic planning.

Demographic Overview of Upper Lachlan

General

Upper Lachlan Shire covers an area of some 7,200 square kilometres, and is characterised by its rural and regional character, affected by its close proximity to the regional centre of Goulburn (45 km), and relative proximity to both other major centres such as Canberra (60km), Bathurst (130km) and Sydney (240km).

The Shire has three main centres: Crookwell, Gunning and Taralga and nine smaller centres, Bigga, Binda, Breadalbane, Collector, Dalton, Grabben Gullen, Jerrawa, Laggan, and Tuena. The Shire was proclaimed on the 11th February 2004 following local government boundary changes and includes part of the former Gunning Shire, part of the former Mulwaree Shire and all of the former Crookwell Shire. A map of the Shire is provided below.

The population ('preliminary estimate') of the Upper Lachlan Local Government Area (LGA) in June 2015 was 7,876 (ABS 206). The population of the LGA at the 2011 Census was 7,193 persons (ABS 2012a). The median age was 46 and there were 3,589 females and 3,604 males. As a general observation the ratio of females tends to rise in the over 80 age groups, reflecting the tendency for women to live longer.

One key observation is the lower numbers in the 'birthing age of 25-39' with 927 persons or 12.8% of total population, which is significantly lower (7.8%) than the NSW State average (20.7%). This has a number of implications, including capacity for population renewal and ongoing decline in younger age groups.



**Map of
Upper Lachlan Shire**

Population Growth Trends

Given the changes to local government boundaries in 2004, the use of pre-2006 ABS data to establish projections is likely to create issues with the compatibility and comparability of data.

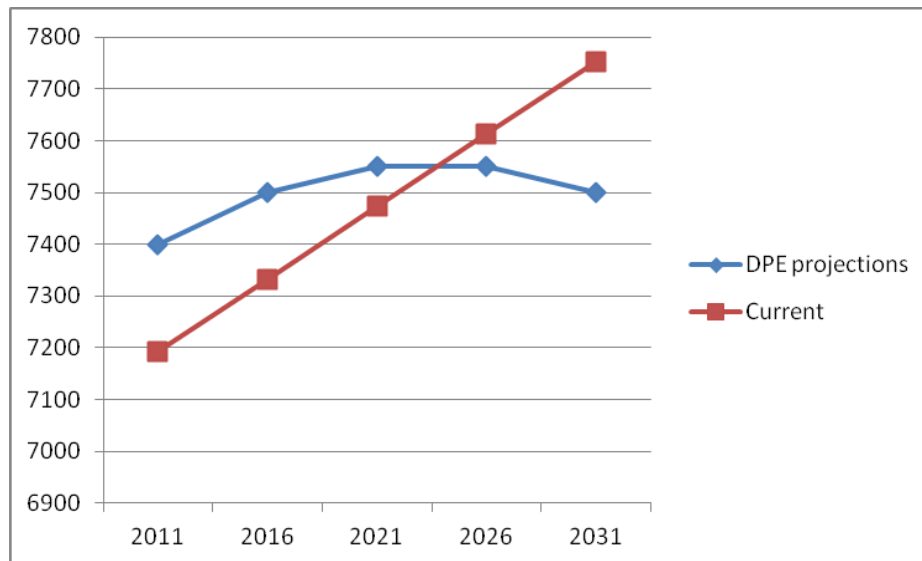
The following tables provide an overview of both actual ABS census data, in addition to projections prepared for Upper Lachlan by the NSW Department of Planning (DoPI).

Year	DoPI Projections*	Plan Projections**
2006	7,300	7,053
2011	7,400	7,193
2016	7,500	7,333
2021	7,550	7,473
2026	7,550	7,613
2031	7,500	7,753

* NSW Department of Planning and Environment (DPE) projections (2014).

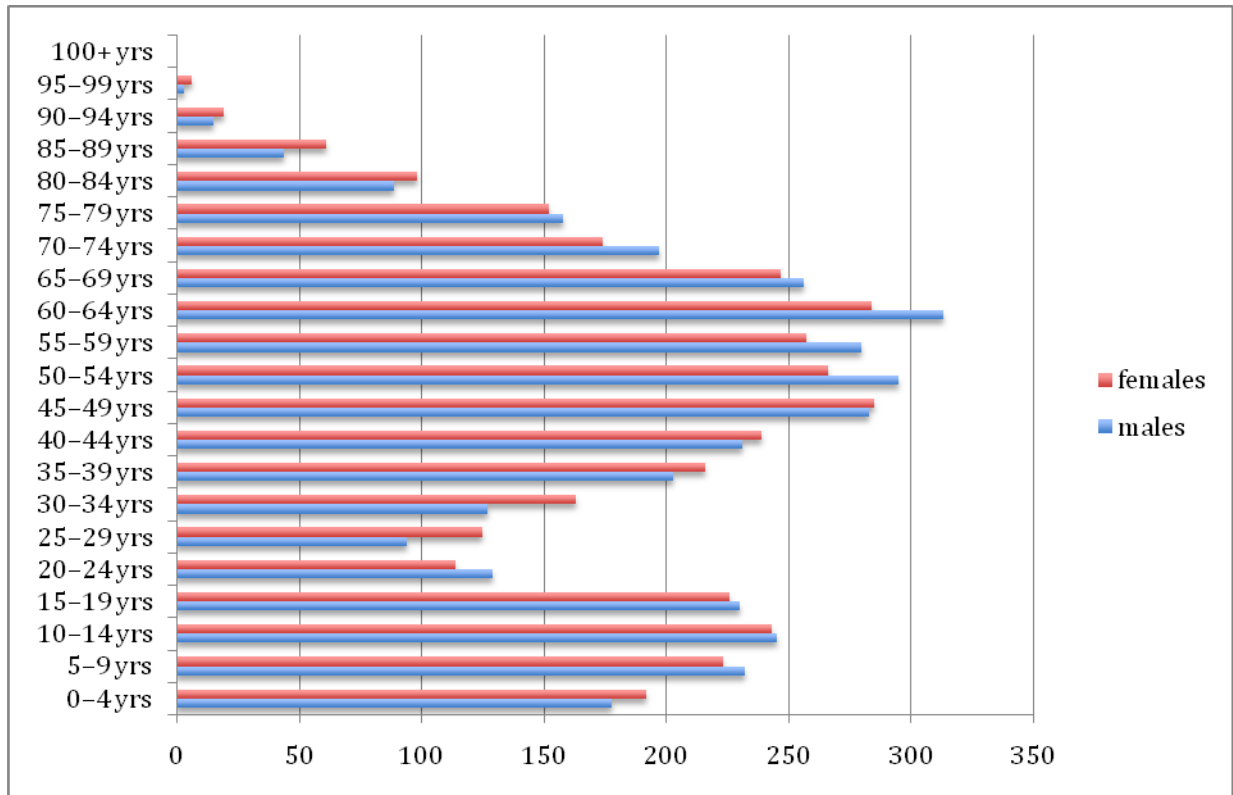
** Projections based on maintenance of at least the current growth path based on actual population from 2006 and 2011 ABS Census.

Comparison of Current Growth Path and DPE Projections



Age Structure

The following graph shows the age structure for Upper Lachlan as at the 2011 ABS Census.



Source: ABS 2011 Census Data

The graph indicates that Upper Lachlan Shire is currently undergoing noticeable generational change with Generation X (aged 35-49) and the Baby-boomers (aged 50-64) increasing their share of the population, mostly at the cost of Generation Y (aged 20-34) and to a lesser extent, Wartime (aged 65+ in 2011).

Socio-economic characteristics

There is strong and unequivocal evidence from Australia and other developed countries that factors such as income, socio-economic status, employment status and educational attainment are associated with inequalities in health (Eckersley et al 2001, Oliver & Exworthy, 2003 cited in the CHO 2004). Socio-economic disadvantage is associated with a higher prevalence of health risk factors and higher rates of hospitalisations, deaths and other adverse health outcomes. These inequalities are important from both social justice and economic perspectives – not only can they be considered 'unfair' and preventable, but they also have high direct and indirect costs on the health system (Sainsbury & Harris 2001, cited in CHO 2004).

(a) Economic inequalities

The relative socio-economic disadvantage index (SEIFA) is constructed by the Australian Bureau of Statistics based on information obtained on Census night in 2011. SEIFA scores are derived from factors including income, education, unemployment and motor vehicle use. The SEIFA index for the Upper Lachlan area of 996 (2013 data release) is slightly below the NSW average of 1,000, meaning overall there is slightly higher disadvantage in the Upper Lachlan than other areas in NSW.

The education and occupation index includes attributes relating to the proportion of people employed in a skilled occupation or the proportion of people with a higher qualification. The education and employment index for the Upper Lachlan area is 1,005, which is slightly higher than the NSW average of 1,000. Gunning differs from other areas in the Upper Lachlan, as there are more people who have higher levels of education and therefore more people with professional occupations. This is also reflected in other towns within commuting distance to the ACT, where higher rates of professional employment opportunities can be found.

Post-school education has increasing significance for high income and workplace status. A community's resources are indicated by the proportion of adults with post-school qualifications. In 2011, 51% of residents aged 15+ in Upper Lachlan had a post-school qualification. The proportion with qualifications was 6% lower than in NSW. Those aged 25–34 had the highest proportion with post-school qualifications, 67%. The proportion without qualifications rises with age – 63% of 75+ year olds had none.

Most commonly, the highest qualification in Upper Lachlan was a Certificate III or IV, held by 18% of adults (aged 15+). Another 8% held a Bachelors Degree and 7% held a Diploma.

- 26% of males had a Certificate III or IV
- 7% had a Bachelors Degree
- 6% had a Diploma
- 10% of females had a Bachelors Degree
- 10% had a Certificate III or IV
- 9% had a Diploma

The biggest increases in Upper Lachlan over 2006 to 2011 were in:

- Certificate III or IV (held by 2% more adults)
- Diploma (also by 2% more adults)

The biggest increases in NSW over 2006 to 2011 were in:

- Bachelor Degree (up 2%)

- Post-graduate Degree (up 1%)

In the Upper Lachlan 12% of adults had a Degree or higher, compared with 20% for NSW. Only 2% of residents in Upper Lachlan had a Post-graduate Degree (2% lower than in NSW). Those aged 25-34 had the highest proportion with Bachelors Degree (14%), than those aged 35-44 (12%). The highest proportions with Post-graduate Degrees were aged 55-64 (4%) and 65-74 (2%).

The Upper Lachlan Shire Council is well placed by virtue of its proximity to the national capital to actively advocate for the development and prosperity of the region. It should be noted that Council, through its Upper Lachlan Strategy Plan – 2020 Vision, is attempting to address some of the economic issues such as unemployment and tourism at the local level.

(b) Social inequalities

Social inequalities exist when individuals or groups of people are excluded from participating in community life due to their education and income levels. It has been found that people on lower incomes and people with lower levels of educational attainment do not participate in their communities as much as those people on higher incomes, or those with more education.

In regard to unemployment, Upper Lachlan's unemployment was estimated at 107 at the 2011 Census, a rate of 3% out of a working population of 3,583 (compared to 5.9% for NSW). The estimated number of unemployed residents had risen by 14 over the past year to June 2012 and had fallen by 39 since September 2010.

The level of income support through government pensions and benefits including Newstart, sickness or disability pensions provides an indication of the number of people who are economically and socially disadvantaged and have high need for health services. In 2013, there were 1,680 residents of Upper Lachlan receiving the main forms of income support. The largest groups were those receiving the Age pension (1,018), the Disability Support pension (261) and the Newstart allowance (155).

From 2011 to 2013, the total number of recipients of government payments decreased by 0.5% with the number on a Carers payment increasing by 10%, Age pension increasing by 2%, Disability support pension decreasing by 11% and Single Parent payment fell by 28%. The age pension was received by 67% of the estimated population of residents aged 65+.

The number on Newstart (unemployment benefit) increased by 36% from 2011 to 2013, with 41 more recipients. In 2013, 63% of recipients were long-term unemployed (on Newstart over a year), which was down by 4% since 2010.

The establishment of support groups and neighbourhood meeting places to encourage social connectedness among socially isolated people has been shown to help address social inequality issues. The Upper Lachlan Shire has a high degree of social connectedness. This is seen by the number and range of volunteering, sports and community groups currently available in the Shire. The Council can make significant contributions to enhancing these organisations by supporting their activities in various ways.

Family structures may also contribute to social inequalities within a community. The family and family structure have a strong impact on the health and wellbeing of children and their parents. Inadequate family income is more common in single-parent families, and family breakdown can also have adverse social and health consequences for children and their parents (CHO 2004).

The majority of family types in the Upper Lachlan Shire are couples with no dependent children and this is slightly higher than the NSW average. The next most common family type in the Shire is couples with

dependent children, which is higher than the NSW average. There are more people living alone than there are single-parent families in the Shire.

(c) Health inequalities

Just as economic and social inequalities exist and directly affect the level of disadvantage in a community, so do health inequalities. A health inequalities gap exists where well resourced people are able to utilise the health system and services to their advantage to remain healthy whereas poorly resourced people are less able to access the same resources to maintain health. Patterns of ill health have emerged that strongly suggest that people with the least access to social and economic resources often have worse health outcomes than people who have adequate or optimum access to social supports and economic resources.

It has been shown that people from lower socio-economic groups not only have the worst health outcomes, but they also are less likely to use preventative services, early intervention and screening services, thereby widening the health inequalities gap.

Councils can make inroads to addressing some of the direct health problems of the community through urban planning, land use and social inclusion policies that encourage people to be physically and socially active in their communities. Council provides infrastructure which encourages people to walk and to be physically active through the various recreational facilities available throughout the Shire. The Shire provides and maintains two public swimming pools and sporting fields, parks and playgrounds. The Shire also supports branch libraries at Crookwell and Gunning and provides free internet access to the community.

Note: Other relevant demographic data is included within each of the sections dealing with identified target groups under this Plan.



Social Infrastructure and Services

There are a range of social and community assets in the Upper Lachlan area including both physical and service based assets. The range of services and providers changes over time and Council maintains a service directory for the Upper Lachlan community, which can be found online:

<http://upperlachlan.nsw.gov.au/community>

Upper Lachlan has a range of social infrastructure and services typical of a rural local government area, although the relative close proximity to Canberra and a larger rural city such as Goulburn have impacted upon the range of facilities and services, social infrastructure and services which includes:

Hospital

- Crookwell (one on-call Doctor shared between 3 local Doctors)

Doctors/Medical

- Taralga – part-time GP Doctor service from Goulburn, Community Health
- Gunning – operated through Community Health
- Crookwell – Total 9 Doctors. 2 GP's and 7 at the Health Care Centre
- Community Health at Hospital.
- Specialists available at Crookwell Health Care Centre: Physiotherapist, Audiologist, Podiatrist, Massage therapist, Pathology, Orthopaedic and other visiting specialists.

Schools

- Crookwell (High School, Public School and Catholic Primary School)
- Primary Schools at Bigga, Binda, Breadalbane, Collector, Dalton, Gunning, Laggan, Taralga

Child care centres

- Day care centres are located in Crookwell, Taralga and Gunning
- Crookwell Pre-school Kindergarten
- Crookwell Early Learning Centre
- Crookwell Neighbourhood Centre Inc. provide the following services:
 - Crookwell Mobile Pre-School – weekly at Collector, Rye Park and Bigga
 - Crookwell Mobile Long Day Care – weekly at Bigga, Laggan, Collector and Rye Park

Community Organisations

- Country Women's Association – Southern Tablelands Group
- Men's Shed – Crookwell
- Rotary and Lion's Clubs
- Probus
- View Club
- Volunteer Bush Fire Brigades
- Churches – Catholic, Anglican, Uniting and Presbyterian
- Crookwell Neighbourhood Centre Inc.
- Landcare groups

- Progress Associations

Community facilities

- Showgrounds in all towns/villages
- Community halls
- Sporting fields
- Crookwell & Gunning Pools
- Caravan Parks – Crookwell, Gunning, Taralga, Grabine Lakeside State Park, Wombeyan Caves and there are many free camping areas
- National Parks and Reserves and walking trails

Aged Care

Taralga	Sunset Lodge: 23 beds – Aged Care Facility with high and low care Self care units
Crookwell	View Haven Lodge: 44 beds – Principally high care (Nursing Home) Self care units Clifton Village (Uniting Care) Nura Village (private aged housing)
Gunning	Self care units (Lions Club)

Social Connectivity

The people who make up a community contribute significantly to the social fabric of the area. This contribution is recognised by many residents. Residents are responsible for the initiation and continuation of many informal groups, businesses, organised community groups and clubs operating across the region. Residents have described their neighbours and community more broadly as welcoming, friendly, and spirited. Common values, 'rallying around', 'choosing to live here', 'pulling together' and 'community feel' were commonly cited in previous consultation as important assets to communities in the Upper Lachlan Shire.

The Shire has a strong sporting following with active clubs in hockey, rugby league, rugby, touch football, swimming, cricket, netball, tennis, golf, pony club and gymkhana. There are a range of sporting fields across the Upper Lachlan, with some local clubs conducting significant fundraising to upgrade and redevelop new fields. Another asset to the Shire is the diverse range of community organisations that are strongly supported by volunteers. These include Country Women's Associations, Rotary and Lions Clubs, Progress Associations, youth groups, volunteer Bush Fire Brigades, sporting and leisure clubs, church groups and arts councils.

Local events draw tourists to the area and are important positive features of the community. Although not an exhaustive list, among those mentioned by residents during consultation include the Binda Picnic Races, Taralga Australia Day Rodeo, Taralga Heritage Rally, Crookwell Potato Festival, Collector Pumpkin Festival, Gunning Fireworks as well as Agricultural Pastoral and Horticultural Societies/shows and arts events held in different areas.



Target Groups in Upper Lachlan

The following sections focus on each of the following identified target groups. Other related community and social planning issues that have been identified as relevant to the Upper Lachlan area are dealt with in the section following target groups.

- Children
- Young people
- Women
- Older people
- People with disabilities
- Aboriginal and Torres Strait Islander people
- People from Culturally and Linguistically Diverse backgrounds
- Men, and
- Rural and Farming Community



Art work from a local playgroup

Our Rural and Farming community



Children

Related Demographics – Children

At the time of the 2011 Census there were:

- 367 children aged 0-4 years,
- 456 children aged 5-9 years, and
- 488 children aged 10-14 years.

The 0-4 year age group makes up 5.1% of the population, which is 1.5 % lower, then the State average. The age groups of 5-9 (6.3%) and 10-14 (6.8%) are very close to the NSW averages.

The percentages of children in the 0-14 age bracket is also down slightly (approximately 0.5%) on 2006 Census figures, indicating a continuation of the trend identified in the previous social plan, where Upper Lachlan is likely to experience a decrease in the proportion of children over the coming 5 years.

This is consistent and comparable to many other rural communities, with the exception of those surrounding larger metropolitan or regional centres.

To determine the future trends in the 0-14 ages, the number of children born has trended downwards for decades in the locality. In Upper Lachlan Shire, the average number of births fell by 0.1% between 2006 and 2011, whilst the average births for women aged 35-39 years was 0.2 lower than in 2006 and was also down for women aged 25-29 years.

In contrast the average births rose most for those aged 40-44 years indicating perhaps a tendency to women having children later in life, which may have implications for the type of care and services that are required.

Compared with NSW averages in 2011, Upper Lachlan Shire had an average rate of births that was 0.5% higher overall.

In Upper Lachlan Shire, 31% of adults (aged 15+) provided some voluntary child care, with 18% caring for their own child, 8% caring for another's child, and 26% caring for both their and another's children. This shows the importance of home care in the area as an alternative or supplement for formal childcare services.

In terms of schooling in these years, at the 2011 Census:

- 82% of the number aged 3-4 years attended Pre-School,
- 87% of the number aged 5-11 years attended Primary School,
- the number at Pre-School increased by 26% from 2006, and
- the number in Primary School decreased by 9% from 2006.

Discussion of Key Issues

The early years of a child's life provide the foundation for future health, development and wellbeing. A positive start in life helps children to reach their full potential, while a poor start increases the chances of adverse outcomes (Australian Institute of Health & Welfare – AIHW).

The Key National Indicators of Child Health, Development and Wellbeing developed by AIHW measure the progress of Australia's children aged 0-14 years in the areas of health status, risk and protective factors influencing health and wellbeing, early learning and education, family and community environments, safety and security, and system performance.

Some of the key indicators are:

- Health – mortality, morbidity, chronic conditions, disability and mental health;
- Healthy Development – breastfeeding, dental health, physical activity and nutrition and early learning;
- Learning & Development – attendance at early childhood education, transition to primary school and primary school attendance, literacy and numeracy and social and emotional development;
- Risk Factors – teenage births, smoking in pregnancy, birth weight, overweight and obesity tobacco and alcohol misuse;
- Families & Communities – family functioning, socio-economic situation, parental health status and neighbourhood safety;
- Safety & Security – injuries, school relationships and bullying, child abuse and neglect, children as victims of violence, homelessness and children and crime; and
- System Performance – neonatal hearing screening, childhood immunization. Quality childcare, child protection substantiations, survival rate for childhood leukaemia.

Recent research undertaken by the AIHW *“A picture of Australia's children 2012”* provides the latest information on the health and wellbeing of Australia's children aged 0-14. As an Australian society results show that many are faring well and positives have been achieved. Research has shown however that key risk areas require additional attention, particularly among Aboriginal and Torres Strait Islander children and those living in areas with the lowest socio-economic status.

As part of the ongoing social and community planning process the partnership with Southern NSW Local Health District and other health agencies and providers should be further developed to monitor the key indicators and provide feedback on current and emerging child health issues.

This research can assist Upper Lachlan target and develop assistance to improve the level of service and programs for at risk children. To do this effectively the monitoring and communication of key issues needs to occur.

Child-care services are key social infrastructure for the well-being and identification of issues for at risk or higher needs children in the Upper Lachlan community, and are also critical to attracting and retaining new population settlement. These services can assist children to develop important social skills, and assist in preparing children for formal education beginning at five years of age.

To enable appropriate levels of service for younger age groups and families in the area, child care must also be able to cater for outside of school hours care options to enable working parents to be actively employed care and early learning to be fostered.

Services and Infrastructure

Child Care

Upper Lachlan has a number of child care facilities across the local government area including:

- informal day care,
- Playgroup,
- Pre-School (including a mobile pre-school service) and

Long day care has been the focus of some community effort, particularly in Gunning, where the need for these services has been identified and residents have been actively pursuing this possibility.

Pre-school children in the Taralga and surrounding area have been serviced by a privately operated Long Day Care Centre and previously the Crookwell Mobile Children's Service. The Crookwell Mobile Children Service has not operated in Taralga since approximately 2007.

Crookwell Neighbourhood Centre Inc provides the Crookwell Mobile Pre-School Service weekly at Collector, Bigga and Rye Park, the Crookwell Mobile Long Day Care service weekly at Bigga, Laggan, Collector and Rye Park.

Crookwell Neighbourhood Centre Inc. is funded to provide Pre-School and Long Day Care to rural and remote areas and can include children from other local government areas. The Service is mobile and will move to an area if the service is required or cease a service if it is not longer viable.

Previous issues with services in Gunning have progressed with both pre-school and out of school hours care options now available. Ongoing consultation and monitoring of demand and supply of places across the Shire is required, particularly as they respond to either growth or decline.

Children's Health

State and Federal Government, often with the assistance of local services, have provided a number of programs that have covered issues raised in the previous plan. The continued promotion of risks of sun protection and skin cancers has been prevalent with many schools and child care facilities now actively taking part in sun protection programs and providing suitable sun-safe areas for children. The Federal schools infrastructure-funding program was utilised by many schools to provide such areas.

This issue will continue to be a challenge particularly promoting appropriate sun protection and infrastructure in public spaces, and at sporting and community events.

The Shire continues to work in a partnership with the NSW Cancer Council assisting with staff issues as well as resources for the general public. Smoking and skin (sun) care are two of the programs included in the agreement.

The ongoing promotion of the benefits of breastfeeding and oral health and early intervention by NSW and Federal Government has provided some traction in the community, however the access to, and retention of, dental and GP services in rural and regional NSW has become a growing issue and has been identified by peak bodies such as the Rural Doctors Association of Australia (Health of Australians Living in Rural & Remote Communities 2012).

Childhood obesity continues to emerge as a significant issue for communities across Australia with AIHW research finding around one-fifth (22%) of children were estimated to be either overweight or obese (17% overweight but not obese, 6% obese). The ongoing health and lifestyle problems that may emerge from being overweight are a significant cost to the community, and opportunities to promote healthy eating and exercise could be investigated.

The issue of a lack of coordination and communication between children's services providers has been raised in the previous 2007-12 Plan as well as in a study into human services in the former Crookwell Shire (Twyford Consulting, 2003a). This continues to be a challenge, and may reflect an overall need for great coordination and communication between social service providers, not just those for children. This issue will be further exacerbated if Council achieves greater levels of growth and development in the Shire.

The reliance on traditional recreation opportunities was again raised in consultation as an issue for both children and youth in the area. Whilst the level of sporting facilities and facilities associated with schools and playgroups, and play areas provided by Council appear to be adequate, alternative activities are also desired. These may include creative and artistic activities for children and young people, non-traditional recreation, such as skate and climbing facilities, and outreach access to facilities and entertainment in nearby major centres.

Some of the key issues for children in the Upper Lachlan area are seen as:

- Access to cultural and artistic pursuits and entertainment in the local area;
- Need for child services planning to anticipate changes in the local area and to improve coordination and communication;
- Improving education, awareness and action for childhood health issues such as obesity, dental health and early intervention;
- Increased awareness of existing services and options in childcare and other children's programs. In this regard, Crookwell Neighbourhood Centre Inc, SDN Children's Services and Crookwell Early Learning have had combined training sessions to assist all services with cost and keeping up with legal requirements.



Current Progress and Future Priority Areas – Children

2007-12 Actions

- Work with key stakeholders to increase the range of day care options across the Upper Lachlan Shire.
- Support initiatives/activities that encourage the participation of families and children in community life.
- Increase sun protection measures across the Shire.
- Support Southern NSW Local Health District (SLHD) to develop and deliver programs that address child health issues.

Progress

- ✓ Good progress has occurred in the sun protection and awareness, with Council, schools and childcare centres adopting proactive sun care measures and infrastructure
- ✓ Day care options have been developing with examples such as Gunning pre-school offering out of hours care, and Crookwell Neighbourhood Centre Inc. operating services such Mobile Long-Day Care and Mobile Pre-School.

2013-2018 Actions

Including:

- There is a need to improve the communication, between agencies and providers, of data that will help identify at risk children and issues that are affecting them; health, care, education etc
- Continue to work with key stakeholders to increase the range of day care options across the Upper Lachlan Shire, and ensure that they are responsive to population change.
- Identify and support initiatives/activities that encourage the participation of families and children in community life.
- Support SLHD and other agencies and provider to develop and deliver programs that address children's needs.
- Investigate and implement collaborative opportunities to promote healthy lifestyles and physical activity to reduce the occurrence of weight and obesity issues.
- Funding sought for Skate Parks in Crookwell and Gunning - Completed.
- Youth Week Funding – Youth Mental Health and other youth issues.

Young People

Related Demographics – Young People

At the time of the 2011 Census there were:

- 458 persons aged 15-19 years; and
- 247 persons aged 20-24 years

Those aged 15-19 years represented 6.4% of the population in the Shire (same as the NSW average) whilst those in the 20-24 years bracket represented 3.4%, (3.1% lower than the NSW average).

Whilst there has been relative stability in the percentages within these age groups over the last census period, there has been decline in subsequent age brackets that would indicate population movement out of the area. In terms of education in 2011, 85% of the number aged 12-17 were at High School.

Discussion of Key Issues and Social Infrastructure

The health and wellbeing of young people not only affects their immediate quality of life and productivity but also shapes the future health of the whole population and, in a broader social sense, the health of society (Eckersley 2008).

Tackling health and wellbeing issues when they occur in adolescence is socially and economically more effective than dealing with enduring problems in adulthood. Many of the attitudes and behaviour, and even the illnesses that largely determine adult health and wellbeing have their origins in childhood, adolescence and early adulthood.

The benefits of investing in young people flow through to the entire population, with outcomes as diverse as greater productivity, lower burden of disease, stronger families, and safer and more connected communities (AIHW 2011 Young Australia; Their Health & Well-being). National research has shown many positive improvements in the health and well-being of Australian youth overall, however those youth in lower socio-economic conditions, rural and remote areas and of Aboriginal or Torres Strait Islander backgrounds are identified at higher risk.

Generally young people living outside of capital cities and other major urban population centres encounter a number of challenges that are not normally part of the everyday experience of young people living in metropolitan areas. These include access to suitable and appropriate health and welfare services, education/ training, paid employment, economic stability and recreational opportunities [Davies, L., Jukes, J., Hodges, C., & Crosby, J. (2002)]. *Rural life of us: Young people and workers with young people*. Youth in Upper Lachlan can exhibit some of these issues like:

- Limited career and further education opportunities in the local area;
- Lack of transport options and reliance on private vehicles;
- Real and perceived isolation issues;
- Access to entertainment & other recreational opportunities;
- Access to communication technology;
- Mental health;
- Social isolation and bullying;
- Risky behaviour and substance abuse; and

- Lack of places to meet and have access to entertainment.

Services and Infrastructure

There is a relatively good supply of more traditional sporting and recreational opportunities within Upper Lachlan however, access to other recreation and entertainment often means travel is required. This is also the case for further education and work opportunities for younger people.

Like many rural areas there is a focus on meeting places and situations where alcohol is available. The need to encourage alternatives for youth interaction outside these environments is something the Upper Lachlan community can further build on through events and fostering improved facilities management and promotion, such as participation at school based alternatives or the like.

The Crookwell Neighbourhood Centre Inc. and others have also undertaken supported and supervised trips to entertainment outside the Shire, which may provide young people with other alternatives. The Menshed works with school children and provides a positive contribution to the community through the construction of street furniture and providing an important social network between the aged and youth.

Whilst there are a number of health and counseling services available through the Goulburn and Crookwell Community Health Services mental health and high risk behaviours in the youth population are compounded by the fact that regional and rural young people experience more restricted access to health services. This can be because of fewer rural and remote general practitioners; less choice of medical services, limited privacy when it comes to accessing health and psychological support services, lower rates of bulk billing and less access to medical specialists and major hospitals.

Improved promotion of services in schools and other youth meeting areas would improve access and perception of services in the area, as well as highlight other options that may be available in the broader area. Through working with local schools and other youth services in the promotion of local and regional services, online information and outreach or phone services, this would also potentially improve the levels of service for youth.

There are no tertiary education institutions (TAFE, private colleges or universities) offering continuing education or training located within the Shire. Students need to study out of the immediate area, however, in 2011 there were 317 tertiary students studying in the Upper Lachlan area (173 at TAFE, 117 at university, 27 at other tertiary institutions).

Education and employment opportunities for local young people are essential to encourage them to stay locally, but also to return following study out of the region.

Access to career and education counseling is at present provided primarily as a responsibility of individual schools. However a partnership approach may provide critical mass to encourage linkages with educational institutions and employers that may improve options for young people. The involvement of local employers in career talks may also promote local opportunities.

Likewise, using access to regional and rural focused TAFE and University courses with a rural or regional focus may encourage more young people to look at future options in the Shire. Building on Council's role in Youth Week and other events would also assist in building networks for further consultation and awareness of needs and issues in the community.

Current Progress and Future Priority Areas

2007-2012 Actions

- Explore initiatives that encourage and enable young people to participate in community life and build their capacity to develop programs that address the needs of their peers.
- Increase opportunities for recreation for young people.
- Explore opportunities to increase education options for young people including TAFE.
- In partnership with SLHD, develop community development and health promotion approaches that target the needs of young people.
- Investigate feasibility of a heated indoor swimming pool, including setup and ongoing costs and possible funding opportunities.

Progress

- ✓ A number of alternative entertainment and recreation activities have been fostered in the community including supported trips to recreation activities outside the Shire.
- ✓ Heated Pool feasibility study completed.

2013-2018 Actions

Including:

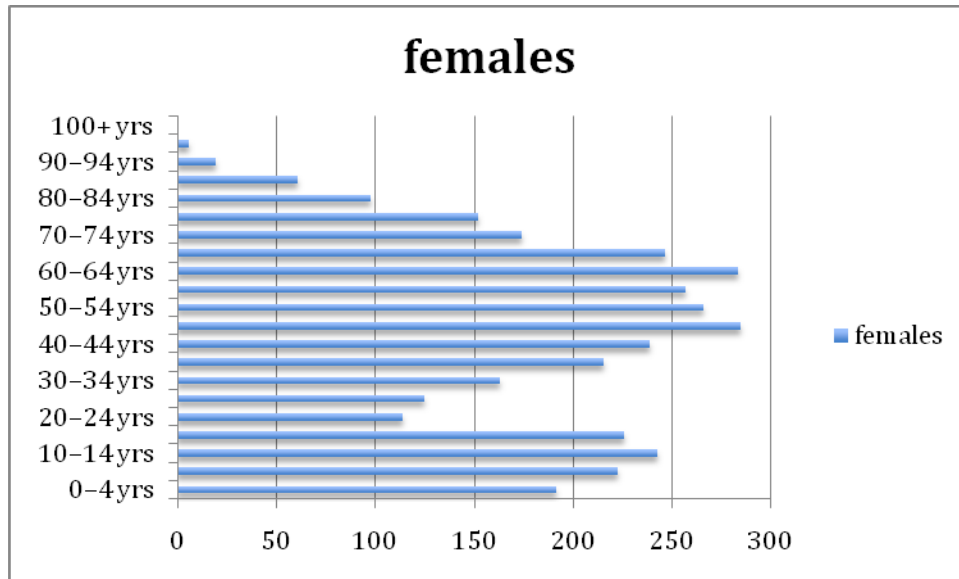
- Continue to explore initiatives that encourage and enable young people to participate in community life and build their capacity to develop programs that address the needs of their peers.
- Examine alternative recreation activities for young people in consultation with schools and youth groups.
- Explore opportunities to provide information and mentoring on career and education paths for young people, including options within the Shire.
- In partnership with Southern NSW Local Health District and other agencies and service providers, schools etc., develop community development and health promotion approaches that target the needs of young people.
- Funding sought for Skate Parks in Crookwell and Gunning - Completed.

Women

Related Demographics – Women

At the time of the 2011 Census there were 3,589 women in Upper Lachlan (as compared to 3604 men) with an average age of 46 years. Whilst there are slightly more males overall, the ratio of women to men increases in the older age groups (80 plus).

The following graph shows the age distribution for women in Upper Lachlan at the 2011 Census.



Source: Based on ABS statistics 2011 Census

Discussion of Key Issues and Social Infrastructure

The research of National Rural Women's Coalition provides support to a number of issues that have been raised by women in the Upper Lachlan area. The identification of common themes both locally and across other rural and regional areas in Australia is assisting in the development of National and NSW programs, however there is still significant scope for localised infrastructure, services and programs to improve the well-being of women in the Shire.

The Coalition has identified a number of issues that are relevant to Upper Lachlan including:

- Improved access and support for further education and returning to the workforce;
- Improved access to health services including maternity support, antenatal and postnatal services;
- Transport alternatives and improved public transport to regional facilities and services;
- Support services and emergency housing or support for domestic violence;
- Family support services

Rural regions, drought and social isolation are associated with increased levels of domestic violence (SAHS, 2003). Issues of confidentiality, finances, social isolation and limited access to transport can impact on the assistance sought and the choices made by women experiencing violence in regional areas.

National and state documents on women's health highlight five key issues impacting on women. These include reducing the prevalence of depression, domestic violence and smoking in women, as well as increasing levels of physical activity and improving maternal and infant health (NSW Health, 2000), Women's Health Outcomes Framework (NSW Health, 2002a), Physical activity and smoking are also identified in GSAHS Health Development priorities (GSAHS, 2006).

To meet the needs of women in the local district Southern NSW Local Health District supports the provision of outreach clinical services and health promotion initiatives by the Women's Health Nurse. Services are provided on an as needed/requested basis. The type and level of service provided is regularly reviewed. These activities are further supported by health promotion activities undertaken by the Southern NSW Local Health District.

Current Progress and Future Priority Areas

2007- 2012 Actions

- Investigate the availability of transport options with specific reference to women.
- In partnership with SLHD and other key stakeholders, develop community development/ health promotion approaches that target the needs of women

2013-2018 Actions

Including:

- Continue to investigate the availability of transport options with specific reference to women.
- In partnership with Southern NSW Local Health District and other key stakeholders, develop community development/ health promotion approaches that target the needs of women.

Progress

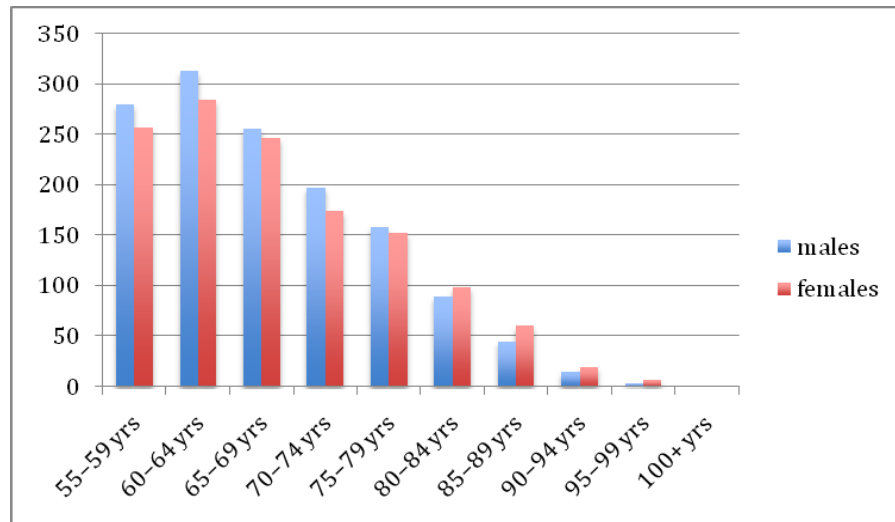
- Continued financial Council support for International Women's Day.

Older people

Related Demographics – Older People (55+)

At the 2011 Census there were 2652 persons over the age of 55 in Upper Lachlan Shire, comprising of 1354 males and 1298 females. This represents approximately 37% of the total population in the Shire.

The age and sex distribution is shown in the following diagram:



The percentage of persons compared to overall population in the Shire was greater than the NSW State average across all groups up to 90 years of age. The 60 through to 79 years brackets all were significantly higher than the State average as is shown below:

Age Bracket	Persons	% ULSC	% NSW	Difference to NSW
55-59 yrs	538	7.50%	6.10%	1.4% more
60-64 yrs	596	8.30%	5.60%	2.7% more
65-69 yrs	503	7.00%	4.40%	2.6% more
70-74 yrs	370	5.10%	3.40%	1.7% more
75-79 yrs	310	4.30%	2.70%	1.6% more
80-84 yrs	186	2.60%	2.20%	0.4% more
85-89 yrs	106	1.50%	1.40%	0.1% more
90-94 yrs	34	0.50%	0.50%	same
95-99 yrs	9	0.10%	0.10%	same
100+ yrs	0	0.00%	0.00%	same

Source: ABS 2011 Census

The population structure and characteristics for Upper Lachlan suggest that the proportion of older people living in the Shire will continue to grow, particularly if development activity or capacity to attract new young or middle aged residents declines or remains relatively low.

Discussion of Key Issues and Social Infrastructure

In recognition of the higher than NSW state average of older people living in the Shire Council has also prepared an Ageing Strategy. Ageing is about developing age-friendly communities, which create opportunities for older people to live active and fulfilling lives now and into the future. The Ageing Strategy has been developed to respond to the significant ageing of our local and broader community.

Older people make significant contributions to the local community. There are a myriad of community groups across the region which continue to operate due to the involvement and support of older residents. In 2002, a survey of older people found that one in five people (20%) responding to the older people's survey reported doing volunteer work for an organisation (NSW Health, 1999). Community meetings have raised a number of issues around volunteering, including finding and involving new people and those with a different range of skills, training opportunities, insurance and valuing volunteers. Many residents in different sites commented that while there is a long list of ways to be involved in the community there was only a limited 'pool of volunteers' from which to draw from.

Social isolation, depression and need for activities for older people were consistently raised as significant issues through community consultation in 2006. This feedback is consistent with the finding of reports written with community input several years ago (Twyford, 2003, Twyford, 2003a).

Transport was one of the main themes to emerge from community consultation and was often raised in the first instance as an issue for older people. Access to transport is important to access health, medical and other essential services and also to allow people to participate socially in their community. The cost of petrol and no access to a car were often given as a frequent barrier to personal travel. Other issues including no longer holding valid licences and travelling long distances, were given as barriers to the use of personal transport and unsuitable timetabling of community transport. It is important to consider both immediate and longer term solutions to transportation issues as the problem is likely to increase as the population ages. Acknowledgement of the new aged care facility proposal and recently commenced private facilities were made.

Current Progress and Future Priority Areas

2007-2012 Actions

- Develop approaches that support community groups and volunteers and increase recreation options for older people.
- Investigate options for an increase in transport availability.
- Work with key stakeholders to address the needs of the ageing population.
- Assist with the provision of services for older people.
- Develop approaches that support volunteers.
- Investigate feasibility of a heated indoor swimming pool, including setup and ongoing costs and possible funding opportunities.

2013-2018 Actions

Including:

- Develop and implement an Ageing Strategy for Upper Lachlan, and pursue advocacy and/or assistance for the community and Council to secure grant funding for the development and funding of initiatives for the ageing population.

Progress

- ✓ Completion of Ageing Strategy with ongoing funding support from Council.
- ✓ Heated Pool feasibility study completed.

People with Disabilities

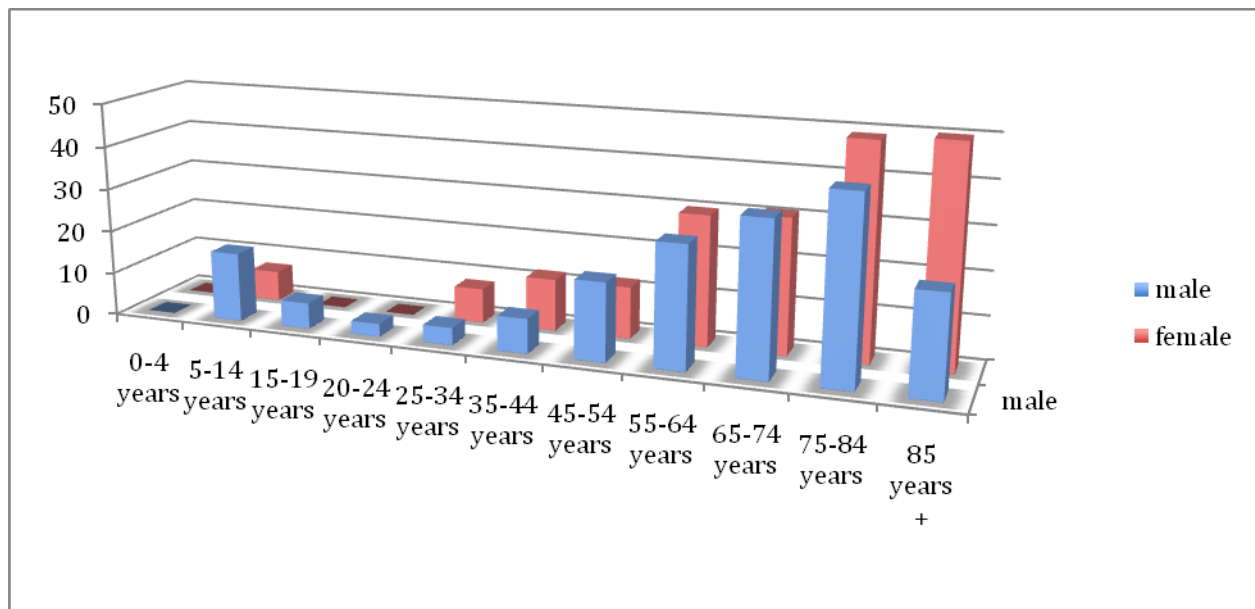
Related Demographics – People with Disabilities

At the time of the 2011 Census there was a total of 5.6% of the total population who identified as requiring assistance because of a disability. It should be noted that anecdotal evidence suggests that this figure may fail to recognise others with a disability in the community. Others may fail to identify as having a disability in the Census counts due to privacy, perception and failure to recognise that certain conditions would be considered as a disability including chronic debilitating health issues, in addition to having a disability but answering that they “do not require care” as per the ABS Census question.

The rate however for Upper Lachlan was 0.4% higher than the NSW State average and equates to approximately one in eighteen persons with a disability.

The age relationship for disability is also quite emphasised with those with severe disability less than 3% for age groups under 40, 20% at ages 75-84 and rising to approximately 50% at 85 plus age groups.

Need for Care (Disability) – Upper Lachlan 2011 by Age and Sex



Discussion of Key Issues and Social Infrastructure

A person with a disability is covered by the *NSW Disability Services Act 1993* if the disability is:

...Attributable to an intellectual, psychiatric, sensory, physical or like impairment/s; and is permanent; and results in significantly reduced capacity in one or more major life activities such as communication, learning, mobility, decision-making or self-care; and has a need for support.

However, the disability sector encompasses a broad range of conditions and needs, including children and adults with intellectual and developmental disabilities, people with acquired disabilities, and irreversible physical injuries. Allied-health professionals (therapists etc.) in the disability sector work within government and funded or charitable non-government agencies, schools, communities, and private practice.

Whilst the Census give us some idea of those seeking assistance, research by NSW Department of Family and Community Services - Ageing, Disability and Home Care, 2011, shows that two of every three people with a disability required some type of assistance. This has implications for both the health system and also home carers.

One key issue for Upper Lachlan is that the life expectancy of people with lifelong disabilities, including intellectual disabilities, which has increased significantly in recent years and it is projected that the numbers living to old age will continue to grow. An ageing population will likely compound this and potentially increase demand for disability services by older age groups.

The move away from residential (institutional) care has also shifted a significant care burden onto families and friends. Further, many support services are limited to children and/or adolescents and adults with lifelong disabilities can face considerable difficulties in accessing support for training and employment and regular health care (Adults with Disabilities and Ageing Carers – School of Health UNE – 2011)

As such both older and younger people with disabilities living in their homes needed the most assistance with property management and health care due to disability or ageing. Other common areas of need were transport, housework, mobility and self-care. Disability support services are available across the Shire from a range of providers. The Aged Care Assessment Team (ACAT) assesses need and services required for older people and provide referrals to other services. Assistance with household duties, personal care and respite is available through Baptist Community Services, Home Care, Anglicare, with in home nursing services accessible through the Department of Veterans Affairs and SLHD. The Crookwell Neighbourhood Centre Inc operates an In-Home Emergency Respite for Carers Program that may include people with a disability.

The Upper Lachlan Access Committee has been working towards improving access to services for all people, in particular, people with disabilities, however there are key issues for the community that will require ongoing attention, including:

- Servicing those with disabilities in more remote areas, and transport to regional centres for specialist care,
- Programs for education and employment for those with disabilities,
- In-home care assistance,
- Respite for carers,

- Advocacy to regional and NSW Government and other service providers, and
- Continued support for the Council's Access Committee.

Current Progress and Future Priority Areas

2007- 2012 Actions

- Develop approaches that support people with disabilities.
- Improve public facilities for people with disabilities

Progress

- ✓ Council has successfully operated an Access Committee over the past planning period that has provided information and input into planning and development and infrastructure matters, as well as advocacy for those with access and disability issues.
- ✓ Crookwell Neighbourhood Centre Inc. operates an In-Home Emergency Respite for Carers Program which has been running for a considerable period.

2013-2018 Actions

Including:

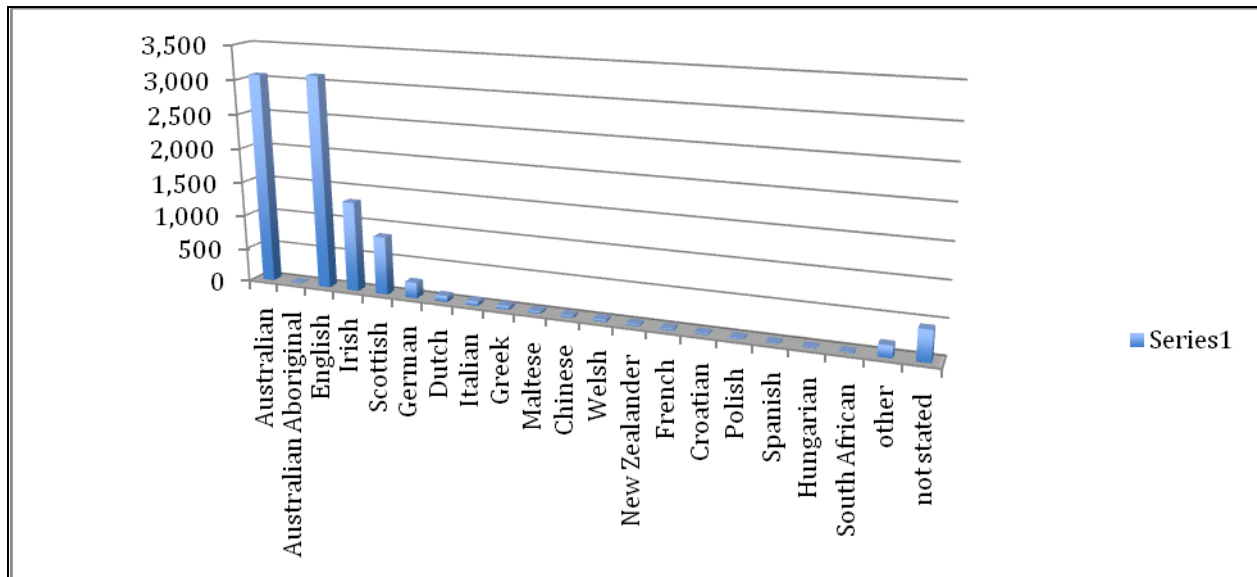
- Programs for education and employment for those with disabilities,
- Respite for Carers (Crookwell Neighbourhood Centre Inc. operates an In-Home Emergency Respite for Carers Program),
- Advocacy to regional and NSW Government and other service providers, and
- Continued support for the Council's Access Committee
- Conceptual development of a Disability Action Plan.

People from Culturally and Linguistically Diverse Backgrounds

Related Demographics – Culture & Linguistic Diversity

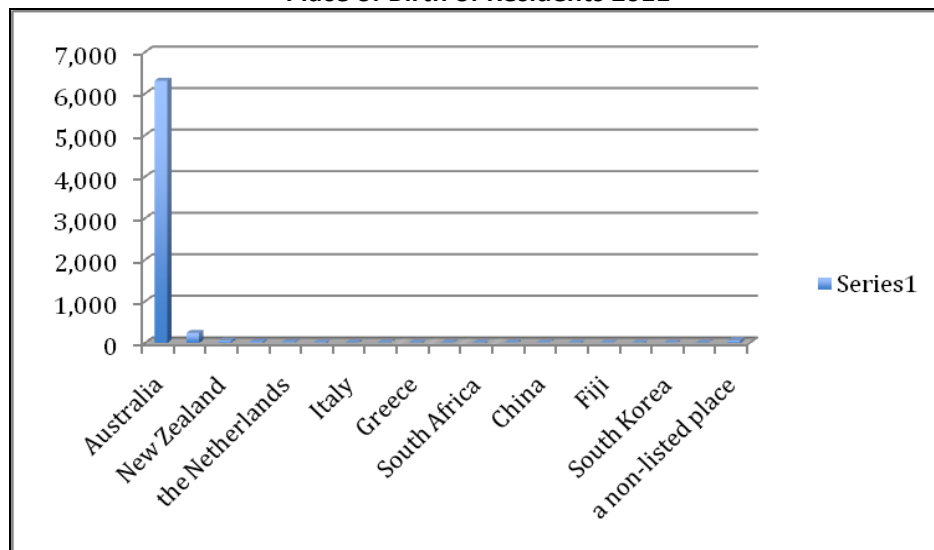
The following graphs show a comparison of peoples identified ancestry and then actual place of birth according to the results of the 2011 ABS Census. As can be seen by numbers, the amount of residents who identify as either non-Australian ancestry or indeed by non-Australian birthplace is relatively low, almost 88% of Upper Lachlan Shire residents were born in Australia.

Identified Ancestry of Residents 2011



Source: 2011 ABS Census

Place of Birth of Residents 2011



Source: 2011 ABS Census

In Upper Lachlan Shire, 94% of residents spoke English at home in Upper Lachlan Shire in 2011, which was not very different from 2006, and 22% more than in NSW.

Likewise the actual numbers of residents that speak another language at home was low, with about 2% of residents saying they spoke another language at home (20% fewer than in NSW), speaking at least 13 different languages. 4% did not say what they spoke.

The main non-English languages spoken here, and the number and proportion of residents speaking them, were:

- Hungarian – 28 speakers, or 0.4% of residents;
- Greek – 19 speakers or 0.3%;
- Dutch – 11 speakers or 0.2%;
- Italian – 11 speakers or 0.2%;
- SE Asian languages – 10 speakers or 0.1

Discussion of Key Issues and Social Infrastructure

Whilst there are relatively few people who speak languages or have their origins from another Country, there are a number of issues that Upper Lachlan Shire may need to consider, such as

- Council continuing to support programs and initiatives that encourage tolerance, acceptance and diversity;
- Council and the community examine options to promote the appreciation of cultural diversity, including arts and music from other Countries;
- Build on the identified ancestry of residents in cultural events in the Shire; and
- Consider the changes and implications and opportunities as the Shire develops and new residents move to the area.

Current Progress and Future Priority Areas

2007- 2012 Actions

- Increase awareness of other cultures.
- Encourage inclusiveness in community activities.

2013-2018 Actions

Including:

- Increase awareness of other cultures.
- Encourage inclusiveness in community activities.
- Promote the area to potential new residents

- Examine opportunities for hosting cultural events, building on the changing demographics in the broader region and nationally.

Aboriginal and Torres Strait Islander People

Related Demographics – Aboriginal & Torres Strait Islanders

At the time of the 2011 Census, Upper Lachlan Shire had 122 Indigenous residents, with 118 identifying Aboriginal origins; 3 identified Torres Strait Islander (TSI) origins. This constituted an increase of approximately 23% on numbers in 2006, but is consistent with a rise in those identifying as Aboriginal or Torres Strait Islander across Australia (approx. 25%)

Indigenous people constituted 1.7% of the residents, compared with 2.5% of NSW, with the average age of indigenous residents was about 29 years in the Shire compared to 43 years for non-Indigenous residents.

“The age structure of the Indigenous population is very different from the non-indigenous community; due to higher mortality rates at most ages and higher birth rates. Young people form a larger share of the Indigenous population, and people over 65 are much less common than among non-Indigenous people. The Indigenous population here is small and atypical” (Upper Lachlan Shire Community Portrait 2012).

Discussion of Key Issues and Social Infrastructure

The Wiradjuri tribe is the traditional owners of the land in the Upper Lachlan Shire area. The Wiradjuri nation is one of the largest of all indigenous nations, extending from Mudgee, Bathurst and Oberon, to Young, Cowra, Cootamundra and Wagga Wagga. The nation extends north to Griffith, Coonabarrabran, Lake Cargelligo, Parkes and Dubbo. Local Aboriginal Land Councils within the ULSC area include:

- Pejar Local Aboriginal Land Council (Goulburn)
- Cowra Local Aboriginal Land Council (Cowra)
- Onerwal Local Aboriginal Land Council (Yass)

State wide, Aboriginal and Torres Strait Islander peoples comprise approximately 2% of the population (CHO, 2004). Data from the Commonwealth Government suggests that there are 128 indigenous persons living in the Upper Lachlan Shire Council area, which represents a level significantly lower than the state average. Larger populations are recorded in neighbouring Goulburn Mulwaree Council (571), Yass Valley Council (259) and Wingecarribee Council (620) (Commonwealth of Australia, 2001).

Spiritual and cultural issues, together with social issues including low employment, substance abuse, housing, domestic violence and education are major issues impacting on the health and wellbeing of Aboriginal people.

The impact of chronic disease on the lives of Indigenous people is also a significant issue. Chronic diseases are the major causes of death and disability among Aboriginal people with one in every four Aboriginal deaths related to cardiovascular disease. Aboriginal people are also between 8-10 times more likely to die from this disease than other Australians. Indigenous people are 4 to 5 times more likely to be hospitalised for diabetes, twice as likely to be hospitalised for heart disease and stroke and 3 to 5 times more likely to be hospitalised for chronic respiratory diseases than non-Indigenous people in NSW. Indigenous people have

higher smoking rates than non-Indigenous people and are more likely to report drinking alcohol at levels that are risky for health (CHO, 2004).

Current Progress and Future Priority Areas

2007-2012 Actions

- Respecting Aboriginal people and culture in community activities.
- Work in partnership with other services to achieve better outcomes for Aboriginal and Torres Strait Islander people.
- Determine ways that current services may be targeted to address the needs of the Indigenous community.

2013-2018 Actions

Including:

- Respecting Aboriginal people and culture in community activities.
- Work in partnership with other services to achieve better outcomes for Aboriginal and Torres Strait Islander people.
- Determine ways that current services may be targeted to address the needs of the Indigenous community.

Men

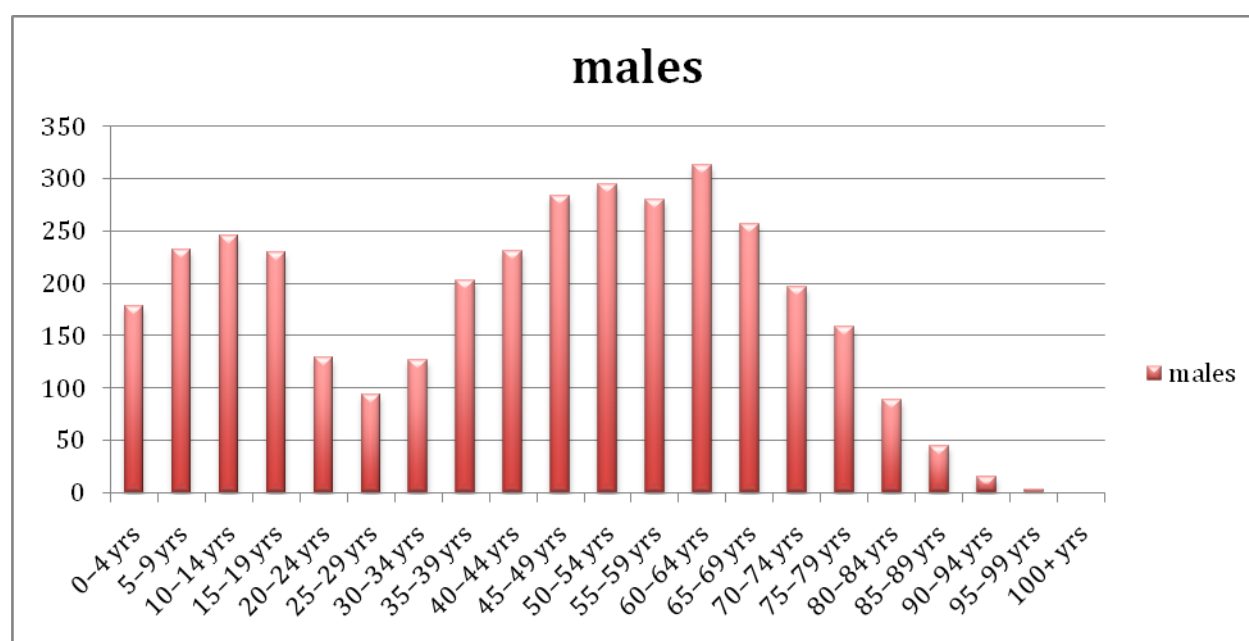
Although not required by social planning legislation, men have been included as a target group in this Social and Community Plan because men in the Upper Lachlan Shire deal with a range of issues specific to their gender and play an important role in our region.

Related Demographics – Men

At the time of the 2011 Census there were 3604 men in Upper Lachlan (as compared to 3589 women) with an average age of 44 years. There are slightly more males overall, but the ratio of men to women decreases in the older age groups (80 plus).

The following graph shows the age distribution for men in Upper Lachlan at the 2011 Census.

Upper Lachlan Males by Age – 2011 Census



Source: ABS Census - 2011

Discussion of Key Issues and Social Infrastructure

Men in rural regions of Australia may face distinct health issues because of their location, work and lifestyle. This report provides a snapshot of some of these issues and compares the illness and mortality of men in rural and urban areas. Overall, men in rural areas are more likely than their urban counterparts to experience chronic health conditions and risk factors. For example, are more likely to report daily smoking and risky drinking behaviour, are less likely to possess an adequate level of health literacy, have higher mortality rates from injury, cardiovascular disease and diabetes (AIHW 2012).

Men's health continues to be a significant issue in Upper Lachlan. Men have lower life expectancies than women, are more likely to smoke, drink at 'at risk' levels and consume inadequate fruit and vegetables. Men are also more likely to be overweight, be diagnosed with diabetes, melanoma, oral cancer, HIV/AIDS and die from cardiovascular disease, lung cancer, injuries and poisoning, motor vehicle accidents and suicide than women (CHO, 2004).

In community consultations held to help inform the Social and Community Plan, issues facing men in the region that were raised consistently across the Shire included men being reluctant to talk about issues or concerns, confusion about support services available for men on the land and the impact the ongoing drought is having on men (see section on Mental Health and Wellbeing and 'Our farming community').

Communication of local events through the Council newsletter 'The Voice', The Gunning Lions Newsletter, and on noticeboards in suitable locations in villages across the Shire provides improved communication of events occurring in local areas

Current Progress and Future Priority Areas

2007-2012 Actions

- Promote community development activities which target men.
- Increase promotion of existing support services for men more widely.
- Investigate opportunities to build on existing services and activities for men.
- Involvement in programs like 'Back a Bushie' and 'Community Cares', 'Beyond Blue' to ensure open communication of issues relevant to the community.
- Support cancer awareness campaigns such as "Movember", prostate cancer awareness campaigns and screening options. SLHD and ULSC to pursue.
- Investigate SLHD/NSW Health capabilities into the above programs to match successful women's breast screening program.

2013-2018 Actions

- Promote community development activities which target men.
- Investigate opportunities to build on existing services and activities for men and increase promotion of these services
- Involvement in community programs to ensure open communication of issues relevant to the community.
- Support cancer awareness campaigns such as "Movember", prostate cancer and other health capability awareness campaigns and screening through SLHD and ULSC.

Progress

- ✓ Council support in the development of the new Crookwell Men's Shed.

Community Issue: Mental Health and Wellbeing

Mental health and wellbeing is inextricably linked with the physical health of all groups within the community. Physical health cannot exist unless one's mental health is also in shape. Our mental wellbeing not only impacts on our emotions, thoughts and behaviour, but it can also affect us physically, through cramps and pains, loss or increase in appetite, indigestion, headaches and increased heart rate.

Stress is a significant factor in the development of mental illness and is associated with unfavourable outcomes for some health conditions. The prevalence of psychological distress between the years 1997-2004 in NSW was reported to be 11.8% for males and 14.6% for females, compared with 8.8% for males and 14.9% for females in the Greater Southern region. However, ten year trend data suggest that the amount of psychological distress among males and females in the Southern NSW Local Health District is increasing. Although present in everyday life, stress becomes a concern when it starts to impact on daily activities or when someone feels unable to deal with it. Left untreated it can lead to a range of significant physical and mental health problems.

Although it varies for different individuals, consultation with service providers and the community indicated that some of the major stressors for residents included the drought, anxiety about decisions of staying on the land or selling, employment and further education prospects for youth.

The Shire has a low-density populace, dispersed over a large geographical area. This presents challenges for service providers in delivering services to those in need, and also to residents who may be isolated both socially and geographically from larger centres. The limited range of public transport options is likely to compound the problem.

In the past, there has been significant stigma attached to mental health problems and services. Although local service providers report that this is reducing, the sensitivities of the community in accessing these services and assistance should be considered when developing programs.

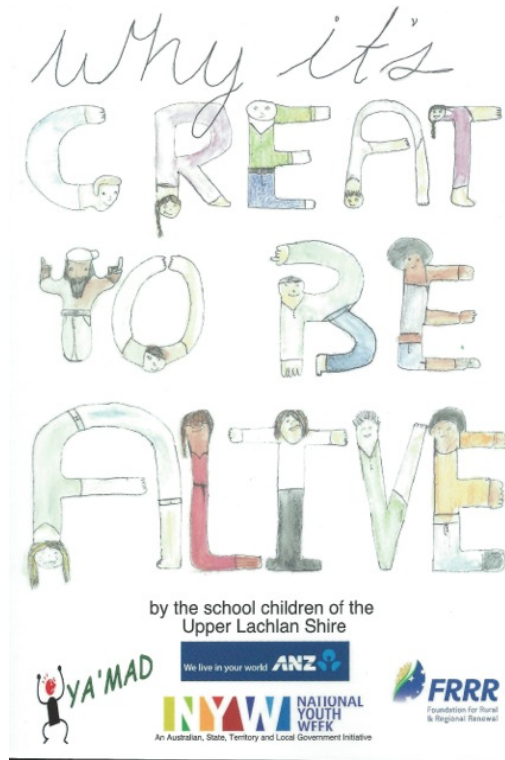
Despite recent changes in modes of practice and accessibility of services (such as the Better Access to Mental Health Care initiative), the incidence of psychological and mental health problems managed by GPs still decreases significantly outside the major capital cities. Both presentation for treatment and use of services for mental health issues are lower in rural areas, with those suffering from mental difficulties facing more barriers to help-seeking than in the city. These include poor availability and accessibility of services as well as a number of characteristics specific to rural communities such as lack of choice of health providers, high workloads of available GPs, geographic distance, and lack of knowledge about, and negative view of, mental health problems by those living in rural areas and amongst their social networks.

Volunteer work can improve volunteers' mental health and can lead to improved access to psychological and social resources. Programs currently running provide volunteer opportunities for those living with a mental condition. Volunteering also presents a compensation effect for those with depressive symptoms as people with depression sometimes look to volunteering as a way to help their mental health.

Current Progress and Future Priority Areas

- Develop community development/health promotion activities, which target mental health and wellbeing. Participate in 'Beyond Blue' and similar programs.
- Increase promotion of existing mental health services more widely.

- Investigate opportunities to build on existing services.
- Investigate opportunities for increasing volunteer participation in community organisations



Community Issue: Our Rural and Farming Community

Although not required in Social and Community Plan reporting guidelines, Council and the community felt it important have 'Our rural and farming community' included as its own group in this Plan because of the importance in the Shire.

The onset of stressful events in the farming world is often gradual. For example, with prolonged drought the stress does not happen instantly, as with other disasters such as fires, and thus disaster responses are not put in place in the same way.

Most farm families respond to stress by making changes in business and household. They often:

- Reduce spending on food, clothing, health, social life, education
- Start to use up any savings
- Seek off farm income
- Relocate family members
- Increase use of credit/borrowing
- Seek government assistance (RIRD, 2002).

Although most people will go through acute stress and manage with courage and strength, it is often later that the longer-term problems of the stress start to show. Chronic stress really harms your health. These stresses can lead to a loss of self-esteem through losing a sense of control over aspects of life and often result in increases in depression and anxiety. Chronic stress can lead to poor decision-making about financial and family matters, the breakdown of effective communication and sometimes family relationships, poor physical health and unhealthy lifestyle behaviours such as increased alcohol, tobacco and drug consumption (illicit and prescription). Stressful times often lead to withdrawal from social and community activity as people cannot afford the time to be away from the farm nor the money to spend on petrol to go to town or spend on activities.

Many farmers said that the current governmental legislative requirements and commodity prices for their produce being low also contribute to increased financial and emotional stress as they attempted to juggle these competing priorities and challenges. A key factor was the cost and time it takes to do all the required training to keep up with these requirements.

A previous survey of isolated residents in the Shire (source: Crookwell Neighbourhood Centre Inc. 2013) identified a range of issues that need to be addressed, including:

- Education in the areas of gun regulations and safety, weed control, chemical handling and storage, and payroll and business management.
- Physical Health need for a "Wellness clinic" to all villages and improved access to health related services.

- Mental Health addressing isolation of rural properties, mobile phone coverage, technology gap, safety and security and improved access to health related services.
- Nutrition Meals on Wheels do not go out to remote areas, distance and cost to have access food requirements.
- Financial extra travel costs of tradespersons/professionals to remote areas, Ageing population of permanent residents who cannot afford to continue to live where they are nor want to move into town, Assets reduce their ability to get financial assistance from government departments.

Current Progress and Future Priority Areas

Priority areas for action:

- Address impact of drought on health and wellbeing.
- Enhance links to financial, agricultural and business support/advice agencies.
- Build on the contacts and relationships formed from the 'Community Cares' nights at Crookwell, Laggan, Taralga and Binda in 2006.

Community Issue: Transport and Connectivity

Transport in the Shire is predominately by private motor vehicles, with ownership rates of motor cars in Upper Lachlan in 2011 averaging 2.06 vehicles per household, which equates to 29% higher than the NSW average. In 2011, 3.5% of households said they did not have a vehicle which is almost 7% lower than NSW averages.

These figures are significant because there are no other public transport services in the Shire and no taxi service, so those without private transportation are less able to access important services.

Both the cost and limited availability of transport to health services were consistently raised as issues affecting the local community's access to services. This was particularly noted for aged and chronically ill residents who require care or hospitalisation in other towns and for families with no vehicles wishing to access out of school activities. Access to transport also affects a person's ability to connect with their community socially, which in itself is an important factor in community wellbeing. The community has also identified a need to promote transport options to residents, with the potential to create a transport advocacy group in partnership with local government to improve access to services for Upper Lachlan Shire residents.

Health related transport

Emergency transport for medical emergencies is provided through the Ambulance Service. There are four permanent ambulance officers in Crookwell, they provide 24 hours, 7 day a week service to the Upper Lachlan Shire boundary. In addition, the Southern Local Health District provides the Transport for Health Program, which provides non-emergency health related transport for people who are ill or injured that are not eligible for transport services by ambulance, and for those whom traditional public or private transport is not available. There are also a number of hospital vehicles that are able to assist in transporting people to and from the Activity Centre and other health related activities.

While SLHD budget makes allowances for emergency transport there is an acknowledgement that non-urgent transport is a community concern. This issue requires agency collaboration to develop strategies that broaden the range and choice of affordable transport options for the frail elderly and chronically ill population and those without access to private transport of their own.

Community transport

Community transport is available for people identified through the HACC program or the Community Transport program (CTP). HACC targets all frail aged people, people with a permanent and functional disability and the carers of these groups. CTP targets groups who are rurally and socially isolated and spare seating is available to people outside the target groups at commercial rates

A wheelchair accessible bus is available fortnightly from Taralga and Crookwell to Goulburn and weekly from Gunning. Weekly wheelchair accessible services are available from the Crookwell service for Tuena, Bigga, Binda and Grabben Gullen.

Car transport is available for specialist medical appointments in Goulburn, Canberra, Bowral and Sydney areas for people identified within the HACC or CTP programs target groups.

Intersectoral collaboration is needed in order to develop strategies that broaden the range and choice of affordable transport options for the most vulnerable members of the Upper Lachlan Shire community that do not have access to private transport.

Communication

Another issue raised during consultation was communication, both within the individual communities across the Shire, but also between Council and the community at large.

Residents indicated that although there were generally lots of activities and groups in villages and townships, there was uncertainty about when and where different things were happening. Residents who had recently moved into the Shire raised this as a significant issue.

Current Progress and Future Priority Areas

Priority areas for action:

- Explore options to increase types and availability of transport.
- Encourage use of current community and other transport services.
- Examine community and volunteer transport options.
- Identify any target groups experiencing transport connectivity problems, particularly accessing regional services.

Increase opportunities for effective communication across the Shire.

- Investigate opportunities to promote cohesion across the Shire.
- Investigate options to address insurance issues.
- Continue lobbying relevant Ministers and Authorities regarding telecommunication services.

Potential for Additional Community Issues Assessment

Note: Other potential areas for development of community issues component of the Plan:

- Volunteering
- Communication, Coordination & Promotion
- Support for local General Practitioners
- Community Safety – Towns and Villages

Questions for Community Consultation/Ongoing Monitoring

- What are the key issues for Upper Lachlan's social and community well being?
- What are the key gaps in services or facilities?
- What do we do well for the community in Upper Lachlan?
- What services or facilities work well?
- Are issues different for different parts of the Shire? Why?
- What can be done to improve things?
- Can you suggest particular services or facilities or programs for:
 - Children
 - Youth
 - Aged
 - Women
 - Men
 - Aboriginal and Torres Strait islanders
 - General health
 - Coordination,
 - Access and transport
- Who should be involved and what partnerships can you suggest to achieve outcomes ?

Action Plan – Social and Community Plan 2013-2018

Priority Area: Children

Key Action or Deliverable	Lead Agency & Partners	Target Delivery Date & Priority	Status & Monitoring Comments
ULSC support the annual small school sports day	ULSC	July 2013-2018	Ongoing
Community parks and play facilities across the Shire be maintained	ULSC	Ongoing	Ongoing
The ULSC build on and maintain the community directory on their website	ULSC	Ongoing	Ongoing
Support SLHD to explore viability of Child and Family centre for visiting services – to include child development unit with the potential to attract a pediatrician to the town.	SLHD ULSC local child care centres, care providers	July 2013-2018	Ongoing
Support the child and family support network within the Upper Lachlan LGA.	SLHD, ULSC, local child care centres, care providers	July 2013-2018	Ongoing
Network meetings with SDN, Country Kids and all other Children Services within LGA to pool resources for training, regulations and new government legislation	Crookwell Neighbourhood Centre Inc. and Agencies/ULSC	July 2013-2018	Ongoing

Social and Community Plan 2013 – 2018 Action Plan

Priority Area: Young People

Key Action or Deliverable	Lead Agency & Partners	Target Delivery Date & Priority	Status & Monitoring Comments
Explore funding avenues for the implementation of youth capacity building programs	SLHD, ULSC, Y'Mad, CNC Inc	July 2013-2018	Complying - Ongoing
Establish Youth Council with representation from across the Shire	ULSC, Local Schools (primary and high school)	July 2013-2018	Ongoing
Investigate the feasibility of a heated therapeutic indoor swimming pool for Crookwell, including setup and ongoing costs and possible funding opportunities.	ULSC	Completed	Completed Feb 2014

Priority Area: Women

Key Action or Deliverable	Lead Agency & Partners	Target Delivery Date & Priority	Status & Monitoring Comments
Support agencies in any investigations into existing service gaps and opportunities for health services, including rural outreach services (health, mental health etc.) and viability of Child and Family centre for visiting services	SLHD, ULSC	July 2013-2018	Ongoing

Social and Community Plan 2013 – 2018 Action Plan

Priority Area: Older People

Key Action or Deliverable	Lead Agency & Partners	Target Delivery Date & Priority	Status & Monitoring Comments
Work with key stakeholders to plan appropriately for the needs of the ageing population	SLHD, ULSC	July 2013-2018	Ongoing
Investigate the feasibility of a heated therapeutic indoor swimming pool for Crookwell, including setup and ongoing costs and possible funding opportunities.	ULSC	Completed	Completed Feb 2014
Encourage participation by older people as volunteers in particular programs - as peer educators	ULSC & Community Groups	July 2013-2018	Ongoing
Support agencies in any investigations into existing service gaps and opportunities for health services, including rural outreach services (health, mental health etc.) and viability of Child and Family centre for visiting services	ULSC, SLHD, Community Groups	July 2013-2018	Ongoing

Priority Area: People with Disabilities

Key Action or Deliverable	Lead Agency & Partners	Target Delivery Date & Priority	Status & Monitoring Comments
ULSC continue to support the Crookwell Access Committee	ULSC	Ongoing	Ongoing
Disability services conduct shire wide promotion of services and assistance available	ULSC, SLHD	July 2013-2018	Ongoing

Social and Community Plan 2013 – 2018 Action Plan

Priority Area: Aboriginal and Torres Strait Islander People

Key Action or Deliverable	Lead Agency & Partners	Target Delivery Date & Priority	Status & Monitoring Comments
In local tourist maps, include any indigenous sites of significance with commentary.	ULSC, LALC	July 2013-2018	Ongoing
Support development of partnerships between relevant authorities	SLHD, ULSC, LALC	July 2013-2018	Ongoing
Encourage service providers and key stakeholders to consult with the Aboriginal Community	SLHD, ULSC, LALC	July 2013-2018	Ongoing

Priority Area: People from Culturally and Linguistically Diverse backgrounds

Key Action or Deliverable	Lead Agency & Partners	Target Delivery Date & Priority	Status & Monitoring Comments
Support activities raising awareness of other cultures across the Shire	ULSC	July 2013-2018	Ongoing
Encourage inclusiveness in community activities	ULSC	July 2013-2018	Ongoing
Encourage different cultural groups to share their culture at key community events	ULSC	July 2013-2018	Ongoing

Social and Community Plan 2013 – 2018 Action Plan

Support arts and cultural activities across the shire and support localities to seek funding to host events	ULSC	July 2013-2018	Ongoing
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Priority Area: Men

Key Action or Deliverable	Lead Agency & Partners	Target Delivery Date & Priority	Status & Monitoring Comments
Support agencies in investigation options for counselling services specifically for men	ULSC	July 2013-2018	Ongoing
Support and promote cancer awareness campaigns and screenings	SLHD, ULSC	July 2013-2018	Ongoing
Building relationships with the relevant Chamber of Commerce, Government agencies, Community groups to support and enhance community based support programs and activities	ULSC, Chamber of Commerce, Community Groups,	July 2013-2018	Ongoing

Priority Area: Rural Community

Key Action or Deliverable	Lead Agency & Partners	Target Delivery Date & Priority	Status & Monitoring Comments
Support relevant agencies and programs in the rural sector – Rural Support Program Assistance Guide, drought support and natural disaster.	DPI/SLHD	July 2013-2014	Completed
Directory of support services available in the region be updated and distributed in Council newsletter and on the website	ULSC	July 2013-2018	Ongoing

Social and Community Plan 2013 – 2018 Action Plan

Priority Area: Transport & Connectivity

Key Action or Deliverable	Lead Agency & Partners	Target Delivery Date & Priority	Status & Monitoring Comments
Advertising of services in local papers, 'The Voice', local notice boards, service group newsletters, Council website	ULSC	July 2013-2018	Ongoing
Commitment to building on existing community services and infrastructure such as the Community Centre, and increased awareness and promotion by Council of the work that is being done in the community.	ULSC	July 2013-2018	Ongoing



Disability Inclusion Action Plan

2017 – 2020

Original Plan adopted by Council 15 June 2017 Minute No. 161/17
Effective 15 June 2017

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Message from the Mayor

It is with pleasure that I present Upper Lachlan Shire Council's Disability Inclusion Action Plan 2017-2020.

Council is working towards creating a Shire provides equal opportunity for people with disability, their carers and families to use and enjoy the public spaces and opportunities our Shire has to offer.

The Plan demonstrates Council's commitment to improving the quality of our services, facilities, systems and programs over a four year period. I would like to thank the community members, service providers and Council staff who participated in the consultation process which helped shape and inform the Plan.



**Councillor Brian McCormack OAM
Mayor**



**John K Bell
General Manager**

Acknowledgement of Country

Upper Lachlan Shire Council would like to acknowledge the Traditional Custodians of this Land. Council would also like to pay respect to the Elders past and present, of the Wiradjuri Nation, and extend that respect to other Aboriginals present.

Background

In August 2014 the NSW Disability Inclusion Act 2014 was passed and requires Council to develop a Disability Inclusion Action Plan to help remove barriers and enable people with a disability to participate fully in their communities.

Council's vision is for an inclusive and welcoming community where all residents and visitors enjoy a secure and friendly environment. Council's Disability Inclusion Action Plan will aim to provide better access to Council information, services and facilities ensuring people with disabilities can fully participate in their community.

This Plan was developed through consultation which included community, service provider and Council staff surveys.

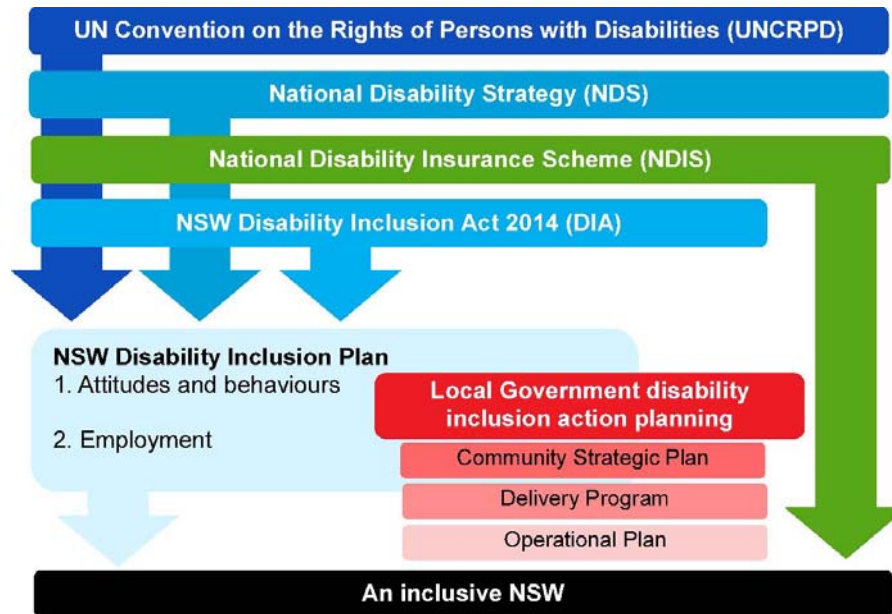
The plan was endorsed for public exhibition at the 20 April 2017 Ordinary Council meeting.

The Plan was formally adopted at the 15 June 2017 Ordinary Council meeting and takes effect from this date.

Legislation and Policy

International

The United Nations Convention on the Rights of Persons with Disabilities



Source: Disability Inclusion Action Planning Guidelines Local Government

The United Nations Convention on the Rights of Persons with Disabilities (UNCRPD) protects the rights of all people with a disability around the world. Australia was one of the first countries to sign the Convention when it was ratified in 2008. The convention acknowledges that people with disability have the same human rights as those without disability. This commits participating governments to ensure these rights can be exercised and that barriers are removed. The UNCRPD supports the social model of disability. This recognises that attitudes, practices and structures are disabling and can create barriers to people with disability from enjoying economic participation, social inclusion and equality which are not an inevitable outcome of their disability.

The Convention is guided by the following principles:

- respect for inherent dignity, individual autonomy including the freedom to make one's own choices and independence of persons;
- non-discrimination;
- full and effective participation and inclusion in society;
- respect for difference and acceptance of persons with disabilities as part of human diversity and humanity;
- equality of opportunity;
- accessibility;
- equality between men and women;
- respect for the evolving capacities of children with disabilities and respect for the right of children with disabilities to preserve their identities.

National

National Disability Strategy 2010-2020

The National Disability Strategy 2010-2020 (developed in partnership by the Commonwealth, State, Territory and Local Governments) sets out a national plan for improving life for Australians with disability, their families and carers, to support the commitment made to the UNCRPD.

National Disability Insurance Scheme

The National Disability Insurance Scheme (NDIS) is a major reform that will deliver a national system of disability support focused on the individual needs and choices of people with disability. The NDIS gives participants more choice and control over how, when and where supports are provided.

State

The *Disability Inclusion Act 2014 (NSW)* provides the legislative framework to guide state and local government disability inclusion and access planning. The Act supports people with disabilities to access:

- the same human rights as other members of the community and that governments and communities have a responsibility to facilitate the exercise of those rights;
- independence and social and economic inclusion within the community; and
- choice and control in the pursuit of their goals and the planning and delivery of their supports and services.

In meeting the requirements under the Act for disability inclusion and access planning, Council must:

- (a) Specify how it will incorporate the UN human rights disability principles into its dealings with matters relating to people with disabilities.
- (b) Include strategies to support people with disabilities, for example, strategies to:
 - i. provide access to buildings, events and facilities
 - ii. provide access to information
 - iii. accommodate the specific needs of people with disabilities
 - iv. support employment of people with disabilities
 - v. encourage and create opportunities for people with disabilities to access services and activities
- (c) Include details of its consultation about the plan with people with disabilities and
- (d) Explain how the plan supports the goals of the State Disability Inclusion Plan, (that is, strategies that support the four key DIAP areas).

The Act requires NSW government departments, local councils and some other public authorities to develop and implement a Disability Inclusion Action Plan. The plan must be consistent with the State Disability Inclusion Plan and include strategies to increase access and participation.

Local

The Tablelands Regional Community Strategic Plan 2016-2036 was created by the community and provides a long term vision for the Shire. The Tablelands Regional Community Strategic Plan informs Council's Delivery Program and Operational Plan, which set out Council's role in achieving the community's vision. Other Council plans and documents relevant to the Disability Inclusion Action Plan include:

- Delivery Program
- Operational Plan
- Workforce Plan
- Long-Term Financial Plan
- Infrastructure Plan
- Social and Community Plan
- Ageing Strategy
- Community Engagement Strategy and Communications Plan
- Tourism Strategic Plan
- Cultural Plan
- Upper Lachlan Local Environmental Plan 2010
- Climate Change Adaption Strategy
- Equal Employment Opportunity Plan
- Information Technology Strategic Plan
- Business Continuity Plan

Development of the Disability Inclusion Action Plan is supported by the Delivery Program aspirations as follows:

- A built environment enhancing the lifestyle of a diverse community
- Community liaison to preserve and enhance community facilities
- People attaining health and wellbeing
- Resilient and adaptable communities

Other legislation and standards informing Council's work

- Commonwealth Disability Discrimination Act 1992
- Commonwealth Disability (Access to Premises-Buildings) Standards 2010
- NSW Anti-Discrimination Act 1977
- Carers Recognition Act 2012
- Local Government Act 1993 and Local Government (General) Regulation 2005

Community Profile

The *Disability Inclusion Act 2014* (DIA) defines disability as:

“The long-term physical, mental, intellectual or sensory impairment which in interaction with various barriers may hinder the full and effective participation in society on an equal basis with others.”

The regional city of Goulburn, in neighbouring Goulburn-Mulwaree LGA had a population of 21,484 in 2011 (ABS 2012c). It is located 44 kilometres (33 minutes) from Crookwell. Taralga is approximately the same distance to Goulburn. Canberra city is approximately a 1.5 hour drive, 112 kilometres from Crookwell (Google Maps, 2016).

The population (‘preliminary estimate’) of the Upper Lachlan Local Government Area (LGA) in June 2015 was 7,876 (ABS 2016). The population of the LGA at the 2011 Census was 7,193 (ABS 2012a). Table 1 below shows the population of each of the urban areas, and the remaining rural area, at that time.

Table 1: Population, Upper Lachlan LGA, 2011

Geographic area*	Total population	Proportion of total population of LGA
Crookwell	2,014	28%
Gunning	483	7%
Dalton	107	1%
Taralga	284	4%
Remaining rural areas of the LGA	4,305	60%
Upper Lachlan LGA	7,193	

Note: * the geographic areas used for each of the towns are the ABS 2011 Census geographic areas of ‘Urban Centre/Locality’. This classification is the closest approximation of the generally accepted ‘built up urban area’ of each location. Unfortunately the Shire’s other built up areas of Bigga, Binda, Collector, Grabben Gullen, Laggan, and Tuena do not have their own separate urban classifications in the Census. Data for these areas in the Census includes not just the built up area but also the surrounding rural areas.

Source: Australian Bureau of Statistics 2011 Census of Population and Housing Basic Community Profiles Table B01

In 2011, 40% of the population resided in four ‘urban’ areas of the LGA (Crookwell, Gunning, Dalton and Taralga) with the remaining 60% living in the ‘rural’ areas, although these ‘rural’ areas also included the villages of Bigga, Binda, Collector, Grabben Gullen, Laggan, and Tuena. The reason for the urban classification of only some areas is given in the Note to Table 1.

The first results from the 2016 Census are due to be released in mid 2017.

People living with a disability

In NSW, there are over 1.3 million people living with disability. Disability may be acquired at birth or early in life, or may be the result of accident, illness or injury throughout life. Disability rates increase substantially as people age, with close to 40% of people having some form of disability by the time they are 70 years old. People experience a range of impacts due to disability, with over 6% of the population experiencing profound or severe disability. (NSW Government, 2015)

The 2011 Census identified that there were 382 people in the ULSC LGA who had 'need for assistance with core activities' (ABS, 2012a). This Census variable "measures the number of people with a *profound or severe disability*. People with a profound or severe disability are defined as those people needing help or assistance in one or more of the three core activity areas of self-care, mobility and communication, because of a disability, long term health condition (lasting six months or more) or old age". (ABS, 2011).

Of those 382 people with a profound or severe disability in the LGA in 2011:

- 183 were male
- 199 were female
- 159 (or 42%) resided in the Crookwell urban area
- 23 (or 6%) resided in the Gunning urban area
- 6 (or 2%) resided in the Dalton urban area
- 31 (or 8%) resided in the Taralga urban area
- 163 (or 43%) resided in the remaining rural areas of the LGA (ABS, 2012b)

The percentage of people needing assistance as a proportion of the total population in the ULSC LGA in 2011 was 5.3%. In comparison, the proportion in the region (Goulburn-Yass Statistical Area 3) was 5.5% and NSW 4.9% (ABS, 2012a). Goulburn-Yass Statistical Area 3 includes the LGAs of Upper Lachlan, Goulburn-Mulwaree, Boorowa, Young, Harden and Yass Valley.

In addition, there were 313 people in ULSC LGA in 2011 who did not state whether or not they 'needed assistance', so it is possible that the actual number and proportion of people with a profound or severe disability is higher than that stated above (ABS 2012a).

In comparison, in 2006, there were 324 people needing assistance in the ULSC LGA of a total population of 7,054 (4.6%), with an additional 393 people not stating whether or not they needed assistance (ABS, 2007).

Details of the total number of people with a disability – including those with a moderate or mild disability – are not available from the Census. Data modelled by the Public Health Information Development Unit (PHIDU, 2015) estimated that there were 838 people aged 18 years and over in the ULSC LGA in 2010 with profound/severe/moderate/mild core activity restriction. This number would presumably include the people counted above in the 2011 Census.

(PHIDU 2015, using data compiled by PHIDU based on modelled estimates from the 2010 General Social Survey, ABS (unpublished); and the ABS Estimated Resident Population, 30 June 2010).

Note: these modelled estimates do not represent data collected in administrative or other data sets. As such, they should be used with caution, and treated as indicative of the likely social dimensions present in an area.

Age

Table 2 below shows the number of people requiring assistance with core activities by age group in the LGA, and in the urban areas, in 2011.

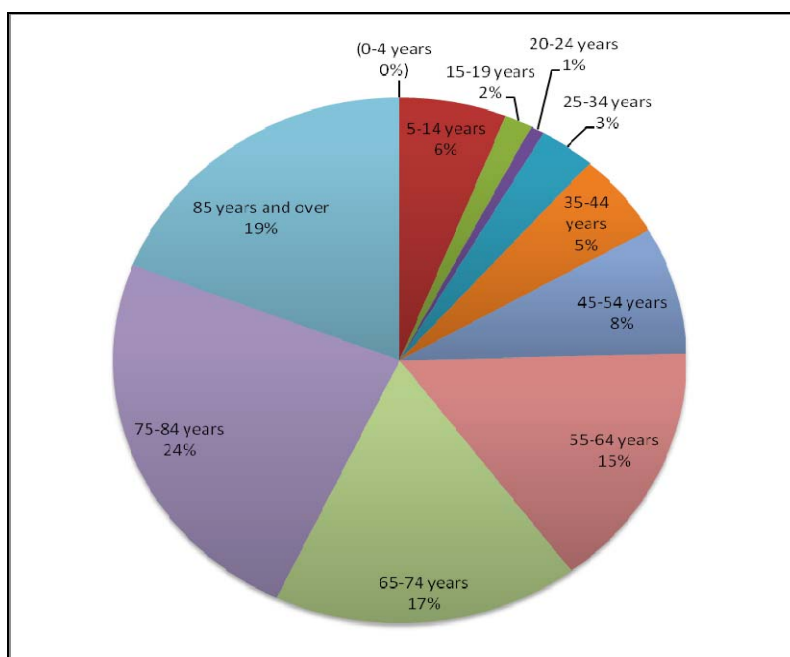
Table 2: Need for assistance with core activities by age, 2011

Age	Number of people needing assistance with core activities				
	Crookwell	Gunning	Dalton	Taralga	ULSC LGA
0-4 years	0	0	0	0	0
5-14 years	9	0	0	0	23
15-19 years	0	3	0	0	6
20-24 years	3	0	0	0	3
25-34 years	3	0	0	0	12
35-44 years	4	0	0	0	20
45-54 years	8	3	3	0	30
55-64 years	24	6	0	0	58
65-74 years	27	8	0	9	66
75-84 years	41	3	0	10	91
85 years and over	40	0	3	12	73
Total people needing assistance	159	23	6	31	382
Total population	2,014	483	107	284	7,194

Source: ABS Census of Population and Housing 2011, Basic Community Profile Table B18

The following graph is extracted from Table 2 and shows the *proportions* of people needing assistance with core activities in the various age groups in the ULSC LGA in 2011.

Figure 1: ULSC LGA: Age groups of people needing assistance with core activities, 2011



Income

Data from the Australian Government shows the following recipients of Department of Social Security payments in the December 2015 quarter in the ULSC LGA (*Australian Government Department of Social Services 2016a*):

- Disability Support Pension – 269
- Carer Allowance – 209
- Carer Allowance (Child Health Care Card only) – less than 20
- Carer Payment – 79
- Commonwealth Seniors Health Card – 201
- Age Pension – 1,062
- Pensioner Concession Card – 1,523

Notes: The following are descriptions of each of the allowances listed above:

- Disability Support Pension - Financial support for people who have a physical, intellectual or psychiatric condition that stops them from working or people who are permanently blind
- Carer Allowance - is a fortnightly income supplement for parents or carers providing additional daily care and attention to an adult or dependent child with disability or a medical condition, or to someone who is frail aged. Carer Allowance is not income and assets tested, is not taxable and can be paid in addition to wages, Carer Payment or any other income support payment.
- Carer Payment - provides financial support to people who are unable to work in substantial paid employment because they provide full time daily care to someone with severe disability or medical condition, or to someone who is frail aged.
- Commonwealth Seniors Health Card - assists eligible people who have reached the qualifying age for Age Pension with certain health and prescription costs
- Age Pension – designed to provide income support to older Australians who need it, while encouraging pensioners to maximise their overall incomes. The Age Pension is paid to people who meet age and residency requirements, subject to a means test.
- Pensioner Concession Card - assists pensioners and selected benefit recipients with certain living costs by allowing access to specific goods and services at a concessional rate. (Australian Government Department of Social Services 2016b).

In the 2011 Census, 295 people with a 'need for assistance for core activities' stated their weekly personal income. Of the 5,080 people without a 'need for assistance with core activities' stated their income. A comparison of the percentages in each income bracket is given in Table 3 below.

Table 3: Weekly personal income, ULSC LGA, 2011

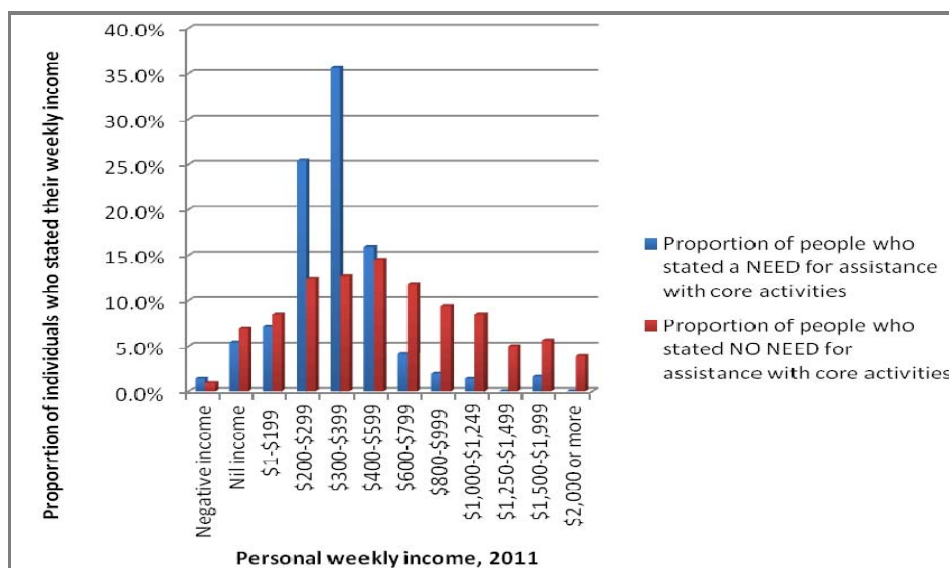
Weekly personal income, 2011	Proportion of people who stated a need for assistance with core activities	Proportion of people who stated no need for assistance with core activities
Negative income	1.4%	0.9%
Nil income	5.4%	6.9%
\$1-\$199 (\$1-\$10,399)	7.1%	8.5%
\$200-\$299 (\$10,400-\$15,599)	25.4%	12.4%
\$300-\$399 (\$15,600-\$20,799)	35.6%	12.7%
\$400-\$599 (\$20,800-\$31,199)	15.9%	14.5%
\$600-\$799 (\$31,200-\$41,599)	4.1%	11.8%
\$800-\$999 (\$41,600-\$51,999)	2.0%	9.4%
\$1,000-\$1,249 (\$52,000-\$64,999)	1.4%	8.5%
\$1,250-\$1,499 (\$65,000-\$77,999)	0.0%	5.0%
\$1,500-\$1,999 (\$78,000-\$103,999)	1.7%	5.6%
\$2,000 or more (\$104,000 or more)	0.0%	3.9%
Total number of individuals with income stated	295	5,080

Source: ABS Census of Population and Housing 2011, Tablebuilder

Table 3 shows the discrepancy between in income levels between people who do and do not require assistance with core activities. While only 9 % of people requiring assistance had a weekly personal income of \$600 or more, 44 % of people *not* requiring assistance had an income of this level or higher.

The following graph (extract of Table 3) highlights the discrepancy in the spread of incomes between people with and people without a need for assistance in ULSC LGA in 2011.

Figure 2: ULSC LGA Personal weekly income by need for assistance with core activities 2011



Living Arrangements

In ULSC LGA in 2011, of the 378 people with a profound or severe disability (needing core assistance), there were 310 people living in the community; and 68 living in long-term accommodation (ie long-term residential accommodation in aged care facility, accommodation for the retired or aged (not self-contained), hostels for the disabled and psychiatric hospitals).

Of the 155 people (41%) aged 0 to 64 years with a profound or severe disability, in 2011 there were 148 people living in the community; and 7 people living in long-term accommodation.

Of the 223 people (59%) aged 65 years and over with a profound or severe disability in 2011 there were 162 people living in the community; and 61 living in long-term accommodation (PHIDU, 2015)

People living in long-term accommodation are likely to be living in the following facilities:

- Taralga
 - Sunset Lodge (23 bed aged care facility with high and low care) and Self care units
- Crookwell
 - Viewhaven Lodge (45 beds – principally high care)
 - Self care units
 - Clifton Village (Uniting Care)
 - Nura Village (private aged housing)
- Gunning
 - Self care units (Lions Club)

Carers

A carer is anyone who provides informal care and support to a family member or friend who has a disability, mental illness, drug or alcohol dependency, chronic condition, terminal illness or who is frail. There are approximately 2.7 million carers in Australia, of whom more than 857,000 live in NSW ⁽¹⁾.

While not all people with disability have a carer, informal care is the main source of support for people with disability ⁽²⁾. The majority (81%) of people with disability who require assistance are supported by a carer, as defined above. People with disability who need help with self-care, mobility or communication are particularly likely (91%) to receive support from a carer.⁽³⁾

(Carers NSW, 2014) citing:

1. Australian Bureau of Statistics (2014), Disability, Ageing and Carers, Australia: Summary of Findings, 2012, Catalogue no. 4430.0, Carer tables, Table 36.
2. Productivity Commission (2011), Disability Care and Support, Report no. 54, Productivity Commission, Canberra, page 704.
3. ABS (2014), Disability, Ageing and Carers, Australia: Summary of Findings, 2012, Disability tables, Table 15

In the ULSC LGA in 2011, there were 792 people aged 15 years and over providing assistance to persons with a disability, which was 13.5% of the population over 15 years of age. This compares with the following percentages for the region and NSW:

- Goulburn-Yass Statistical Area 3 – 12.5%
- NSW – 11.4% (ABS, 2012c)

Notes: The 'Assistance to persons with a disability (unpaid)' variable records people who, in the two weeks prior to the 2011 Census Night, spent time providing unpaid care, help or assistance to family members or others because of a disability, a long-term illness (lasting six months or more) and/or problems related to older age. The data excludes the 8.5% of persons aged 15 years and over whose unpaid assistance to persons with a disability was not stated (the proportion excluded was calculated based on the Australian data). (PHIDU, 2015)

In addition, there were 448 people in the LGA in 2011 who did not state whether or not they 'provided assistance', so it is possible that the actual number and proportion of carers in the LGA is higher than that stated. (ABS, 2012b)

Indigenous status

At the 2011 Census, 121 people, or 1.7% of the total population of the ULSC LGA identified as indigenous, compared with 2.6% in Goulburn-Yass Statistical Area 3, and 2.5% across NSW (ABS, 2012c).

In 2011, only 7 people who identified as indigenous in the LGA stated that they had a 'need for assistance with core activities' (ABS, 2012b).

Of the 792 people over 15 years 'providing assistance to people with a disability' in the LGA in 2011, 16 people (2%) identified as indigenous. (ABS, 2012b)

English proficiency

Of the 382 people 'needing assistance with core activities' in the ULSC LGA in 2011, negligible numbers spoke English 'not at all' or 'not very well' (there were not enough people in this category to provide any meaningful statistic). (ABS, 2012b). It is possible that there are people in this category but who did not answer the Census question as to whether they needed assistance.

Education

In 2011, the following number of people 'needing assistance with core activities' residing in the Upper Lachlan LGA attended the following educational institutions (not necessarily located in the LGA):

- Pre-school – 0
- Infants/Primary – Government – 13
- Infants/Primary – Catholic – 4
- Infants/Primary - Other Non Government – 0
- Secondary – Government – 7
- Secondary – Catholic or non-government – 0
- Technical or Further Educational Institution (including TAFE Colleges) – 3
- University or other Tertiary Institution – 0

Employment

Table 4 below shows the employment status of people in the ULSC LGA in 2011 who needed assistance with core activities.

Table 4: Need for assistance with core activities by employment status, Upper Lachlan LGA, 2011

Employment status	No of people who need assistance with core activities
Employed, worked full-time	13
Employed, worked part-time	17
Employed, away from work	7
Unemployed, looking for full-time work	0
Unemployed, looking for part-time work	3
<i>Proportion of labour force unemployed</i>	7.5%
TOTAL LABOUR FORCE	40
Not in the labour force	306
<i>Proportion of people not in the labour force</i>	88.4%
Total	346

Notes: Count of people 15 years and over, some cells in this table were randomly adjusted in the Census data output to avoid the release of confidential data. No reliance should be placed on small cells.

Source: ABS Census of Population and Housing 2011, Tablebuilder

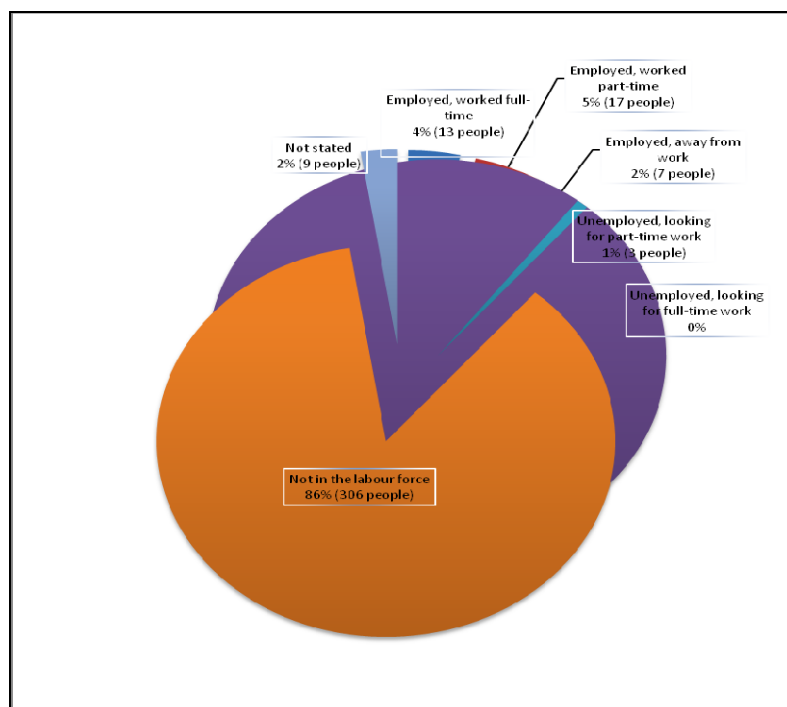
Table 4 shows that of people over 15 years in the LGA who needed assistance with core activities in 2011:

- 37 people were employed, the majority part-time
- Three people were unemployed and looking for part-time work
- Almost 90% were not in the labour force (even though they were over 15 and were eligible to be, if they were not enrolled in education – see further explanation below)

There were an additional 9 people who required assistance with core activities in the LGA who did not state their employment status.

Figure 3 is extracted from Table 4 and shows the employment status of people in the Upper Lachlan LGA in 2011 who needed assistance with core activities.

Figure 3: ULSC LGA – employment status of people over 15 who require assistance with core activities, 2011



Similar 2011 data was extracted for Crookwell, but because of the small number of respondents, the ABS randomly adjusts the Census data output to avoid the release of confidential data, therefore making meaningful analysis of Crookwell data impossible.

To put the employment numbers in the LGA in perspective, the total number of people in the labour force residing in the ULSC LGA at 2011 was 3,582, and the 40 people with a profound or severe disability represent 1.1% of that total number.

The most common reasons for being 'not in the labour force' in Australia are attending an educational institution, being retired or voluntarily inactive, having a long term health condition or disability, or performing home duties (ABS, 2014).

The data above only provides information about people with a profound or severe disability. The following is information about services supporting the LGA:

- Community Gateway was a case management service, which is now Service Co-ordination. Their role is to support people to develop and implement their NDIS plan once it has been approved. This assists with people having a choice of whoever they like for services and activities as we are independent of the other services in the region
- Endeavour industries, Goulburn – currently employ 4 people from ULSC LGA

- Essential Employment and Training now has an office in Crookwell. They offer a day program and will be expanding services as people have their National Disability Insurance Scheme assessments and plans approved. They also do supported employment and transition to work programs with school leavers.
- Upper Lachlan Interagency operates out of Crookwell Hospital and it is a combination of services, both Government and Non-Government Organisation who provide support in the Upper Lachlan for Children, families, youth, aged, mental health, disabilities, transport, Allied Health.
- Upper Lachlan Community Care is the division of Crookwell/Taralga Aged Care that delivers community based services and services for people with a disability. This service compliments our residential aged care services.
- Upper Lachlan Shire Council Access Committee is currently being reviewed to provide improved service for the community.

Mobility Parking Spaces

The Roads and Maritime Services (RMS) has compiled data by Local Government Area on the number of Mobility Parking Spaces Upper Lachlan Shire. For the final quarter in 2016 the following permits were issued:

LGA	Total	MPS permit class		
		Individual	Organisation	Temporary
Upper Lachlan	449	423	16	10

The RMS data compiled by Postcode is not directly comparable to the Upper Lachlan as large locations outside the Shire (including Goulburn and Yass) share the same Postcode as some Upper Lachlan locations. The numbers of permit issued in Postcode 2583 are:

Postcode	Total	MPS permit class		
		Individual	Organisation	Temporary
2583	318	305	8	5

The Mobility Parking permit classes are defined as:

- Individual – Issued for a period of 5 years to eligible people with permanent disabilities affecting their mobility, who drive vehicles or who are passengers in vehicles
- Temporary – Issued for up to six months to eligible people with temporary disabilities affecting their mobility, who drive vehicles or who are passengers in vehicles
- Organisation – Issued to organisations that have been assessed by Roads and Maritime Services as meeting a genuine need to transport eligible people

Community Consultation

As part of this process Council sought feedback through Community, Upper Lachlan Shire Staff and Service Provider surveys. These surveys were available in both hard copy and electronic versions, able to be accessed on Council's website, in all Council Offices and Local Libraries and sent to relevant Service Providers and groups.

The following provides a Summary of the results of the Surveys.

Service Provider Survey responses

After making initial telephone and email contact to determine relevant Service Providers for the Shire the Survey was provided electronically with the Survey period from 14 November to 16 December 2016.

A total of 5 surveys were received.

1. Crookwell Hospital – Acute Care – State and Commonwealth funded
2. Upper Lachlan Community Care – NDIS and Aged Care provider – Commonwealth funded
3. Richmond Fellowship – Community Mental Health – Commonwealth funded
4. Gunning Community Care – Aged and Disability Home Care Services – State and Commonwealth funded and Voluntary Not for Profit
5. Valmar Support Service – Community Transport – State and Commonwealth funded

The following is a summary of survey responses:

Is the community is welcoming of people with disabilities ?

These comments are Service for the community not community (individuals) related.

- Accessibility to transport services a significant issue if disability support pension not available.
- Majority of businesses are accessible however certain businesses create problems for walkers and wheelchairs.
- Access to disabled toilets limited to key use in some areas.

Are Council's facilities accessible ?

- Limited access to disabled toilets – due to need for a key.
- Swimming pools – times to access pools is limited, earlier starts and later closing would benefit all.
- Some amenities are very small to be able to use wheelchairs /scooters.
- Footpaths and parking around the main streets not easy to navigate.

Employment programs

- Essential Employment and Training, with most not aware of any employment programs.

Access Committee

- Generally not aware of the Committee and that it was active.

Council information publications

- All Council information publications are considered accessible and The Voice is a very important publication.

Additional comments

- Extra consideration required for services in Gunning, Tuena, Taralga and Bigga.
- Request hydrotherapy pool in Crookwell.
- Access Committee to be more visible especially with NDIS as many people with a disability will have greater access to the community.
- Significant gap and burden for individuals, families and services supporting young people <16 with mental health. ILC funding set up alongside the NDIS designed to support communities who identify a gap. Set up to fund innovative initiatives.

Upper Lachlan Shire Staff Survey responses

This Survey was distributed to all staff and the Survey period was 14 November 2016 to 1 December 2016 with 33 surveys received and summarised as follows:

1	Age	63% – 36 to 55 years 19% – 56 to 65 years 16% – 26 to 35 years
2	Indoor or Outdoor worker	84% – Indoor 21% – Outdoor (some both)
3	Have a disability	91% – No 6% – Yes: Vision 6% – Yes: Hearing
4	Any problems that prevent members of the public with a disability accessing Council services	36% – Yes 64% – No
5	Awareness of relevant Council policy or procedures	35% – Yes 65% – No
6(1)	Level of awareness of people with vision disabilities	6% – Low 79% – Fair-Good 15% – Excellent
6(2)	Level of awareness of people with hearing disabilities	3% – Low 82% – Fair-Good 15% – Excellent
6(3)	Level of awareness of people with mobility disabilities	6% – Low 79% – Fair-Good 15% – Excellent
6(4)	Level of awareness of people with intellectual disabilities	6% – Low 67% – Fair-Good 9% – Excellent
7(1)	People with disabilities should be employed in special work environments	3% – Agree 85% – Disagree 12% – Unsure
7(2)	People with disabilities have same rights as others including the right to work	91% – Agree 3% – Disagree 6% – Unsure
7(3)	Most people with disabilities are better placed in regular workplaces rather than special training programs	67% – Agree 9% – Disagree 24% – Unsure
7(4)	Everyone benefits being part of a workplace that is inclusive of people with disabilities	85% – Agree 3% – Disagree 12% – Unsure
7(5)	Most people with a disability are unable to work	3% – Agree 91% – Disagree 6% – Unsure
7(6)	Comfortable if workplace/job changed because a co-workers is a person with a disability	70% – Agree 3% – Disagree 27% – Unsure

In regard to the following questions, additional comments were provided:

Q3. Does disability affect work ?

No

Q4. Any problems that prevent members of the public with a disability accessing Council services ?

- Administration office, front glass doors entry, cramped reception area.
- Access through front doors for wheelchair and walker users
- Some access to buildings and facilities
- People with vision impairment may not be able to view media releases/news items published on Council website or published in print media
- Ensuring website is accessible for those with a disability
- Toilet facilities
- Access to public areas, eg Council Chambers

Q5. Awareness of relevant Council policy or procedures ?

Staff cited Equal Employment Opportunity, Code of Conduct, Bullying and Harassment, MLAK facilities, Access in Planning, Disability Inclusion Action Act, Recruitment and Selection Policy, Access policy, Pedestrian Access Mobility Plan, Plan of Management.

Q8. Additional comments

- Have family members with a disability
- All workplaces can benefit from employing people with special needs.
- Depends on the level of disability.
- Unsure how I would feel until I know what changes would be made to my job.
- Working with someone with a disability is not an issue, losing job would be.
- People with a disability have the same rights as all other people, including the right to work.

Community DIAP Survey responses

The Community DIAP Survey was available online through Council's website and in print at all Council Administration Offices and Libraries (Crookwell, Gunning and Taralga). The Survey period was initially 24 November to 16 December 2016 and was then extended to 21 January 2017.

A total of 122 surveys were received (19 submitted online and 103 hard copy) and the following is a summary of those results:

1	Age	63% – aged over 65 years 17% – 55-64 years old
2	Gender	69% female and 31% male
3	Live in	80% reside in Crookwell, 7% in Gunning
4	Language	98% English
5	Carer or Person with a disability	28% – Carer 44% – Person with a disability 27% – Neither
6	Community welcoming of people with disabilities	43% – Yes 54% – No * * the No responses relate to access to buildings not to actual community members.
7	Council facilities accessible	45% – Yes 55% – No
8	Aware of employment initiatives	7% – Yes 88% – No
9	Aware of Council's Access Committee	28% – Yes 66% – No
10	Council information publications accessible	66% – Yes * 29% – No * overwhelming Yes for The Voice as a number of respondents do not use the internet.

In regard to the following questions, additional comments were provided:

Q6. Do you think ULSC community is welcoming of people with disabilities ?

- The responses to community attitude were positive with only one comment regarding attitudes, discrimination and lack of education.
- The majority of the comments relate to access to businesses and shops with some having good access and others having poor access with no ramps, poor wheelchair/pram access and too many steps.
- Disabled parking considered to be inadequately located and not enough spaces.
- Some footpath areas uneven and poor night lighting.
- Speed limit through Gunning Main Street too fast.
- Not aware of a fully fenced inclusive and accessible playground in the Shire.

Q7. Do you think ULSC facilities are accessible ?

- Disabled toilets required an access key which has a fee.
- Poor access to public toilets from the rear car park (Crookwell).
- Indoor heated pool required for retirees.
- Required improved maintenance of roadside gutters and footpaths.
- Access to Council admin office and Gunning Hall difficult.
- Insufficient and poorly located disabled parking spaces.
- Disabled access required for swimming pools.
- Change rooms/areas required for people with a disability at Council facilities.
- The majority of the comments relate to access to businesses and shops with some having good access and others having poor access with no ramps, poor wheelchair/pram access and too many steps.

Q8. Aware of any employment programs/initiatives in ULSC ?

- Of those that responded majority are aware of Essential Employment located in Crookwell.
- There were comments of discrimination in employment by Council of staff from outside the area and not employing someone with a disability.
- Also jobs in shops going to friends and relatives.

Q9. Aware of Council's Access Committee and what it does?

Majority of the respondents were not aware of the existence of an Access Committee or of its role. Most were interested in seeing this Committee become more active in the community.

Q10. Are Council's publication and website accessible ?

Most people find Council's information publications accessible with overwhelming support for The Voice. Those that did not find the website accessible mainly related to the lack or no use of the internet as part of their lifestyle.

Perhaps include more community based news/information in The Voice and ensure the website contact information for community groups etc are kept up to date.

Q11. Additional comments

There were a number of additional comments provided by respondents and the issues relevant to the preparation of the DIAP are:

- Access.
- Access ramps into businesses.
- Disability parking (number, location).
- Parking in the main street.
- Footpaths (condition, vegetation overhanging).
- Walking track.
- Vision impaired assistance.

Summary of issues from community consultation in four disability inclusion focus areas

1. Attitudes and Behaviours

The community responses to attitude were positive with only one comment out of 122 expressing attitudes, discrimination and lack of education. There was general comment that more discussion is required within the community regarding the needs of disabled and the need for more awareness of the needs of people with disabilities. Timely to review and update Council's Access Committee to encourage inclusion of people with a disability.

2. Liveable communities

Access to facilities and services is important for all members of the community and was the main issue highlighted by the community in the survey responses. The issues associated with access were:

- Ramps into businesses.
- Disability parking (number, location).
- Parking in the main street.
- Footpaths (condition, vegetation overhanging).
- Walking track.
- Vision impaired assistance.

3. Employment

Opportunities for employment are important for all members of the community and the provision of local employment helps guarantee the future of rural local communities. There may be opportunities to collaborate with relevant employment agencies to promote employment within the area for people with a disability. Ensure that all Council employment recruitment processes do not discriminate people with a disability.

4. Systems and Processes

Majority of survey respondents find Council's information publications accessible with overwhelming support for The Voice. Those that did not find the website accessible mainly related to the lack or no use of the internet as part of their lifestyle.

Information may be improved by including more community based news/information in The Voice and ensuring the website contact information for community groups etc are kept up to date with links to the National Disability Insurance Scheme and other relevant agencies/resources.

Strategies and Actions

Focus Area 1 – Attitudes and Behaviour					
Strategic Goal	Action	Measurement	Responsibility	Timeframe	CSP Link
Promote positive attitudes and behaviour	Encourage inclusion of people with a disability in Council's Access Committee	Increased number of members representing the interests and needs of people with a disability	Council's Works and Operation Department	December 2017	<p>Strategy CO1 – Facilitate and encourage equitable access to community infrastructure and services, such as health care, education and transport.</p> <p>Strategy CO2 – Encourage and facilitate active and creative participation in community life.</p> <p>Strategy CO3 – Foster and encourage positive social behaviours to maintain our safe, healthy, and connected community.</p>
	Adapt and distribute a "Missed Business Guide" to local businesses	"Missed Business Guide" adapted to Council and distributed to local businesses	Economic Development Officer	December 2017	<p>Strategy CO3 – Foster and encourage positive social behaviours to maintain our safe, healthy, and connected community.</p>

Strategies and Actions

Focus Area 2 – Liveable Communities					
Strategic Goal	Action	Measurement	Responsibility	Timeframe	CSP Link
Safe and accessible community facilities	Investigate existing locations and requirement for additional disabled parking spaces	Additional disability parking space/s provided	Works and Operations Department and Council's Traffic and Access Committees	July 2018	Strategy CO1 – Facilitate and encourage equitable access to community infrastructure and services, such as health care, education and transport.
	Investigate options for providing suitable access for people with vision impairment to key facilities	Vision impaired assistance options identified and implementation prioritised	Works and Operations Department and Council's Traffic and Access Committees	July 2018	Strategy CO2 – Encourage and facilitate active and creative participation in community life.

Strategies and Actions

Focus Area 3 – Employment					
Strategic Goal	Action	Measurement	Responsibility	Timeframe	CSP Link
Supporting access to meaningful employment	Collaborate with relevant NDIS and employment organisations and agencies to promote employment within the local government area for people with a disability	Provision of information on Council's website supporting this action	Human Resources, Economic Development Officer	July 2018	Strategy EC5 – Encourage collaboration between businesses, government, and training providers to develop employment and training opportunities for young people in the region.
	Review Council's recruitment process to ensure it does not discriminate people with a disability	Council recruitment process updated and adopted by Council	Human Resources	July 2018	Strategy EC5 – Encourage collaboration between businesses, government, and training providers to develop employment and training opportunities for young people in the region.

Strategies and Actions

Focus Area 4 – Services Systems and Processes					
Strategic Goal	Action	Measurement	Responsibility	Timeframe	CSP Link
Improve access to services through better systems and processes	Review current communication methods to ensure compliance with accessibility standards	Council's communication mechanisms comply with accessibility standards	Finance and Administration Department	December 2017	<p>Strategy CL1 – Effect resourceful and respectful leadership and attentive representation of the community.</p> <p>Strategy CO2 – Encourage and facilitate active and creative participation in community life.</p> <p>Strategy CO3 – Foster and encourage positive social behaviours to maintain our safe, healthy, and connected community.</p>
	Develop plan for website content compliance with disability standards	Website content meets accessibility standards	Finance and Administration Department	December 2017	Strategy CL2 – Encourage and facilitate open and respectful communication between the community, the private sector, Council, and other government agencies.
	Develop and maintain Council website links to NDIS services and resources	Website updated and maintained	Environment and Planning and Finance and Administration Departments	July 2018	Strategy CL2 – Encourage and facilitate open and respectful communication between the community, the private sector, Council, and other government agencies.

Monitoring and Evaluation

Monitoring

The Disability Inclusion Action Plan includes timelines to guide the completion of the actions. The process will be monitored and evaluated through the Integrated Planning and Reporting cycle.

Implementation of the Plan will be undertaken by the responsible officers. Each action will be monitored and reported against for the periods 1 July – 31 December and 1 January – 30 June of each year.

The General Manager will monitor the overall implementation of the Plan and the integration of its actions into Council's new Delivery Program and annual Operational Plan.

Reporting

Outcomes and achievements will be reported in Council's Annual Report and six monthly report to the community. These reports will be available on Council's Website and at its Administration Building and Libraries.

A report will also be provided to the Department of Family and Community Services and the Minister for Disability Services.

Review

The Plan will be reviewed annually in line with the Integrated Planning and Reporting cycle. An audit, evaluation and review of the Plan will be conducted at the end of its term.

Acknowledgement

Upper Lachlan Shire Council would like to thank the many community members, staff and Service Providers who contributed to the preparation of this Plan.