



TEMORA

The Friendly Shine

Book 1: Annual Report 2023 - 2024

Acknowledgment

Temora Shire in the NSW Riverina region recognises the Wiradjuri people, who are the traditional custodians of these lands.

We pay respect to the Wiradjuri people both past and present, and recognise the culture, strength, resilience and capacity of the Wiradjuri people.

We also acknowledge the contributions of Aboriginal Australians to this country we all live in and share together.

Please note that any financial data contained in the Temora Shire Council Annual Report 2023-2024 is accurate at the date of publication.

Temora Shire Council

105 Loftus Street
PO Box 262
TEMORA NSW 2666

P (02) 6980 1100
W www.temora.nsw.gov.au
E temshire@temora.nsw.gov.au



Contents

Introduction	4
1.1 About this report	5
1.2 Mayor's Foreword	6
1.3 The Temora Shire	7
1.4 Organisational Structure	10
1.5 Contacting Council	11
1.6 Participating in Council decisions	12
Activities And Services	14
2.1 Internal Strategies	68
2.3 Services for people with diverse cultures and language	74
2.4 Child and Youth Services	75
2.5 Services Encouraging Access and Equity	79
2.6 Developer Contributions	81
2.7 Disability Inclusion Action Plan	82
2.8 Stormwater Management - Annual Charge	88
2.9 Companion Animals	88
2.10 Swimming Pool Inspections	88
2.11 NSW RFS - Bland Temora Zone	90
2.12 Service Reviews	91
Elected Representatives and Management	93
3.1 Mayor and Councillors - Support and Expenses	94
3.2 Salaries of Senior Staff	95
3.3 Human Resource Activities	95
3.4 EEO activities	95
3.5 Annual Reporting of Labour Statistics	98
3.6 Overseas Visits	99
Corporate Governance	100
4.1 Legal proceedings	101
4.2 Contract details	102
4.3 External bodies with delegation of Council	102
4.4 Ethical Procurement	102
4.5 Grants under Section 356 Introduction	103
4.6 Privacy and Personal Information	104
4.7 Category 1 & 2 Businesses	104
4.8 Rates and Charges Written Off	104
4.9 Works on Private Land	104
4.10 Government Information Public Access Act (GIPA)	105
4.11 Public Interest Disclosures	107
4.12 Statement of Affairs	108

Book 2: Annual Financial Statements 2023-24

Book 3: State of Our Shire 2021-24

1.0

Introduction

About this Report

This annual report provides an overview of Temora Shire Council’s operational and financial performance during the period 1 July 2023 to 30 June 2024.

In particular, this report focuses on Council’s work and achievements in implementing the strategies detailed in our four year Delivery Program 2022-2025. These strategies and actions are developed by Council in response to the expectations of the community (resulting from extensive community engagement) expressed as themes in our Community Strategic Plan (CSP) Temora Tomorrow – Towards 2035, adopted by Council in February 2022.

These objectives are summarised into four themes reflecting the priorities of the local community:

- 1 Enhancing our quality of life
- 2 Providing local leadership
- 3 Building a strong local economy
- 4 Enjoying our beautiful environment

In summary, the strategies detail how Council will achieve what the community needs and wants. This report also contains statutory reporting as prescribed by the Local Government Act 1993 and Local Government (General) Regulation 2005 as well as other legislation for which Council is required to report annually. The statutory reporting includes audited financial reports providing details of Council’s financial performance for the year.

The annual report forms an important element of the Integrated Planning and Reporting framework, which is summarised in the diagram below:



The Mayor's Foreward

It is my pleasure to present the Temora Shire Council's 2023/24 Annual Report.

The 2023/24 Annual Report incorporates the Integrated Planning & Reporting Framework. The report is closely aligned with the Temora Shire 2030 Community Plan and associated documents.

I report that Council remains in a fair financial position, however, like most other NSW rural and regional Councils, ongoing financial sustainability is a major issue and must be addressed going forward.

My fellow Councillors, together with our General Manager (Ms M K Boxall), and all our Staff have worked hard over these past 12 months to ensure Temora Shire remains one of the strongest Councils in NSW.

Council acknowledges our strong relationship with both our Federal and State Governments, through our Members of Parliament in the Hon. M F McCormack MP and Ms S A Cooke MP. Temora Shire Council and our community deeply value their support in all we do.

“Council have experienced unprecedented challenges during the past 12 months. However, in spite of this, we have achieved a great deal together and I encourage you to please read our Annual Report for a more detailed reflection on those achievements.”

To this end, I wish to warmly thank our Deputy Mayor (Cr G P Sinclair), Councillors, Ms Boxall, Directors, Managers and all Staff for the commitment and dedication given to our Temora Shire community. I make special mention of the Mayor's and General Manager's Executive Assistant (Mrs Anne Rands). Her patience and efficiency are among her highly valued traits.



There will be a new Council elected on 14th September, 2024. I note that we have Councillors who've chosen to retire from Local Government. They include Cr M J Oliver (served three terms), Cr C E McLaren (served two terms) and Cr L L Reinhold (served two terms). Council extends our warm appreciation to them, for their selfless service.

To our new Temora Shire Council – I extend the best wishes of us all. It is our fervent hope this highly regarded Council will continue its exceptional work for generations to come.

I trust this report will provide you with valuable information on the operations and management of Temora Shire Council.

**Cr Rick Firman, OAM
MAYOR**

The Temora Shire

Situated in the north of the Riverina region of NSW, Temora Shire is in the heart of the rich and productive southern wheat and sheep area of the state.

Grazing and intensive animal production work in parallel with cropping to provide the other major rural industries for Temora. Sheep production for wool and meat is the main livestock based industry, but other significant enterprises centre on cattle, including a major feedlot and pig production on a large intensive piggery and three small operations.

The towns and villages are the major areas of population, being home to about two thirds of the Shire’s residents. Temora township has a population of 4,600 and the villages of Ariah Park (400) and Springdale (60) are home to the other

non-rural dwellers. The towns have a cycle of activity which is sympathetic with the agricultural cycle, and Temora supports a wonderful safe and friendly lifestyle for all, with its many service industries, retail shops, professionals, medical facilities and schools.

Much of our past is there to see at the Rural Museum and the Temora Aviation Museum presents a world standard collection of working Warbirds. Above all, Temora is a healthy, safe and secure place to live and a pleasure to visit. Our residents particularly enjoy sport and social activities, which are at the centre of Temora’s community life. We love to showcase our town, and those experiencing Temora for work or pleasure marvel how over one hundred community groups work so well together, for the wellbeing and enjoyment of us all, in this: the friendliest little town in NSW.

Population statistics (2021 Census) 6586			
	Males 3,270	Females 3,316	Total Persons 6,586
0-4 years	186	180	366
5-14 years	443	418	861
15-19 years	213	176	389
20-24 years	174	140	314
25-34 years	288	290	578
35-44 years	302	307	609
45-54 years	364	399	763
55-64 years	456	494	950
65-74 years	465	469	934
75-84 years	286	292	578
85 years and over	93	151	244
Distances from major centres:			
Wagga Wagga 87km	Sydney 410km	Canberra 212km	Melbourne 518km

Population



47

Median Age
39 in NSW



51.1%

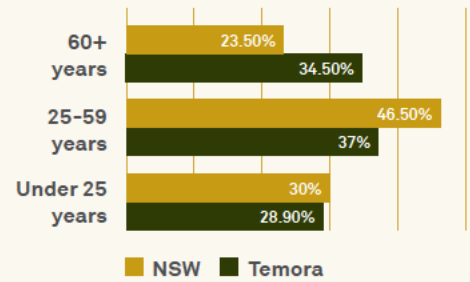
Female
50.6% in NSW



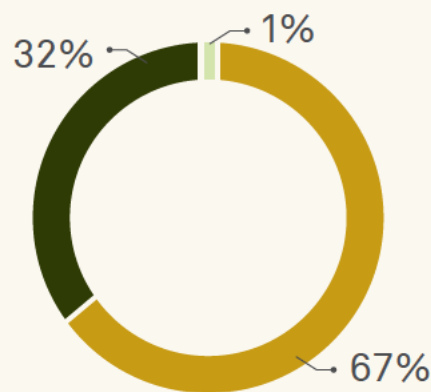
48.9%

Male
49.4% in NSW

Age Groups (%)



Household Composition



■ Family Households
■ Single Person Household
■ Group Households



35%

Couples with Children
45% in NSW



47%

Couples without Children
38% in NSW



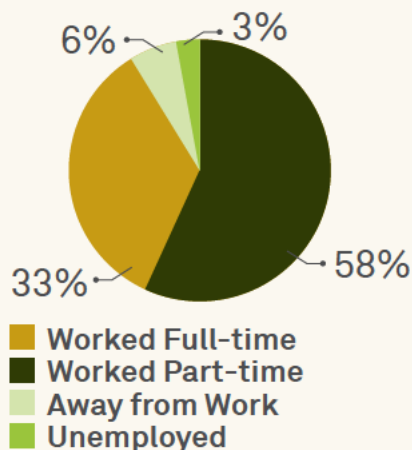
15%

One parent families
16% in NSW

Schooling

- Year 9 (or below)
Temora 12%, NSW 7%
- Year 10
Temora 25%, NSW 11%
- Year 12
Temora 11%, NSW 14.5%
- Cert III & IV
Temora 21%, NSW 15%
- Diploma
Temora 6%, NSW 9%
- Degree
Temora 11.5%, NSW 28%

Employment Status (15+ years)



Diversity



88.8%

of residents were born in Australia
85.4% in NSW



3.4%

of residents are Aboriginal and/or Torres Strait Islander
3.4% in NSW



3.4%

of households are non-English language speaking
29.5% in NSW

Top 3 Industry Sectors in Temora



Grain Growing
5.8%
0.1% NSW

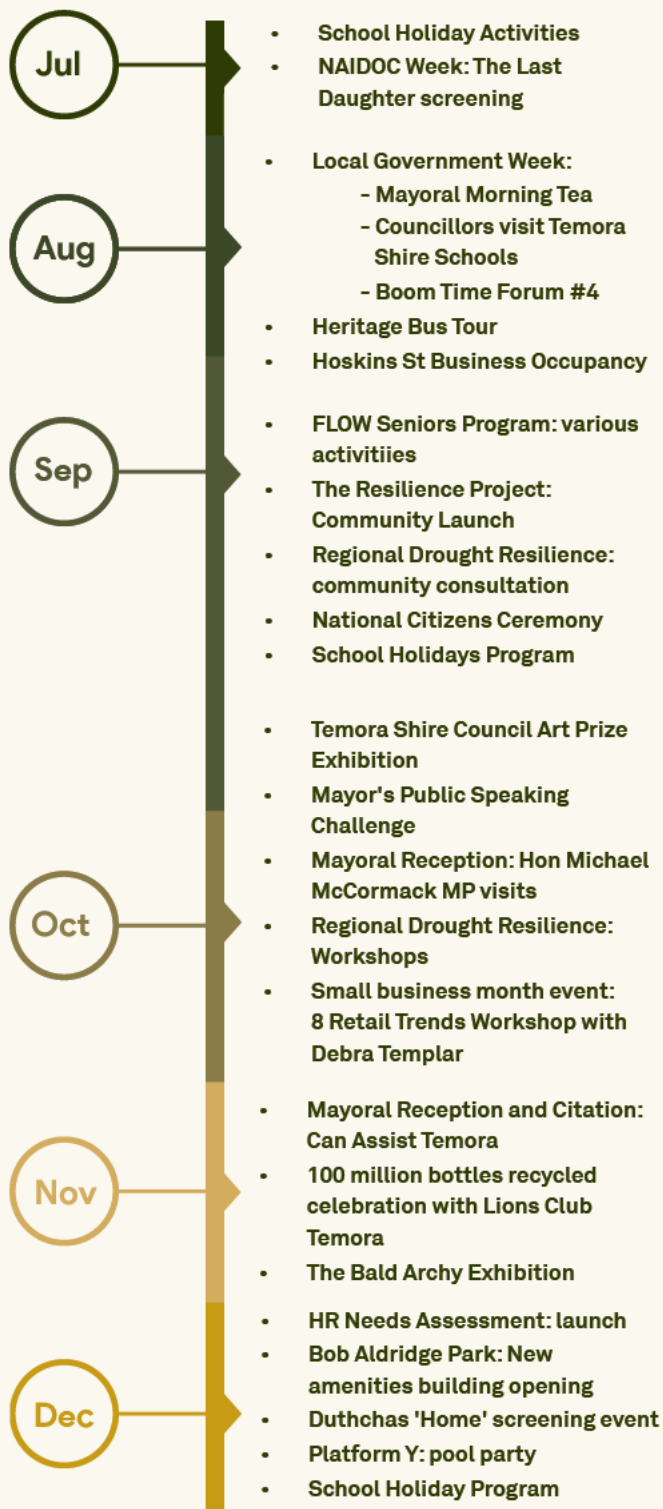


Grain-Sheep or Grain-Beef Cattle Farming
5.2%
0.2% NSW

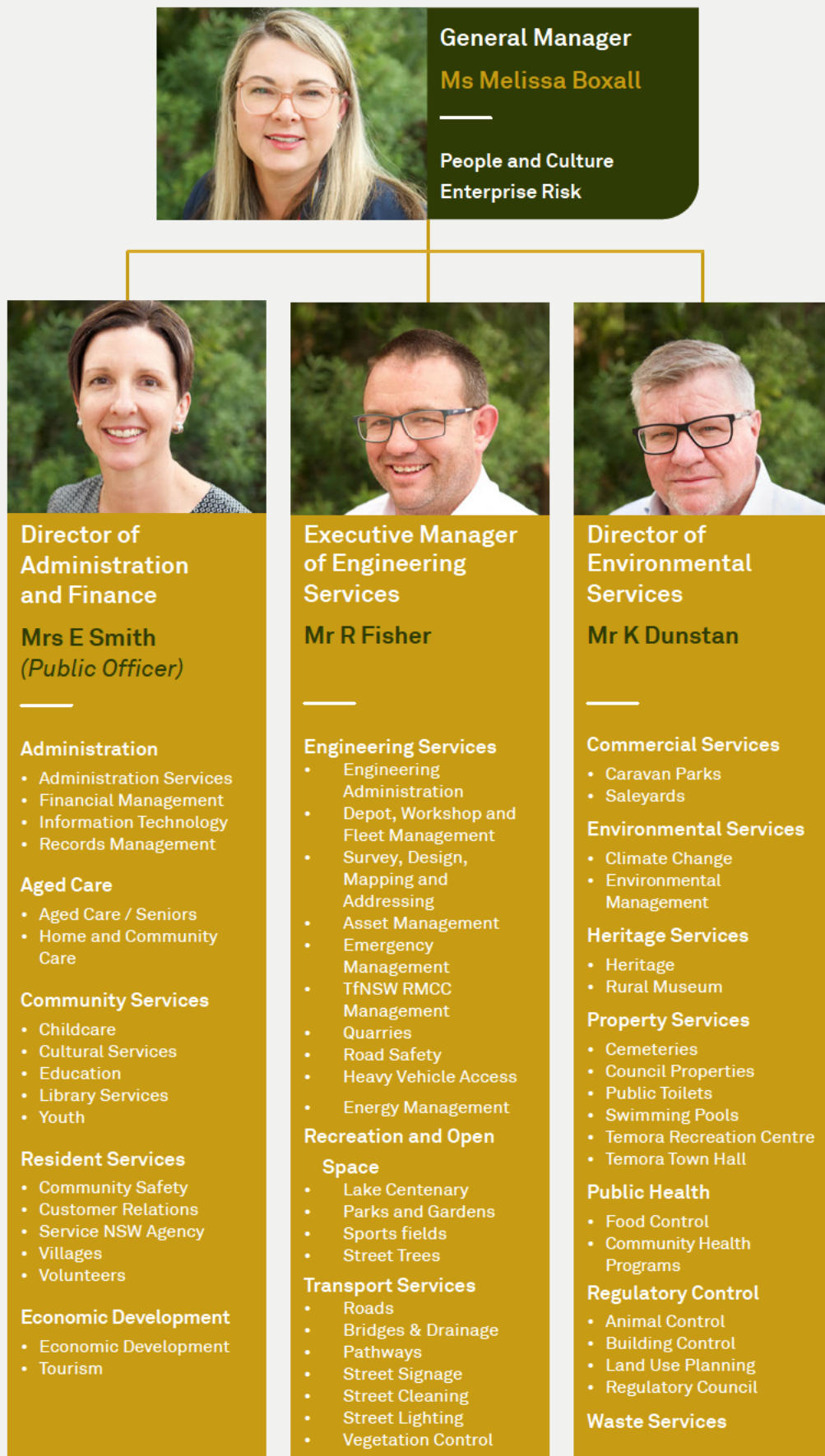


Aged Care Residential Services
5.8%
0.1% NSW

Year in review: Council Events 2023 - 2024



Organisational Structure



Contacting Council

Council Headquarters

Council Chambers
105 Loftus Street, Temora 2666
PO Box 262, Temora 2666

Phone: (02) 6980 1100

Email: temshire@temora.nsw.gov.au

Website: www.temora.nsw.gov.au

Office Hours

General Business: 8.00 am to 4.30 pm

Service NSW: 8.30 am to 4.00 pm

(Service NSW closed over Lunch from 12.30 pm to 1.30 pm)

Temora Shire Council welcomes resident input and a variety of channels of communication are available. You can ring, email, write or call into the office.

Councillors

Mayor: Cr Rick Firman

Deputy Mayor: Cr Graham Sinclair

Cr Belinda Bushell

Cr Jason Goode

Cr Anthony Irvine

Cr Nigel Judd

Cr Claire McLaren

Cr Max Oliver

Cr Lindy Reinhold

Senior Staff

General Manager: Melissa Boxall 0475 060 658

Director of Administration and Finance: Elizabeth Smith 0427 461 685

Director of Environmental Services: Kris Dunstan 0408 639 688



Participating in Council Decisions

There are a number of ways in which residents are able to have input into the Council decision making Processes. These include:

Council meetings

Open to the public, Council meetings are held monthly, every third Thursday at Temora Shire Council Chambers located at, 105 Loftus Street, Temora.

Recordings of all Council meetings are available on our website:

www.temora.nsw.gov.au

All Council meetings are advertised through local media channels.

Deputations

Members of the public attending Council meetings do not generally address Council at these meetings.

Application can be made to Council seeking approval to deliver a presentation during the public forum held before the commencement of each meeting.

Details of how to apply are available at Temora Shire Council office. Residents are encouraged to avail themselves of this opportunity.

Committee Structure

Council has established a number of committees. Considering specific issues in detail, each committee is available for residents participation or to contact to discuss community matters.

The Mayor is ex-officio member of all committees.

Committee	Council Delegate
Environmental Liaison Committee	Cr Oliver, K Dunstan
Local Emergency Management Officer	General Manager
Riverina Eastern Regional Organisation of Councils (REROC)	Cr Firman (Alt Cr Judd), M Boxall
Riverina Regional Library Service	Cr McLaren (Alt Cr Bushell), E Smith
Bland-Temora Bushfire Zoning Liaison Committee	Cr Sinclair (Alt Cr Judd), M Boxall, E Smith
Goldenfields Water County Council **	Cr Sinclair ** (4 year term)
Temora Traffic Committee	Cr Oliver
Riverina Regional Weeds Committee	Cr Sinclair, K Dunstan
Lachlan Regional Transport Committee	Cr Judd
Riverina JO	Cr Sinclair
Imagine Temora	Cr McLaren, Cr Reinhold
Lake Centenary Management Committee	Cr Sinclair (Alt Cr Oliver)
Australia Day	Cr Sinclair, Cr Firman, Cr Oliver

Committee	Council Delegate
Ariah Park Advisory Committee	Cr Judd
Bushfire Management Committee	Cr Sinclair, M Boxall, E Smith
Bundawarra Centre Management Committee	Cr Oliver
Friends of Temora Shire Cemeteries	Cr Oliver
Town Hall Theatre	Cr Reinhold
Temora Agriculture and Innovation Committee	Cr Sinclair, Cr Goode, Cr Judd
Temora Women's Network	Cr Reinhold
Springdale Community Committee	Cr Oliver
Temora and District Sports Council	Cr Firman, Cr Oliver
Film Club	Cr Reinhold
Heritage Committee	Cr Judd, Cr Oliver, Cr Goode, Cr McLaren
Ariah Park Pool Committee	Cr Judd
Access & Equity Committee	Cr Bushell, Cr McLaren
Sister City Committee	Cr Goode (Cr Firman alternate)
Temora Fight the Fruit Fly Committee	K Dunstan
Temora Arts Centre	Cr McLaren, Cr Reinhold

2.0

Activities and Services

Enhancing Our Quality of Life

Our strategic objectives for enhancing our quality of life are to have:



A community with appropriate services and care for our ageing population and people with disability



A community with opportunities to be healthy



A community with services and facilities for our children and young people



A community that offers opportunities for sport and recreation



A community that enjoys arts and cultural activities and events



A community that is safe and inclusive, and looks after people who are experiencing disadvantage

Measure	Target
Alcohol related hospitalisations (per 100,000). NSW Rate 479.9 in 2016/17 according to NSW Health Statistics	Less than NSW State average
Community rating for feeling there is a good community spirit	2016 = N/A 2021 = 4.33 Target: > 4.40
Community satisfaction rating for cultural activities from TSC Community Survey	2016 = 3.68 2021 = 3.74 2024 = 3.42 Target: > 3.75
Community satisfaction rating for sports facilities from TSC Community Survey	2016 = 3.94 2021 = 3.99 2024 = 4.02 Target: > 4.00
Community satisfaction rating for Youth activities from TSC Community Survey	2016 = 3.27 2021 = 3.91 2024 = 3.10 Target: > 4.00
Community satisfaction rating of HACC service provision from TSC Community Survey	2016 = 3.99 2021 = 4.05 2024 = 3.55 Target > 4.10



A community with appropriate services and care for our ageing population and people with a disability

1.1.1: Provide home and community care for our older residents



Action Code	Action Name	Annual Comment	Status
01	Maintain Pinnacle Services as a premium provider of aged and disability services	Pinnacle Community Services (Pinnacle) continued to provide aged care and disability supports to residents within Temora Shire.	✓ Completed for current year
02	Supply Home Support Services to the communities of Temora, and other communities for senior residents	Pinnacle remains an approved provider for aged care supports through the Government funded program types of Commonwealth Home Support Program and Home Care Packages in Temora Shire.	✓ Completed for current year
03	Assist the provision of Aged Care facilities within Temora Shire	Pinnacle Community Services is a registered Home Care and NDIS Provider. Pinnacle Community Services provides Community transport services and Commonwealth Home Support Programs.	✓
04	Ensure community awareness of transport options available	Pinnacle has continued to promote community transport services within Temora Shire through social media platforms and other local advertising methods. With the closing of Temora Taxi Service, Pinnacle's community transport services saw an increase in demand from the local community.	✓ Completed for current year
05	Ensure that the views of disabled people are represented to Council	The Access and Equity Committee provides opportunities for people with disability to have their views represented directly to Council. Pinnacle's Manager also provides representation on behalf of people with disability at the Access and Equity Committee meetings.	✓ Completed for current year
06	Ensure equality of access for disabled people	Pinnacle maintained NDIS registration to provide supports to people with disability within Temora Shire. At the end of the reporting period Pinnacle had 104 active NDIS clients.	✓ Completed for current year
07	Provision of the National Disability Insurance Scheme In Temora Shire	Pinnacle has maintained its NDIS registration to provide support to NDIS funded clients in the Temora Shire.	✓ Completed for current year

Action Code	Action Name	Annual Comment	Status
08	Show commitment to Disability Services in Temora Shire	Pinnacle provides support to people with disability in Temora Shire including in-home, community supports, day programs and supported independent living.	✓ Completed for current year
09	Ensure information flow to residents regarding services for Aged and disabled services	Council continues to promote Council and community aged care and disability services through various channels, including socials, Narraburra News, and face-to-face. Council's Disability Inclusion Action Plan was updated in December 2023 and issued as an easy-to-read version in February 2024 to ensure accessibility of content.	✓ Completed for current year

1.1.2: Provide a range of housing (independent living and care facilities) and other support options for older people and people with a disability in Temora and Arian Park

Action Code	Action Name	Annual Comment	Status
01	Support the development of private and community aged care facilities, "The Peppers" and Dr Parry Homes	Council continues to support the delivery of independent living and residential services for older people and people with a disability. Dr Parry Homes is progressing the design of the Apollo Place development and Council has facilitated meetings and provided support to the project. Council continues to advocate for the provision of a range of housing options for older residents of Temora Shire.	✓ Completed for current year
02	Support of accommodation for aged and disabled people	Pinnacle operates a supported independent living house in Temora. Short-term respite facilities are also available for NDIS clients. A rate rebate is available to Arian Park Community Housing. Council advocates for additional funding for Whiddon Homes in their efforts to redevelop Greenstone Lodge. Pinnacle is a provider of Home Care Packages, NDIS, Community Transport and Commonwealth Home Support Programs.	✓

1.1.3: Provide services which enhance employment and education outcomes for people with disability

Action Code	Action Name	Annual Comment	Status
01	Improve Council employment conditions and opportunities for people with disabilities	People and Culture Manager commenced in April 2024. To commence action in next six months.	X Not Progressing



A community with opportunities to be healthy

1.2.1: Continue to provide a range of health services within Temora Shire, and retain telehealth service provision to residents




Temora Arts Centre

Action Code	Action Name	Annual Comment	Status
01	Support the maintenance of services at Temora Hospital	Council has actively supported the Temora Hospital redevelopment project, through the provision of feedback, participation on working groups and promotion of community information sessions and workshops.	✓ Completed for current year
02	Ensure Ariah Park is provided with accessible health services	Council continues to advocate for health services in Ariah Park. Advocacy efforts undertaken this year to provide pathology services has been unsuccessful.	✓
03	Participate in multidisciplinary meetings relating to health and associated issue	Council Officers have attended six Interagency meetings from July 2023 - June 2024, held at the Temora Community Centre. Attendance at Interagency meetings provides the opportunity for service providers to bring awareness to Council about community needs and services available to community members.	✓ Completed for current year
04	Provision of clear health service information linkages	Council have been active in the consultation process of the Temora and District Hospital upgrade. Economic and Community Development Officer attends Temora's Interagency meetings regularly. The Communications Officer promotes information on community health facilities and services through Direct Me, socials and Narraburra News.	✓ Completed for current year
05	Support the attraction of health workers to Temora Shire	Council has maintained its support for the provision of a range of health services in the Shire through the provision of the Temora Medical Precinct facilities. Council remains a strong advocate for community and hospital based health care services and has actively supported the progression of the Temora Hospital Redevelopment Master planning process.	✓ Completed for current year




Ariah Park village

1.2.2: Provide alcohol and other drug education to promote responsible behaviour

Action Code	Action Name	Annual Comment	Status
01	Commit to actions that promotes responsible behaviour relating to drug and alcohol	Council supports the work of the Temora Community Centre and the Murrumbidgee Local Health District in the provision of drug and alcohol support services. Council continues to participate on the Liquor Accord and has renewed the Alcohol Free Zone in Temora for a further four years. Community education campaigns are delivered via road safety and youth related programs.	 Completed for current year

1.2.3: Provide opportunities for our residents to maintain good mental health

Action Code	Action Name	Annual Comment	Status
01	Improve Council Proactively support and promote community mental health facilities	Council's Direct Me directory offers access to a range of activities and services. The directory includes information about community health, mental health facilities and services.	 Completed for current year



Knitting Group at Temora Shire Library



A community with services and facilities for our children and young people

1.3.1: Provide quality childcare for children aged 0 to 5 years



Action Code	Action Name	Annual Comment	Status
01	Support the improvement to existing and new childcare services in Temora Shire	Council participates in the Bland Temora Family Day Care Program. Council provides accommodation for the Temora Pre-School.	✓
02	Promote available childcare and early learning options in Temora Shire including preschools, long day care, family day care and playgroups	Contact details for each of the childcare and early learning options in the Shire are on Council's website. Council holds a Family Expo which showcases facilities and services available for children and young people.	✓

1.3.2: Provide safe places and opportunities for our young people to develop a sense of identity, self-worth, confidence, belonging, and achievement through social activities.

Action Code	Action Name	Annual Comment	Status
01	Build additional youth teams that allow groups of young people with a common interest to connect and advance their skills	Platform Y is a welcoming space for young people to grow and build social connections. Recent additions to our Youth Programs included: weekly Gaming and Robotics workshops at Aria Park Youth Hall; a weekly art group at the Arts Centre, which explore drawing and other art practices; a Junior Leadership Team to assist with succession planning. All teams operate under the guidance of the Youth Development Officer, Youth Program Coordinator or local volunteer mentors.	✓
02	Provision of youth programs and activities to Temora Shire Council villages	Conflicting schedules and staffing issues limited the capacity to visit Aria Park Central School this year. The Youth Development Officer (YDO) was unable to visit Aria Park this term and was in contact with young people via Student Representative Council Coordinator. Youth Program Coordinator (YPC) advertised School Holiday programs through school newsletters, assemblies and the Aria Park Group Facebook page. A Gaming and Robotics Workshop was held at Aria Park Youth Hall during the September and April holidays which was well attended. Transportation was offered to the January Circus workshops but was not utilised. Weekly Gaming and Robotics workshops were held at the Youth Hall under the guidance of a local mentor. Twenty one young people and two staff from Aria Park Central School attended the Canberra Careers Xpo in August. The transportation for this event was funded by Council, ensuring all students in Temora Shire had access to this event.	✓

Action Code	Action Name	Annual Comment	Status
03	Provide programs that benefit the youth of Temora Shire through education, social interaction or personal development	Programs at Platform Y provided an opportunity for young people to grow and develop into thoughtful and capable young citizens. All programs had an educational component, required social interaction, and as a result provided an opportunity for personal development. A strong culture of volunteering and community engagement was promoted at Platform Y.	✓
04	Acknowledge the efforts of young people both publicly and electronically	Young people, their contribution and identity, have been celebrated this year through social platforms, including Temora Youth, Temora Leadership Group and Platform Y Hospitality groups for their contribution to community activities and events.	✓ Completed for current year
05	Develop and deliver programs that meet the needs of Youth	Regular consultation and collaboration with local young people ensured programs offered aligned with their expectations and needs. Fortnightly meetings with the Temora Youth Leadership Team provided young people with an opportunity to advocate for their peers and have input into programs and events at Platform Y. Team mentors, YDO and YPC regularly engaged in informal dialogue with young people to evaluate existing programs and implement recommendations.	✓
06	Develop leadership skills and promote leadership roles for young people	The YDO and YPC held Temora Youth Leadership Team meetings every two weeks, providing the young people with an opportunity to build their skills in meeting protocols, advocating for others, communication, collaboration and public speaking. Catering at local events (i.e. Youth Made Market, Jamble, Arts Centre Aboriginal Art Trail launch) enabled the leaders to take on more responsibility and mentor younger members in a professional context. Leaders also assisted the YPC with some holiday workshops and preparing for special events. A Junior Leadership Team was established to assist with succession planning. Two young people participated in the inaugural Riverina Murray Sonder Youth Changemakers Camp, funded by Office for Regional Youth.	✓
07	Explore opportunities to share resources and information for Youth between Councils (REROC)	YDO was part of the Riverina Eastern Regional Organisation of Councils (REROC) Youth network and was in contact with other Councils via email. YDO attended REROC Youth meetings via zoom when able. The YDO facilitated the attendance of our three local secondary schools at the REROC Take Charge Leadership Forum, with Council subsidising transportation costs.	✓

Temora High students participate in Clean up Australia Day



Action Code	Action Name	Annual Comment	Status
08	Promote Platform Y as an inclusive and safe space for young people	<p>Platform Y was promoted as a welcoming space for young people to grow and build social connections, regardless of race, age, gender, sexuality or ability.</p> <p>YDO liaised with Temora Community Centre and Pinnacle to ensure programs were promoted to their clients as inclusive and accessible.</p> <p>Workshop mentors were required to hold a current working with children check certificate.</p> <p>Platform Y hosted a Youth Week Jamble at the Railway Precinct, providing families and young people with an opportunity to explore the space in a relaxed setting.</p> <p>YDO collaborated with other organisations for special programs (i.e. Youth Made Market, Adulting 101) promoting Platform Y and introducing a new cohort of young people to the space.</p>	✓
09	Ensure Youth programs are equitable to all sections of the Temora Shire	<p>Weekly workshops, school holiday and special programs were offered to local young people at no cost.</p> <p>If possible, transport assistance was made available to those in local villages to attend programs.</p> <p>Weekly Gaming and Robotics workshops were offered at Aria Park, as well as school holiday workshops.</p> <p>YDO liaised with Pinnacle and the Temora Community Centre to investigate potential members from their client base.</p>	✓
10	Continue to develop pathways to connect the Youth Officer to young people, parents and community	<p>YDO connected with young people via school visits, local media, community events, social media and school newsletters.</p> <p>YDO liaised with Temora Community Centre, broadening the reach of programs and minimising duplication.</p> <p>YPC worked with local providers to deliver some of the School Holiday programs.</p> <p>YDO worked with local schools delivering: Adulting 101 Program (year 12 school leavers to build skills to be 'life ready'); and Canberra Careers Xpo attended by Temora High School, St Annes School and Aria Park Central School.</p> <p>The Hospitality Team catered at community events: The Resilience Project launch; Arts Centre events; 'Duthchas' screening; Music in the Regions 'Songbirds'; Embrace; Youth Week 'Jamble'; and assisted with TBEG Business Awards catering.</p> <p>The Youth Made Market showcased young peoples entrepreneurial skills. Temora Youth programs relied on the community mentors, building stronger community connections.</p>	✓





A community that offers opportunities for sport and recreation

1.4.1: Provide footpaths, cycleways and outdoor gym equipment to enable people to be physically active and keep fit in and around our towns and villages



Bob Aldridge Park

Action Code	Action Name	Annual Comment	Status
01	Ensure a network of transport infrastructure to facilitate fitness	Fitness station and walking track commissioned at Ariah Park. Several footpaths constructed in Temora on Crowley Street, Aurora Street & DeBoos Street.	 Completed for current year

1.4.2: Provide sports and sporting facilities that cater to a range of community interests, ages and abilities

Action Code	Action Name	Annual Comment	Status
01	Provision of sporting grounds that meet the needs of Temora Shire residents	Reporting back to Council regarding recreation and open space / recycled water provision commenced. Good progress achieved in field quality due to improved irrigation performance combined with sports field maintenance program and high quality mowing equipment.	 Completed for current year
02	Provide suitable policies to oversee the management of Council's sports facilities	No progress. Plan to review the Right of Use policy in 2024 calendar year.	 Not Progressing
03	Address access and inclusion in the sports facility strategy	Not commenced. Consider with Recreation and Open Space work, including Right of Use policy review.	 Not Progressing

1.4.3: Provide year-round recreation and leisure facilities and activities for the enjoyment of people of all ages and abilities

Action Code	Action Name	Annual Comment	Status
01	Provision of playgrounds in Temora Shire to a safe and contemporary standard	Federal Park complete. Bradley Park is nearing completion.	✓ Completed for current year
02	Retention and upgrade of community halls in Temora, Springdale and Aria Park	Funding allocated in 2024/25 budget to upgrade the understage area making allowances for storage of some costumes and props.	✓ Completed for current year
03	Retention of Lake Centenary as a premier water sports facility	Significant capital works to be delivered in the coming 12-24 months.	✓ Completed for current year
04	Determine the future strategic direction of Temora Libraries	The future of public library services is underpinned by the following values: Equity of access: anyone regardless of race, gender, socioeconomic status, age or ability is welcome; Freedom of expression: a diversity of points of view is represented in a library's collections; Right to know: learning and access to ideas and knowledge is a universal right; Trust: in the quality of the information, services and staff.	✓
05	Provision of parks and gardens that meet the needs and expectations of the community	Parks and gardens maintenance is performing well. Adding to the asset stock over time is stretching the available resources with less urgent maintenance works often neglected e.g. street tree maintenance and spraying is often the victim of insufficient resources.	✓ Completed for current year
06	Maintain Temora Memorial Town Hall as a premium event destination	Ongoing. Capital project funded for upgrade of under-stage area.	✓ Completed for current year
07	Provide community facilities that meet the needs of residents	Allocated Capital Projects completed on time and within budget. Ongoing.	✓ Completed for current year
08	Development of Temora Recreation Centre as a premium venue	Ongoing.	✓ Completed for current year



A community that enjoys arts and cultural activities and events

1.5.1: Run classes, events and exhibitions to promote participation in the arts (painting, pottery, photography, sculpture)



Action Code	Action Name	Annual Comment	Status
01	Provision of a mechanism as a means of communication with the Arts Community and delivering arts and cultural product	Temora Arts Centre's communication strategy has successfully engaged the arts community throughout the year. Partnerships with TaDVAC and U3A have significantly enhanced our outreach efforts, leveraging their social media, word of mouth, and local advertising in shops. Our use of temora.com.au, various social media platforms, Narraburra News, individualised emails, local newspapers, and TEM FM radio continues to be effective.	✓ Completed for current year
02	Maintain excellent relationship with regional arts bodies	Council has continued to strengthen its partnership with Eastern Riverina Arts (ERA), resulting in significant community benefits. The collaboration has led to successful grant acquisitions for local groups and valuable donations enhancing our facilities. Active participation in ERA's initiatives and governance has further cemented Council's role in promoting arts and culture. This ongoing relationship highlights Council's dedication to enriching the community's cultural landscape and ensuring broad access to arts and cultural activities.	✓ Completed for current year
03	Support local arts through the conduct of exhibitions	Council continues to support the Arts Centre, Temora Town Hall, Town Hall Theatre and Bundawarra Centre through a diverse range of programs and exhibitions. Through the FLOW program, Council has delivered a range of arts programs to older people to encourage creativity and reduce social isolation. Council has once again hosted the annual Art Prize at the Bundawarra Centre and the Bundawarra Centre exhibited the Bald Archy Prize. An Aboriginal Art Trail was displayed across Temora Art Centre, Temora Shire Library and Bundawarra Centre. Works included pieces from Wiradjuri artists, as well as other local Aboriginal artists currently residing on Wiradjuri country. Temora Arts Centre hosted the early works of Arthur Wicks in May and over the next two years will be hosting four Japanese ceramic pieces from the National Gallery of Australia, under the Sharing the National collection program.	✓ Completed for current year
04	Support all arts and cultural events within the framework determined by Council	This year, the Temora Arts Centre, under the guidance of the Council, has made significant strides in promoting arts and cultural events. The Centre successfully hosted more than four exhibitions, including a prestigious two-year loan from the National Gallery of Australia. The Seniors in Isolation program, part of the FLOW initiative, saw over 30 days of activation at the Centre, providing valuable opportunities for senior community members to engage in creative activities. Due to the success of recent exhibitions, plans are underway to revise the strategic plan for the multipurpose room, focusing more on exhibitions and "clean" arts. This change, in collaboration with the new Tourism Officer, aims to boost tourism and enhance the Centre's facilities, ensuring sustained growth and community engagement in the arts.	✓ Completed for current year

1.5.2: Provide a program of theatre, dance, music and cinema that caters for a variety of audiences

Action Code	Action Name	Annual Comment	Status
01	Support for events within Temora Shire	This year, Council's support for events within Temora Shire has significantly enriched the community's arts and cultural landscape. The FLOW Program for Seniors, funded by the Reducing Social Isolation for Seniors Grant, successfully engaged seniors through various creative activities. Additionally, Temora Shire hosted a diverse array of events, including theatre performances, music sessions, and film screenings, which catered to various audiences and fostered community engagement.	✓ Completed for current year
02	Provision of facilities for the conduct of arts and cultural events	This year, the Temora Arts Centre has enhanced its role as a central hub for local arts and culture. Emphasizing inclusivity and accessibility, the Centre has seen increased visitation and engagement through new community partnerships. The introduction of diverse programs, driven by community involvement, has further enriched the cultural offerings, reinforcing the Centre's commitment to serving and supporting the community.	✓ Completed for current year
03	Review public art in Temora Shire	This year, the Arts Centre Manager has played a crucial role in promoting key community projects and enhancing communication efforts. Council has also begun updating the Art Acquisition Policy (C15), which, alongside the new strategic plan for the Arts Centre, will significantly advance the Centre's cultural objectives. Additionally, the Manager's active participation in Imagine Temora and the Temora Arts Centre Advisory Committee has been instrumental in driving these initiatives forward.	✓ Completed for current year





A community that is safe and inclusive, and looks after people who are experiencing disadvantage

1.6.1: Provide opportunities for intergenerational activities that promote safety, respect and understanding



Action Code	Action Name	Annual Comment	Status
01	Aim to reduce stigma associated with disability	<p>The Access and Equity Committee met in September 2023 and March 2024, discussing equitable access to council services, buildings and infrastructure.</p> <p>Council Officer engaged with local businesses to run "Quiet Hour on Hoskins Street" in December 2023.</p> <p>Temora Library started a new Intergenerational Preschool. Library staff, along with A Dragon's Tale Early Education Centre (Dragon's Tale) have been visiting residents of Greenstone Lodge to participate in an educational program aimed at enhancing social skills and connection in the community. This program provides opportunity for children to engage with local seniors and community members living with disability.</p> <p>Council Officers use inclusive images throughout Council communication channels by using images of people living with a disability.</p> <p>Council has updated its Disability Inclusion Action Plan.</p>	<p>Completed for current year</p>
02	Provide safe and crime free streets for the residents of urban areas in Temora Shire	<p>Council has delivered a range of programs and services that encourage interaction between the generations including programs at Platform Y, the Library, Arts Centre and Bundawarrah Centre. The Temora Shire Library has worked in collaboration with Greenstone Lodge and Dragon's Tale to deliver a successful intergenerational preschool program.</p>	<p>Completed for current year</p>

1.6.2: Provide options and support for people who are fleeing violence, or who experience homelessness, substance abuse or mental illness

Action Code	Action Name	Annual Comment	Status
01	Promote availability of services for people who are fleeing violence, or who experience homelessness, substance abuse or mental illness	<p>Council advocates for services and support for vulnerable members of the community and works in partnership with community organisations that deliver specialist services.</p>	<p>Completed for current year</p>



Providing Local Leadership

Our strategic objectives for providing local leadership are to have:



A community with strong local leadership



A community that acknowledges and celebrates its heritage and diversity



A community that is supported by our volunteers



A community that speaks up and advocates for itself



A community that is well informed through engagement and communication

Measure	Target
% of community who undertake voluntary work for an organisation or group (ABS Census)	2016 Baseline = 32.9 2021 Census = 25.2% (13% NSW, 14.1% Australia) 2021 Target: 35%
% of women in elected positions (Temora Shire Council)	2012 = 1 (11.1%) 2016 = 2 (22.2%) 2021 - 2024 = 3 (33.3%) Target: 50%
Community satisfaction rating for heritage programs (TSC Community Survey)	2016 = 3.79 2021 = 3.70 2024 = 3.91 Target: > 3.80
Community satisfaction rating with communications (TSC Survey)	2021 = 3.64 2024 = 2.90 Target: > 3.70



A community with strong local leadership

2.1.1: Encourage and take steps to enable a representative cross section of the community to stand for public office (including women, Aboriginal people, young people, people with diverse sexualities, people with disability)




Action Code	Action Name	Annual Comment	Status
01	Support diversity in representation	A program to review, update and create Councillor related policies has been undertaken. Work has been undertaken through a communication strategy in preparation for the next council election scheduled for 14 September 2024. Council remains committed to encouraging diverse representation being on the elected Council and has promoted opportunities for training and information sessions for Councillor candidates, including sessions targeting women, people with a disability, and people from diverse backgrounds.	✓ Completed for current year

2.1.2: Engage the Temora Shire community to plan for a sustainable local government

Action Code	Action Name	Annual Comment	Status
01	Attract grant funding to assist in the development of the Shire	Funding secured for Small Business Month, School Holiday Programs, Embrace Festival, Bradley Park Playground construction, Deboos Street Master Plan, Federal Park play equipment upgrade, Temora West Park accessible paths, Australia Day, Lake Centenary upgrades, & various improvements to roadways, culverts & bridges. Grant funded projects delivered include resurfacing Nixon Park amenities upgrades, netball courts and athletics improvements, Bundawarra Centre ramp and entry upgrade, swimming pool outdoor upgrades, lighting upgrades for Bob Aldridge, Temora Tennis Club, and Temora West sports ground, Harper Park toilet upgrade, Edis Park swings, various road signage and roadworks, car park sealing. Applications submitted for NSW Ambulance Museum development, Recreation Centre air-conditioning upgrade, and the Master Plan for the Bundawarra Estate. Unsuccessful applications included the expansion of the Airpark Estate and the Sprout & Grow program at the Bundawarra Centre.	✓ Completed for current year

2.1.3: Encourage diversity in our community leadership to better reflect the gender, age and occupations of the broader community

Action Code	Action Name	Annual Comment	Status
01	Commitment to the Council sister cities of: <ul style="list-style-type: none"> • Uppington - South Africa • Izumizaki, Japan • Randwick, Australia 	<p>Temora Sister City Committee AGM was held on Tuesday 15 August 2023 at Temora Arts Centre. Councillor Jason Goode, attended as a representative from Council and also the Chairperson. Jason Goode was re-elected as Chairperson at the AGM, with Bob Brabin being elected as Duty Chairperson. Izumizaki Council has invited the Temora Sister City Committee to Izumizaki in October 2024 to celebrate 35 years of friendship. The planning for this trip has begun.</p> <p>A celebration was held at Temora Shire Library in June 2024 to commemorate 35 years of friendship between the Sister Cities and to acknowledge the gifts that we made by local artists Roz Langford and Carol Glasgow. These gifts will be presented in Izumizaki.</p>	 Completed for current year
02	Ensure commitment to diversity in Temora Shire	<p>Council has delivered a range of initiatives to encourage the inclusion of people from diverse backgrounds including the continued support of the Access and Equity Committee, the preparation of an updated Disability Inclusion Action Plan, the Embrace Festival and supporting the Temora Business Human Resources Needs Assessment Project, in partnership with the Temora Business Enterprise Group (TBEG).</p> <p>Council has been recognised for Excellence in Diversity and Inclusion at the TBEG 2023 Awards, nominated for a Regional Award through Business NSW and received a Multicultural NSW Champion Employer Award.</p>	 Completed for current year





A community that acknowledges and celebrates its heritage and diversity

2.2.1: Acknowledge the Wiradjuri people at civic events and fly the Aboriginal flag





Action Code	Action Name	Annual Comment	Status
01	Acknowledge the indigenous history of the region	An acknowledgement of country is given at civic events. The acknowledgement of country at council meetings was revised and implemented at the December 2023 Council meeting. The Aboriginal Flag was flown during NAIDOC Week and Reconciliation Week at the Temora Shire Administration Building and Council has worked in collaboration with the local Aboriginal community on the development of the Gugaa Aboriginal artwork that will be utilised in Council publications, promotional material, street banners and future NAIDOC and Reconciliation events.	 Completed for current year


2.2.2: Continue to maintain the heritage facades of our main streets

Action Code	Action Name	Annual Comment	Status
01	Support community and visitor awareness and appreciation of Temora Shire's heritage through preservation and enhancement	Ongoing.	 Completed for current year

2.2.3: Erect signage at Shire entrances and at other locations within the Shire to welcome visitors and other travellers to Wiradjuri country

Action Code	Action Name	Annual Comment	Status
01	Ensure appropriate recognition of the indigenous heritage of the Temora Shire region	Council has worked in collaboration with Aboriginal community members, Elders and Aboriginal Wiradjuri artist Stuart James to prepare designs of Shire entrance signs. Funding through the Australia Day 2024 Community Grants program enabled the commissioning of artwork that represents Temora Shire's Aboriginal heritage that will further inform the entrance signs and other collateral that can be utilised during future NAIDOC and Reconciliation activities.	 Completed for current year
02	Ensure commitment to diversity in Temora Shire	<p>Council has delivered a range of initiatives to encourage the inclusion of people from diverse backgrounds including the continued support of the Access and Equity Committee, the preparation of an updated Disability Inclusion Action Plan (2023 - 2025), the Embrace Festival and supporting the Temora Business Human Resources Needs Assessment Project, in partnership with the TBEG.</p> <p>Council has been recognised for Excellence in Diversity and Inclusion at the TBEG 2023 Awards, nominated for a Regional Award through Business NSW and received a Multicultural NSW Champion Employer Award.</p>	

2.2.4: Celebrate local indigenous history and preserve historical artefacts for future generations

Action Code	Action Name	Annual Comment	Status
01	Ensure the indigenous history of the Temora Shire region is retained	The Bundawarrah Centre continues to engage visitors and community members in the local Aboriginal history through the Keeping Place. Council has supported NAIDOC and Reconciliation events throughout the year and Council has undertaken an Aboriginal artwork and signage project in collaboration with the Regional Museum, Temora High School and Aboriginal Artist Stewart James, which was unveiled at the Australia Day celebrations at Temora Recreation Centre. The artwork will be used in Council gateway signs, promotional material and NAIDOC street flags.	 Completed for current year



A community that is supported by our volunteers



2.3.1: Promote and enable opportunities for our community members to volunteer their services to achieve community outcomes through events, activities and local organisations

Action Code	Action Name	Annual Comment	Status
01	Facilitate opportunities for volunteers to enhance the environment and community	Pinnacle has continued to provide opportunities for volunteers in Temora Shire through community transport and meals on wheels services. Volunteers assist to keep the cost of service delivery down for clients which allows increased capacity for more clients.	✓ Completed for current year
02	Advise residents of specific volunteering opportunities within the community	Community volunteering opportunities, internal (i.e. Pinnacle, 355 committees) and external, were promoted through Narraburra News, socials, at Mayoral events and through emails. Economic and Community Development Officer influenced Jobs Riverina Murray employment portal to include an additional job type category for volunteers.	✓ Completed for current year
03	Acknowledge the valuable role that volunteers play in the community	The achievements of volunteers were celebrated through Minute with the Mayor, Facebook videos, reels and posts, and in Narraburra News. Council also partnered with Temora TAFE and TBEG to coordinate a Careers and Volunteers Expo, so that organisations could recruit volunteers. Social media was used to promote Volunteer Award nominations and Council's sponsorship of two volunteers to attend NSW Volunteering Conference.	✓ Completed for current year

2.3.2: Provide training to volunteer committees to support them in their role (safety, governance, grant writing, child protection)

Action Code	Action Name	Annual Comment	Status
01	Support volunteer committees to undertake their community role	Council engages and supports volunteer committees through the provision of information regarding funding sources and provides information in relation to regulatory expectations as required. Council has provided donations and sponsorship of a range of initiatives driven by volunteer organisations, held a Mayoral volunteer appreciation reception during Volunteer Week and has provided sponsorship for volunteer training.	✓



A community that speaks up and advocates for itself

2.4.1: Advocate to the Commonwealth Government to retain, maintain and enhance local service provision (eg Centrelink)




Action Code	Action Name	Annual Comment	Status
01	Keep Federal members informed of Temora's needs and our strategies to meet those needs	Temora Shire Council continues to work in collaboration with the local member, hosting regular meetings between Council and community. Submissions are made to the Commonwealth Government on matters, such as the heavy vehicle alternate route. Council presented to the Senate Inquiry regarding Banking in Regional areas, which was held in June.	✓ Completed for current year
02	Maintain close links with relevant State and Federal Govt. Departments, agencies and Regional Offices.	Council continues to work in partnership with relevant Commonwealth Government agencies to ensure appropriate service provision in Temora Shire.	✓ Completed for current year


2.4.2: Advocate to the State Government to retain, maintain and enhance local service provision (eg Hospital, TAFE) Local

Action Code	Action Name	Annual Comment	Status
01	Keep State members informed of Temora's needs and our strategies to meet those needs	Temora Shire Council values the strong working relationship it has with the local member and meets regularly to discuss matters impacting the Shire. Submissions have been made on a range of State Government matters and the staff have strong working relationships with State Government agencies through a range of networks, programs and projects.	✓ Completed for current year
02	Maintain close links with relevant State Govt. Departments, agencies and Regional Offices	Council maintains close working relationships with a range of government agencies including Regional NSW, Transport for NSW, Rural Fire Service, NSW Police and the Reconstruction Authority. Temora Shire Council officers and elected representatives regularly attend a range of regional and state wide forums to advocate for the needs of Temora Shire.	✓ Completed for current year

2.4.3: Continue to push for expanded telecommunications capacity across the Shire (NBN, mobile phone coverage)

Action Code	Action Name	Annual Comment	Status
01	Support for NBN and other carriers to provide improved coverage	<p>Support provided to Telstra in preparation of Blackspot Mobile Phone Grant. Telstra delivered presentation to Council. Council supported Telstra in their mobile information van set up in Hoskins Street in November.</p> <p>Council supported the distribution of information from Telstra regarding the closure of the 3G network.</p> <p>Council supported NBN with distribution of information regarding upgrade of Fixed Wireless services in Temora and Aria Park.</p>	 Completed for current year

2.4.4: Advocate for the continued availability of services and facilities that enable us to prosper (eg banks, allied health services, building supplies)

Action Code	Action Name	Annual Comment	Status
01	Lobby for the continual improvement of, and equitable access to, services, transport, communications and utilities for Temora Shire	Representations made to various ministers and government officials on key community priorities both formally and informally as the opportunities arise.	 Completed for current year





A community that is well-informed through engagement and communication

2.5.1: Provide regular opportunities for the community and other stakeholders to be informed and engaged in relation to community plans and decisions



Action Code	Action Name	Annual Comment	Status
01	Commitment to Section 355 Community Committees to provide communication avenue between Council and Community	Council continues to support section 355 committees and ensure that the adopted guidelines are understood and adhered to. A review of the guidelines will be undertaken as part of the commitment to the ongoing review of policies and procedures and the establishment of committees following the election in September 2024.	Completed for current year

2.5.2: Provide regular updates to the community through newsletters, newspaper, radio and social media

Action Code	Action Name	Annual Comment	Status
01	Develop and implement a program aimed at educating residents of regulatory responsibilities	Ongoing.	Completed for current year
02	Conduct local public education campaigns across major road safety issues as identified in the RSSP	Road Safety Officer (RSO) completed all projects for 2023/2024. RSO developed and promoted road safety messaging via social media and editorials as identified by both local Councils and Transport for NSW. RSO delivered specific road safety programs to each relevant Council.	Completed for current year
03	Provide information on a continual basis, to inform residents	Council has actively engaged community through a number of communication channels including social media pages and groups, website, media releases, email, monthly Narraburra News, and newsletters. At the time of reporting, Council's Facebook page has 6.4k followers, and 199.5k reach over the last 12 months. The page has had 93.5k page visits, 16.6k content interactions, and 8.6k link clicks in the last 12 months.	Completed for current year

Action Code	Action Name	Annual Comment	Status
04	Utilise all avenues to re-home unwanted companion animals	A high percentage of companion animals are rehomed with rescue groups operating in NSW, Victoria and Tasmania. Cats are a little more difficult to rehome - kittens have been easier to rehome than adults.	✓ Completed for current year
05	Use appropriate communication mechanisms to suit the audience. For example, social media to provide feedback on the needs of Youth	Regular information sharing activities have been introduced this past year, including General Manager weekly segment on TEM-FM, bi-monthly Council works update and Council meeting updates monthly media release. These items, in particular have received positive feedback.	✓ Completed for current year
06	Continue Narraburra News and maintain Council website	Narraburra News continues to be released as a monthly publication in the Temora Independent newspaper, with upcoming Council related events, activities and projects. Council's website is up-to-date with the latest Council and Committee meeting resources, updated policies and facility information. Council continues to work on streamlining the process and system for event applications.	✓ Completed for current year
07	Ensure that feedback is available on the community view of Council service by a Resident Satisfaction Survey within the term of each Council	Council has been actively keeping the community informed through engaging and up-to-date information via the Council website, social media pages and the monthly Narraburra News newsletter. Proactive media releases have been prepared and distributed to the local media outlets and the General Manager presents a Council update to the community radio each week.	✓
08	Maintain a Communications Policy that outlines the roles of websites, social media and publications	Communications and Media Policies were merged and adopted by Council in March 2024.	✓
09	Maintain currency of information on Council websites and Social Media	Social Media is supported with a Communications Plan to ensure information is delivered at the right time	✓





Building a Strong Local Economy

Our strategic objectives for building a strong local economy are to have:



**A community with
a variety of thriving
businesses and
industries**



**A community with
opportunities for
local employment**



**A community with
opportunities for local
education**



**A community with
good access to a range
of appropriate and
affordable housing**



**A community with a
strong agricultural
sector**



**A community that
celebrates and benefits
from its aviation history**



**A community that
benefits from
tourism**



**A community with a
transport network that
enables economic and
social outcomes**

Measure	Target
% of households experiencing rental or mortgage stress - 30% or more of income on housing (ABS Census)	2016 = 10% 2021 = Mortgage: 9% Rental: 29% (not previously reported in census) Target: <7.5%
% of people attending an educational institution (ABS Quickstats)	2016 = 26.9% 2021 = 26.4% Target: > 28%
Community satisfaction rating for footpaths (TSC Community Survey)	2016 = 3.21 2021 = 3.07 2024 = 3.15 Target: > 3.25
Community satisfaction rating for the road network (TSC Community survey)	2016 = 3.58 2021 = 3.53 2024 = 2.75 Target: > 3.60
Local value of agricultural commodities produced (ABS Agricultural Census)	2105-2016 = \$108.3M 2021 = 99.3M Target: > \$110M
Number of annual visitors to Temora Aviation Museum (TAM)	2016 = 18,160 2021 = 19,159 Target: > 20,000 Actual: 17646 (covid affected)
Total number of businesses in Temora Shire (ABS Census)	2016 = 713 2021 Target: > 750 Actual 773
Unemployment rate in Temora Shire (ABS Census)	2016 = 4.9% 2021 Target: < 4.5% Actual 2.9%



A community with a variety of thriving local businesses and industries

3.1.1: Encourage the establishment of retail businesses that provide a variety of shopping options for Temora Shire residents of all ages



Action Code	Action Name	Annual Comment	Status
01	Support local businesses at every opportunity Support of TBEG	<p>Council provided funding and support for TBEG Business Awards in September 2023, Small Business Month events, HR Needs Assessment, HR forums, and Christmas Street Fair. Council officers attended all TBEG Executive Committee meetings from July 2023 - June 2024.</p> <p>Council officers represented local Temora businesses at the Country Change Expo in April 2024.</p> <p>Council officers participate in the NSW GROW Program matching Temora job vacancies with jobseekers in Western Sydney. A couple of jobseekers have successfully moved to Temora through this program.</p>	<div>✓</div> <p>Completed for current year</p>





A community with opportunities for local employment

3.2.1: Promote and enable opportunities for people to work remotely in Temora Shire (and support the growth of our population)



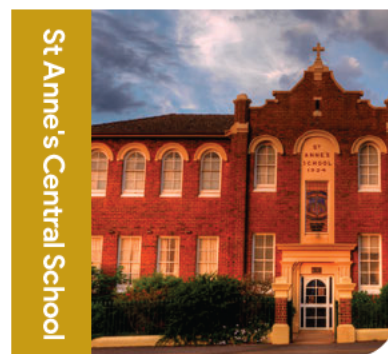
Action Code	Action Name	Annual Comment	Status
01	Proactively seek opportunities to grow business in Temora Shire including its villages	At the time of reporting there were 38 significant development opportunities in the pipeline valued in excess of \$400M. These are in a range of industries, including aviation, mining, manufacturing, food production, renewable energy, tourism, and finance. If delivered, these developments will generate in excess of 200 direct jobs.	✓ Completed for current year
02	Diversify the economy and provide employment by attracting non agriculture based industry		✓ Completed for current year

3.2.4: Encourage and support our businesses to grow and attract new businesses into the Shire to create employment growth

Action Code	Action Name	Annual Comment	Status
01	Grow the number of local jobs available to an increasing population	The unemployment rate for Temora LGA fell from 2.6% in June 2023 to 2.8% in March 2024. Businesses continue to report challenges filling vacancies and the number of advertised job vacancies remains high. The development pipeline remains strong with over \$400M in projects in the coming years that will generate new jobs.	✓ Completed for current year



A community with opportunities for local education



3.3.1: Advocate for local and regional skills development and education opportunities that support local industries (eg agriculture, veterinary science, building trades, mechanics, engineering, hair and beauty, allied health, administration, childcare, retail, hospitality and tourism)

Action Code	Action Name	Annual Comment	Status
01	Provide support and advocacy for the retention and development of Schools within Temora Shire	Council works in partnership with organisations such as the high schools, TBEG and TAFE NSW to promote further training and development opportunities. The Youth Development Officer (YDO) actively facilitates the monthly Temora Youth Careers Network (TYCN).	✓ Completed for current year
02	Connect with school contacts and establish good working relationships	Council has engaged and worked collaboratively with local schools in the area and through its programs at Platform Y delivers a range of activities that support young people. The YDO remains actively engaged in facilitating the TYCN with local high schools and TAFE NSW. A highly successful Careers Expo was held at Temora TAFE campus.	✓ Completed for current year
03	Offer life skills workshop opportunities to both young people and the community	Platform Y workshops and catering opportunities developed a range of skills to equip them in life. These included: cooking skills, team work, cleaning and personal hygiene, communication, problem solving, financial literacy and social responsibility through volunteering. The Adulting 101 workshop for Temora High School Year 12 leavers, built knowledge and skills in budgeting, sourcing accommodation, accessing health services, self care, communication and organisational skills. The Youth Made Market participants gained valuable life skills such as financial literacy, organisational skills, engaging in conversation, building resilience and goal setting.	✓
04	Support the concept of Council designation as a registered training organisation	This action has not progressed this financial year.	X Not Progressing
05	Provide local businesses with the opportunity for training and coaching	Council officer secured funding through Small Business NSW to engage a retail and marketing strategist to run a workshop on business trends and work with local businesses one-on-one. Support provided to TBEG in promotion of lunchbox training sessions and small business month activities. Business Connect services promoted. Relationship with local TAFE maintained to ensure local training needs are understood, including communication of HR Needs Assessment outcomes.	✓ Completed for current year

3.3.2: Provide incentives to encourage teachers to stay for longer tenures at our local schools

Action Code	Action Name	Annual Comment	Status
01	Provide incentives to encourage teachers to stay for longer tenures at our local schools	Council has worked in collaboration with local schools to assist in a range of initiatives that support the wellbeing of teachers living and working our community, including The Resilience Project. Recent promotions under the Country Change program have featured two teachers and their move to Temora Shire.	✓

3.3.3: Investigate opportunities to enhance local access to tertiary education

Action Code	Action Name	Annual Comment	Status
01	Support for students undertaking further education	Council continues to support opportunities for students to study at a tertiary level through the provision of scholarships at Charles Sturt University (CSU) and through the Temora and District Education Fund. Community members have been surveyed regarding their remote learning needs and Council has resolved to not pursue a Country University Campus, and instead will investigate opportunities to improve the provision of facilities at the Temora Shire Library.	✓ Completed for current year
02	Support local students financially through scholarships	Scholarships have been provided to local tertiary students through CSU and the Temora and District Education Fund.	✓





A community with good access to a range of appropriate and affordable housing

3.4.1: Attract social and affordable housing investment to meet the needs of local families and retirees






Action Code	Action Name	Annual Comment	Status
01	Promote Temora Shire as a retirement destination	Inclusive new resident attraction is a key component of promotional activities and Temora Shire remains a popular destination for retirees looking for a new home.	✓ Completed for current year
02	Investigate options for Council to assist with the provision of affordable housing	Continued support provided to Dr Parry Homes in relation to affordable seniors housing at Apollo Place. Affordable housing investigation project scoped with Passive Place for potential delivery in late 2024.	✓

3.4.2: Provide land for residential development

Action Code	Action Name	Annual Comment	Status
01	Ensure availability of land for residential development that meets the needs of new and existing residents	The provision of new residential housing opportunities is currently occurring across two major land releases in Temora and Council is progressing planning towards the next opportunities for further residential development in Temora and Arian Park.	✓ Progressing



3.4.3: Promote investment in a range of housing stock to create rental opportunities for local residents

Action Code	Action Name	Annual Comment	Status
01	Encourage the provision of affordable rental accommodation	<p>Secured an action in the Drought Resilience Plan to identify vacant homes in Temora to be carried out in mid 2024, if funding is secured.</p> <p>Dustin Rose Estate completed and Highfields Estate commenced construction in early 2024.</p> <p>Several infill medium density housing developments commenced construction.</p> <p>Initial plans drafted by Dr Parry Homes for Apollo Place affordable seniors housing development.</p> <p>Commenced engagement with Passive Place on a project to investigate the impact of large infrastructure projects on the availability and affordability of housing in Temora Shire.</p>	 Completed for current year
02	Plan for the possibility of a sudden upsurge in investment and population which may result from a large employer	<p>Ongoing review on Local Environmental Plans (LEP) to ensure adequate supply of land.</p> <p>Support provided to housing developments through Developer Infrastructure Deferred Payment Policy.</p> <p>Boom Time community forum held in July as part of Local Government Week.</p> <p>Subscription to population forecasting portal initiated.</p>	 Completed for current year
03	Support the provision of a range of accommodations options within Temora Shire	<p>Council officers maintained communication with Dr Parry Homes regarding the affordable seniors housing project. Apollo Place Project is in initial design phase.</p> <p>As at June 30 2024 there were 637 new lots in the development pipeline, ranging from pre-development (concept) to recently completed. This includes 11 industrial zoned lots, 505 residential (R1) zoned lots, 48 large lot residential (R5) zoned lots, and 73 airpark estate (SP2) zoned lots.</p> <p>The Temora Local Housing Strategy was released to support the rezoning of phase 2 of Highfields Estate. A funding application was submitted for the concept masterplan of the southern half of the Bundawarra Estate to support additional subdivision and rezoning to R1.</p>	 Completed for current year



A community with a strong agricultural sector

3.5.1: Utilise research and partnerships to support our farmers to be resilient now and into the future



Action Code	Action Name	Annual Comment	Status
01	Ongoing support for Temora Agricultural Innovation Centre	The Temora Agricultural Innovation Centre (TAIC) section 355 committee meets twice per year. Council provides maintenance funding to support the TAIC. Signage at the facility has been updated to promote the partnership between Council and Farmlink. Events and operations at the TAIC are promoted through Council's Narraburra News.	✓
02	Create heavy vehicle routes to meet agricultural needs	Access to Temora Shire area further progressed than peers. Major transition occurring in the Heavy Vehicle industry. Council needs to facilitate access to unlock productivity gains but should also be cognisant of accelerated asset consumption and appropriate benefit sharing.	✓ Completed for current year

3.5.2: Create opportunities and incentives that attract and retain an agricultural workforce for Temora Shire (including agriscience, horticulture, engineering, environmental science)

Action Code	Action Name	Annual Comment	Status
01	Monitor the impact of consolidation of farming enterprises	Drought Resilience Plan completed for Temora and Bland Shires. The plan identified six priority actions which may be funded when the implementation program is released. Place Info population forecasting subscription will enable more accurate forecasting of population changes over 30 years in rural Temora Shire.	✓ Completed for current year



A community that celebrates and benefits from its aviation history

3.6.1: Promote and provide opportunities for recreational flying from Temora Aerodrome



Action Code	Action Name	Annual Comment	Status
01	Maintain comprehensive maintenance, drainage and signage programs at Temora Aerodrome	Relatively quiet year at the Temora Aerodrome with routine maintenance being the only work occurring. Management and operating frameworks will be a focus in 2024/25.	✓ Completed for current year
02	Support the provision and extension of weather monitoring and forecasting systems at Temora Aerodrome	Complete.	✓
03	Ensure the provision of facilities at Temora Aerodrome to meet the needs of users	Excellent facilities at the Temora Aerodrome with recent renewal and upgrade works significantly lifting the depreciated replacement cost of assets to a point where majority of assets are either new or in good condition. Challenges remain regarding fit for purpose management and operating documentation.	✓ Completed for current year
04	Maintain and implement an Airport Management Plan	Ongoing. Making slow progress on updating the Temora Aerodrome Manual. Once complete there are a number of subsidiary documents that require review and update.	✓

3.6.2: Continue to grow and refresh the Aviation Museum to celebrate aviation history and provide visitor experiences

Action Code	Action Name	Annual Comment	Status
01	Support the continuing promotion of Temora Aviation Museum	Ongoing promotion of aircraft showcase events on website, social media and Narraburra News. A Day at the Lake supported and promoted. Commenced planning for Warbirds Downunder scheduled for October 2024. Promoted the launch of the Guardhouse Cafe and new flight simulators. Dual tickets for entry to the Bundawarra Centre and Aviation Museum offered at the Visitor Information Centre.	✓ Completed for current year

3.6.3: Investigate and plan for new aviation opportunities in Temora that cater for residents and aviators

Action Code	Action Name	Annual Comment	Status
01	Investigate and plan for new aviation opportunities in Temora that cater for residents and aviators	Council has continued to promote and support initiatives to increase utilisation of the aerodrome through income generating operations.	✓



Volunteer test-flies Aviation Museum's new Warbird Flight Simulator



A community that benefits from tourism





3.7.1: Provide visitor facilities, services, activities and events that cater for a broad range of visitors



Action Code	Action Name	Annual Comment	Status
01	Ensure acceptable signage to recognise villages	Complete.	✓ Completed for current year
02	Enrich and diversify the visitor experience	This task is ongoing. A new spreadsheet for accommodation was updated to distribute to companies that are seeking accommodation for workers. Brochures are continually updated, spreadsheets were compiled with opening hours for public holidays which are made available for public use and put on Council facebook page and the Visitor Information Centre (VIC) notice board along with local and regional event flyers.	✓ Completed for current year
03	Ensure signage pertaining to AVIC and CMCA accreditation meet standards	Signage for the AVIC was conducted late last year and approved in the accreditation process by the Tourism Group.	✓ Completed for current year
04	Develop the facilities at the Temora Rural Museum and Bundawarra Centre	The new TEMFM toilet facility has been completed and was accessible to the public in time for the Centre's Annual Live Exhibition in March. The Development Application to extend the header shed to better display that collection has been approved by Council and a quote for its construction is presently being sought. The refurbishment of the VIC and construction of the new entry portal into the museum has been completed. Council has authorised an application for grant funding under the Federal Government Regional Precincts and Partnerships Program for construction of Stage 3 of the NSW Ambulance Museum. The application was lodged on 29th February 2024 and a response is still to be received by Council.	✓ Completed for current year
05	Ensure quality and quantity of accommodation in Temora meets the needs of stakeholders	Contact is made throughout the year to update information on accommodation providers. There have been two new providers open this year enhancing the type of accommodation that is provided.	✓ Completed for current year
06	Enhance and support new and existing tourism events	A wide range of events supported through promotion on the Visit Temora channels, including temora.com.au, Facebook and Instagram. Direct support provided to several new and existing events including the Temora Aviation Museum's A Day at the Lake, Spark in the Park, and the Annual Live Exhibition at the Bundawarra Centre. Delivery of several Council-led events including the Drench Festival and the Aboriginal Art Trail.	✓ Completed for current year

Action Code	Action Name	Annual Comment	Status
07	Partner with individuals, organisations and companies to support growth in the visitor economy	<p>Canola Trail partnership continues with Junee and Coolamon Shires, along with industry partners - Temora Aviation Museum, Junee Licorice & Chocolate Factory, Coolamon Cheese, and the Coffee Pedelar.</p> <p>Tourism operator forums held for Temora Shire and wider Canola Trail, both hosted in Temora.</p> <p>Continued membership of Visit Riverina and engagement with Destination Riverina Murray.</p>	 Completed for current year

3.7.2: Promote Temora Shire's unique tourist offerings as part of the Riverina visitor destination

Action Code	Action Name	Annual Comment	Status
01	Improvement of Tourism signage within the Temora Shire	Aboriginal Artwork design completed and launched at Australia Day Pool Party. Artwork to be featured in the Welcome to Wiradjuri Country signage at shire entrances when funding permits.	 Completed for current year
02	Ensure tourism product, including brochures are current, relevant and attractive	Temora has a broad range of up to date hardcopy tourism related material. When stock runs low new material is ordered and this ensures the material is current and attractive.	 Completed for current year
03	Maintain accreditation of the Temora Visitor Information Centre	An onsite accreditation review was conducted by The Tourism Group on the 29th April 2024 with success. An offsite review will be conducted in 2025.	
04	Ensure Visitor Information Centre (VIC) is modern and meets the needs of users.	The VIC refurbishment was completed in March 2024.	



A community with a transport network that enables economic and social outcomes

3.8.2: Continue the provision of Community Transport to Temora residents



Action Code	Action Name	Annual Comment	Status
01	Support the provision of community transport to Temora Shire residents	Pinnacle has continued to promote and provide Community Transport services to Temora Shire residents within the funding allocations. A total of 3,588 client trips were completed for the reporting year. Trip outputs increased by 18% in the second half of the year which could be attributed to the Temora Taxi Service closing at the end of February 2024.	 Completed for current year

3.8.3: Provide adequate parking to enable access to shopping, health care, events, and recreation

Action Code	Action Name	Annual Comment	Status
01	Provide sufficient accessible car parking spaces	Some work completed or underway in this space in Hoskins Street and at Nixon Park.	 Completed for current year
02	Develop off street parking in Temora CBD	As reported previously, non asset solution (enforcement) should be the first approach as adequate parking exists. Off street parking has limited opportunity without significant development cost.	 Not Progressing
03	Provide adequate long vehicle parking in Temora Shire	Not considered since last group of Heavy Vehicle Parking was delivered in urban Temora.	 Completed for current year

3.8.5: Provide a heavy vehicle route network that meets the needs of industry and keeps heavy vehicles out of our CBDs (enhancing our outdoor dining options)

Action Code	Action Name	Annual Comment	Status
01	Develop a policy framework for heavy vehicle access	Policy reviewed and adopted in 2023/24.	✓
02	Commitment to the Alternate Heavy Vehicle Route around Temora	Progress on Heavy Vehicle Alternate Route remains slow.	✓ Completed for current year





Enjoying our Beautiful Environment

Our strategic objectives for providing local leadership are to have:



A community that is liveable and provides for enjoyable town and village life



A community that enjoys appropriate urban infrastructure



A community that strives to minimise its environmental impacts



A community that enjoys a variety of open spaces for leisure



A community that sustainably plans for its future.

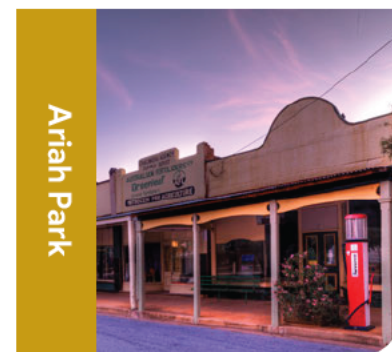
Measure	Target
CO2 Emissions (snapshotclimate.com.au)	2017-18 = 215,000t 2019-20 = 200,000t 2022-23 = 215,000t Target: < 150,000 t
Community satisfaction rating for Parks and Playgrounds (TSC Community Survey)	2016 = 3.94 2021 = 3.99 2024 = 4.05 Target: > 4.30
Community satisfaction rating for Town Planning (TSC Community Survey)	2016 = 3.73 2021 = 3.45 2024 = 3.25 Target: > 3.75
Community satisfaction rating Visual Impact (TSC Community Survey)	2016 = 4.00 2021 = 3.72 Target: > 4.00
Community satisfaction rating with Drainage (TSC Community Survey)	2016 = 3.07 2021 = 3.01 2024 = 2.65 Target: > 3.08

4.1



A community that is liveable and provides for enjoyable town and village life

4.1.1: Use street trees, manage urban weeds and provide street furniture, street signs and street lighting to maintain an aesthetically pleasing urban environment



Action Code	Action Name	Annual Comment	Status
01	Retention of Council personnel at Ariah Park	Complete.	✓
02	Adopt principle of the provision of services by outreach to Ariah Park	Service provision and ongoing engagement and information provision continues to be delivered to Ariah Park. The Ariah Park and Springdale Flood Studies were adopted by Council and road safety initiatives targeting safe driving in the Ariah Park village main street have been undertaken.	✓
03	Implement the actions of the Amenity Tree Action Plan	Street Tree Audit undertaken in 2023. Policy has been amended and adopted. Follow up clauses endorsed by Council. The only part of the policy still to be reviewed relates to nature strip plantings. High priority actions from the Street Tree Audit have been actioned in part (trees removed but some stumps remaining). Replanting is currently underway.	✓ Completed for current year
04	Hold committee meeting of Council, at a village location annually	The May 2024 Asset and Operations Meeting was held at the Springdale Community Hall. Local residents were invited to attend the meeting and a range of matters were discussed, including updates on projects and new projects scheduled for the new financial year.	✓ Completed for current year
05	Support for village committees to achieve the community aspirations within the limitations of Council resourcing	Council continues to support village committees through the provision of section 355 status and the provision of funding support through external grants and Council funding for specific projects.	✓ Completed for current year
06	Partner with individuals, organisations and companies to support new resident attraction	Membership continued with NSW GROW program, Country Change, and Regional Activators Alliance's (RAI) Move to More campaign in support of new resident attraction. Council officers participated in the Country Change Expo held in March 2024.	✓ Completed for current year

Action Code	Action Name	Annual Comment	Status
07	Provide a welcoming community for new residents	<p>Council held a new residents welcome pool party in March 2024 which was attended by approximately 15 community members.</p> <p>The Language Buddy program held weekly at the Temora Shire Library provides a safe and inclusive space for new residents with English as a Second Language.</p> <p>DirectMe guide updated regularly.</p> <p>New resident promotional videos produced in partnership with the RAI Move to More campaign.</p>	 Completed for current year

4.1.2: Provide appropriate and affordable community facilities and meeting spaces for community use

Action Code	Action Name	Annual Comment	Status
01	Review external aesthetics at NRCC House	Public Library Infrastructure Grant project is complete.	



4.2



A community that enjoys appropriate urban infrastructure

4.2.1: Provide a stormwater drainage network that mitigates flooding impacts



Action Code	Action Name	Annual Comment	Status
01	Development of a Floodplain Risk Management Plan including 10 year rolling works program	Flood plain risk management plan complete for Springdale/Ariah Park and nearing completion for Temora. A ten year capital works plan is not part of the flood plain risk management plan.	✓ Completed for current year
02	Undertake Stormwater Drainage upgrade and renewal in accordance with the Stormwater Assets Capital Works Program	Victoria Street underground drainage adjacent to Camp Street compete. Most other drainage projects have been rolled forward for completion next year.	✓ Completed for current year
03	Improvement of drainage within Temora Shire	Significant progress in 2023/24. Springdale Flood Plain Risk Management Study and Plan Goldengate Detention Basin Design. Temora Flood Plain Risk Management Study and Plan nearing completion.	✓ Completed for current year

4.2.2: Provide access to parks and playgrounds for residents and visitors, and incorporate public open space when new residential subdivisions are planned

Action Code	Action Name	Annual Comment	Status
01	Provide public conveniences to a standard acceptable to the community	Ongoing.	✓

4.2.3: Maintain a network of roads, footpaths and cycleways to enable residents and visitors to move around the Shire

Action Code	Action Name	Annual Comment	Status
01	Commitment to road safety and relationship with RMS and adjoining Councils	Road Safety Officer (RSO) delivered specific TfNSW programs across each Council. RSO delivered Transport for NSW (TfNSW) resources to each Council. RSO collaborated with TfNSW, NSW HWP and other community groups to deliver the appropriate road safety messaging.	✓
02	Ensure that appropriate mechanism is in place to determine road priorities	Road Hierarchy Plan combined with Asset Management Plan and Asset Register provides ample framework to determine road maintenance, renewal and upgrade priorities. Need to consider the best mechanism to consult / communicate this information with Council.	✓ Progressing
03	Development and implementation of Road Safety Strategic Plan (RSSP)/Action Plan	Not funded. RSO to begin developing a RSSP in house.	Grant Not Available
04	Investigate the provision of street lighting within Temora Shire	Significant work from last Street Lighting committee remains unfinished / underway. Level 3 design completed for Burley Griffin Way Gallipoli St to Narraburra Street. 7 solar lights installed. Some issues are currently being addressed under warranty. Essential Energy is investigating minor capital works eligibility at Aria Park and Temora.	✓ Completed for current year
05	Undertake Footpath upgrade and renewal in accordance with the Footpath Capital Works Program	Anzac St (pool parking area), DeBoos St (Polaris to Parkes), Crowley St (Polaris to Grey) and Aurora St (Anzac to Polaris St) projects are complete.	✓ Completed for current year
06	Undertake Cycleway upgrade and renewal in accordance with the Cycleway Capital Works Program	No cycleway upgrade and renewal projects funded in the current financial year.	Not due to start
07	Undertake Rural Unsealed Roads upgrade and renewal in accordance with the Rural Unsealed Roads Capital Works Program	Fraters, Rees and part of Traegers rolled forward. Barbys, Boundary Range, Camps and Wells completed.	✓ Completed for current year
08	Undertake Rural Sealed Roads upgrade and renewal in accordance with the Rural Sealed Roads Capital Works Program	Back Mimosa Road and Tara Bectric Road Seg 4, 5 and 7 are complete. Reseals are complete. Howards Road is a multi-year project.	✓ Completed for current year

Action Code	Action Name	Annual Comment	Status
09	Undertake Urban Unsealed Roads upgrade and renewal in accordance with the Urban Unsealed Roads Capital Works Program	Delavan St, Wattle St and Nicholson St complete.	 Completed for current year
10	Undertake Urban Sealed Roads upgrade and renewal in accordance with the Urban Sealed Roads Capital Works Program	Camp St Shoulder construction is complete. Reseals complete. Little Crowley St rolled forward.	 Completed for current year
11	Investigate the provision of access within Temora Shire, including footpaths, ramps and car parking provision	Look to review Footpath Hierarchy and PAMPS in coming 24 months.	 Not Progressing
12	Undertake Kerb and Gutter upgrade and renewal in accordance with the Kerb and Gutter Capital Works Program	Camp St Segment 2 and 3 complete. Loftus St and Little Crowley St rolled forward for completion next year.	 Completed for current year
13	Undertake Regional Roads Program in accordance with the determined program	Majority of funding deployed on MR398 Shoulder widening.	 Completed for current year
14	Undertake Fixing Country Roads/ Heavy Vehicle Safety and Productivity Program in accordance with the determined program	Fixing Country Roads projects Tara Bectric Road Segment 4, 5 and 7 is complete and Howards Road Segment 1 has commenced.	 Completed for current year
15	Undertake Pavement rehabilitation/ Widening in accordance with the Pavement Rehabilitation/ Widening Capital Works Program	Tara Bectric Road Segment 4, 5 and 7 complete. Howards Road Segment 1 has commenced.	 Completed for current year

4.2.4: Maintain a sewerage network to service our urban areas

Action Code	Action Name	Annual Comment	Status
01	Undertake Upgrade and renewal works on Sewerage and Recycled Water in accordance with identified program	Program complete. Focus on renewal of service connections between the sewer main and property boundary. Council has 2200 of these, many of which are in poor condition.	✓ Completed for current year
02	Gain S60 approval for Sewerage scheme and recycled water scheme	Integrated Water Cycle Management (IWCM) is part of this approval and Section 60 approval application will be subsequent to the IWCM.	X Not Progressing

4.2.5: Provide cemetery grounds that create respectful places for grieving families and friends, and which meet future interment needs of our local community

Action Code	Action Name	Annual Comment	Status
01	Continue to improve functionality of the cemetery. <ul style="list-style-type: none"> Heavy patching and sealing of internal road Update plinths in Lawn Cemetery (2 in alternate years) 	New internal road will be sealed in Council's usual Bitumen sealing program scheduled for Nov/Dec 2024.	✓ Progressing
02	Gain S60 approval for Sewerage scheme and recycled water scheme	Not due to commence until after the completion of the Integrated Water Cycle Management Plan.	Not due to commence





A community that strives to minimise its environmental impacts

4.3.1: Provide waste management facilities and increase opportunities for recycling for residents and visitors



Action Code	Action Name	Annual Comment	Status
01	Reduce the impacts of litter on our community	Ongoing	✓ Completed for current year
02	Monitor illegal waste dumping hot spots within Temora Shire	Hot spot waste dumping sites are monitored. Where possible, camera surveillance is used.	✓ Completed for current year
03	Respond to community and Government demands for the provision of suitable recycling services within Temora Shire	With the household recycling review completed and the Temora Lions Club new press installed and operational, Council's focus will turn to Food Organics and Garden Organics (FOGO) waste and preparing for the NSW Governments 2030 FOGO mandating legislation.	✓ Completed for current year
04	Maintain waste services in the village of Arianh Park	Currently working with Arianh Park Community Project reps to provide a Community Recycling Station in the reserve next to Council depot.	✓ Completed for current year

4.3.2: Decrease carbon emissions into the atmosphere (for example, through investment in electric vehicles and charging stations)

Action Code	Action Name	Annual Comment	Status
01	Utilise solar power system installation where economic.	Junee Road Caravan Park completed in 2023/24.	✓ Completed for current year

4.3.3: Manage weeds and pests to protect the environment

Action Code	Action Name	Annual Comment	Status
01	Commitment to the eradication of urban weeds and pests	Changes to the Weeds Action Program (WAP) funding administration were cumbersome and time consuming. Challenges appear likely to continue in the final year of the 5 year Weed Action Plan.	✓ Completed for current year
02	Ensure residents are not adversely impacted upon by untidy or overgrown lots	Untidy and overgrown blocks we stay on top of to alleviate concerns from neighbors and the public. Contractors are doing an excellent job. Crown lands and the Rail Authority usually need follow up work. Weed infestation and vermin control are acted on when notified.	✓ Completed for current year

4.3.4: Conserve and responsibly use our precious water resources

Action Code	Action Name	Annual Comment	Status
01	Ensure sustainable operation and usage of precious water	A significant portion of Council's water use remains recycled effluent or storm water reuse. This use is not in full compliance with best practice and is being considered as part of Council's IWCM Strategy.	✓ Completed for current year

4.3.5: Protect our agricultural land by taking action to minimise soil loss and enhance soil health

Action Code	Action Name	Annual Comment	Status
01	Support for agricultural community efforts to preserve soil health	Council has worked in partnership with Bland Shire Council to develop a Drought Resilience Plan. The Plan has been endorsed by Council and will be utilised to apply for grant funding opportunities in the 2024/2025 financial year. Council continues to support the TAIC, which has a focus on productivity and best practice agriculture.	✓

4.3.6: Planting native vegetation to provide shade and shelter for livestock, reduce risk of salinity, improve soil productivity, reduce erosion, enhance water quality and create wildlife corridors

Action Code	Action Name	Annual Comment	Status
01	Support for agricultural pursuits that improve environmental outcomes	Council continues to support the research facility, TAIC, has prepared a Drought Resilience Plan in partnership with Bland Shire and has met with local and regional Land Care representatives, the farming community and Agricultural businesses to ensure that Council is kept up to date on matters occurring within the Shire.	✓




A community that enjoys a variety of open spaces for leisure

4.4.1: Provide parks, reserves, playgrounds and other open space with shade provision, seating and access to drinking water



Action Code	Action Name	Annual Comment	Status
01	Commit to improving the utility of parks and recreation areas within Temora Shire	Continually improving parks and recreation areas within the LGA. Significant renewal and upgrade occurred in second half of 2023/24 in Bradley Park, Temora West Park & Federal Park.	 Completed for current year

4.4.2: Provide options for dog-off leash areas for residents and their pets to safely enjoy

Action Code	Action Name	Annual Comment	Status
01	Provide areas to enable pet owners to exercise pets	More consideration/direction required.	 Not Progressing





A community that sustainably plans for its future

4.5.1: Strategically plan for how our land is used in the medium and long term to ensure that the social, educational, economic and environmental needs of current and future generations are met (including planning for industrial land release, residential lots, schools, open space) Temora Shire Council



Action Code	Action Name	Annual Comment	Status
01	Upgrade of Temora Shire Land Use Strategies	Council is seeking to support the delivery the highest priority task of the Temora Local Housing Strategy through the rezoning of the next stage of the Highfields Estate land. The draft Planning Proposal is expected to be publicly exhibited later in 2024.	✓ Progressing

4.5.2: Maintain a Local Emergency Management Committee and Plan that prepares for, educates about and responds to local disasters

Action Code	Action Name	Annual Comment	Status
01	Provide emergency services to meet the needs of Temora Shire residents	Local Emergency Management Committee meetings held as scheduled every 4 months and Local Emergency Management Plan up to date.	✓

4.5.3: Implement community, environmental initiatives that promote tree planting, composting, growing vegetables and creating environments that promote biodiversity

Action Code	Action Name	Annual Comment	Status
01	Support for environmental initiatives to improve outcomes for residents of Temora Shire	Ongoing.	✓








Internal Strategies

2.2.1: Assets





Action Code	Action Name	Annual Comment	Status
01	Ensure Capital Proposals are optimised and supported by Council	This remains an area for improvement. New and upgrade capital works are not scrutinised enough prior to investment decision.	✓ Completed for current year
02	Ensure the identification of road assets operated by Council	Staff have been working with Department of Planning and Environment (DPE) regarding the identification and ownership of road assets operated by Council. Expect it will be some time before Council staff are in a position to present options to Council.	✓ Completed for current year
03	Improved long-term management of plant assets <ul style="list-style-type: none"> Biennial review of Plant Asset Management Plan 	Review is ongoing.	✓ Completed for current year
04	Long term management of Council assets	Slow progress, with resourcing an issue in the Asset Management space.	✓ Completed for current year
05	Improve long term management of sewerage assets and ensure sustainable operation	Major CCTV Program delivered in 2023/24 (11km of a total 54km). Processing of data is ongoing. IWCM yet to be adopted and remains with DPE.	✓
06	Provide long term management of transport assets including biennial review of Transport Asset Management Plan and associated hierarchy plans	Transport Asset Management Plan is close to completion but does not function well in isolation of the remaining asset management system (Policy, Strategy, Plans and Procedures). Major challenge to develop, operate and maintain into the future.	✓ Completed for current year
07	Ensure ongoing sustainability of Plant Replacement Program	Plant Replacement Program is regularly reviewed and is supported by policy. The Plant Replacement Policy was reviewed and endorsed by Council during the year.	✓ Completed for current year

2.2.2: Efficiency

Action Code	Action Name	Annual Comment	Status
01	Present Council as a professional, efficient organisation	Council has undertaken a significant amount of work to review and update its policies and procedures. A service review of Councillor policies was undertaken in October and November 2023 and the implementation of the recommendations of this review has been implemented with a significant number of policies updated or established to meet legislative requirements and to prepare for the next council election in September 2024. Training and professional development opportunities have been provided to staff and Councillors to support the implementation of these policies.	 Completed for current year
02	Ensure quality and homogeneity of Council works	Still some work to do on documenting construction processes.	 Completed for current year
03	Ensure modern approach to engineering administration and management	Continually improving engineering strategy and processes. Attraction and retention of appropriate resources remains a challenge.	 Completed for current year

2.2.3: Governance

Action Code	Action Name	Annual Comment	Status
01	Maintain currency of Policies, Procedures and Business Rules	All Council policies are maintained within the Councils Pulse software system. New policies and procedures have been prepared to meet legislative requirements including the Managing Psychosocial Hazards Procedure and the Public Interest Disclosure (PID) Policy. Council has updated its Bullying, Harassment and Discrimination Procedure and a review of all Councillor related policies has been undertaken with an implementation program undertaken ahead of the next local government election.	 Completed for current year
02	Provide Mayor and Councillors with sufficient depth of information to enable effective decision making based on sound legislative, economic, social and moral bases	<p>Information and support is provided to the Mayor and Councillors through the provision of Council and committee meetings, workshops and information as required.</p> <p>A review of Councillor related policies has been undertaken and a review of Council and committee templates will be undertaken in preparation for the 14 September 2024 local government election.</p> <p>A draft Councillor induction program has been prepared and a communication strategy regarding the election commenced in March 2024.</p>	 Completed for current year
03	Program a tour of inspection on the first and third year of a new council	<p>Postponed first year tour undertaken in 2023.</p> <p>Third year tour will need planning for 2024-25 financial year. No tour of inspection required in the current financial year with the most recent one held in March 2023.</p>	Not due to start

2.2.4: Information Technology

Action Code	Action Name	Annual Comment	Status
01	Provision of Technology Plan for Temora Shire	Strategy has been completed and approved by Council.	✓
02	Take advantage of emerging trends and technologies	The current emerging trend of note is Artificial Intelligence (AI). This will be reviewed over the next 12 months to decide whether to implement this as a technology policy.	✓ Completed for current year
03	Optimise the use of business systems and applications	Content Manager upgrade has been completed with User Training to be organised once policies and procedures have been finalised. A major Infocouncil database upgrade was actioned in mid-June. The IT Support Officer is working on implementing a more consistent remote support tool, Splashtop, to facilitate user support. Snipe IT asset management system has been created on a local resource and is under review by the IT support Officer.	✓ Completed for current year
04	Monitor and optimise the use of IT infrastructure and technology	IT infrastructure server hardware is under monthly monitoring by the Managed Service Provider (MSP). MSP is currently consolidating Telstra connection profiles and documentation. A marked reduction in network issues between sites has been experienced this year. Improvements to the Universal Power Supply battery backup is currently being undertaken.	✓ Completed for current year
05	Review security issues pertaining to ITC	Through the use of third party consultants, common vulnerabilities and exposures are actively being reviewed for relevance and actions are taken if necessary.	✓ Completed for current year
06	Review future direction of application software	The current system meets user expectation with the continual update of software. Firewall security software has been upgraded for improved security.	✓ Completed for current year

2.2.5: Risk Management

Action Code	Action Name	Annual Comment	Status
01	Minimise Council Risk exposure	Risk Management procedure completed, with gaps identified in risk framework audit of April 2024 addressed. Fraud and Corruption Risk Register review has commenced and is mostly completed, as part of the full review of the Fraud and Corruption Policy review. Planning for the redevelopment of the business continuity plan has commenced, with a target completion date of 31 December 2024.	✓ Completed for current year
02	Develop and implement a Continuous Improvement Pathway (Statewide Mutual) which monitors the Risk Management performance of Council	Continuous Improvement Pathway audit complete for 2023/2024. Improvements in risk management of playgrounds underway with further improvements proposed for 2024/2025.	✓
03	Commit, as an organisation, to actions, policies and procedures that support a safe and healthy workplace.	Actions set for 2023/2024 have been completed. The review of the Volunteer Risk Management Procedure is due for completion by the 14th of July 2024, in line with the WHS Action Priority plan and is running to schedule.	✓







2.2.6: Staffing

Action Code	Action Name	Annual Comment	Status
01	Ensure that succession planning of staff is in place and risk to Council implications are minimised	Appointment of People and Culture Manager in April 2024. Annual Employee Engagement Program currently in progress. Talent Review undertaken with Engineering Asset Manager for all Engineering staff. Identifying current performance and future potential including risk assessment of being flight risk and associated performance, development and retention strategies.	✓ Progressing
02	Ensure optimal mix of staff to meet the operational needs of Council now and in the future	Throughout the year Council has maintained its focus on attracting new staff to vacant positions and retaining staff within the organisation. A People & Culture Manager position was established and recruited in the second half of the financial year and significant progress has been made in the development of policies, processes and initiatives to support Council's diverse workforce including the development of a Flexible Workplace Policy, the creation of a new Child Safe Policy and hosting the annual Wellbeing Week with a range of activities to encourage the health, safety and well-being of staff.	✓ Progressing
03	Improve Council employment conditions and opportunities for people with challenging circumstances (family, disability)	Appointment of People and Culture Manager. Development of Flexible Work Arrangements Policy/Procedure. Endorsed by Manex and Staff Consultative Committee. Currently out for staff consultation for implementation in Q3 2024.	✓ Progressing
04	Aim to become an employer of choice	Council has continued to implement actions identified through the Human Resources Review Report and has recruited a People and Culture Manager to support and assist in continuing to progress these actions and those identified through the Workforce Management Strategy.	✓ Completed for current year

2.2.7: Support Services

Action Code	Action Name	Annual Comment	Status
01	Provision of Quarries that meet the needs of Council	Safety Management System remains an outstanding item.	✓

2.2.8: Miscellaneous

Action Code	Action Name	Annual Comment	Status
01	Reduction in the financial cost, risk and disruption to Council works by Utility Providers	Section 138 policy is under development. Council has very limited influence on utility providers who are exempt from Section 138 approval. Utilities are required to consult and make good any damage caused.	 Not Progressing
02	Provide facilities for administration staff that meet the needs of users	Short term needs have been met. Master planning underway for future improvements.	 Completed for current year
03	Maintain relationships with external bodies	Council is an active participant in regional and state based organisations including REROC, Eastern Riverina Arts, Visit Riverina, Riverina Regional Library Service, Country Mayors Association and LGNSW. Council and the Temora Shire community has benefited from the advocacy work, coordination and funding initiatives supported by these agencies.	 Completed for current year
04	Provide clear process for the conduct of events within Temora Shire	Event webpage, application form and workflows reviewed and improved. In testing phase.	 Completed for current year
05	Develop priority projects to 'shovel ready' level to take advantage of grant opportunities	No Progress.	 Not Progressing
06	Ensure adequate resources to fulfil the needs of residents	Council has advocated for a review of the rate peg methodology which has now been reviewed by IPART.	





Services for people with diverse cultures and language

Temora is a community containing a low level of persons from a Non-English Speaking Background (NESB).

The 2021 Census indicated:

Country of Birth	Temora	%	NSW	%	Australia	%
Australia	5,361	88.8	5,277,497	65.4	17,019,815	66.9
England	88	1.5	231,385	2.9	927,490	3.6
Philippines	39	0.6	106,930	1.3	293,892	1.2
New Zealand	25	0.4	208,962	2.6	673,352	2.6
India	18	0.3	118,527	1.5	530,492	2.1
Germany	12	0.2	28,921	0.4	101,255	0.4

In Temora (Statistical Local Areas), 88.8% of people were born in Australia. The most common countries of birth other than Australia were England 1.5%, Philippines 0.6%, New Zealand 0.3%, India 0.4% and Germany 0.2%.

For the 2021 Census in Temora (Statistical Local Areas), there were 207 Aboriginal and Torres Strait Islander people. Of these, 97 (or 46.9%) were male and 110 (or 53.1%) were female. The median age was 25 years.

People Characteristics	Temora	%	NSW	%	Australia	%
Aboriginal and Torres Strait Islander	5,361	3.4	278,043	3.4	812,728	3.2
Male	88	46.9	138,179	49.7	403,709	49.7
Female	39	53.1	139,862	50.3	409,024	50.3
Median Age	25	-	23	-	42	-

This low level of ethnic diversity has been recognised by Council. Accordingly, a number of activities have been developed and undertaken to overcome the lack of diversity.

These include:

- Continuation of the sister-city activity with Izumizaki-mura, Japan and Uppington, South Africa
- Participation in Reconciliation Week
- The Special Broadcasting Service (SBS) radio station for the Temora community

Whilst it is acknowledged that the ethnic mix in Temora does not mirror many urban areas, the isolation of some NESB can be debilitating and Council has recognised its responsibility to these residents.



Child and Youth Services

Council recognises the responsibility to provide an innovative and appropriate mix of services for the residents of Temora and their families.

The objective of Council is to ensure quality options are available for all residents irrespective of their ethnic or socio-economic background. Some of the options offered in 2023/2024 include:

Long Day Care

The Bland Temora Family Day Care offer a long day care program. This service is funded and administered by Bland Shire Council on behalf of Temora Shire Council. Providing quality, affordable, in-house childcare services for children aged 0-12 years, the service provides regular or part-time care, occasional or emergency care, before and after school care as well as school vacation care.

During 2023/2024, the service catered for 39 families in total, with 33 of these families being from the Temora Shire. 45 children in Temora Shire were serviced along with 8 children from Bland Shire.

Pre-Schools

Temora Shire Council provides accommodation for the Temora Pre-School and Out-of-School Hours Care program, located in Gloucester Park.



Library Services

As we reflect on another remarkable year, we are proud to highlight our library's achievements, community engagement and the innovative programs that have enriched our offerings; whilst celebrating the pivotal role our library plays within the community. Together, we continue to build a brighter future through knowledge, connection, and creativity.

This year, we were honoured to receive the NSW Public Libraries Association award for Innovation & Outreach Services. This recognition underscores our commitment to enhancing library services and expanding our reach within the community. The Innovation and Outreach Award recognizes programs that creatively engage and uplift the community, and the Christmas display initiative is a perfect example of this spirit. By transforming a holiday tradition into a platform for outreach, the program not only brightens the season but also fosters a sense of togetherness. In total, \$390 was raised for the Salvation Army Christmas luncheon.

Our Intergenerational Preschool program continued to thrive, providing enriching experiences that foster connections between children and seniors. Through storytelling and shared activities, participants engaged in meaningful interactions that benefit both age groups. Grant funding from Rotary Wollundry and National Backyard Cricket (LBW Trust) will allow Intergenerational Preschool to continue to the end of 2025.

The finalisation of the Public Library Infrastructure Grant funding has allowed us to implement significant upgrades, including installation of new RFID gates, automatic doors, front entrance upgrade of wood panelling and painting, including external signage and a new logo. These improvements not only enhance our library's visibility but also modernise our branding to better reflect our mission and values.

This year, we hosted one of our largest library

events, welcoming acclaimed author and Voice of the Outback – Fleur McDonald for the annual One Book One Temora author visit. Over 80 attendees participated, making it a memorable occasion that celebrated literature and community connection.

The last half of the year saw us proudly host our second annual Library and Information Week Bookmark Competition, encouraging creativity and engagement among our young patrons. This initiative successfully highlighted the importance of libraries in our community, with the winning entrant’s design professionally printed onto bookmarks for patron use. Congratulations Ari Bryon!

August also brought CBCA Book Week and this year’s theme of ‘Reading is Magic’ was brought to life with visiting ‘author-strator’ Andrew Plant. Andrew provided unique insights into the creative process and the role of authors in bringing stories to life. Andrew’s visits to Temora High School and St Annes Catholic College included interactive storytelling, art demonstrations, and discussions about the creative process.

In September, we launched our Sign-Up September promotion, encouraging new memberships and highlighting the benefits of library services. The library gained 17 new members who went in the draw to win signed copies of books from some of our top Aussie authors.

The past year has been filled with innovation, outreach, and community spirit. We are grateful for the continued support from our patrons, staff, and volunteers, which have made all our achievements possible. We look forward to building on this momentum in the coming year, continuing to serve as a vital resource and community hub.



Our commitment to regular programming remained steadfast, featuring:

- 1 Baby Bounce
- 2 Preschool Group Visits
- 3 Tea Events with David Lyons
- 4 Storytime
- 5 Get Crafty/Knitting Clubs
- 6 Lego Club
- 7 Language Buddy
- 8 Housebound deliveries
- 9 School Holiday Activities

Library memberships increased by 79 during 2024, bringing the total memberships to 1,609.

Total loans through 2023: Temora: 14,205

Most loaned item of 2023: *What Happened to Nina*, by Dervla McTiernan

Sporting Facilities

Sport plays a major role in the lives of many young residents in the Temora Shire. Council continues to support the region's sporting interests by working closely with the community and sporting groups in an effort to ensure excellent sporting facilities are available and continually maintained to a high standard.



Bob Aldridge Unisex Change Rooms

Representation

Temora Shire Council has engaged in the representation of Youth Services within a number of programs and committees such as:

- 1 **Temora Youth Team**
- 2 **Interagency**
- 3 **Local Government Week Committee**
- 4 **Youth Week**
- 5 **REROC Youth Meeting**

Support Programs and Events for Young People

- Temora Youth Team
- Arianh Park Youth Council – “The Shed”

Platform Y is a safe space for young people aged 10- 25 years to socialise, learn new skills and engage in activities that promote wellbeing and enhance their sense of community inclusivity.

Council recognises the challenges of young people in regional areas and aims to provide innovative programs, driven by the Youth Leadership team. This team contributes to the strategic direction of youth programs, encouraging community engagement and giving them a voice within the wider community.

The employment of a Youth Development Officer (Creative innovation and youth development initiatives) and Youth Program Coordinator (Program/ Project delivery including weekly workshops and holiday programs) ensures young residents are provided with innovative programs, which are driven by the Youth Leadership Team.

Interagency

Interagency provided access for young people to programs and support within Temora and wider Riverina.

Temora Women's Network

Events provided for local women to gain knowledge on different issues

Youth Week

Working with the theme of *Express. Empower. Get Loud!*, workshops and activities were provided for local young people aged 8-25 years to celebrate Youth Week. These included Youth Week Jumble: Plug 'n' Play Youth Music Festival, Cooking and Macrame workshops and two Gaming Tournaments - one in Temora and another in Arianh Park.

Local Government Week

Mayoral Morning Tea

The Local Government Week Mayoral Morning Tea was held on Monday 31st July 2023 at the Temora Memorial Town Hall.

Mayor, Cr Rick Firman and Deputy Mayor, Cr Graham Sinclair, provided personal invitations to our community's volunteers, Citizens of the Year and Temora Shire school leaders. This event was also open to the wider volunteer community. There were approximately 40 attendees on the day, and Mayor Firman addressed and thanked community volunteers.

The Temora Public School band provided some entertainment for guests.

Boom Time Forum #4

The Local Government Week Boom Time Forum #4 was held on Tuesday 1st August 2023 at the Temora Ex-Services Club.

The forum was an opportunity for residents and business owners to hear about the upcoming private sector developments impacting Temora Shire and how Council is preparing for population growth. The agenda included:

- Economic Development Pipeline
- Housing and Planning for Expansion
- Tackling Workforce Challenges
- Panel Questions & Answers

There were approximately 100 attendees. Attendees included Councillors, Council staff, local residents, local business owners and visitors from other Riverina areas such as Wagga Wagga,

including representatives from State Government departments.

Councillors join in on regular activities

On Monday 31st July 2023, Mayor Firman attended St Anne's Central School Seniors Assembly, as part of school visits program. Other visits to schools included Cr Oliver to A Dragon's Tale Day Care Centre or Storytime, Cr Bushell to Temora West Public School for Storytime and Cr Judd to Aria Park Preschool.

Seniors Career Talk

General Manager, Melissa Boxall, Engineering Works Manager, Alex Dalhemburg and Cr Anthony Irvine attended Temora High School on Wednesday 2nd August 2023 for their Seniors Career Talk session.





Services Encouraging Access and Equity

Council recognises the responsibility to provide accessibility to all shire members.

Community projects

The following projects have been undertaken with regard to improving access and equity for all residents living in the Temora Shire:

- Construction of New Footpaths.
- Allocation of Disability Parking spaces, including Hoskins Street.
- Bob Aldridge unisex change rooms.
- Lighting upgrades at Bob Aldridge, Temora West Sporting Grounds and Temora Tennis Club.
- Federal Park upgrades, including paths and soft fall.
- Bradley Park upgrades, including new paths, accessible toilet and seating.
- Harper Park toilet upgrade for accessibility.

Advertising

Council promotes services in a variety of ways including:

- Advertising in local newspaper
- Producing and distributing publications
- Public meetings
- Community committee structure
- Media releases
- Monthly newsletter – Narraburra News
- Websites
- Facebook, Instagram

The *Temora Independent* newspaper, has sole local coverage of the Temora Local Government area. In addition, the Narraburra News is utilised to disseminate information to local residents and relevant stakeholders about events and activities of the region. Given the scope of coverage,

Council advertising reaches the majority of Shire residents.



Community Directories

Council publishes a booklet which details all services available within the Temora Shire area including Council information, and State and Federal Government services.



Public Meetings

Council convenes public meetings as required on issues of concern or where public input is required. This process facilitates information flow between community and Council.

Resident Committee Participation

Council outwardly encourages the participation of community representatives on appropriate Council committees. The committees which include community representation are:

- Temora and District Sports Council
- Friends of Temora Shire Cemeteries Committee
- Springdale Community Committee
- Aerodrome Users Committee
- Lake Centenary Management Committee
- Aria Park Swimming Pool Committee
- Aria Park Advisory Committee
- Imagine Temora Committee
- Temora Shire Australia Day Committee
- Bundawarra Centre Advisory Committee
- Town Hall Theatre Committee
- Temora Agricultural Innovation Centre Management Committee
- Temora Women's Network Committee
- Temora Fight the Fruit Fly Committee
- Access and Equity Committee
- Heritage Committee
- Sister City Committee
- Temora Youth Committee
- Temora Arts Centre Advisory Committee

Website

Council's main website,

www.temora.nsw.gov.au,

offers access to the 'business' side of Temora Shire Council, providing regular news updates and

featured programs allowing visitors to stay informed about the shire. The easy to navigate website allows residents to access information about council policies, fees and charges, positions vacant and to do business with Council like paying rates.

Council also runs a tourism website,

www.temora.com.au,

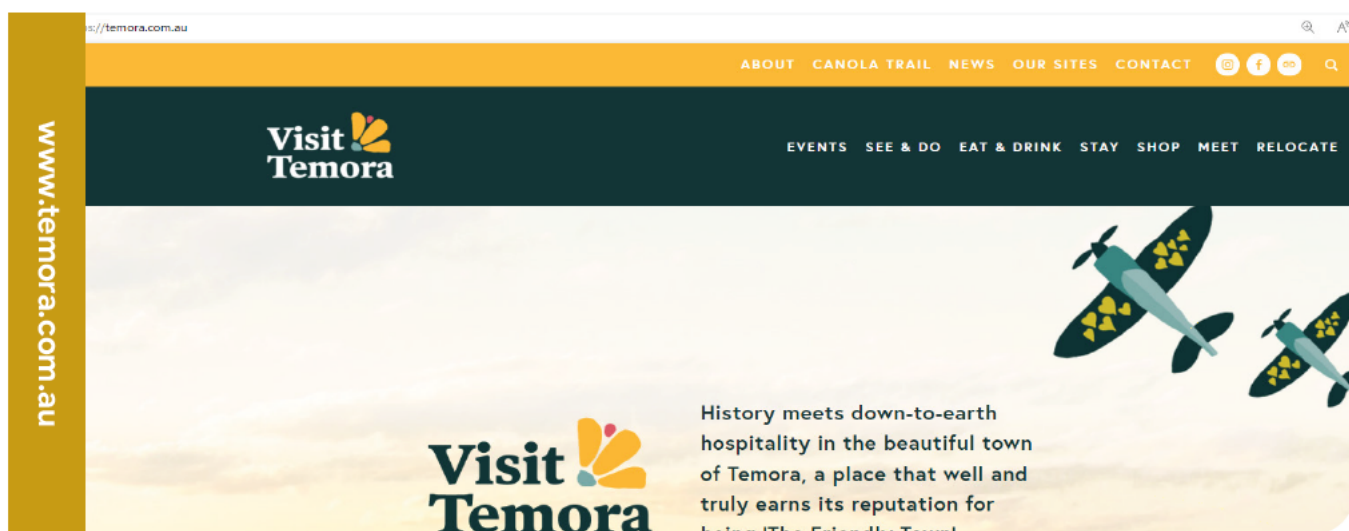
which offers a portal to the tourism and events components of Council's operations. This website has a focus on the outstanding facilities found in the Temora Shire, proposing Temora as a destination for events and conferences and supporting local tourism providers. It is here you can explore things to do and see, where to eat and places to stay in Temora Shire.

Council has several social media pages that offer an opportunity for the community to actively engage with Council, and some of our facilities and functions, via Facebook, Instagram and Twitter.

Our Temora Shire Council Facebook page has over 6,400 followers in June 2024 and is a very useful platform for interactive communication and customer service with residents.

Our *Visit Temora* Facebook and Instagram pages are aimed at our tourism market highlighting accommodation, events and exciting advancements suited to our region's visitors.

Other social media pages include Temora Recreation Centre, The Bundawarra Centre, Temora Arts Centre, Library, Pinnacle Community Services, Temora Youth, Temora Ambulance Museum and Temora Airport and Airpark Estate as well as our council-run Facebook groups





Developer Contributions

Developer contributions collected under Council's s7.12 Plan are applied towards meeting the cost of one or more of the public facilities identified in the plan. These facilities are either community facilities or drainage infrastructure.

Details of projects for which s7.12 Contributions have been used during 2023/2024:

Project ID	Project Description	Kind of Public Amenity	s7.12 Plan Contributions Expended	% of Project funded by s7.12 Contribution	Project Completed? (Y/N)
W3758	Bradley Park Upgrade	Open Space	50,000	10%	Y

S7.12 Developer Contributions Plan 2023/2024 summary:

Kind of Public Amenity	Opening Balance @ 01.07.2023	Receipts	Expenditure	Closing Balance @ 30.06.2024
Roads	61,186	-	-	61,186
Open Space	50,000	-	(50,000)	-
Drainage	152,845	349,946	-	500,791
Total Contributions	264,031	349,946	(50,000)	561,978



Disability Inclusion Action Plan

Promote positive attitudes and behaviours: *A Shire that is accepting of diversity*

Strategy	Action	Comment on Progress
CSP Strategic Objective 1.6: <i>A community that is safe and inclusive, and looks after people who are experiencing disadvantage.</i>		
Provide opportunities for intergenerational activities that promote safety, respect and understanding	Aim to reduce stigma associated with disability	The Access and Equity Committee met in September, discussing equitable access to council services, buildings and infrastructure. There was a meeting held in March 2024. Council Officer engaged with local businesses to run "Quiet Hour on Hoskins Street" in December 2023.
CSP Strategic Objective 2.1: <i>A community with strong local leadership</i>		
Encourage and take steps to enable a representative cross section of the community to stand for public office (including people with disability)	Support people with disability in representation	A program to review, update and create Councillor related policies has been undertaken and work has been undertaken through a communication strategy in preparation for the next council election scheduled for 14 September 2024. Council remains committed to encouraging diverse representation being on the elected council and has promoted opportunities for training and information sessions for Councillor candidates.
CSP Strategic Objective 1.3: <i>A community with services and facilities for our children and young people</i>		
Provide safe places and opportunities for our young people with disability to develop a sense of identity, self-worth, confidence, belonging and achievement through social activities	Develop and deliver programs that meet the needs of Young people with disability	Regular consultation and collaboration with local young people ensured programs offered aligned with their expectations and needs. Fortnightly meetings with the Temora Youth Leadership Team provided young people with an opportunity to advocate for their peers and have input into programs and events at Platform Y. Team mentors, Youth Development Officer and Youth Program Coordinator regularly engaged in informal dialogue with young people to evaluate existing programs and implement recommendations.

CSP Strategic Objective 1.3: A community with services and facilities for our children and young people

Promote Platform Y as an inclusive and safe space for young people with disability	Platform Y was promoted as a welcoming space for young people to grow and build social connections, regardless of race, age, gender, sexuality or ability. The Youth Development Officer (YDO) liaised with Temora Community Centre and Pinnacle to ensure programs were promoted to their clients as inclusive and accessible. Workshop mentors were required to hold a current working with children check certificate. Platform Y hosted a Youth Week Jamble at the Railway precinct, providing families and young people with an opportunity to explore the space in a relaxed setting. The YDO collaborated with other organisations for special programs (eg. Youth Made Market, Adulting 101) promoting Platform Y and introducing a new cohort of young people to the space.
Ensure Youth programs are equitable to all sections of the Temora Shire	Weekly workshops, school holiday and special programs were offered to local young people at no cost. If possible, transport assistance was made available to those in local villages to attend programs. Weekly Gaming and Robotics workshops were offered at Ariaiah Park, as well as school holiday workshops. Youth Development Officer liaised with Pinnacle and the Community Centre to investigate potential members from their client base.



Create liveable communities: *A Shire where everyone has equal opportunities to live, work and play*

Strategy	Action	Comment on Progress
CSP Strategic Objective 1.1: <i>A community with appropriate services and care for our ageing population and people with disability.</i>		
Provide and promote home and community care for people with disability (NDIS, community transport, Meals on Wheels, outings, domestic assistance, social support, home modifications, home maintenance)	Maintain Pinnacle Services as a premium provider of disability services	Pinnacle continued to provide disability support to residents within Temora Shire.
	Ensure awareness of transport options available for people with disability	Pinnacle has continued to promote community transport services within Temora Shire through social media platforms and other local advertising methods. With the closing of Temora Taxi Service, Pinnacle's community transport services saw an increase in demand from the local community.
	Ensure that the views of disabled people are represented to Council	The Access and Equity Committee provides opportunities for people with disability to have their views represented directly to Council. Pinnacle's Manager also provides representation on behalf of people with disability at the Access and Equity Committee meetings.
	Ensure equality of access for disabled people	Pinnacle maintained NDIS registration to provide supports to people with disability within Temora Shire. At the end of the reporting period Pinnacle had 104 active NDIS clients.
	Provision of the National Disability Insurance Scheme in Temora Shire	Pinnacle has maintained its NDIS registration to provide support to NDIS funded clients in the Temora Shire.
	Show commitment to Disability Services in Temora Shire	Pinnacle has continued to provide support to people with disability in Temora Shire including in-home, community supports, day programs and supported independent living.
	Ensure information flow to residents regarding disabled services	Council continues to promote disability services through various channels, including socials, Narraburra News, and face-to-face. Disability Inclusion Action Plan was updated in December 2023 and issued in easy-to-read version in February 2024 to provide accessible content.
Provide a range of housing (independent living and care facilities) and other support options for people living with disability in Temora and Aria Park	Support of accommodation for people with disability	Pinnacle Community Services operates a Supported Independent Living House in Temora. Short-term respite facilities are also available for NDIS clients. A rate rebate is available to Aria Park Community Housing. Pinnacle Community Services is a provider of Home Care Packages, NDIS, Community Transport and Commonwealth Home Support Programs.

Create liveable communities: A Shire where everyone has equal opportunities to live, work and play

Strategy	Action	Comment on Progress
CSP Strategic Objective 1.4: <i>A community that offers opportunities for sport and recreation</i>		
Provide sports and sporting facilities that cater to a range of abilities	Provision of sporting grounds that meet the needs of Temora Shire residents	
	Address access and inclusion in the sports facility strategy community satisfaction rating for sports facilities (inc. sporting fields, Recreation Centre, swimming pools)	Not Started.
Provide year-round recreation and leisure facilities and activities for people with disability	Provision of playgrounds in Temora Shire to a safe and contemporary access standard	Federal Park complete and Bradley Park is nearing completion.
	Provision of parks and gardens that meet the needs and expectations of people with disability	
	Provide community facilities that meet the needs of people with disability	Allocated capital projects completed on time and within budget, including
CSP Strategic Objective 3.6: <i>A community that celebrates and benefits from its aviation history</i>		
Promote and provide opportunities for recreational flying from Temora Aerodrome for people with disability	Ensure the provision of facilities at Temora Aerodrome to meet the needs of people with disability	Excellent facilities at the Temora Aerodrome with recent renewal and upgrade works significantly lifting the depreciated replacement cost of assets to a point where majority of assets are either new or in good condition.
CSP Strategic Objective 3.8: <i>A community with a transport network that enables economic and social outcomes</i>		
Provide adequate parking to enable access for people with disability to shopping, health care, events, and recreation	Provide sufficient accessible car parking spaces for people with disability	Some work completed or underway in this space in Hoskins Street and at Nixon Park.
CSP Strategic Objective 4.2: <i>A community that enjoys appropriate urban infrastructure</i>		
Provide access to parks and playgrounds for residents and visitors with disability, and incorporate public open space when new residential subdivisions are planned	Provide public conveniences to a standard acceptable to people with disability	Completed and ongoing.
Maintain a network of roads, footpaths and cycleways to enable residents and visitors with disability to move around the Shire	Undertake Footpath upgrade and renewal in accordance with the Footpath Capital Works Program	Anzac St (pool parking area), DeBoos St (Polaris to Parkes), Crowley St (Polaris to Grey) and Aurora St (Anzac to Polaris St) projects are complete.
	Investigate the provision of access within Temora Shire, including footpaths, ramps and car parking provision	Look to review footpath hierarchy and PAMPs in coming 24 months.

CSP Strategic Objective 3.7: A community that benefits from Tourism

Provide visitor facilities, services, activities and events that cater for a broad range of visitors with disability	Ensure quality and quantity of accommodation in Temora meets the needs of people with disability	Contact is made throughout the year to update information on accommodation providers. There have been two new providers open this year enhancing the type of accommodation that is provided.
--	--	--

Support access to meaningful employment: Increasing employment opportunities for people with disability

Strategy	Action	Comment on Progress
CSP Strategic Objective 1.1: A community with appropriate services and care for our ageing population and people with disability		
Provide services which enhance employment and education outcomes for people with disability	Improve Council employment conditions and opportunities for people with disability	People and Culture Manager commenced in April 2024.
CSP Strategic Objective 2.3: A community that is supported by volunteers		
Promote and enable opportunities for our community members to volunteer their services to achieve disability inclusive outcomes through events, activities and local organisations	Facilitate opportunities for volunteers to enhance the environment and community	Pinnacle continues to provide opportunities for volunteers in its three locations, through community transport. Volunteers assist to keep the cost of service delivery down for clients which allows increased capacity for more clients.
	Advise residents of specific volunteering opportunities within the community	Community volunteering opportunities, internal (i.e. Pinnacle, 355 committees) and external were promoted through Narraburra News, socials, at Mayoral events and through emails. Economic Development Officer influenced Jobs Riverina Murray employment portal to include an additional job type category for volunteers.
	Acknowledge the valuable role that volunteers play in the community	The achievements of volunteers were celebrated through Minute with the Mayor, Facebook videos, reels and posts, and in Narraburra News. Council also partnered with Temora TAFE and TBEG to coordinate a Careers and Volunteers Expo, so that organisations could recruit volunteers. Social media was used to promote Volunteer Award nominations and Council's sponsorship of two volunteers to attend NSW Volunteering Conference.

Improve access to services through systems and processes: *Council systems and practices are easy to use and information is available in a format that meets my needs*

Strategy	Action	Comment on Progress
CSP Strategic objective 1.2: <i>A community with opportunities to be healthy</i>		
Continue to provide a range of health services within Temora Shire, and retain telehealth service provision to residents	Participate in multidisciplinary meetings relating to health and associated issue	Council Officers have attended six Interagency meetings from July 2023 - June 2024, held at the Temora Community Centre. Attendance at Interagency meetings provides the opportunity for service providers to bring awareness to Council about community needs and services available to community members.
	Provision of clear health service information linkages	Council have been active in the consultation process of the Temora & District Hospital upgrade. The Economic & Community Development Officer attends Temora's Interagency Meetings regularly. The Communications Officer promotes information on community health facilities and services.
Provide opportunities for our residents to maintain good mental health	Proactively support and promote community mental health facilities	Council's Direct Me directory offers access to a range of activities and services. The directory includes information about community health, mental health facilities and services.
CSP Strategic Objective 1.6: <i>A community that is safe and inclusive, and looks after people who are experiencing disadvantage</i>		
Provide options and support for people with disability who are fleeing violence, or who experience homelessness, substance abuse or mental illness	Promote availability of services for people with disability who are fleeing violence, or who experience homelessness, substance abuse or mental illness	Council advocates for services and support for vulnerable members of the community and works in partnership with community organisations that deliver specialist services. Pinnacle Community Services provides short-term respite facilities for NDIS clients.
CSP Strategic Objective 3.8: <i>A community with a transport network that enables economic and social outcomes</i>		
Continue the provision of Community Transport to Temora Shire residents	Support the provision of community transport to people with disability	Pinnacle has continued to promote and provide Community Transport services to Temora Shire residents within the funding allocations. A total of 3,588 client trips were completed for the reporting year. Trip outputs increased by 18% in the second half of the year which could be attributed to the Temora Taxi Service closing at the end of February 2024.



Intergenerational
Preschool



Stormwater Management – Annual Charge

Council levied an annual charge for stormwater management services in 2023/2024. This revenue was placed in Reserve for future works.



Companion Animals

Council lodged the 2023/24 Pound Data to the Office of Local Government via email.

The data included in the lodgement follows:

Dog attacks:

- 5 dog attacks reported to Council
- 5 dog attacks reported to Office of Local Government.

Companion Animal Community Education Programs

The following community education programs were supported in 2023/2024 in cooperation with the Narraburra News and the Temora Independent Newspaper:

- N.D.N – National Desexing Network
- RSPCA
- Australia Working Dog Rescue (TG Dogs)
- Local Vets – Desexing Month ½ price (Cats)
- Pet Rescue
- Dogmaster Trainers

Companion Animals



- Cattle Dog Rescue
- Bark Control Australia
- Professional Trapping Supplies
- Aces Animal Care
- GTE Dog Transport
- Riverina Pet Cat-Dog Rescue
- Red Dog Rescue
- Carrol Robinson – Cat & Kitten Rescue
- Paw Pals – Wagga
- Iron Dog Rescue
- Glenfield Shelter
- Albury Wodong Animal Rescue
- Shellie Rosza – Animal Rescue & Wires
- Precilla – Junee Cat & Kitten Rescue

Council Strategies for Desexing Dogs and Cats

- All animals re-housed are done so as desexed animals only.

Alternatives to Euthanasia for Animals

- Temora Shire Council offers a local re-housing agency for all animals. Dependent upon suitability, re-housing is considered as first option prior to euthanasia
- Euthanasia fee is then used as a donation to the rehousing agency in the form of food to run the agency.
- Off Leash Areas provided - Council provide two off leash areas in Temora Shire – These facilities are located in Gardner Street and on the northern side of Lake Centenary.
- Local radio segment and Council's Narraburra News on Rescue Group responsibilities and re-housing options for cats and dogs
- Vets – Desexing Program

Companion Animal Fund Money - 2023/2024

Description	Amount (\$)
Expenditure	\$175,875
Income	\$2,885

Re-housing figures of companion animals - 2022/2023

Description	No. of Animals
Rescued/Re-housed	Dogs 75 Cats 58
Stolen	0
Euthanised – Cats/Dogs/Traffic (Vets & Ranger)	54
Claimed	72
TOTAL	259

2.10



Swimming Pool Inspections

Description	No.
Number of swimming pool inspections that were of tourist and visitor accommodation	2
Number of premises with more than two dwellings	0
Number of swimming pool inspections that resulted in issuance of a certificate of compliance under s22D of the SP Act	0
Number of swimming pool inspections that resulted in issuance of a certificate of non-compliance under cl 21 SP Reg	0



NSW RFS – Bland Temora Zone

The NSW Rural Fire Service – Bland Temora Zone encompasses the Local Government Areas of Bland Shire Council (8,560sq km) and Temora Shire Council (2,802sq km).

The Bland Temora Zone consists of (as at 21 October 2024)

- 1,064 volunteers
(Decline of 29 from 30 June 2023)
- 6 permanent staff
(2 x Bland FCC, 4 x Temora FCC)
- 2 x temporary staff
(April – December 2023)
- 34 brigades
(Bland 24, Temora – 10)

The 2023/24 fire season was less operationally demanding than a typical bush fire season across the Zone. An unusually wet season meant that conditions were not conducive to larger grass and bush fires previously experienced across Bland Temora Zone.

There were two protracted grass fires within Bland Temora Zone being Paynes Road and Andersons Lane Tallimba, both were within the Bland LGA and were four days. Cause of ignition was due to lightning strikes within the Zone.

Our members were still busy, attending to a total of 140 incidents for the 2023/24 period including bush and grass fires, motor vehicle accidents, structural fires, assisting other agencies (i.e. Police, Ambulance, SES) and automatic fire alarms.

Management

The 2023/24 year saw minimal turnover of staff with only two staff members relocating within the organisation. Our vacancy has since been filled and recruitment for a District Manager is in progress with a commencement scheduled for the

new year, 2025.

Administration

33 long service medals were presented to volunteers for up to 1258 years of service to the NSW RFS.

Membership (Learning and Development)

New membership totaled thirteen with five of these new members joining brigades within the Temora LGA.

14 training courses were conducted in the 2023/24 FY with a collective total of 113 members undertaking training.

A five-year training plan 2022 — 2027 was endorsed by the Bland Temora Zone Senior Leadership Team. This training plan focuses on the training needs of volunteers across the Bland Temora Zone and outcomes and recommendations from inquiries resulting from the 2019/2020 fire season.

Community Risk (Community Safety and Engagement)

Bush fire hazard complaints

- Bland - 2
- Temora - 1

Hazard reduction works for Bland Temora Zone

- Proposed 152 Ha
- Completed 228 Ha

Specific hazard reduction activities

- Communications towers x 8
- Interface Asset Protection Zones x 16

Community Engagement Activities

- Get Ready Weekend x 1
- Other expos and events x 2



Service Reviews

As per Section 428(3) of the Local Government Act 1993 Council has established a Service Review Program that will be rolled out through the implementation of the Delivery Program.

In the 2023/2024 financial year Council undertook a desktop review of its policies and procedures that interface with Councillors.

The objective of the review was to evaluate the existing policies and procedures to identify gaps or areas of improvement and ensure that the policies and procedures are aligned with legislative requirements, best practices and resource constraints.

The desktop review was completed in November 2023 and included a recommendation that 25 policies be reviewed. Several policies were identified as requiring review prior to the Local Government elections scheduled for 14 September 2024 while others were flagged for review within 12 months of the Local Government election. Through the review process, it was also noted that Council needed to create six new policies or procedures where gaps were identified. Further, the review identified whether the policies should be reported to the elected Council or could be reviewed by the General Manager.

Outlined below are the policies reviewed or created prior to 30 June 2024.

- Public Interest Disclosures (PID) Policy

- Councillor Induction & Professional Development Policy
- Councillor Expenses & Facilities Policy
- General Manager Performance Review Policy
- Child Safe Policy & Charter
- ARIC Terms of Reference & Internal Audit Charter
- Communications & Media Policy
- Customer Service Policy & Charter
- Unreasonable Complainants Policy
- Managing Complaints & Compliments Policy
- Data Breach Policy
- Privacy Management Plan
- Enforcement Policy
- Records and Information Management Policy
- Code of Practice s355 Committees

The follow policies will be reviewed prior to September 2025.

- Fraud Control Policy
- Password Protection Policy
- General Policies
- Credit Card Policy
- IT Acceptable Usage Policy
- Sister City Relationship Management Policy
- Gifts & Benefits Policy
- Records Management Procedures for Councillors





3.0

Elected Representatives and Management

Mayor and Councillors – Support and Expenses

In the 2023/2024 financial year, Council paid the following Mayoral and Councillor Fees, including Superannuation contributions:

Position	Fees Paid
Mayor	\$22,707
Councillors	\$110,942

Councillor Expense and Facilities Policy
(Refer Policy G31 for more details)

Council has in place the Councillor Expense and Facilities Policy. This new policy was endorsed by Council in January 2024. The policy states that where Councillors are required to incur expense on the business of Council, the following shall apply:

1. Travel

- a) Wherever possible, Council will provide a car for the use of Councillors in attending meetings of committees, seminars, conferences and inspections at which the Councillor is officially representing Council, outside the Council area.
- b) Where required to use the Councillors own vehicle, reimbursement shall be in accordance with the rate prescribed by the Local Government (State) Award.

2. Accommodation

- a) When required to obtain overnight accommodation, the cost of accommodation up to 4 star standard and meals will be reimbursed.

3. Registration Fees

- a) Council will meet the reasonable cost of registration fees associated with attendance at conferences approved by the General Manager.

4. Provision of Facilities

- a) Council will provide the Mayor with a furnished office, incorporating a computer, telephone and

- meeting space.
- b) Council will provide administrative support to Councillors to assist them with their civic duties only.
- c) Where Council owned vehicles are available, these are to be provided to Councillors travelling on business of Council
- d) Portable device to carry out duties as a Councillor
- e) Internet allowance at place of residence to carry out duties as a Councillor
- f) Council will provide each councillor, upon request, home office supplies

Councillors Expenditure

Total expenditure during 2023/2024 on the provision of Councillor Facilities and the payment of Councillor expenses was:

\$42,313

Fees	Amount (\$)
Provision of dedicated office equipment and Internet allocated to Councillors	11,820
Telephone calls made by Councillors	\$322
Attendance of Councillors at Conferences, meetings and Seminars	21,029
Provision of induction training and professional development	NIL
Training of Councillors and provision of skill development	6,062
Interstate visits by Councillors	NIL
Overseas visits by Councillors	NIL
Expenses of Spouse, partner or other person*	NIL
Other expenses	3,080
Total	42,313

* Payable directly by Councillors

Induction Training and Ongoing Professional Development

Councillors who completed induction training during the period 1 July 2023 and 30 June 2024 – Nil.

Councillors who participated in any ongoing professional development program during the period 1 July 2023 and 30 June 2024 – Nil.

Number of seminars, circulars and other activities delivered as part of the ongoing professional development program during the year – NIL.

3.2

Salaries of Senior Staff

In the 2023/2024 year, Council employed:

Senior Staff	No.	Total Remuneration (\$)
General Manager – Salary Component	1	239,582
Superannuation including employer contribution and salary sacrifice		26,348
Non-Cash Benefits*		32,546
Fringe Benefits Tax Payable		10,528

Note: Two other employees act in a senior capacity however, due to the remuneration requirement of the ‘senior staff’ classification they are not technically classified as ‘senior staff’.

*Non-Cash Benefits includes relocation expenses.

3.3

Human Resource Activities

The appointment of a People and Culture Manager was made late April 2024.

The 2023/24 Wellbeing Week was held in August 2023 Staff participated in a variety of activities including skin check clinic, mini massages, Employee Assistance Program provider

information session, safety training and guest speaker Scott Readon talking about resilience and workplace safety.

The 2024/25 Wellbeing Week was held earlier in 2024 in order to secure guest speaker Patrizia Cassiniti in June, where she delivered a powerful message about workplace safety. Staff participated in a variety of activities such as health checks and mini massages, Employee Assistance Program provider information session and Financial Wellbeing information sessions.

Monthly meetings and breakfast with outdoor staff continue to be well received. During these meetings staff and management have an opportunity to consult on work matters, receive a variety of information including updates on works projects and outcomes of recent Council meetings.

Mental Health First Aid training was offered to identified cohorts to aid customer service and staff management responsibilities.

Participation in Temora Careers and Volunteers Expo co-hosted with TBEG, TAFE and Council. This event was held to promote local opportunities in the community as well as careers@council.

Workplace consultation commenced for proposed divestment of Pinnacle Community Services in Cootamundra and Leeton LGA’s and implementation of compressed work week trial for outdoor staff and draft flexible work arrangements policy/procedure.

3.4

EEO Activities

Achievement of EEO Management Plan Objectives

Council’s Equal Employment Opportunity Plan provides:

- a) A commitment to eliminate and ensure the absence of discrimination in employment on the grounds of race, sex, marital status, physical impairment, age or sexual preference; and

Senior Staff	M	F	Total
Full Time	50	27	77
Part Time	1	18	19
Casual	20	69	89
Trainees	3	2	5
Total	74	116	190
Pinnacle	8	61	69
TSC	66	55	121
Total	74	116	190

Age Range		Full Time	Casual	Part Time	Trainee
Under 20 yrs (19) (10%)	7 Male (3.55%)	0	5	0	2
	12 Female (6.09%)	1	9	0	2
21-40 yrs (60) (30%)	27 Male (13.71%)	19	6	0	2
	33 Female (16.75%)	11	18	4	0
41-64 yrs (118) (60%)	46 Male (23.35%)	34	11	1	0
	72 Female (36.55%)	15	46	11	0

Sex	Average Age
Males	43.67 years
Females	44.19 years

b) A commitment to promote Equal Employment Opportunities for women, Aboriginal and Torres Strait Islanders, people with disabilities and people from non-English speaking backgrounds (NESB).

Action 1:

All staff are to be provided with a copy of the Equal Employment Opportunity Plan.

All staff have access to the Equal Employment Opportunity Plan via electronic Policy Management System.

All new staff members are informed as part of the induction program.

Action 2:

Invite comment and input from all Council employees at all levels on initiatives within and resulting from the Equal Employment Plan.

All staff are encouraged to provide comment at annual staff reviews and will have an opportunity to provide feedback in the upcoming Employee Engagement Survey.

Action 3:

Job advertisements to be written in non-discriminatory terms.

All job advertisements are non-discriminatory.

Action 4:

Review Council practices and establish formal policies and procedures for all recruitment activities.

Council has maintained practices consistent with industry standards. A draft recruitment and selection process has been developed for adoption.

Action 5:

Interview questions to be designed to determine whether applicants understand and can apply Equal Employment Opportunities principles.

All applicants are required to demonstrate knowledge of Equal Employment Opportunity principles relevant to their position.

Action 6:

Review all job evaluation/performance appraisals to ensure that it is non-discriminatory in content and administration.

Performance appraisals reports are continually monitored to ensure non-discriminatory content.

Action 7:

Review the policy and guidelines on relief/acting in higher position

Relevant policy was reviewed and updated. Council comply with policy and guidelines as a means of consistency and support for staff to act in higher positions.

Action 8:

Identify opportunities for providing positions for people with physical disabilities

Job advertised to be written in non-discriminatory terms.

Workstations are designed to be adapted to individual needs eg (sit stand desks, specialized hardware)

Action 9:

Identify barriers to people gaining promotion and career path development

Ongoing Project.

Action 10:

Advertise all advancement opportunities to all staff

All opportunities are advertised internally or externally.

Action 11:

Identify occupations and levels where part-time positions are currently availing.

Ongoing Project.

Action 12:

Identify opportunities within Council for the employment of trainees and encourage people under 21 to apply for such positions.

In 2023/2024 Council employed 3 trainees under the Commonwealth Government Trainee Initiative Program.

Action 13:

Commitment by Council to provide traineeships and apprenticeships positions as a social responsibility.

Council continues to meet its social obligations to employ youth on training programs. There are presently 8 apprentices/trainees on staff.

Action 14:

Prepare a formal training plan and review this annually.

Training requirements are recorded in training register. General training has been rolled out throughout the year and training roadmap is in development.



Embracing Aboriginal weaving at Embrace Festival

Action 15:

Publicise available training and development courses directly to all staff at all work places, clearly identifying who should attend and the objective of the course.

Staff are advised via staff noticeboards and internal staff newsletter and all staff email.

Action 16:

Document conditions of service practices and procedures for all categories of employees.

Ongoing process.

Action 17:

Evaluation of condition of services to ensure non-discriminatory priorities.

Ongoing process.

Action 18:

Regularly review progress on implementation and relevance of plan.

The plan is informally assessed on a regular basis and formally reviewed annually during the Resourcing Strategy formulation and Annual Report formulation.

Action 19:

Develop a reporting format to enable the issue of annual progress report.

This report is in the defined reporting format.

Summary

This review has indicated compliance with the specific action plans to address Equal Employment Opportunities principles. The defining test of the effectiveness of the plan is the results achieved.

Council is totally committed to Equal Employment Opportunities principles. It is the responsibility of Temora Shire Council as employer to ensure equal access to all people for positions, and accordingly, the most suitable applicant will be appointed without discrimination.

Workforce Plan

In working toward the goal of;

“Getting the right number of people, with the right skills, in the right jobs, at the right time”,

Council is actively implementing the recommendations presented in its Workforce Plan.

As part of this commitment, Council spent \$367,132 on staff training across the workforce,

upskilling existing employees. This ensures employees have the appropriate skill base to undertake their duties to a high standard whilst meeting community service level expectations.

In the 2023/2024 year, staff turnover was 25.88%. This is a positive reflection on the communication, recruitment and retention strategies utilised by Council and its employees. Continual monitoring of these strategies is undertaken in consultation with staff to assist Council to achieve preferred employer status. Approximately 17.25% of staff turnover is attributed to casual staff movements, with the majority of these in Pinnacle Community Services.

In support of the workforce strategies, Council has initiated a review of internal work practices and its employee salary system. It is expected the review will identify opportunities for productivity gains and commensurate rewards for employees.

This is an ongoing process which will assist in retaining a stable and skilled workforce heading into the future.

3.5

Annual Reporting of Labour Statistics

On 14 February 2024 the total number of persons who performed paid work were as follows:

Total no. of persons who performed paid work	129
Persons employed by the Council on a permanent full-time, permanent part-time or casual basis or under a fixed-term contract	126
Persons employed by the Council as Senior Staff members	1
Persons engaged by the Council, under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person	Nil
Persons supplied to the Council, under a contract or other arrangement with the person's employer, as an apprentice or trainee	2

Overseas Visits

No overseas visits were undertaken during the course of 2023/2024 on Council business by any Councillors, Council staff or other persons while representing Council.



4.0

Corporate Governance

Legal Proceedings

In accordance with the Local Government (General) Regulation 2021 clause 217 (1)(a3), Temora Shire Council is required to provide a summary of the amounts incurred during the 2023/24 year in relation to legal proceedings taken by or against Council (including costs and expenses paid or received by way of out of court settlements, other than those the terms of which are not to be disclosed) and a summary of the state of progress of each legal proceeding.

Court	Description	Status of proceedings at 30 June 2024
NSW Civil and Administrative Tribunal	Administrative review of decision under the Government Information (Public Access) Act 2009	Decision pending
NSW Civil and Administrative Tribunal	Administrative review of decision under the Government Information (Public Access) Act 2009	Decision pending

The table below summarises legal amounts and costs relating to legal proceedings for the year ending 30 June 2024.

Description	Amount (\$)
Amount paid in respect of proceedings	36,098
Costs received in respect of proceedings	0
Amounts paid in out-of-court settlements	0
Amounts received in out-of-court settlements	0

4.2

Contract Details

Details of the contracts awarded during the year:

Company	Service	Contract Price (\$)
CRS (NSW) Pty Ltd	Hoskins Street reconstruction project	4,549,887
MJ & JA Reardon	Bundawarra Centre - Walkway & Entry	293,428
Stabilfix Pty Ltd	Stabilisation Services	Schedule of rates Est. 300,000 - \$500,000
WesTrac Wagga Wagga	2 x PSA Class 15 Motor Graders	1,020,000
Creative Outdoors & More Pty Ltd	Bradley Park Construction	248,244
Downer EDI Works Pty Ltd	Spray Sealing	Scheduled of rates 7,745,463

4.3

External Bodies with Delegation of Council

Council did not delegate any functions to external bodies during 2023/24.

4.4

Ethical Procurement

To comply with section 428 (4)(c) & (d) of the Local Government Act 1993, Council provides the following statements regarding anti-slavery actions and ethical procurement in 2023-24.

Temora Shire Council is committed to combatting modern slavery and has drafted a Modern Slavery Policy as the first step to reducing the risk of procurement activities resulting in or contributing to human rights violations.

Council's procurement model enables organisation members to undertake purchasing for their requirements. Council recognises the importance of taking steps to ensure that goods and services procured by and for Council are not the product of modern slavery.

Council's supply chain includes suppliers for goods, materials and services. Council's highest categories of spend include energy, civil and building construction and plant purchases.

No issues have been raised by the Anti-Slavery Commissioner during the 2023-24 financial year.

Grants Under Section 356 Introduction

Recipient Name	Description	Amount (\$)
Ariah Park Central School	Presentation Sponsorship 2023	200
Ariah Park Community Projects	Memorial Hall Rates Donation	401
Ariah Park Community Projects	Charity Shop Rates Donation	77
Centre for Volunteering	Attendance at 2024 Volunteering Conference sponsorship	355
Fight Cancer Foundation Limited	Hilltops Accommodation Centre Donation	1,000
Murrumbidgee Local Health District	2024 MLHD Awards sponsorship	500
Music in the Regions	Theatre Hire Fees donated	364
NSW Greyhound Breeders	2024 sponsorship	500
Sacred Heart Parish Christmas Eve Mass	Mobile Stage Hire Fee donated	400
Soroptimist International of Cootamundra Inc.	Half the Sky Awards Ceremony sponsorship	500
Southern Sports Academy	Athletes attend academy sponsorship	1,600
St Anne's Catholic College	2023 Presentation sponsorship	200
Temora & District Education Fund	2024 sponsorship	1,500
Temora Australian Rules Football	AFL 9's Carnival donation	207
Temora Carols by Candlelight	2023 Event fees donated	684
Temora Girl Guides	Rates Donation	577
Temora High School	2023 Presentation sponsorship	200
Temora Historical Society	DA Fees donated	559
Temora Public School	2023 Presentation sponsorship	200
Temora Rugby Union Club	Dizey's Day - Porta-Loo Hire fee donated	536
Temora Schoolboys Rugby League	2023 Yearbook sponsorship	100
Temora Swimming Club Inc.	Southern Inland Swim Meet sponsorship	200
Young Regional Conservatorium	Beginner Instrumental Groups sponsorship	1,000
Total		11,860

Privacy and Personal Information

Temora Shire Council has adopted the model Management Plan for the Privacy and personal Information as required by the Act. The Management Plan provides:

- a) Statement of Council commitment to the principles enshrined in the Act;
- b) Details of the information of the Privacy Management Plan;
- c) Details of the information of the Privacy Management Plan;
- d) Internal review of the Plan.

Category 1 & 2 Business

Category One Businesses

Council conducted no business activities which meet the requirement of a Category 1 Business. The principles of competitive neutrality and complaints handling mechanism are therefore irrelevant.

Category Two Businesses

Temora Shire Council has one business activity categorised as Category 2, namely the Temora Sewerage Treatment Works.



Rates and Charges Written Off

During 2023/2024 financial year Council wrote-off \$406 in rates and charges.

These amounts have been broken down by debtor type in table below:

Small Balance Write Offs (s607)	Amount (\$)
General Rates	189
Stormwater Drainage Charges	6
Domestic Waste Collection Charges	78
Trade Waste Collection Charges	3
Sewer Rates and Charges	130
Total	406

Total Pension concessions allowed \$175,433.

\$96,488 representing 55% of the mandatory pensioner reduction is subsidised by the NSW Government.

Works on Private Land

All works carried out under Section 67 of the Local Government Act have been carried out in accordance with the rates set in the adopted schedule of Fees & Charges. No subsidisation of actual costs were undertaken in 2023/2024.

Government Information Public Access Act (GIPA)

Statistical Information about Access Applications (s125 GIPA Act)

Publicly available information

Council encourages the public to make informal applications where appropriate in order to meet the intent of the Government Information (Public Access) Act by allowing more information to become more easily available.

A range of information is available for public access on Council’s website, at Council’s offices or by contacting the Right to Information Officer by telephone or email. The Officer will either advise where the information is located or request that an Informal Access Request form be lodged

with Council. There is no charge for this request; however appropriate photocopying charges may be applicable in accordance with Council policy.

The Officer will discuss the method of supply of the information, including the likely timeframe.

The public will also be offered the opportunity to inspect and obtain copies of the information from Council’s Administration Office during office hours.

Access applications received

Temora Shire Council received eight access applications during the year ended 30 June 2024. A schedule providing details for the information required under the act is included in this Annual report.

Table A: Number of applications about access applicants to be included in annual report

	Media	Members of Parliament	Private Sector Business	Not for Profit Organisation or Community Groups	Members of the Public (application by legal representative)
Access granted in full	0	0	0	0	1
Access granted in part	0	0	0	0	3
Access refused in full	0	0	0	0	2
Information not held	0	0	0	0	2
Information already available	0	0	0	0	3
Refuse to deal with application	0	0	0	0	0
Refuse to confirm/deny whether information is held	0	0	0	0	0
Application withdrawn	0	0	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 applicant and outcome

Outcome	Personal Information application*	Access application (other than personal information application)	Access application that are partly personal information application and partly other
Access granted in full	0	1	0
Access granted in part	0	3	0
Access refused in full	0	2	0
Information not held	0	2	0
Information already available	0	3	0
Refuse to deal with application	0	0	0
Refuse to confirm/deny whether information is held	0	0	0
Application withdrawn	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 Applicants
Application does not comply with formal requirements (section 41 of the Act)	0
Application is for excluded information of the agency (section 43 of the Act)	0
Application contravenes restraint order (section 110 of the Act)	0
Total number of invalid applications received	0
Invalid applications that subsequently became valid applications	0

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

Reason for Invalidity	No. of Applicants
Overriding secrecy laws	0
Cabinet Information	0
Executive Council information	0
Contempt	0
Legal professional privilege	0
Excluded information	0
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	0
Ministerial code of conduct	0
Aboriginal and environmental heritage	0
Privelege generally - Sch 1 (5A)	0

More than one public interest consideration may apply in relation to a particular access application and, if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table E.

Table E: Other public interest considerations against disclosure: matters listed in table to section 14 of Act

	No. of Applicants
Responsible and effective government	2
Law enforcement and security	0
Individual rights, judicial processes and natural justice	5
Business interests of agencies and other persons	4
Environment, culture, economy and general matters	0
Secrecy provisions	1
Exempt documents under interstate Freedom of Information legislation	0

Table F: Timeliness

	No. of Applicants
Decided within the statutory time frame (20 days plus any extensions)	8
Decided after 35 days (by agreement with applicant)	0
Not decided within time (deemed refusal)	0
Total	0

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

	Decision varied	Decision upheld	Total
Internal Review	1	0	1
Review by Information Commissioner*	2	0	2
Internal review following recommendation under section 93 of Act	1	0	1
Review by NCAT	0	0	0
Total	4	0	4

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
Applications by access applicants	2
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0

4.11

Public Interest Disclosures

Temora Shire Council received Nil public interest disclosures in the period 1 July 2023 to 30 June 2024.

Statement of Affairs

Council maintains a number of documents which are available for inspection and copying including:

- a) Annual Report;
- b) Annual Financial Statements including Auditor's Report;
- c) Operational Plan, Delivery Plan and Resourcing Strategy;
- d) Returns of the interests of Councillors, designated persons and delegates;
- e) Business Papers and Minutes for Council and Committee Meetings (excluding items deemed Confidential);
- f) Register of Delegations;
- g) Records of Building Certificates.

Council's policy register is available on the website www.temora.nsw.gov.au

The policies include:

Community

- C1 Use & Hire of Mobile Stage
- C2 Street Stalls
- C3 By Laws and Regulations for use of Lake Centenary
- C4 Cemeteries Policy
- C5 Street Banner
- C6 Terms of Usage for Nixon Park Club House
- C7 Guidelines for Television and Film Production Shoots
- C8 Supported Accommodation Residential Tenancy Policy
- C9 Events Donations Policy
- C10 CCTV Guidelines
- C11 Citizenship Ceremonies Dress Code
- C14 Camping Policy Lake Centenary
- C15 Art Acquisition, Management & Decommissioning Policy
- C16 Flag Protocols Policy
- C17 Event Management Application
- C18 Disability Inclusion Action Plan
- C19 Sporting Fields Yearly Right of Use
- C21 Terms of Usage for Temora Memorial Town Hall

Engineering Works

- EW2 Footpath Maintenance & Construction
- EW4 Chain of Responsibility Procedure
- EW3 Private Hire of Council Equipment
- EW5 Restricted Access Vehicle Policy
- EW7 Environmental Policy
- EW8 Amenity Tree Management Plan
- EW9 Engineering Environmental Management
- EW10 Remote Supervision Signs
- EW11 Construction of foot paving, kerb & gutter
- EW12 Street Lighting
- EW13 Road Verge & Nature Strip Policy
- EW14 Business Rules for Use of TAIC Irrigation Dam
- EW15 Airport Usage Fees
- EW16 Development Infrastructure Deferred Payment Policy
- EW17 Asset Management Steering Committee Charter
- EW18 Asset Management Policy
- EW20 Reticulated Sewerage Service Policy

Governance

- G1 Payment of Expenses & Provision of Facilities
- G2 Code of meeting Practice
- G3 Procurement Procedure
- G4 Related Party Disclosures Policy
- G5 Complaints Disclosure Reporting Procedure
- G6 Fraud Control Policy
- G7 Customer Service Policy
- G8 Code of Practice Section 355 Committees
- G9 Corporate Credit Card
- G10 Internal Reporting Policy
- G11 Child Protection
- G12 Record and Information Management
- G13 Communications and Media Policy
- G14 Records Management Policy for Councillors
- G15 Statement of Business Ethics
- G17 Code of Conduct
- G18 Privacy Management Plan
- G19 Enforcement Policy
- G20 Internal Audit Charter & Committee Charter
- G21 General Policies
- G22 Procedures for the Administration of the Model Code of Conduct
- G23 Legislative Compliance Policy

G24	Password Protection Policy
G25	External Grant Funding Policy
G27	Model Councillor and Staff Interaction Policy
G28	Social Media Policy
G29	General Manager Performance Review Policy
G30	Councillor Induction and Professional Development Policy
G31	Councillors Expenses and Facilities Policy
G32	Data Breach Policy
G33	Gifts and Benefits Policy

Finance

F1	Plant Replacement
F2	Debt Recovery
F3	Investments
F4	Temora Pension Concession Policy
F5	Rates Management Policy

Human Resources

HR1	Hearing Conservation Policy
HR2	Workplace Injury management Procedures
HR3	Infectious Disease Policy
HR4	Private or Secondary Employment Policy
HR5	Stress Policy for Employees and Councillors
HR6	Staff & Council Presentation
HR7	Employee Incentive Scheme
HR8	Email & Internet Usage
HR9	First Aid Policy
HR10	Protective Clothing Protective Equipment
HR11	Workplace Amenities
HR12	Level 3 WHS Committee Constitution
HR13	Manual Handling
HR14	Working at Heights
HR15	Volunteer Risk management
HR16	Critical Incident Response
HR17	Disaster Workforce Recovery & Continuity Business Plan
HR19	Staff Training Policy
HR20	Staff Uniform
HR21	Alcohol and Other Drugs Policy
HR22	Workplace Surveillance Policy
HR24	Bullying, Harassment & Discrimination Policy
HR25	Equal Employment Opportunity management Policy & Plan
HR26	Motor Vehicle Policy for Private use
HR27	Staff Exit Policy
HR28	Salary Work Arrangements Policy

Planning Regular

PR1	Sewage Management Plan
PR2	Home Based Business Policy and Guidelines
PR3	Signage Policy and Guidelines
PR4	Swimming Pool Safety Policy (Private)
PR5	Local Orders Policy
PR6	Liquid Trade Waste Regulation Policy
PR7	Contaminated Lands Policy
PR8	Temora Shire Council Model Asbestos Policy for NSW Councils
PR9	Conflict of Interest Policy for Council-related Development

Risk Management

RM1	Gathering Information for Incident Management
RM2	Notification Plan for Pesticide Use
RM3	Settlement of Minor Liability Claims
RM4	Water Supply – Backflow prevention
RM5	Play equipment policy and procedures
RM6	Cemetery Safety Management Plan
RM7	Contractor Management & Procedure
RM8	Management of Flooded Roads Procedures
RM9	Incident Response Procedure
RM12	Risk Management Policy
RM13	Fire Protection for Council facilities Buildings
RM14	Outdoor Dining and Street Stall Policy

5.0

Financial and Audit Reports

Section 428 of the Local Government Act 1993 requires that the Annual Report must contain a copy of Council's audited financial reports prepared in accordance with the Local Government Code of Accounting Practice and Financial Reporting.

Council's Financial Reports detail Council's performance and position for the year ended 30 June 2024. A summary of the financial statements is provided below.

A full copy of Council's 2023/24 Financial Statements, including the Independent Auditor's Reports and the Report on the Conduct of the Audit can be found on www.temora.nsw.gov.au and is attached to this report.

Council's operating profit for the year was \$7,135,000, an increase of \$656,000 when compared to the 2022/2023 financial year. Council had \$30,472,000 in cash and investments at the end of the financial year of which \$9,068,000 was externally restricted and a further \$20,236,000 was internally allocated by Council. External restrictions were related to unexpended grants, developer contributions and funds related to sewer, domestic waste management and stormwater. Internal restrictions have been determined by Council for specific purposes including plant and infrastructure replacement, employees leave entitlements, gravel pit rehabilitation, airside maintenance, Pinnacle Community Services, local roads contributions, and for the 2023/24 financial year \$2,814,000 in funds that had been received in advance from the Federal Government in relation to the annual financial assistance grant allocation and \$3,154,000 in funds that had been received in advance from the State Government for the Regional Local Roads Repair Program.

Library staff doing outbound deliveries



Summary of the 2023/24 Financial Statements: Income Statement

	2024 (\$'000)	2023 (\$'000)
Total Income from continuing operations	44,036	36,860
Total Expenses from continuing operations	36,901	30,381
Operating Result from continuing operations	7,135	6,479
Net operating result for the year	7,135	6,479
Net operating result before grants and contributions provided for capital purposes	638	1,625

Summary of the 2023/24 Financial Statements: Statement of Financial Position

	2024 (\$'000)	2023 (\$'000)
Total Current Assets	32,517	22,243
Total Current Liabilities	(9,579)	(9,731)
Total non-current assets	354,710	337,819
Total non-current liabilities	(1,892)	(2,304)
TOTAL EQUITY	375,756	348,027

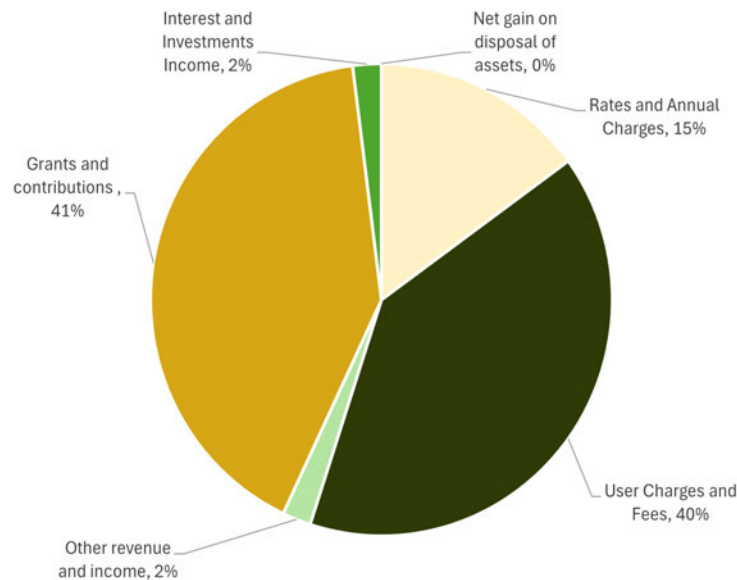
Summary of the 2023/24 Financial Statements: Other Financial Information

	2024	2023
Unrestricted current ratio (times)	4.70	4.77
Operating performance ratio (%)	1.26%	5.04%
Debt service cover ratio (times)	16.88	17.85
Rates and annual charges outstanding ratio (%)	3.68%	3.65%
Infrastructure renewals ratio (%)	181.01%	43.47%
Own source operating revenue ratio (%)	59.30%	54.34%
Cash expenses cover ratio (months)	11.57	13.05

2023/24 Income

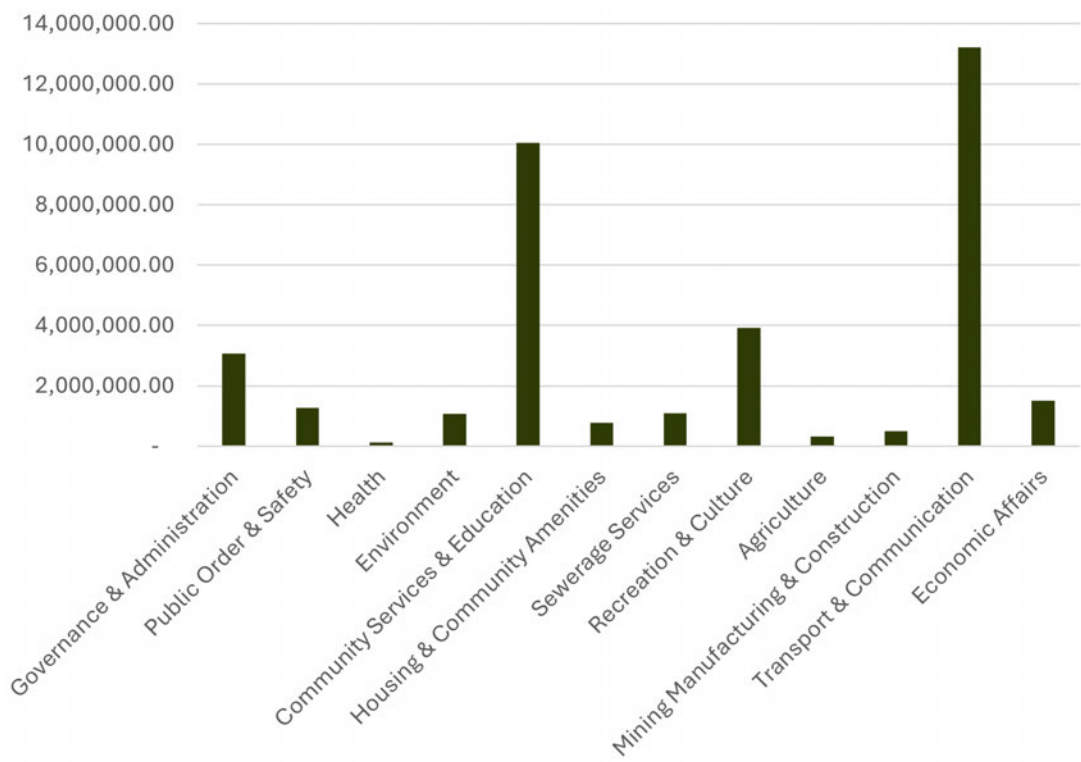
Council's three main income sources for 2023/24 were:

- **Grants and contributions** - \$17,854,000
- **User Charges and Fees** - \$17,415,000
- **Rates and annual charges** - \$6,631,000



2023/24 Operating Expenditure

Council spends the funds it receives in a variety of ways. The following table provides a breakdown of each dollar spent by the various functions that Council is responsible for.



Governance and Administration

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 policymaking committees, public disclosure (e.g. GIPA), and legislative compliance.

Public Order and Safety

Includes Council's fire and emergency services levy, fire protection, emergency services, enforcement of regulations and animal control.

Health

Includes food control and health administration.

Environment

Includes noxious plants and insert/vermin control, other environmental protection, solid waste management, including domestic waste, other waste management, other sanitation, and garbage, street cleaning, drainage and stormwater management.

Community Services and Education

Includes administration and education, social protection (welfare), other community services, and administration, youth services, aged and disabled persons services, children's services, including family day care, other family and children services.

Housing and Community Amenities

Includes public cemeteries, public conveniences, street lighting, town planning and other community amenities.

Sewerage Services

Includes the provision of reticulated sewerage and common effluent services.

Recreation and Culture

Includes public libraries, museums, community centres and halls, including public halls, sporting grounds, swimming pools, parks, gardens, and other sporting, recreational and cultural services.

Agriculture

Includes Temora Agricultural Innovation Centre.

Mining, Manufacturing and Construction

Includes building control, quarries and pits.

Transport and Communications

State, regional and urban roads, includes sealed and unsealed roads, bridges, footpaths, parking areas and aerodrome.

Pinnacle Men's Group





TEMORA
The Friendly Shire

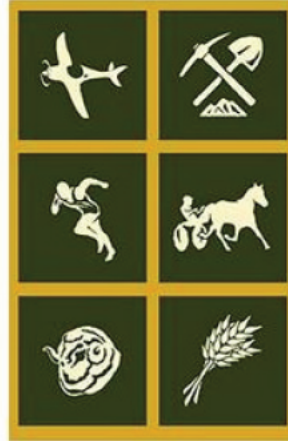
Temora Shire Council

105 Loftus Street
PO Box 262
TEMORA NSW 2666

P (02) 6980 1100
F (02) 6980 1138
E temshire@temora.nsw.gov.au

temora.nsw.gov.au





TEMORA

The Friendly Shine

Book 2: Annual Financial Statements

for the year ended 30 June 2024

Temora Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2024

"Success through determination and inspiration"

Temora Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024

"Success through determination and inspiration"

Temora Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

Contents	Page
Statement by Councillors and Management	3
Primary Financial Statements:	
Income Statement	4
Statement of Comprehensive Income	5
Statement of Financial Position	6
Statement of Changes in Equity	7
Statement of Cash Flows	8
Contents for the notes to the Financial Statements	9
Independent Auditor's Reports:	
On the Financial Statements (Sect 417 [2])	81
On the Financial Statements (Sect 417 [3])	84

Overview

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

105 Loftus Street
Temora NSW 2666

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

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

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

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

Temora Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

Statement by Councillors and Management

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 24 October 2024.



Rick Firman
Mayor
24 October 2024



Graham Sinclair
Councillor
24 October 2024



Melissa Boxall
General Manager
24 October 2024



Elizabeth Smith
Responsible Accounting Officer
24 October 2024

Temora Shire Council

Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
	Income from continuing operations			
6,611	Rates and annual charges	B2-1	6,631	6,302
14,296	User charges and fees	B2-2	17,415	12,412
415	Other revenues	B2-3	489	479
10,343	Grants and contributions provided for operating purposes	B2-4	11,357	11,967
5,810	Grants and contributions provided for capital purposes	B2-4	6,497	4,854
668	Interest and investment income	B2-5	1,120	512
340	Other income	B2-6	363	315
146	Net gain from the disposal of assets	B4-1	164	19
38,629	Total income from continuing operations		44,036	36,860
	Expenses from continuing operations			
10,937	Employee benefits and on-costs	B3-1	11,239	11,368
14,229	Materials and services	B3-2	16,978	11,025
70	Borrowing costs	B3-3	69	79
7,240	Depreciation, amortisation and impairment of non-financial assets	B3-4	7,868	7,163
779	Other expenses	B3-5	747	746
33,255	Total expenses from continuing operations		36,901	30,381
5,374	Operating result from continuing operations		7,135	6,479
5,374	Net operating result for the year attributable to Council		7,135	6,479
(435)	Net operating result for the year before grants and contributions provided for capital purposes		638	1,625

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

Temora Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
Net operating result for the year – from Income Statement		7,135	6,479
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	16,485	47,415
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-7	4,109	(5,086)
Total items which will not be reclassified subsequently to the operating result		20,594	42,329
Total other comprehensive income for the year		20,594	42,329
Total comprehensive income for the year attributable to Council		27,729	48,808

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

Temora Shire Council

Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	9,932	3,647
Investments	C1-2	17,488	13,636
Receivables	C1-4	3,614	3,544
Inventories	C1-5	947	1,038
Contract assets and contract cost assets	C1-6	287	130
Other	C1-8	249	248
Total current assets		32,517	22,243
Non-current assets			
Investments	C1-2	3,052	10,143
Receivables	C1-4	1,268	839
Infrastructure, property, plant and equipment (IPPE)	C1-7	350,173	326,620
Investments accounted for using the equity method	D2-1	217	217
Total non-current assets		354,710	337,819
Total assets		387,227	360,062
LIABILITIES			
Current liabilities			
Payables	C3-1	2,032	1,763
Contract liabilities	C3-2	3,315	3,606
Borrowings	C3-3	440	429
Employee benefit provisions	C3-4	3,792	3,933
Total current liabilities		9,579	9,731
Non-current liabilities			
Payables	C3-1	3	–
Borrowings	C3-3	1,798	2,238
Employee benefit provisions	C3-4	91	66
Total non-current liabilities		1,892	2,304
Total liabilities		11,471	12,035
Net assets		375,756	348,027
EQUITY			
Accumulated surplus	C4-1	126,111	118,976
IPPE revaluation reserve	C4-1	249,645	229,051
Total equity		375,756	348,027

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

Temora Shire Council

Statement of Changes in Equity

for the year ended 30 June 2024

\$ '000	Notes	2024			2023		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		118,976	229,051	348,027	112,497	186,722	299,219
Correction of prior period errors		–	–	–	–	–	–
Restated opening balance		118,976	229,051	348,027	112,497	186,722	299,219
Net operating result for the year		7,135	–	7,135	6,479	–	6,479
Restated net operating result for the period		7,135	–	7,135	6,479	–	6,479
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	16,485	16,485	–	47,415	47,415
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-7	–	4,109	4,109	–	(5,086)	(5,086)
Other comprehensive income		–	20,594	20,594	–	42,329	42,329
Total comprehensive income		7,135	20,594	27,729	6,479	42,329	48,808
Closing balance at 30 June		126,111	249,645	375,756	118,976	229,051	348,027

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

Temora Shire Council

Statement of Cash Flows

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
Cash flows from operating activities				
Receipts:				
6,607	Rates and annual charges		6,634	6,271
14,451	User charges and fees		18,167	15,419
653	Interest received		972	388
16,180	Grants and contributions		16,832	18,027
–	Bonds, deposits and retentions received		30	–
505	Other		1,760	1,091
Payments:				
(10,884)	Payments to employees		(11,431)	(11,646)
(13,924)	Payments for materials and services		(18,854)	(12,092)
(72)	Borrowing costs		(70)	(81)
–	Bonds, deposits and retentions refunded		–	(11)
(768)	Other		(819)	(977)
12,748	Net cash flows from operating activities	G1-1	13,221	16,389
Cash flows from investing activities				
Receipts:				
–	Redemption of term deposits		3,239	–
–	Sale of real estate assets		–	350
372	Proceeds from sale of IPPE		351	477
295	Deferred debtors receipts		–	–
Payments:				
(3,182)	Acquisition of term deposits		–	(8,633)
(11,895)	Payments for IPPE		(9,195)	(8,636)
–	Purchase of real estate assets		(6)	(132)
–	Deferred debtors and advances made		(896)	(574)
(14,410)	Net cash flows from investing activities		(6,507)	(17,148)
Cash flows from financing activities				
Payments:				
(429)	Repayment of borrowings		(429)	(417)
(429)	Net cash flows from financing activities		(429)	(417)
(2,091)	Net change in cash and cash equivalents		6,285	(1,176)
3,339	Cash and cash equivalents at beginning of year		3,647	4,823
1,248	Cash and cash equivalents at end of year	C1-1	9,932	3,647
21,328	plus: Investments on hand at end of year	C1-2	20,540	23,779
22,576	Total cash, cash equivalents and investments		30,472	27,426

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

Temora Shire Council

Contents for the notes to the Financial Statements for the year ended 30 June 2024

A About Council and these financial statements	11
A1-1 Basis of preparation	11
B Financial Performance	13
B1 Functions or activities	13
B1-1 Functions or activities – income, expenses and assets	13
B1-2 Components of functions or activities	14
B2 Sources of income	15
B2-1 Rates and annual charges	15
B2-2 User charges and fees	16
B2-3 Other revenues	17
B2-4 Grants and contributions	18
B2-5 Interest and investment income	22
B2-6 Other income	22
B3 Costs of providing services	23
B3-1 Employee benefits and on-costs	23
B3-2 Materials and services	24
B3-3 Borrowing costs	24
B3-4 Depreciation, amortisation and impairment of non-financial assets	25
B3-5 Other expenses	26
B4 Gains or losses	27
B4-1 Gain or loss from the disposal, replacement and de-recognition of assets	27
B5 Performance against budget	28
B5-1 Material budget variations	28
C Financial position	30
C1 Assets we manage	30
C1-1 Cash and cash equivalents	30
C1-2 Financial investments	30
C1-3 Restricted and allocated cash, cash equivalents and investments	32
C1-4 Receivables	34
C1-5 Inventories	36
C1-6 Contract assets and Contract cost assets	37
C1-7 Infrastructure, property, plant and equipment	38
C1-8 Other	42
C2 Leasing activities	43
C2-1 Council as a lessee	43
C2-2 Council as a lessor	44
C3 Liabilities of Council	46
C3-1 Payables	46
C3-2 Contract Liabilities	47
C3-3 Borrowings	48
C3-4 Employee benefit provisions	50
C3-5 Provisions	51

Temora Shire Council

Contents for the notes to the Financial Statements for the year ended 30 June 2024

C4 Reserves	52
C4-1 Nature and purpose of reserves	52
D Council structure	53
D1 Results by fund	53
D1-1 Income Statement by fund	53
D1-2 Statement of Financial Position by fund	54
D2 Interests in other entities	55
D2-1 Interests in joint arrangements	55
E Risks and accounting uncertainties	57
E1-1 Risks relating to financial instruments held	57
E2-1 Fair value measurement	60
E3-1 Contingencies	66
F People and relationships	69
F1 Related party disclosures	69
F1-1 Key management personnel (KMP)	69
F1-2 Councillor and Mayoral fees and associated expenses	72
F2 Other relationships	72
F2-1 Audit fees	72
G Other matters	73
G1-1 Statement of Cash Flows information	73
G2-1 Commitments	74
G3-1 Events occurring after the reporting date	74
G4 Statement of developer contributions	75
G4-1 Summary of developer contributions	75
G5 Statement of performance measures	76
G5-1 Statement of performance measures – consolidated results	76
G5-2 Statement of performance measures by fund	77
H Additional Council disclosures	78
H1-1 Statement of performance measures – consolidated results (graphs)	78
H1-2 Council information and contact details	80

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 09 September 2024. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The material accounting policy information related to these consolidated financial statements are set out below. Accounting policies have been consistently applied to all the years presented, unless otherwise stated.

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

Council is a not for-profit entity.

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

Historical cost convention

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

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 Infrastructure, property, plant and equipment note.
- (ii) employee benefit provisions – refer Provisions note.

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 Receivables note.

Monies and other assets received by Council

The Consolidated Fund

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

The Consolidated Fund has been included in the financial statements of the Council.

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

A1-1 Basis of preparation (continued)

- General purpose operations
- Sewerage service
- Pinnacle Community Services
- Temora Agricultural Innovation Centre

The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993*, 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

Whilst Council has an extensive network of volunteers across a broad section of Council functions, Council would not purchase the services if they were not provided voluntarily and Council is unable to reliably measure the value of these services. Consequently the value of volunteer services has not been recognised in these financial statements.

New accounting standards and interpretations issued but not yet effective

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2023.

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

New accounting standards adopted during the year

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

Any newly adopted standards which had a material impact on Council's reported financial position, performance and/or associated financial statement disclosures are further discussed in the Changes in Accounting Policy Note, if applicable.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Functions or activities										
Building a Strong Local Economy	14,864	12,469	14,001	10,590	863	1,879	7,256	6,771	220,920	130,574
Enhancing our Quality of Life	15,654	12,091	17,633	15,060	(1,979)	(2,969)	3,971	2,991	140,148	204,996
Enjoying our Beautiful Environment	2,676	1,378	2,201	1,878	475	(500)	1,485	173	20,544	18,963
Providing Local Leadership	–	140	176	613	(176)	(473)	–	132	16	22
Administration & General Purpose	10,842	10,782	2,890	2,240	7,952	8,542	5,142	6,754	5,599	5,507
Total functions and activities	44,036	36,860	36,901	30,381	7,135	6,479	17,854	16,821	387,227	360,062

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B1-2 Components of functions or activities

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

Enhancing our Quality of Life

Strategic objectives are to have a community with appropriate services and care for our ageing population and people with disability; a community with opportunities to be healthy; a community with services and facilities for our children and young people; a community that offers opportunities for sport and recreation; a community that enjoys arts and cultural activities and events; and a community that is safe and inclusive and looks after people who are experiencing disadvantage.

Providing Local Leadership

Strategic objectives are to have a community with strong local leadership; a community that acknowledges and celebrates its heritage and diversity; a community that is supported by our volunteers; a community that speaks up and advocates for itself; and a community that is well informed through engagement and communication.

Building a Strong Local Economy

Strategic objectives are to have a community with a variety of thriving businesses and industries; a community with opportunities for local employment; a community with opportunities for local education; a community with good access to a range of appropriate and affordable housing; a community with a strong agricultural sector; a community that celebrates and benefits from its aviation history and facilities; a community that benefits from tourism; and a community with a transport network that enables economic and social outcomes.

Enjoying our Beautiful Environment

Strategic objectives are to have a community that is liveable and provides for enjoyable town and village life; a community that enjoys appropriate urban infrastructure; a community that strives to minimise its environmental impacts; a community that enjoys a variety of open spaces for leisure; and a community that sustainably plans for its future.

Administration & General Purpose

Includes items of an administrative nature or general purpose which do not fall under any of the four Integrated Planning & Reporting themes detailed above.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2024	2023
Ordinary rates		
Residential	1,779	1,706
Farmland	2,097	2,023
Business	570	540
Less: pensioner rebates (mandatory)	(54)	(55)
Less: pensioner rebates (Council policy)	(44)	(45)
Rates levied to ratepayers	4,348	4,169
Pensioner rate subsidies received	54	55
Total ordinary rates	4,402	4,224
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	684	647
Stormwater management services	55	49
Sewerage services	1,390	1,289
Waste management services (non-domestic)	136	129
Less: pensioner rebates (mandatory)	(43)	(43)
Less: pensioner rebates (Council policy)	(35)	(35)
Annual charges levied	2,187	2,036
Pensioner annual charges subsidies received:		
– Sewerage	20	21
– Domestic waste management	22	21
Total annual charges	2,229	2,078
Total rates and annual charges	6,631	6,302

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

Material accounting policy information

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

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

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B2-2 User charges and fees

\$ '000	Timing	2024	2023
Specific user charges (per s502 - specific 'actual use' charges)			
Domestic waste management services	2	120	131
Sewerage services	2	20	15
Waste management services (non-domestic)	2	49	49
Total specific user charges		189	195
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Planning and building regulation	2	252	156
Private works – section 67	2	169	70
Section 10.7 certificates (EP&A Act)	2	15	13
Section 603 certificates	2	14	15
Total fees and charges – statutory/regulatory		450	254
(ii) Fees and charges – other (incl. general user charges (per s608))			
Aerodrome	2	41	85
Caravan park	2	71	125
Cemeteries	2	162	94
Transport for NSW works (state roads not controlled by Council)	2	6,617	4,023
Swimming centres	2	252	181
Animal control	2	3	2
Art Centre	2	5	1
Cinema	2	88	93
Community Technology Centre – printing and laminating	2	6	4
Frail and aged	2	9,482	7,313
Sports stadium	2	13	13
Tourism information centre	2	21	16
Other	2	15	13
Total fees and charges – other		16,776	11,963
Total other user charges and fees		17,226	12,217
Total user charges and fees		17,415	12,412
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)		17,415	12,412
Total user charges and fees		17,415	12,412

Material accounting policy information

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

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

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.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B2-3 Other revenues

\$ '000	Timing	2024	2023
Legal fees recovery – rates and charges (extra charges)	2	10	10
Diesel rebate	2	89	79
Insurance claims recoveries	2	57	60
Commissions and agency fees – Service NSW	2	150	144
Reimbursement from Service NSW – travel and training costs	2	–	2
Donations	2	9	6
Gravel royalties	2	5	7
Risk management bonus	2	34	34
Agricultural Innovation Centre revenues	2	2	–
Youth Activities	2	4	8
Other	2	43	28
Sale of Gravel	2	86	101
Total other revenue		489	479

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	489	479
Total other revenue	489	479

Material accounting policy information 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.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B2-4 Grants and contributions

\$ '000	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	218	811	–	–
Financial assistance – local roads component	2	52	506	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	2,814	3,035	–	–
Financial assistance – local roads component	2	1,459	1,656	–	–
Amount recognised as income during current year		4,543	6,008	–	–
Special purpose grants and non-developer contributions (tied)					
Aerodrome Upgrades	1	–	–	–	509
Aged Services	2	960	896	–	–
Bob Aldridge Park	2	–	–	181	311
Bundawarra Centre	1	–	56	–	–
Bushfire and emergency services	2	313	307	–	–
Economic development	1	111	–	–	–
Employment and training programs	2	51	99	–	–
Flood Study Grant	2	67	54	–	–
Heritage and cultural	2	20	26	–	–
Library	2	66	62	40	55
Local Government Recovery Grant	1	–	–	81	–
Local Roads & Community Infrastructure Funding	1	10	6	492	639
Pedestrian Access Mobility Plan (PAMP) Works	2	–	–	55	55
Noxious weeds	2	54	53	–	–
RFS Community Engagement Centre	2	7	–	–	–
Road Safety Officer	2	126	120	–	–
Street lighting	1	45	42	–	–
Stronger Country Communities Funding	1	–	–	716	316
Transport (flood damage)	2	238	140	–	–
Transport (fixing country roads)	1	–	–	867	1,387
Transport (regional roads block grant)	2	334	156	408	572
Transport (repair program)	2	–	–	199	134
Transport (roads to recovery)	2	820	832	–	–
Transport (fixing local roads)	1	–	–	732	374
Health and safety	1	1	7	–	–
Recreation and culture	2	–	3	–	–
Other Councils – ELEs transferred	2	45	6	–	–
Youth services	2	24	41	–	–
Town Hall Theatre	2	–	–	8	–
Art Centre	1	18	15	–	–
Australia Day Community Grant	1	15	20	–	–
Economic Development	1	–	1	–	–
Nixon Park	1	–	–	5	–
Driver Reviver Upgrade - Springdale	2	–	–	–	(2)
Community Events Program	1	4	236	–	–
Emergency Services Levy	2	–	133	–	–
Other grants and contributions	2	–	10	–	–

continued on next page ...

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Footpath contributions	2	—	—	4	60
Sporting Fields Upgrades - Club contributions	2	—	—	62	93
Planning	1	32	5	—	—
Sport Facilities Lighting Upgrade	2	—	—	159	—
Swimming Pool Upgrade	2	—	—	—	227
Integrated Water Cycle Management Plan	1	—	156	—	—
Resilience Project	1	8	42	—	—
Railway Precinct Master Plan	2	38	4	—	—
Places to Play	2	—	—	345	—
Places to Swim	2	—	—	26	—
Recreation Centre	2	—	—	—	6
Regional Local Roads Repair Program	2	3,407	2,431	—	—
Contributions from Developers - Contributed Assets	2	—	—	1,769	—
Total special purpose grants and non-developer contributions (tied)		6,814	5,959	6,149	4,736
Total grants and non-developer contributions		11,357	11,967	6,149	4,736
Comprising:					
– Commonwealth funding		1,452	6,821	492	509
– State funding		9,772	4,362	3,777	3,401
– Other funding		133	784	1,880	826
		11,357	11,967	6,149	4,736

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
	G4					
Cash contributions						
S 7.12 – fixed development consent levies		2	–	–	348	118
Total developer contributions – cash			–	–	348	118
Total developer contributions			–	–	348	118
Total contributions			–	–	348	118
Total grants and contributions			11,357	11,967	6,497	4,854
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			244	586	2,893	3,225
Grants and contributions recognised at a point in time (2)			11,113	11,381	3,604	1,629
Total grants and contributions			11,357	11,967	6,497	4,854

Unspent grants and contributions

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

\$ '000	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Unspent grants and contributions				
Unspent funds at 1 July	1,101	746	2,470	1,600
Add: Funds received and not recognised as revenue in the current year	685	753	1,742	1,537
Less: Funds received in prior year but revenue recognised and funds spent in current year	(621)	(398)	(2,062)	(667)
Unspent funds at 30 June	1,165	1,101	2,150	2,470
Contributions				
Unspent funds at 1 July	34	–	–	–
Add: contributions received and not recognised as revenue in the current year	–	34	–	–
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	(34)	–	–	–
Unspent contributions at 30 June	–	34	–	–

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B2-4 Grants and contributions (continued)

Material accounting policy information

Control over grants and contributions is normally obtained upon their receipt (or acquittal) and is valued at the fair value of the granted or contributed asset at the date of transfer.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner, or used over a particular period, and those conditions were un-discharged at reporting date, the unused grant or contribution is disclosed above.

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of section 7.12 of the *Environmental Planning and Assessment Act 1979*.

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

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided at reporting date.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B2-5 Interest and investment income

\$ '000	2024	2023
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	20	13
– Cash and investments	1,100	499
Total interest and investment income (losses)	1,120	512

Material accounting policy information

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

B2-6 Other income

\$ '000	Notes	2024	2023
Rental income			
Other lease income			
Room/Facility Hire		258	234
Leaseback fees - council vehicles		24	29
Other		18	–
Aerodrome Hangars		26	25
Sporting Grounds		17	14
Vacant Land		5	5
Caravan Park		15	8
Total other lease income		363	315
Total rental income	C2-2	363	315
Total other income		363	315

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2024	2023
Salaries and wages	9,057	9,285
Employee termination costs	–	4
Travel expenses	2	–
Employee leave entitlements (ELE)	1,305	1,262
ELE on-costs	(34)	20
Superannuation	1,114	1,041
Workers' compensation insurance	229	276
Fringe benefit tax (FBT)	90	65
Training costs (other than salaries and wages)	195	119
Staff uniforms and safety clothing	31	24
Other	–	28
Total employee costs	11,989	12,124
Less: capitalised costs	(750)	(756)
Total employee costs expensed	11,239	11,368
Number of 'full-time equivalent' employees (FTE) at year end	124	133

Material accounting policy information

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 the Contingencies and Other Liabilities/Assets Not Recognised Note for more information.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B3-2 Materials and services

\$ '000	Notes	2024	2023
Raw materials and consumables		9,788	7,968
Contractor costs		14,259	8,123
Audit Fees	F2-1	51	48
Councillor and Mayoral fees and associated expenses	F1-2	176	189
Advertising		43	53
Bank charges		25	14
Cleaning		197	192
Electricity and heating		226	235
Insurance		637	582
Office expenses (including computer expenses)		511	458
Postage & Freight		62	63
Printing and stationery		56	72
Street lighting		86	79
Subscriptions and publications		63	64
Telephone and communications		87	92
Valuation fees		34	32
Other expenses		8	1
Conferences		4	1
Water		101	94
Legal expenses:			
– Legal expenses: debt recovery		10	8
– Legal expenses: other		86	35
Expenses from short-term leases		7	7
Expenses from leases of low value assets		46	45
Expenses from Peppercorn leases		1	1
Variable lease expense relating to usage		12	18
Total materials and services		26,576	18,474
Less: capitalised costs		(9,598)	(7,449)
Total materials and services		16,978	11,025

Material accounting policy information

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

B3-3 Borrowing costs

\$ '000	2024	2023
(i) Interest bearing liability costs		
Interest on loans	69	79
Total interest bearing liability costs	69	79
Total interest bearing liability costs expensed	69	79
Total borrowing costs expensed	69	79

Material accounting policy information

Borrowing costs are expensed when incurred.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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

\$ '000	Notes	2024	2023
Depreciation and amortisation			
Plant and equipment		627	521
Office equipment		56	66
Furniture and fittings		23	22
Land improvements (depreciable)		7	7
Infrastructure:	C1-7		
– Buildings – non-specialised		480	358
– Buildings – specialised		905	852
– Other structures		131	111
– Roads (incl Kerb & Gutter)		3,858	3,618
– Bridges		230	217
– Footpaths		108	102
– Stormwater drainage		133	128
– Sewerage network		336	318
– Swimming pools		112	128
– Other open space/recreational assets		378	261
– Other infrastructure		366	333
Leasehold improvements		32	34
Other assets:			
– Other		86	87
Total gross depreciation and amortisation costs		7,868	7,163
Total depreciation and amortisation costs		7,868	7,163
Impairment / revaluation decrement of IPPE			
Infrastructure:	C1-7		
– Roads (incl Kerb & Gutter)		(4,109)	5,086
Total gross IPPE impairment / revaluation decrement costs		(4,109)	5,086
Amounts taken through revaluation reserve	C1-7	4,109	(5,086)
Total IPPE impairment / revaluation decrement costs charged to Income Statement		—	—
Total depreciation, amortisation and impairment for non-financial assets		7,868	7,163

Material accounting policy information

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. Useful lives are included in the Infrastructure, Property, Plant & Equipment Note and the Intangible Assets Note.

Impairment of non-financial assets

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

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

Other non-financial assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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

which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

B3-5 Other expenses

\$ '000	Notes	2024	2023
Impairment of receivables			
User charges and fees		2	7
Other		(6)	–
Total impairment of receivables/(reversal)	C1-4	(4)	7
Other			
Contributions/levies to other levels of government			
– Emergency services levy (includes FRNSW, SES, and RFS levies)		502	482
Donations, contributions and assistance to other organisations (Section 356)		249	257
Total other		751	739
Total other expenses		747	746

Material accounting policy information

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

Impairment expenses are recognised when identified.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B4 Gains or losses

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

\$ '000	Notes	2024	2023
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		9	–
Gain (or loss) on disposal		9	–
Gain (or loss) on disposal of plant and equipment			
	C1-7		
Proceeds from disposal – plant and equipment		342	477
Less: carrying amount of plant and equipment assets sold/written off		(187)	(498)
Gain (or loss) on disposal		155	(21)
Gain (or loss) on disposal of real estate assets held for sale			
	C1-5		
Proceeds from disposal – real estate assets		–	350
Less: carrying amount of real estate assets sold/written off		–	(310)
Gain (or loss) on disposal		–	40
Gain (or loss) on disposal of investments			
	C1-2		
Proceeds from disposal/redemptions/maturities – investments		–	8,633
Less: carrying amount of investments sold/redeemed/matured		–	(8,633)
Gain (or loss) on disposal		–	–
Net gain (or loss) from disposal of assets		164	19

Material accounting policy information

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.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 15 June 2023 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Revenues				
Rates and annual charges	6,611	6,631	20	0% F
User charges and fees	14,296	17,415	3,119	22% F
Revenues from Council's aged and disability services was higher than anticipated.				
Other revenues	415	489	74	18% F
Council received an Insurance Claim payment along with the sale of old materials all of which were unbudgeted.				
Operating grants and contributions	10,343	11,357	1,014	10% F
Council received further funding under the Regional Local Roads Repair Program and the Severe Weather Grant which were partially unbudgeted. Additionally, Council received several unbudgeted smaller grants for the Arts Centre, Australia Day, Youth Services and Drought Resilience projects.				
Capital grants and contributions	5,810	6,497	687	12% F
Council received funding under the Local Roads Community Infrastructure (LRCI) Round 4 program which was unbudgeted. Additionally several projects under LRCI, Stronger Country Communities Fund (SCCF) and Fixing Local Roads (FLR) that were budgeted and due to be completed in the 2023 financial year, were carried over to the 2024 financial year for completion, with income recognition aligning to the timing of expenditure.				
Interest and investment revenue	668	1,120	452	68% F
Interest revenue is higher than budget as a result of interest rates rising unexpectedly.				
Net gains from disposal of assets	146	164	18	12% F
Sale prices for several items of plant were greater than anticipated. Additionally, several small items of plant and two small parcels of land were sold which were unbudgeted.				
Other income	340	363	23	7% F
Expenses				
Employee benefits and on-costs	10,937	11,239	(302)	(3)% U
Materials and services	14,229	16,978	(2,749)	(19)% U
Council's aged and disability services expenditure was higher than anticipated. Additionally, the use of contractors to deliver Council works in order to meet grant program deadlines has seen an increase in expenditure on materials and services. Grant funding, including natural disaster support funding, is at an all-time high.				

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Borrowing costs	70	69	1	1% F
Depreciation, amortisation and impairment of non-financial assets	7,240	7,868	(628)	(9)% U
Depreciation expense was in excess of budget following revaluations.				
Other expenses	779	747	32	4% F

Statement of cash flows

Cash flows from operating activities	12,748	13,221	473	4% F
Cash flows from investing activities	(14,410)	(6,507)	7,903	(55)% F
The cash and cash equivalents balance is higher than budgeted resulting in Cash flows from investing activities being lower than budgeted.				
Cash flows from financing activities	(429)	(429)	–	0% F

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2024	2023
Cash assets		
Cash on hand and at bank	9,932	3,647
Total cash and cash equivalents	9,932	3,647

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	9,932	3,647
Balance as per the Statement of Cash Flows	9,932	3,647

Material accounting policy information

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

	2024 Current	2024 Non-current	2023 Current	2023 Non-current
\$ '000				
Debt securities at amortised cost				
Long term deposits	17,488	3,052	13,636	10,143
Total	17,488	3,052	13,636	10,143
Total financial investments	17,488	3,052	13,636	10,143
Total cash assets, cash equivalents and investments	27,420	3,052	17,283	10,143

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C1-2 Financial investments (continued)

Material accounting policy information

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

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

Financial assets

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

Classification

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

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

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

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

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

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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

\$ '000	2024	2023
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	30,472	27,426
Less: Externally restricted cash, cash equivalents and investments	(9,068)	(8,616)
Cash, cash equivalents and investments not subject to external restrictions	21,404	18,810
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	2,642	3,059
External restrictions – included in liabilities	2,642	3,059
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	562	264
Sewer fund	3,929	3,641
Stormwater management	423	351
Domestic waste management	1,512	1,301
External restrictions – other	6,426	5,557
Total external restrictions	9,068	8,616

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	2024	2023
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	21,404	18,810
Less: Internally restricted cash, cash equivalents and investments	(20,236)	(18,275)
Unrestricted and unallocated cash, cash equivalents and investments	1,168	535

Internal allocations

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

Plant and vehicle replacement	500	500
Infrastructure replacement	1,369	1,512
Employees leave entitlement	1,944	1,978
Carry over works	1,116	1,494
355 Committees Unexpended Funds	52	57
Airside Maintenance	148	114
Computer Upgrade	252	235
Financial Assistance Grants Received in Advance	2,814	3,035
Gravel royalty	1,202	1,005

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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

\$ '000	2024	2023
Industrial development	–	338
Izumizaki donation	–	2
Local roads reserve	2,299	1,588
Medical complex	26	5
Other Equipment Reserve	95	80
Other Waste Management	518	696
Pinnacle Internal Restricted reserves	4,214	3,100
Roads reserve	500	565
Other	29	12
Temora Agricultural Innovation Centre maintenance reserve	4	10
Regional Local Roads Repair Program	3,154	1,949
Total internal allocations	20,236	18,275

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

\$ '000	2024	2023
(c) Unrestricted and unallocated		
Unrestricted and unallocated cash, cash equivalents and investments	1,168	535

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C1-4 Receivables

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Rates and annual charges	239	—	227	—
Interest and extra charges	15	—	11	—
User charges and fees	1,062	—	1,041	—
Accrued revenues				
– Interest on investments	341	—	197	—
– Other income accruals	377	—	347	—
Deferred debtors	892	1,268	425	839
Government grants and subsidies	633	—	1,218	—
Net GST receivable	32	—	64	—
Other debtors	24	—	28	—
Total	3,615	1,268	3,558	839
Less: provision for impairment				
User charges and fees	(1)	—	(14)	—
Total provision for impairment – receivables	(1)	—	(14)	—
Total net receivables	3,614	1,268	3,544	839

\$ '000	2024	2023
Movement in provision for impairment of receivables		
Balance at the beginning of the year	14	13
+ new provisions recognised during the year	3	7
– amounts already provided for and written off this year	(16)	(6)
Balance at the end of the year	1	14

Material accounting policy information

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

Impairment

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

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

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

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

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

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C1-4 Receivables (continued)

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

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

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

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

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

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

Rates and annual charges outstanding are secured against the property.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C1-5 Inventories

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
(i) Inventories at cost				
Real estate for resale	471	—	465	—
Stores and materials	476	—	573	—
Total inventories at cost	947	—	1,038	—
Total inventories	947	—	1,038	—

(ii) Other disclosures

\$ '000	Notes	2024 Current	2024 Non-current	2023 Current	2023 Non-current
(a) Details for real estate development					
Residential		471	—	465	—
Total real estate for resale		471	—	465	—
(Valued at the lower of cost and net realisable value)					
Represented by:					
Acquisition & development costs		471	—	465	—
Total costs		471	—	465	—
Total real estate for resale		471	—	465	—
Movements:					
Real estate assets at beginning of the year		465	—	643	—
– Purchases and other costs		6	—	132	—
– WDV of sales (expense)	B4-1	—	—	(310)	—
Total real estate for resale		471	—	465	—

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C1-5 Inventories (continued)

(b) Current inventories 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	2024	2023
Real estate for resale	471	464
	471	464

Material accounting policy information

Raw materials and stores, work in progress and finished goods

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

Land held for resale

Land held for resale is stated at the lower of cost and net realisable value. Cost is assigned by specific identification and includes the cost of acquisition and development.

C1-6 Contract assets and Contract cost assets

\$ '000	2024 Current	2023 Current
Contract assets	287	130
Total contract assets and contract cost assets	287	130

Contract assets

Community Events Program	–	44
Flood Study Grant	–	29
Get Active NSW	–	15
Resilience Project	–	42
Local Roads & Community Infrastructure - Round 3	165	–
Stronger Country Communities Fund - Round 5	122	–
Total contract assets	287	130

Material accounting policy information

Contract assets

Contract assets represent Council's 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.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2023			Asset movements during the reporting period										At 30 June 2024		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in equity)	WIP transfers	Adjustments and transfers	Other movements (Assets Written Off)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	
\$ '000																
Capital work in progress	228	—	228	229	86	—	—	—	(21)	—	(3)	—	519	—	519	
Plant and equipment	9,940	(5,009)	4,931	1,300	293	(161)	(627)	—	—	—	—	—	10,827	(5,091)	5,736	
Office equipment	613	(491)	122	26	2	—	(56)	—	—	—	—	—	642	(548)	94	
Furniture and fittings	452	(338)	114	—	11	—	(23)	—	—	—	—	—	462	(360)	102	
Land:																
– Operational land	15,234	—	15,234	—	321	—	—	—	—	—	—	1,325	16,879	1	16,880	
– Community land	5,314	—	5,314	—	—	—	—	—	—	—	—	462	5,776	—	5,776	
– Land under roads (post 30/6/08)	—	—	—	—	133	—	—	—	—	—	—	—	133	—	133	
Land improvements – depreciable	80	(36)	44	—	—	—	(7)	—	—	—	—	—	80	(43)	37	
Infrastructure:																
– Buildings – non-specialised	22,416	(7,713)	14,703	39	25	—	(480)	—	—	—	—	733	23,622	(8,602)	15,020	
– Buildings – specialised	44,836	(16,048)	28,788	819	—	—	(905)	—	8	—	—	1,451	47,964	(17,803)	30,161	
– Other structures	4,084	(1,438)	2,646	65	35	—	(131)	—	1	—	—	133	4,394	(1,645)	2,749	
– Roads	197,089	(98,436)	98,653	3,118	1,123	—	(3,858)	4,109	—	—	—	5,228	211,209	(102,836)	108,373	
– Bridges	23,249	(6,144)	17,105	347	—	—	(230)	—	3	—	—	847	24,757	(6,685)	18,072	
– Footpaths	8,382	(2,422)	5,960	51	36	—	(108)	—	—	—	—	292	8,885	(2,654)	6,231	
– Bulk earthworks (non-depreciable)	71,912	—	71,912	—	23	—	—	—	—	—	—	3,545	75,480	—	75,480	
– Stormwater drainage	13,711	(6,229)	7,482	6	525	—	(133)	—	—	(61)	—	193	14,539	(6,527)	8,012	
– Sewerage network	32,515	(12,122)	20,393	44	954	(6)	(336)	—	—	—	—	1,017	35,154	(13,088)	22,066	
– Swimming pools	5,071	(1,076)	3,995	—	—	—	(112)	—	—	—	—	102	5,203	(1,218)	3,985	
– Other open space/recreational assets	9,611	(3,021)	6,590	572	497	—	(378)	—	2	—	—	281	11,107	(3,543)	7,564	
– Other infrastructure	24,593	(3,258)	21,335	11	267	—	(366)	—	1	—	—	876	25,879	(3,755)	22,124	
Leasehold improvements	626	(332)	294	—	—	—	(32)	—	—	—	—	—	626	(365)	261	
Other assets:																
– Other	1,614	(837)	777	72	49	(20)	(86)	—	6	—	—	—	1,698	(900)	798	
Total infrastructure, property, plant and equipment	491,570	(164,950)	326,620	6,699	4,380	(187)	(7,868)	4,109	—	(61)	(3)	16,485	525,835	(175,662)	350,173	

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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

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⁾	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in equity)	WIP transfers	Adjustments and transfers	Other movements (Assets Written Off)	Transfers from/(to) 'held for sale' category	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000																
Capital work in progress	3,513	—	3,513	13	40	—	—	—	(3,338)	—	—	—	—	228	—	228
Plant and equipment	10,056	(5,360)	4,696	1,018	82	(317)	(521)	—	—	—	(27)	—	—	9,940	(5,009)	4,931
Office equipment	585	(425)	160	26	2	—	(66)	—	—	—	—	—	—	613	(491)	122
Furniture and fittings	436	(315)	121	—	15	—	(22)	—	—	—	—	—	—	452	(338)	114
Land:																
– Operational land	3,564	—	3,564	—	—	(101)	—	—	—	—	—	43	11,728	15,234	—	15,234
– Community land	3,980	—	3,980	—	55	—	—	—	—	—	—	—	1,279	5,314	—	5,314
Land improvements – depreciable	80	(29)	51	—	—	—	(7)	—	—	—	—	—	—	80	(36)	44
Infrastructure:																
– Buildings – non-specialised	17,918	(9,471)	8,447	49	—	—	(358)	—	—	—	—	—	6,565	22,416	(7,713)	14,703
– Buildings – specialised	36,002	(17,453)	18,549	381	4	—	(852)	—	2	(82)	(18)	—	10,804	44,836	(16,048)	28,788
– Other structures	2,960	(1,445)	1,515	36	47	(33)	(111)	—	1	200	(1)	—	992	4,084	(1,438)	2,646
– Roads	181,851	(84,631)	97,220	2,424	1,750	—	(3,618)	(5,086)	73	—	—	—	5,890	197,089	(98,436)	98,653
– Bridges	21,952	(5,585)	16,367	—	—	—	(217)	—	—	—	—	—	955	23,249	(6,144)	17,105
– Footpaths	7,609	(2,185)	5,424	—	321	—	(102)	—	1	—	—	—	316	8,382	(2,422)	5,960
– Bulk earthworks (non-depreciable)	67,899	—	67,899	—	—	—	—	—	—	—	—	—	4,013	71,912	—	71,912
– Stormwater drainage	12,903	(5,799)	7,104	—	148	—	(128)	—	1	—	—	—	357	13,711	(6,229)	7,482
– Sewerage network	30,167	(10,937)	19,230	21	—	—	(318)	—	—	—	—	—	1,460	32,515	(12,122)	20,393
– Swimming pools	2,574	(1,439)	1,135	1,235	—	—	(128)	—	1,236	—	—	—	517	5,071	(1,076)	3,995
– Other open space/recreational assets	8,612	(3,093)	5,519	260	97	—	(261)	—	18	(446)	(1)	—	1,404	9,611	(3,021)	6,590
– Other infrastructure	20,455	(2,706)	17,749	585	40	—	(333)	—	2,006	153	—	—	1,135	24,593	(3,258)	21,335
Leasehold improvements	626	(298)	328	—	—	—	(34)	—	—	—	—	—	—	626	(332)	294
Other assets:																
– Other	1,233	(633)	600	51	37	—	(87)	—	—	176	—	—	—	1,614	(837)	777
Total infrastructure, property, plant and equipment	434,975	(151,804)	283,171	6,099	2,638	(451)	(7,163)	(5,086)	—	1	(47)	43	47,415	491,570	(164,950)	326,620

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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

Material accounting policy information

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

Sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Planning, Industry and Environment - Water.

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

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.

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	5 to 10	Playground equipment	10 to 15
Office furniture	10 to 20	Benches, seats etc.	10 to 15
Computer equipment	4 to 7		
Vehicles	5 to 10	Buildings	
Heavy plant/road making equipment	5 to 10	Buildings: all	40 to 100
Minor plant and equipment	2 to 10		
		Other infrastructure assets	
Sewer assets		Bulk earthworks	Non-depreciable
Earth Lagoons and reservoirs	200	Swimming pools	50 to 60
Sewer Reticulation Pipes	70 to 120	Other open space/recreational assets	10 to 50
Sewer Maintenance Shafts	150		
Sewer Reticulation Connections	100	Transportation assets	
Pump Stations Structural	100	Sealed roads: surface	18 to 20
Effluent Reticulation Pipes	80	Sealed roads: structure	100
Irrigation Network Structural	40	Unsealed roads: structure	100
Internal Roads	20	Unsealed roads: surface	15 to 40
Mechanical	20 to 30	Bridge: concrete	100
Electrical - 3 phase power	100	Bridge: other	100
Electrical - Other	20	Road pavements	20 to 100
		Kerb, gutter and footpaths	50 to 100
Stormwater assets			
Drains	100		
Culverts	100		

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

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.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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

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

Crown reserves

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

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

Rural Fire Service assets

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

Council's accounting position on the recognition of Rural Fire Service assets is that Council does not control these assets. These assets are therefore not recognised in Council's Balance Sheet. Until such time as discussions on this matter have concluded and the legislation changed, Council will not recognise Rural Fire Service Red Fleet assets including plant and vehicles.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

Infrastructure, property, plant and equipment – current year impairments

\$ '000	Notes	2024	2023
(i) Impairment losses recognised in the Income Statement:			
– Details of each impaired asset incl. circumstances of impairment		–	–
Total impairment losses		–	–
Impairment of assets – gains/(losses) in P/L	B3-4	–	–
(ii) Impairment losses recognised direct to equity (ARR):			
– Road assets were impaired as a result of flood damage		–	(5,086)
Total impairment losses		–	(5,086)
(iii) Reversals of impairment losses previously recognised direct to equity (ARR):			
– Road Assets previously impaired and reversed		4,109	–
Total impairment reversals		4,109	–
Impairment of assets – direct to equity (ARR)		4,109	(5,086)

C1-8 Other

Other assets

	2024 Current	2024 Non-current	2023 Current	2023 Non-current
\$ '000				
Prepayments	249	–	248	–
Total other assets	249	–	248	–

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C2 Leasing activities

C2-1 Council as a lessee

Council has leases over a range of assets including land and buildings and IT equipment. Information relating to the leases in place and associated balances and transactions is provided below.

Terms and conditions of leases

Office and IT equipment

Leases for office and IT equipment are considered low value assets. The leases are for between 3 and 5 years with no renewal option, the payments are fixed, however some of the leases include variable payments based on usage.

Council does not believe that any of the leases in place are material from a statement of financial position or performance perspective.

(a) Income Statement

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

\$ '000	2024	2023
Variable lease payments based on usage not included in the measurement of lease liabilities	12	18
Expenses relating to short-term leases	7	7
Expenses relating to leases of low-value assets	46	45
Expenses relating to Peppercorn leases	1	1
	<u>66</u>	<u>71</u>

(b) Statement of Cash Flows

Total cash outflow for leases	67	71
	<u>67</u>	<u>71</u>

(c) Leases at significantly below market value – concessionary / peppercorn leases

Council has a number of leases at significantly below market for land and buildings which are used for:

- Youth Programs
- RV Motorhome Free Camp
- Tourism

The leases are generally between 7 and 10 years and require payments of less than \$1,000 per year. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases.

Council does not believe that any of the leases in place are material from a statement of financial position or performance perspective.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C2-1 Council as a lessee (continued)

Material accounting policy information

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

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

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

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

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

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

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

Exceptions to lease accounting

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

Leases at significantly below market value / Concessionary leases

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

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties and /or plant and equipment to businesses and community groups. These leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E in the Statement of Financial Position.

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

\$ '000	2024	2023
(i) Assets held as property, plant and equipment		
Lease income (excluding variable lease payments not dependent on an index or rate)	363	315
Total income relating to operating leases for Council assets	363	315

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C2-2 Council as a lessor (continued)

\$ '000	2024	2023
(ii) 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	217	205
1–2 years	187	179
2–3 years	183	153
3–4 years	182	150
4–5 years	182	149
> 5 years	182	149
Total undiscounted lease payments to be received	1,133	985

Material accounting policy information

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

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

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

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C3 Liabilities of Council

C3-1 Payables

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Prepaid rates	135	—	120	—
Goods and services – operating expenditure	1,162	—	962	—
Goods and services – capital expenditure	268	—	218	—
Accrued expenses:				
– Borrowings	8	—	9	—
– Salaries and wages	114	3	147	—
– Other expenditure accruals	76	—	68	—
Security bonds, deposits and retentions	269	—	239	—
Total payables	2,032	3	1,763	—

Material accounting policy information

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.

The financial liabilities of the Council comprise trade payables and bank loans.

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.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C3-2 Contract Liabilities

\$ '000	Notes	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	2,150	—	1,894	—
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	141	—	195	—
Unexpended operating contributions (received prior to performance obligation being satisfied)	(ii)	—	—	35	—
Total grants received in advance		2,291	—	2,124	—
User fees and charges received in advance:					
Other		—	—	2	—
Homecare Packages	(iii)	1,024	—	1,480	—
Total user fees and charges received in advance		1,024	—	1,482	—
Total contract liabilities		3,315	—	3,606	—

Notes

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

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

(iii) The contract liability relates to user fees received for various Pinnacle Homecare Package clients. The funds received are recorded as a contract liability on receipt and recognised as revenue as the packages are provided.

Material accounting policy information

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.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C3-3 Borrowings

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Loans – secured	440	1,798	429	2,238
Total borrowings	440	1,798	429	2,238

(a) Changes in liabilities arising from financing activities

\$ '000	2023		Non-cash movements				2024
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	2,667	(429)	–	–	–	–	2,238
Total liabilities from financing activities	2,667	(429)	–	–	–	–	2,238

\$ '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	3,084	(417)	–	–	–	–	2,667
Total liabilities from financing activities	3,084	(417)	–	–	–	–	2,667

(b) Financing arrangements

\$ '000	2024	2023
---------	------	------

Total facilities

Total financing facilities available to Council at the reporting date are:

Bank overdraft facilities ¹	200	200
Credit cards/purchase cards	30	30
Total financing arrangements	230	230

Drawn facilities

Financing facilities drawn down at the reporting date are:

– Credit cards/purchase cards	11	10
Total drawn financing arrangements	11	10

Undrawn facilities

Undrawn financing facilities available to Council at the reporting date are:

– Bank overdraft facilities	200	200
– Credit cards/purchase cards	19	20
Total undrawn financing arrangements	219	220

Additional financing arrangements information

Breaches and defaults

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C3-3 Borrowings (continued)

Security over loans

Loans are secured by a mortgage over future years rate revenue only.

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

Material accounting policy information

Borrowings are carried at their principal amounts, which represents the present value of future cash flows associated with servicing the debt.

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.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C3-4 Employee benefit provisions

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Annual leave	1,166	–	1,191	–
Sick leave	813	–	928	–
Long service leave	1,813	91	1,814	66
Total employee benefit provisions	3,792	91	3,933	66

Employee benefit provisions relating to restricted assets

There are no restricted assets (external or internal) applicable to the above provisions

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

\$ '000	2024	2023
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	2,137	2,742
	2,137	2,742

Description of and movements in provisions

\$ '000	ELE provisions			Total
	Annual leave	Sick leave	Long service leave	
2024				
At beginning of year	1,191	928	1,880	3,999
Additional provisions	611	245	346	1,202
Amounts used (payments)	(638)	(367)	(387)	(1,392)
Other - Remeasurement	2	7	65	74
Total ELE provisions at end of year	1,166	813	1,904	3,883
2023				
At beginning of year	1,191	951	1,820	3,962
Additional provisions	570	343	276	1,189
Amounts used (payments)	(596)	(388)	(240)	(1,224)
Other - Remeasurement	26	22	24	72
Total ELE provisions at end of year	1,191	928	1,880	3,999

Material accounting policy information

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.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C3-4 Employee benefit provisions (continued)

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 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

Description of and movements in provisions

Material accounting policy information

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

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

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

Asset remediation – tips and quarries

Restoration

Close-down, restoration and remediation costs include the dismantling and demolition of infrastructure, the removal of residual materials and remediation of disturbed areas.

Council has undertaken a review of the work and value of inputs required to restore the quarries within its area. It is estimated that with the continuation of current practices the expected timing of remediation is in excess of 50 years. Given the estimated remediation provision costs, along with the estimated timeframe for remediation, the provision has been classified as immaterial and has not been recognised in the financial statements

Council has undertaken a review of the work required to restore the tips within its area. Due to the current working methods being carried out at the sites, restoration costs are considered to be negligible and unable to be accurately identified. It is estimated that with the continuation of current practices the expected timing of remediation is in excess of 40 years. Due to the small cost involved and the estimated timeframe for remediation, the provision has been classified as immaterial and has not been recognised in the financial statements.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation reserve

The infrastructure, property, plant and equipment revaluation reserve is used to record increments / decrements of non-current asset values due to their revaluation.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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 ¹ 2024	Sewer 2024
Income from continuing operations		
Rates and annual charges	5,234	1,397
User charges and fees	17,382	33
Interest and investment revenue	972	148
Other revenues	476	13
Grants and contributions provided for operating purposes	11,337	20
Grants and contributions provided for capital purposes	5,543	954
Net gains from disposal of assets	164	—
Other income	363	—
Total income from continuing operations	41,471	2,565
Expenses from continuing operations		
Employee benefits and on-costs	11,079	160
Materials and services	16,352	626
Borrowing costs	69	—
Depreciation, amortisation and impairment of non-financial assets	7,526	342
Other expenses	747	—
Net losses from the disposal of assets	(6)	6
Total expenses from continuing operations	35,767	1,134
Operating result from continuing operations	5,704	1,431
Net operating result for the year	5,704	1,431
Net operating result attributable to each council fund	5,704	1,431
Net operating result for the year before grants and contributions provided for capital purposes	161	477

(1) General fund refers to all of Council's activities except for its sewer activity which is listed separately.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

D1-2 Statement of Financial Position by fund

\$ '000	General ¹ 2024	Sewer 2024
ASSETS		
Current assets		
Cash and cash equivalents	8,601	1,331
Investments	14,890	2,598
Receivables	147	3,467
Inventories	947	—
Contract assets and contract cost assets	287	—
Other	249	—
Total current assets	25,121	7,396
Non-current assets		
Investments	3,052	—
Receivables	1,268	—
Infrastructure, property, plant and equipment	328,082	22,091
Investments accounted for using the equity method	217	—
Total non-current assets	332,619	22,091
Total assets	357,740	29,487
LIABILITIES		
Current liabilities		
Payables	2,032	—
Contract liabilities	3,315	—
Borrowings	440	—
Employee benefit provision	3,792	—
Total current liabilities	9,579	—
Non-current liabilities		
Payables	3	—
Borrowings	1,798	—
Employee benefit provision	91	—
Total non-current liabilities	1,892	—
Total liabilities	11,471	—
Net assets	346,269	29,487
EQUITY		
Accumulated surplus	114,056	12,055
Revaluation reserves	232,213	17,432
Total equity	346,269	29,487

(1) General fund refers to all of Council's activities except for its sewer activity which is listed separately.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

D2 Interests in other entities

\$ '000	Council's share of net assets	
	2024	2033
Council's share of net assets		
Net share of interests in joint ventures and associates using the equity method – assets		
Joint ventures	217	217
Total net share of interests in joint ventures and associates using the equity method – assets	217	217
Total Council's share of net assets	217	217

D2-1 Interests in joint arrangements

Net carrying amounts – Council's share

\$ '000	Place of business	Nature of relationship	Interest in ownership		2024	2023
			2024	2023		
Riverina Regional Library	Riverina	Joint venture	4.5%	4.5%	217	217
Total carrying amounts – material joint ventures					217	217

Riverina Regional Library

Arbitration between Wagga Wagga City Council (previous member) and the remaining Riverina Regional Library Councils was settled late in the 2024 financial year. Financial Statements for RRL have not yet been finalised for 2022, 2023 or 2024 financial years.

Material joint ventures

Council has incorporated the following joint ventures into its financial statements.

Details

Principal activity		Measurement method
Riverina Regional Library	Provision of library services	

Relevant interests and fair values

	Interest in outputs		Proportion of voting power	
	2024	2023	2024	2023
Riverina Regional Library	4.5%	4.5%	4.5%	4.5%

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

D2-1 Interests in joint arrangements (continued)

Summarised financial information for joint ventures

\$ '000	Riverina Regional Library	
	2024	2023
Statement of financial position		
Current assets		
Cash and cash equivalents	3,249	3,249
Other current assets	27	27
Non-current assets	2,479	2,479
Current liabilities		
Current financial liabilities (excluding trade and other payables and provisions)	899	899
Non-current liabilities		
Non-current financial liabilities (excluding trade and other payables and provisions)	4	4
Net assets	4,852	4,852
Statement of comprehensive income		
Share of income – Council (%)	4.5%	4.5%
Reconciliation of the carrying amount		
Opening net assets (1 July)	4,852	4,852
Closing net assets	4,852	4,852
Council's share of net assets (%)	4.5%	4.5%
Council's share of net assets (\$)	217	217

County Councils

Council is a member of the Goldenfields Water County Council, a body corporate under the Local Government Act 1993 (NSW) as a Local Water Authority. Council is one of seven constituent members and does not control nor significantly influence the County Council. Accordingly, the County Council has not been consolidated or otherwise included within these financial statements.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

Council's activities expose it to a variety of financial risks including **(1)** price risk, **(2)** credit risk, **(3)** liquidity risk and **(4)** interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by Council's finance section under policies approved by the Council.

The fair value of Council's financial assets and financial liabilities approximates their carrying amount.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

Council's finance area manages the cash and Investments portfolio.

Council has an investment policy which complies with the *Local Government Act 1993* and Ministerial Investment Order 625. This policy is regularly reviewed by Council and its staff and a monthly Investment report is provided to Council setting out the make-up and performance of the portfolio as required by Local Government regulations.

The risks associated with the instruments held are:

- **Price Risk** - the risk that the capital value of Investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.

- **Interest Rate Risk** - the risk that movements in interest rates could affect returns and income.

- **Liquidity Risk** - the risk that Council will not be able to pay its debts as and when they fall due.

- **Credit Risk** - the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council - be it of a capital or income nature.

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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

(a) Market risk – interest rate and price risk

\$ '000	2024	2023
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	305	274

(b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

The major risk associated with these receivables is credit risk - the risk that debts due and payable to Council may not be repaid in full.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures.

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 maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivable in the financial statements.

Council makes suitable provision for doubtful receivables as required.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

Credit risk profile

Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to secure a charge over the land relating to the debts – that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages the payment of debt.

\$ '000	Not yet overdue rates and annual charges			Total
	Not yet overdue	< 5 years	≥ 5 years	
2024				
Gross carrying amount	–	238	1	239
2023				
Gross carrying amount	–	221	6	227

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.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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

\$ '000	Not yet overdue	0 - 30 days	Overdue debts			Total
			31 - 60 days	61 - 90 days	> 91 days	
\$ '000	Not yet overdue	0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	Total
2024						
Gross carrying amount	4,571	82	11	10	257	4,931
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	15.00%	0.78%
ECL provision	—	—	—	—	39	39
2023						
Gross carrying amount	3,975	60	46	59	160	4,300
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	15.00%	0.56%
ECL provision	—	—	—	—	24	24

(c) Liquidity risk

Payables and borrowings are both subject to liquidity risk – the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs and debt servicing requirements. Council manages this risk through diversification of borrowing types, maturities and interest rate structures. The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The contractual undiscounted cash outflows of Council's payables and borrowings are set out in the table below:

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in:		Total cash outflows	Actual carrying values
				1 - 5 Years	> 5 Years		
2024							
Payables	0.00%	269	1,766	—	—	2,035	2,035
Borrowings	2.81%	—	440	938	860	2,238	2,238
Total financial liabilities		269	2,206	938	860	4,273	4,273
2023							
Payables	0.00%	239	1,524	—	—	1,763	1,763
Borrowings	2.79%	—	429	1,325	913	2,667	2,667
Total financial liabilities		239	1,953	1,325	913	4,430	4,430

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

E2-1 Fair value measurement

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

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

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Fair value measurement hierarchy									
\$ '000	Notes	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2024	2023	2024	2023	2024	2023	2024	2023
Infrastructure, property, plant and equipment	C1-7								
Plant and equipment		N/A	N/A	–	–	5,736	4,931	5,736	4,931
Office equipment		N/A	N/A	–	–	94	122	94	122
Furniture and fittings		N/A	N/A	–	–	102	114	102	114
Operational land		30/06/23	30/06/23	4,721	4,344	12,159	10,890	16,880	15,234
Community land		30/06/23	30/06/23	–	–	5,776	5,314	5,776	5,314
Land Under Roads		30/06/24		–	–	133	–	133	–
Land improvements		N/A	N/A	–	–	37	44	37	44
Buildings – non-specialised		30/06/23	30/06/23	3,576	3,518	11,444	11,185	15,020	14,703
Buildings – specialised		30/06/23	30/06/23	–	–	30,161	28,787	30,161	28,787
Leasehold improvements		N/A	N/A	–	–	261	294	261	294
Other structures		30/06/23	30/06/23	–	–	2,749	2,646	2,749	2,646
Roads		30/06/20	30/06/20	–	–	108,373	98,654	108,373	98,654
Bridges		30/06/20	30/06/20	–	–	18,072	17,105	18,072	17,105
Footpaths		30/06/20	30/06/20	–	–	6,231	5,960	6,231	5,960
Bulk earthworks (roads)		30/06/20	30/06/20	–	–	75,480	71,912	75,480	71,912
Stormwater drainage		30/06/20	30/06/20	–	–	8,012	7,482	8,012	7,482
Sewerage network		30/06/22	30/06/22	–	–	22,066	20,393	22,066	20,393
Swimming pools		30/06/23	30/06/23	–	–	3,985	3,995	3,985	3,995
Other open space/recreational assets		30/06/23	30/06/23	–	–	7,564	6,590	7,564	6,590
Other Infrastructure		30/06/22	30/06/22	–	–	22,124	21,335	22,124	21,335
Other		N/A	N/A	–	–	798	777	798	777
Total infrastructure, property, plant and equipment				8,297	7,862	341,357	318,530	349,654	326,392

Transfers between level 1 and level 2 fair value hierarchies

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

E2-1 Fair value measurement (continued)

Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

Infrastructure, property, plant and equipment (IPPE)

Roads Infrastructure

This asset class comprises the road surface and pavement, bridges, drainage, kerb & gutter and footpaths. The cost approach was adopted to value these assets based on assessments and calculations from a condition assessment done in-house as part of the valuation project undertaken in 2020. Assets have been componentised and a full review of condition, useful lives and unit rates was undertaken.

Key inputs such as estimated pattern of consumption, asset condition and useful life required extensive professional judgement and impact significantly on the final determination of fair value.

A desktop revaluation was undertaken in 2024 by Council's officers. Values were indexed in accordance with 6427.0 Producer Price Indexes, Australia - Table 17. Output of the Construction Industries - 3101 Road and Bridge Construction New South Wales as published by the Australian Bureau of Statistics.

Council's road assets have been impacted by multiple flood events in previous years, along with prolonged wet conditions which had hampered maintenance schedules. Council has recognised an impairment reversal of \$4.109m in relation to road assets for the year ended 30 June 2024, with an accumulated road impairment of \$2.874m.

Stormwater Drainage Infrastructure

This asset class comprises the pits, pipes, open channels and headwalls.

The cost approach was adopted to value these assets based on assessments and calculations from a condition assessment done in-house as part of the valuation project undertaken in 2020. A full review of useful lives and unit rates was undertaken. Key inputs such as estimated pattern of consumption, asset condition and useful life required extensive professional judgement and impact significantly on the final determination of fair value.

A desktop revaluation was undertaken in 2024 by Council's officers. Values were indexed in accordance with 6427.0 Producer Price Indexes, Australia - Table 17. Output of the Construction industries - 3109 Other Heavy & Civil Engineering Construction New South Wales as published by the Australian Bureau of Statistics.

Sewerage Infrastructure

This asset class comprises the treatment works, pumping station, sewerage mains and effluent reuse.

The cost approach was adopted to value these assets based on assessments and calculations from condition assessments done in-house as part of the valuation project undertaken in 2022. Assets have been componentised and a full review of condition, useful lives and unit rates was undertaken.

Key inputs such as estimated pattern of consumption, asset condition and useful life required extensive professional judgement and impact significantly on the final determination of fair value.

A desktop revaluation was undertaken in 2024 by Council's officers. Values were indexed in accordance with the NSW Office of Water – Rates Reference Manual indices

Community Land

This asset class comprises all of Council's land classified as Community Land under the NSW Local Government Act 1993. Council has used the Valuer General's Unimproved Capital Land Value (UCV) as at 01/07/2022 as the fair value in 2023.

A desktop revaluation was undertaken in 2024 by Council's officers. Values were indexed according to the Regional Summary 2024 Valuer Generals report on NSW land values at 1 July 2023 for the Riverina region.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

E2-1 Fair value measurement (continued)

Operational Land

This asset class comprises all of Council's land classified as Operational Land under the NSW Local Government Act 1993. Council engaged Australis Asset Advisory Group to value all of its operational land with an effective date of 30 June 2023.

A desktop revaluation was undertaken in 2024 by Council's officers. Values were indexed according to the Regional Summary 2024 Valuer Generals report on NSW land values at 1 July 2023 for the Riverina region.

Buildings – Specialised & Non-Specialised

This asset class comprises all of Council's buildings.

Council engaged Australis Asset Advisory Group to value all of its buildings with an effective date of 30 June 2023. The cost approach was adopted to estimate the fair value of these assets using the depreciated replacement cost allowing for professional fees, demolition, removal of debris and escalation in costs.

Inputs such as estimates of residual value and pattern of consumption required extensive professional judgement and impacted significantly on the final determination of fair value.

A desktop revaluation was undertaken in 2024 by Council's officers. Values were indexed in accordance with 6427.0 Producer Price Indexes, Australia - Table 17. Output of the Construction industries - 3020 Non-residential building construction New South Wales as published by the Australian Bureau of Statistics.

Fair value measurements using significant unobservable inputs (level 3)

The valuation process for level 3 fair value measurements

The inputs used for applying the Cost Approach to the valuation process were:

- pattern of consumption
- residual value (where appropriate)
- asset condition
- unit rates
- useful lives

When necessary Council has engaged external consultants with specific expertise to work in conjunction with Council staff to establish the fair value of the assets based on the above inputs.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

E2-1 Fair value measurement (continued)

Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

\$ '000	Fair value (30/6/24) 2024	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment			
Plant & Equipment	5,736	Valued at Cost	Cost per unit, useful life, residual value, condition of asset
Office Equipment	94	Valued at Cost	Cost per unit, useful life, residual value, condition of asset
Furniture & Fittings	102	Valued at Cost	Cost per unit, useful life, residual value, condition of asset
Operational Land	12,159	External Valuation using Market or Cost Approach where appropriate indexed	Current replacement cost of modern equivalent asset incorporating unobservable inputs which can include discussions with real estate agents active in the area and review of published reports on specific property segments.
Community Land	5,776	Market approach. Land values obtained from the NSW Valuer-General indexed	Land value, land area, level of restriction
Land Under Roads	133		
Land Improvements	37	Valued at Cost	Cost per unit, useful life, residual value, condition of asset
Buildings Non-Specialised	11,444	External valuation using Market or Cost Approach where appropriate indexed	Current replacement cost of modern equivalent asset with similar service potential using componentisation, asset condition, remaining lives
Buildings – Specialised	30,161	External Valuation using Cost Approach indexed	Current replacement cost of modern equivalent asset with a similar service potential using componentisation, asset condition, remaining lives
Leasehold Improvements	261	Valued at Cost	Cost per unit, useful life, residual value, condition of asset
Other Structures	2,749	External Valuation using Cost Approach indexed	Current replacement cost of modern equivalent asset with similar service potential using componentisation, asset condition, remaining lives
Roads	108,373	Internal Valuation using Cost Approach indexed	Unit rates, useful life, dimensions & specifications, pattern of consumption, components, condition assessment
Bridges	18,072	Internal Valuation using Cost Approach indexed	Unit rates, useful life, dimensions & specifications, pattern of consumption, components, condition assessment
Footpaths	6,231	Internal Valuation using Cost Approach indexed	Unit rates, useful life, dimensions & specifications, pattern of consumption, components, condition assessment
Bulk Earthworks (Roads)	75,480	Internal Valuation using Cost Approach indexed	Cost per sq metre
Stormwater Drainage	8,012	Internal Valuation using Cost Approach indexed	Asset condition, remaining lives. Cost per unit/metre
Sewerage Network	22,066	Internal Valuation using Cost Approach indexed	Unit rates, useful life, pattern of consumption, components, condition assessment

continued on next page ...

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

E2-1 Fair value measurement (continued)

\$ '000	Fair value (30/6/24) 2024	Valuation technique/s	Unobservable inputs
Swimming Pools	3,985	External Valuation using Cost Approach indexed	Current replacement cost of modern equivalent asset with similar service potential using componentisation, asset condition, remaining lives
Other Open Space/Recreational Assets	7,564	External Valuation using Cost Approach indexed	Current replacement cost of modern equivalent asset with similar service potential using componentisation, asset condition, remaining lives
Other Infrastructure	22,124	Internal Valuation using Cost Approach indexed	Unit rates, useful life, pattern of consumption, condition assessment
Other	798	Valued at Cost	Unit Costs

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

E2-1 Fair value measurement (continued)

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

\$ '000	Level 3 Fair Value Assets	
	2024	2023
Opening balance	318,530	267,646
Total gains or losses for the period		
Recognised in other comprehensive income – revaluation surplus	15,933	42,055
Other movements		
Purchases (GBV)	10,763	8,738
Disposals (WDV)	(186)	(451)
Depreciation and impairment	(7,753)	(7,116)
Impairment Loss recognised in Equity	4,109	(5,086)
Transfers	(39)	12,744
Closing balance	341,357	318,530

Information relating to the transfers into and out of the level 3 fair valuation hierarchy includes:

There were no transfers from level 3 during the year.

Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

E3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formula and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

Description of the funding arrangements.

Pooled Employers are required to pay future service employer contributions and past service employer contributions to the Fund.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are:

Division B	1.9 times member contributions for non-180 Point Members; Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times member contributions

* For 180 Point Members, Employers are required to contribute 8.5% of salaries for the year ending 30 June 2024 (increasing to 9.0% 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 2023. 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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

E3-1 Contingencies (continued)

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.

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2024 was \$51,824.21. The last formal valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2023.

The amount of additional contributions included in the total employer contribution advised above is \$40,284.99. Council's expected contribution to the plan for the next annual reporting period is \$29,460.76.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2024 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,237.5	
Past Service Liabilities	2,141.9	104.5%
Vested Benefits	2,159.8	103.6%

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

The share of this deficit that is broadly attributed to Council is estimated to be in the order of .20% as at 30 June 2024.

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	6.0% for FY 23/24 2.5% per annum thereafter

* Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group.

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 2024.

(ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30 June this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

E3-1 Contingencies (continued)

(iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.

(iv) Other guarantees

Council has provided no other guarantees other than those listed above.

2. Other 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.

Fencing of Quarries

Council leases various gravel quarries throughout the Shire. Recent changes to the Mining Act mean that Council will now be required to fence off these quarries to restrict access in an attempt to limit Council's possible liabilities.

Council's solicitor has compiled an agreement between Council and the landowners setting out the requirements and possible responsibilities of each party.

These future liabilities have not been brought to account because:

- Council is yet to decide which quarries it will fence off, as it is considering closing a number of the least used sites. Restoration costs on these sites would be negligible.
- Preliminary engineering estimates of the individual amounts required to undertake the fencing works have not yet been made due to the variations between each site's size, distance from access point etc.

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.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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	2024	2023
Compensation:		
Short-term benefits	1,652	1,260
Post-employment benefits	137	102
Other long-term benefits	44	34
Total	1,833	1,396

Other transactions with KMP and their related parties

Pre-amble

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. access to library or Council swimming pool by KMP) will not be disclosed.

Nature of the transaction			Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000	Ref	Transactions during the year				
2024						
Employee expenses for close family members of KMP	1	655	–	NSW Local Govt State Award	–	–
Catering Supplies	2	1	–	7 day terms on invoices	–	–
Uniform Purchases	2	14	–	7 day terms on invoices	–	–
Real Estate Services	4	19	–	7 day terms on invoices	–	–
Building Services	3	473	–	7 day terms on invoices	–	–
Private Works	5	76	90	30 day terms on invoices	–	–

continued on next page ...

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

F1-1 Key management personnel (KMP) (continued)

Nature of the transaction			Outstanding balances including commitments		Impairment provision on outstanding balances	Impairment expense
\$ '000	Ref	Transactions during the year		Terms and conditions		
Disability Support Services	3	2	–	7 day terms on invoices	–	–
Rental Assistance	3	1	–	7 day terms on invoices	–	–
Signwriting	2	10	–	7 day terms on invoices	–	–
Consultancy	2	3	–	7 day terms on invoices	–	–
Parts Supplier	3	109	–	7 day terms on invoices	–	–
Development Infrastructure Deferred Payments	6	257	542	Development Infrastructure Deferred Payments Policy	–	–
Fees & Charges charged to entities who influence or are influenced by KMP	5	28	–	7 day terms on invoices	–	–
2023						
Employee expenses for close family members of KMP	1	452	–	NSW Local Govt State Award	–	–
Catering Supplies	2	2	–	7 day terms on invoices	–	–
Uniform Purchases	2	3	–	7 day terms on invoices	–	–
Real Estate Services	4	–	–	7 day terms on invoices	–	–
Building Services	3	213	–	7 day terms on invoices	–	–
Private Works	5	–	–		–	–
Disability Support Services	3	–	–		–	–
Rental Assistance	3	–	–		–	–
Signwriting	2	42	–	7 day terms on invoices	–	–
Consultancy	2	3	–	7 day terms on invoices	–	–
Parts Supplier	3	91	–	7 day terms on invoices	–	–
Development Infrastructure Deferred Payments	6	123	–	Development Infrastructure Deferred Payments Policy	–	–
Fees & Charges charged to entities who influence or are influenced by KMP	5	4	–	7 day terms on invoices	–	–

1 All close family members of KMP were employed through an arm's length process. They are paid in accordance with the Award for the role they perform. Council employs 190 staff, of which only 13 are close family members of KMP.

Council purchased the following materials and services from entities that are controlled by KMP. All purchases were at arm's length and were in the normal course of Council operations. Amounts were billed based on normal rates for such services/supplies and were due and payable under normal payment terms following Council's procurement processes.

2 – Work Uniforms
– Signwriting

continued on next page ...

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

F1-1 Key management personnel (KMP) (continued)

- Consultancy Services
- Catering Supplies

- 3 Council purchased the following materials and services from entities that are controlled by a related party of a KMP. All purchases were at arm's length and were in the normal course of Council operations. Amounts were billed based on normal rates for such services/supplies and were due and payable under normal payment terms following Council's procurement processes
- Parts Supplies
 - Building Services
 - Disability Support Services
 - Rental Assistance to Community Organisation
- 4 Council engages the services of a local real estate agency, of which one of the principals is a related party of a KMP. The transactions relate to rental payments for residential premises and are on normal terms and conditions for such services.
- 5 The fees & charges charged to entities controlled by KMP or entities that are controlled by a related party of a KMP were in accordance with the schedule of fees and charges adopted by Council. The total disclosed includes:
- Gravel Sales income received from an entity controlled by a KMP. The gravel was supplied in accordance with Council's normal terms and conditions
 - Provision of works as private works.
- 6 Council has entered into an agreement with a developer which is an entity controlled by a related party of a KMP. The agreement and related transactions are in accordance with Council's adopted Development Infrastructure Deferred Payments Policy. The KMP did not participate in any decisions related to the agreement.

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2024	2023
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	23	20
Councillor's fees	111	106
Other Councillor's expenses (including Mayor)	42	63
Total	176	189

F2 Other relationships

F2-1 Audit fees

\$ '000	2024	2023
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	45	40
Remuneration for audit and other assurance services	45	40
Total Auditor-General remuneration	45	40
Non NSW Auditor-General audit firms		
(i) Audit and other assurance services		
Other audit and assurance services – Grant Acquittals	6	8
Remuneration for audit and other assurance services	6	8
Total remuneration of non NSW Auditor-General audit firms	6	8
Total audit fees	51	48

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of Operating Result

\$ '000	2024	2023
Net operating result from Income Statement	7,135	6,479
Add / (less) non-cash items:		
Depreciation and amortisation	7,868	7,163
(Gain) / loss on disposal of assets	(164)	(19)
Non-cash capital grants and contributions	(1,769)	–
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	410	803
Increase / (decrease) in provision for impairment of receivables	(13)	1
(Increase) / decrease of inventories	97	557
(Increase) / decrease of other current assets	(1)	3
(Increase) / decrease of contract asset	(157)	526
Increase / (decrease) in payables	200	(165)
Increase / (decrease) in accrued interest payable	(1)	(2)
Increase / (decrease) in other accrued expenses payable	(22)	(257)
Increase / (decrease) in other liabilities	45	6
Increase / (decrease) in contract liabilities	(291)	1,257
Increase / (decrease) in employee benefit provision	(116)	37
Net cash flows from operating activities	13,221	16,389

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2024	2023
---------	------	------

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Open Space & Recreational Assets	25	–
Land and Buildings	–	243
Plant and equipment	1,158	794
Other	–	199
Total commitments	1,183	1,236

These expenditures are payable as follows:

Within the next year	1,183	1,236
Total payable	1,183	1,236

Sources for funding of capital commitments:

Unrestricted general funds	–	12
Grants and Contributions	25	430
Internally restricted reserves	1,158	794
Total sources of funding	1,183	1,236

Details of capital commitments

Commitments for open space & recreation assets is comprised of the unperformed works in relation to the upgrade of Bradley Park. Commitments for Plant & Equipment related to the purchase of two new graders and a Toro Mower.

G3-1 Events occurring after the reporting date

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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

G4 Statement of developer contributions

G4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2023	Contributions received during the year		Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land						
S7.12 levies – under a plan	264	348	–	–	–	(50)	–	562	–
Total S7.11 and S7.12 revenue under plans	264	348	–	–	–	(50)	–	562	–
Total contributions	264	348	–	–	–	(50)	–	562	–

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.

S7.12 Levies – under a plan

\$ '000	Opening balance at 1 July 2023	Contributions received during the year		Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land						
S7.12 (former S94A) Contributions Plan 2018									
Drainage	153	348	–	–	–	–	–	501	–
Roads	61	–	–	–	–	–	–	61	–
Open space	50	–	–	–	–	(50)	–	–	–
Total	264	348	–	–	–	(50)	–	562	–

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023	Indicators 2022	Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	470	1.26%	5.04%	4.21%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	37,375				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	26,018	59.30%	54.34%	54.69%	> 60.00%
Total continuing operating revenue ¹	43,872				
3. Unrestricted current ratio					
Current assets less all external restrictions	22,563	4.70x	4.77x	4.90x	> 1.50x
Current liabilities less specific purpose liabilities	4,800				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	8,407	16.88x	17.85x	17.48x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	498				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	254	3.68%	3.65%	2.99%	< 10.00%
Rates and annual charges collectable	6,899				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	30,472	11.57 months	13.05 months	10.34 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	2,634				

(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

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

G5-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Sewer Indicators		Benchmark
	2024	2023	2024	2023	
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1, 2}					
Total continuing operating revenue excluding capital grants and contributions ¹	(0.02)%	3.29%	29.61%	38.68%	> 0.00%
2. Own source operating revenue ratio					
Total continuing operating revenue excluding capital grants and contributions ¹					
Total continuing operating revenue ¹	59.14%	52.79%	62.03%	88.83%	> 60.00%
3. Unrestricted current ratio					
Current assets less all external restrictions					
Current liabilities less specific purpose liabilities	4.70x	4.77x	∞	∞	> 1.50x
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹					
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	15.24x	15.96x	∞	∞	> 2.00x
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding					
Rates and annual charges collectable	4.62%	4.56%	0.00%	0.00%	< 10.00%
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits					
Monthly payments from cash flow of operating and financing activities	11.07 months	12.97 months	∞	∞	> 3.00 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.

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

Temora Shire Council

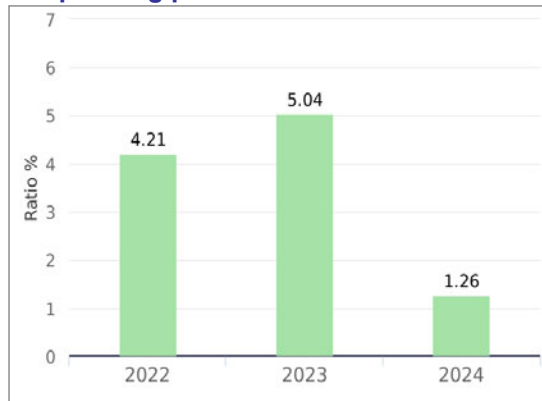
Notes to the Financial Statements

for the year ended 30 June 2024

H Additional Council disclosures

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

1. Operating performance ratio



Purpose of operating performance ratio

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

Commentary on 2023/24 result

2023/24 ratio 1.26%

Council has achieved an operating surplus this year however increasing depreciation costs as a result of the ongoing revaluation cycle, along with rising costs and limited revenue generating capacity, continue to put pressure on Council's operating result.

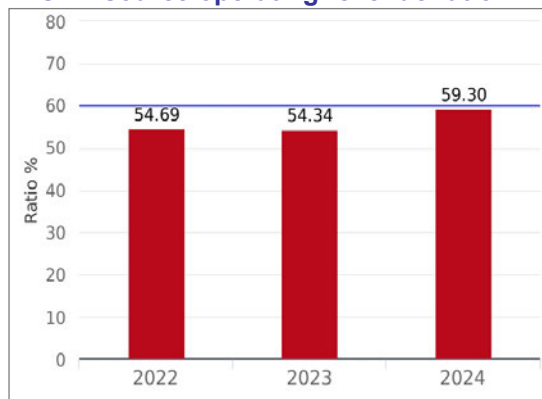
Benchmark: — > 0.00%

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 2023/24 result

2023/24 ratio 59.30%

Grants and contributions continue to represent a significant portion of Council's income, which inhibits Council's ability to achieve the 60% benchmark. While Council has not reached the benchmark again this year, Council's result is improved as a result of additional works under the RMCC contract.

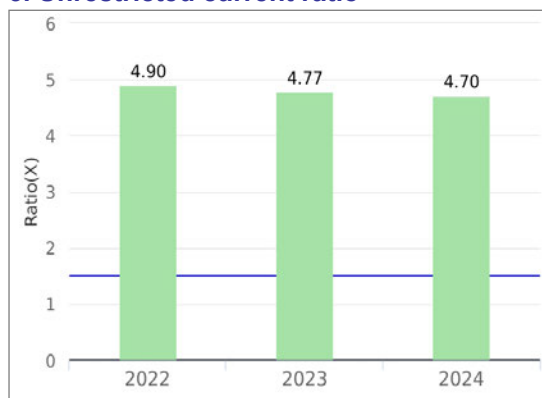
Benchmark: — > 60.00%

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 2023/24 result

2023/24 ratio 4.70x

This ratio is distorted as a result of the receipt of the FAGS income in advance on 28 June 2024.

Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

continued on next page ...

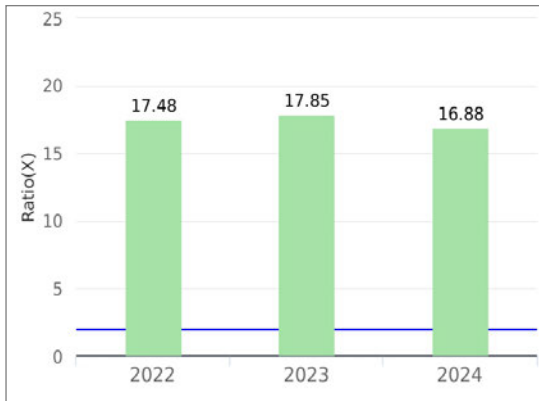
Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

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 2023/24 result

2023/24 ratio 16.88x

Council currently has three loans with a combined balance of \$2.238m and has adequate cash to service this level of debt.

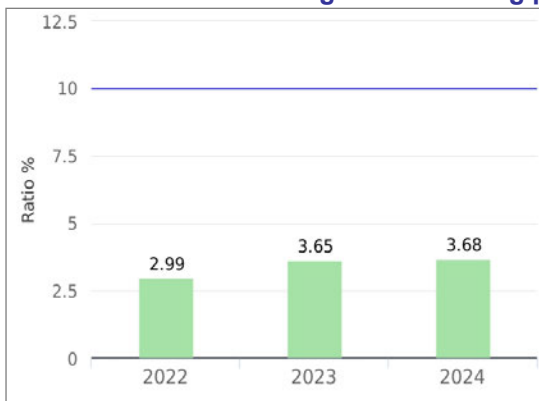
Benchmark: — > 2.00x

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 2023/24 result

2023/24 ratio 3.68%

Council continues to perform exceptionally well in this area however the current economic conditions have had an impact on the level of rates outstanding.

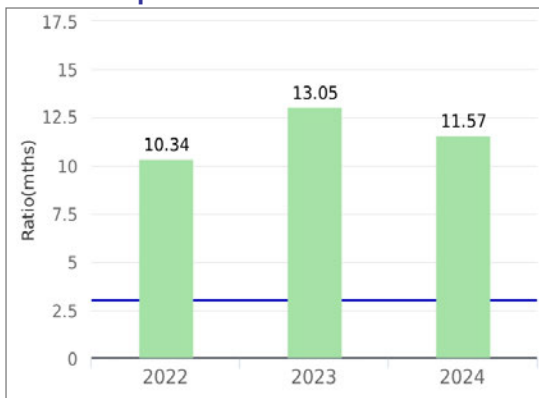
Benchmark: — < 10.00%

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 2023/24 result

2023/24 ratio 11.57 months

While Council is continually working to increase reserves, Council's reserves have been partially utilised in supporting policy decisions of Council. This ratio is also distorted by the advance payment of the FAGs grant.

Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

Temora Shire Council

Notes to the Financial Statements

for the year ended 30 June 2024

H1-2 Council information and contact details

Principal place of business:

105 Loftus Street
Temora NSW 2666

Contact details

Mailing Address:

PO Box 262
TEMORA NSW 2666

Telephone: 02 6980 1100

Facsimile: 02 6980 1138

Opening hours:

8:00am - 4:30pm
Monday to Friday

Internet: www.temora.nsw.gov.au

Email: temshire@temora.nsw.gov.au

Officers

General Manager

Melissa Boxall

Responsible Accounting Officer

Elizabeth Smith

Public Officer

Elizabeth Smith

Auditors

Audit Office of New South Wales
Level 15, 1 Margaret Street
SYDNEY NSW 2001

Elected members

Mayor

Rick Firman

Councillors

Belinda Bushell
Narelle Djukic
Brenton Hawken
Anthony Irvine
Nigel Judd
Paul Mahon
Graham Sinclair
Ken Smith

Other information

ABN: 55 048 860 109



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Temora Shire Council

To the Councillors of Temora Shire Council

Opinion

I have audited the accompanying financial statements of Temora 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 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2024, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My 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 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.

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993* and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: 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.



Unaib Jeffrey
Delegate of the Auditor-General for New South Wales

25 October 2024
SYDNEY



Rick Firman
Mayor
Temora Shire Council
105 Loftus Street
TEMORA NSW 2666

Contact: Unaib Jeoffrey
Phone no: 02 9275 7450
Our ref: R008-2124742775-7312

25 October 2024

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2024
Temora Shire Council**

I have audited the general purpose financial statements (GPFS) of the Temora Shire Council (the Council) for the year ended 30 June 2024 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2024 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Operating result

	2024	2023	Variance
	\$m	\$m	%
Rates and annual charges revenue	6.6	6.3	↑ 4.7
Grants and contributions revenue	17.9	16.8	↑ 6.5
Operating result from continuing operations	7.1	6.5	↑ 9.2
Net operating result before capital grants and contributions	0.6	1.6	↓ 62.5

Rates and annual charges revenue (\$6.6 million) increased by \$0.3 million (4.7 per cent) in 2023–24 due to rate peg increase of 3.7 per cent. Grants and contributions revenue (\$17.9 million) increased by \$1.1 million (6.5 per cent) in 2023–24 due to:

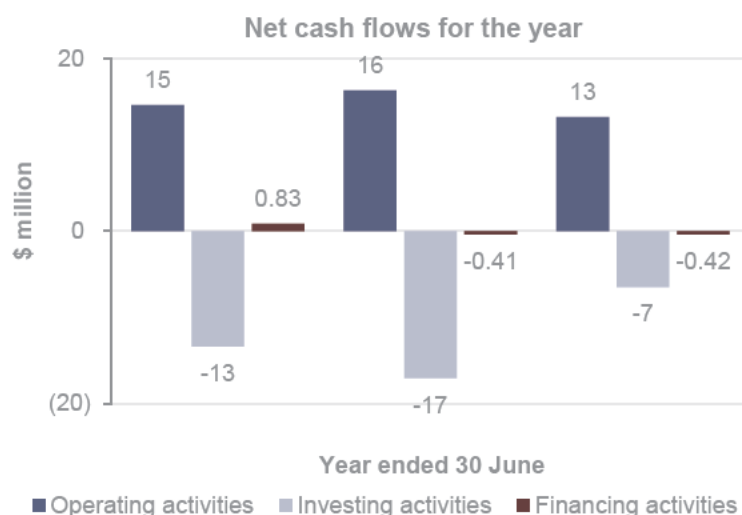
- increase of \$1.8 million of developer contributions (contributed assets) recognised during the year
- increase of \$1.0 million of grants recognised received for the Regional Local Roads Repair Program
- offset by reduction of \$1.5 million by only receiving 85 per cent of the financial assistance grants for 2024–25 in advance (100 per cent in 2022–23).

Council's operating result from continuing operations (\$7.1 million including depreciation, amortisation and impairment expense of \$7.9 million) was \$0.6 million higher than the 2022–23 result.

The net operating result before capital grants and contributions (\$0.6 million) was \$1.0 million lower than the 2022–23 result. This is due to the decrease in grants and contributions revenue recognised this year for financial assistance grants and an increase in materials and services and depreciation expenses.

STATEMENT OF CASH FLOWS

- The Council's cash and cash equivalents was \$9.9 million at 30 June 2024 (\$3.6 million at 30 June 2023). There was a net increase in cash and cash equivalents of \$6.3 million during 2023–24.
- Net cash provided by operating activities has decreased by \$3.1 million. This is mainly due to the increase in payments for material and services of \$6.8 million with an increase of \$2.7 million received for user charges and fees.
- Net cash used in investing activities has decreased by \$10.6 million, which is driven by the decrease in acquisitions of term deposits of \$8.6 million and proceeds from term deposits of \$3.2 million.



FINANCIAL POSITION

Cash and investments

Cash and investments	2024	2023	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	30.5	27.4	<ul style="list-style-type: none"> Externally restricted balances comprise mainly of specific purpose unexpended grants - general fund, sewer funds and domestic waste management.
Restricted and allocated cash, cash equivalents and investments:			<ul style="list-style-type: none"> Internal allocations are determined by council policies or decisions, which are subject to change. The increase of \$1.9 million in the internal allocations is primarily due to a \$1.2 million increase in the Regional Local Roads Repair program received in advance and \$1.1 million increase in Pinnacle internal reserves.
• External restrictions	9.1	8.6	
• Internal allocations	20.2	18.3	

Debt

At 30 June 2024, Council had:

- \$2.2 million in secured loans (\$2.7 million in 2022-23)
- \$0.2 million in approved overdraft facility with \$nil drawn down

PERFORMANCE

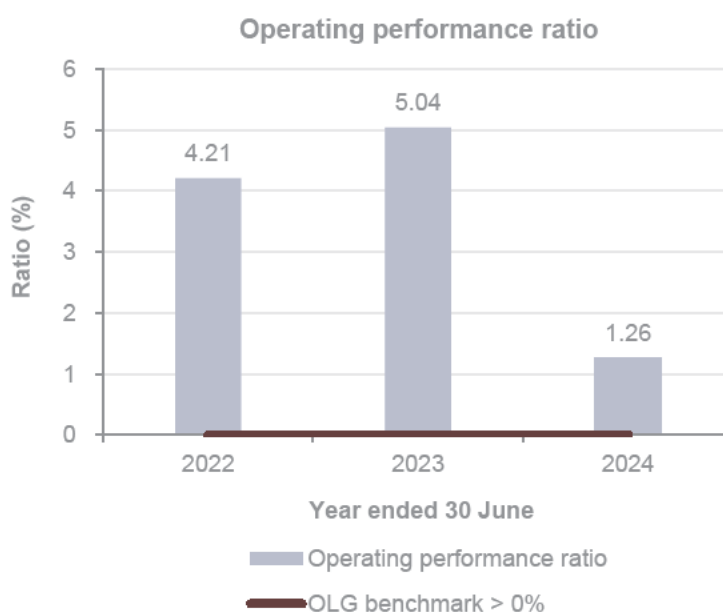
Performance measures

The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning, Housing and Infrastructure.

Operating performance ratio

Council exceeded the benchmark for the current reporting period.

The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Own source operating revenue ratio

Council did not meet the benchmark for the current reporting period.

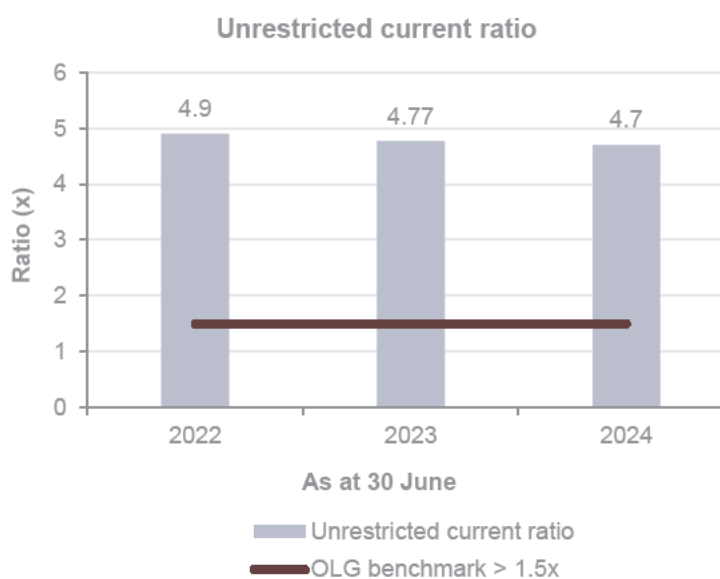
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

Council *met* the benchmark for the current reporting period.

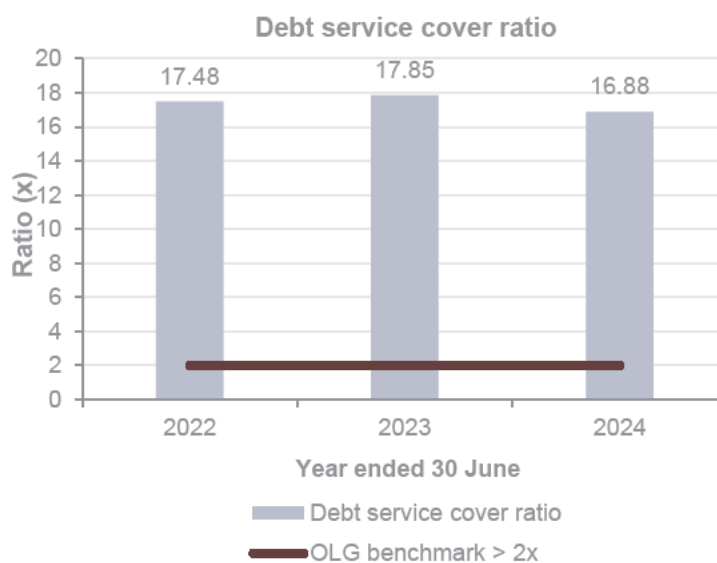
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

Council met the benchmark for the current reporting period.

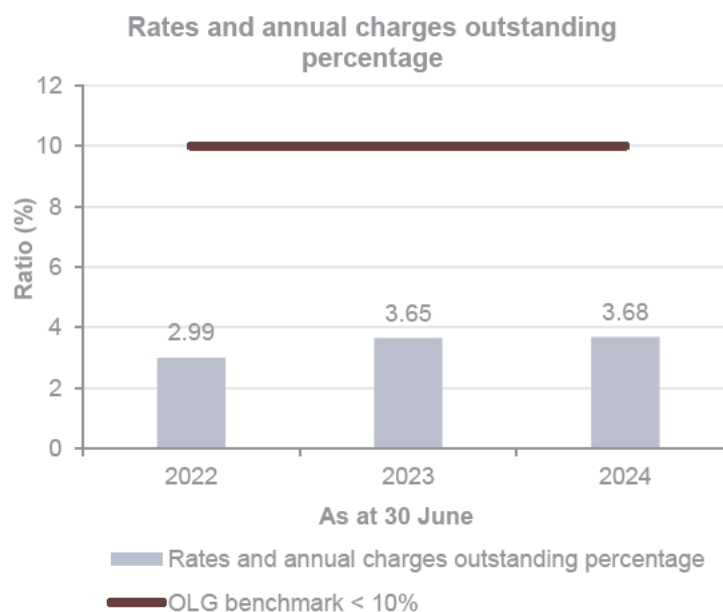
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

Council met the benchmark for the current reporting period.

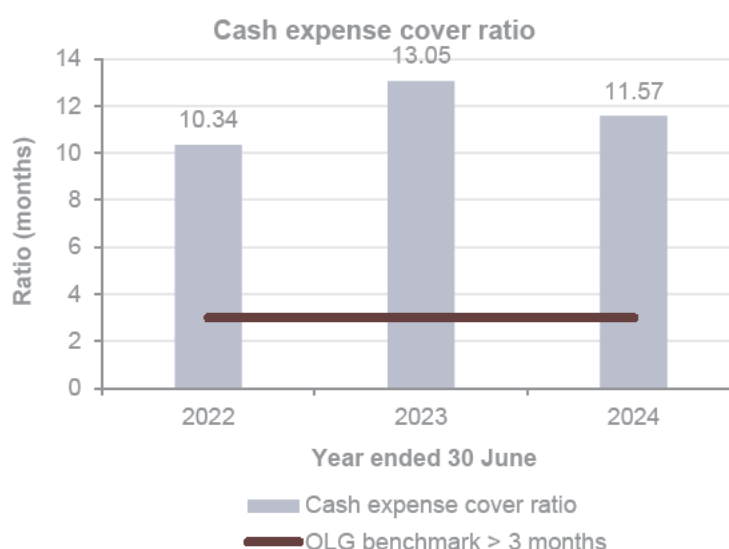
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.



Cash expense cover ratio

Council exceeded the benchmark for the current reporting period.

This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.



Infrastructure, property, plant and equipment renewals

Council renewed \$6.7 million of infrastructure, property, plant and equipment during the 2023-24 financial year. This was mainly spent on roads, specialised buildings and plant and equipment replacements. A further \$4.4 million was spent on new assets including \$1.1 million new roads and \$1.0 million on the sewer network.

OTHER MATTERS

Legislative compliance

My audit procedures did not identify any instances of material non-compliance with the financial reporting requirements in Chapter 13, Part 3, Division 2 of the LG Act and the associated regulation or a material deficiency in the Council's accounting records or financial statements. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.

Unaib Jeffrey
Associate Director, Financial Audit

Delegate of the Auditor-General for New South Wales

cc: Melissa Boxall, General Manager
Nick Tobin, Chair of Audit, Risk and Improvement Committee
Elizabeth Smith, Director of Administration & Finance

Temora Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024

"Success through determination and inspiration"

Special Purpose Financial Statements

for the year ended 30 June 2024

Contents	Page
Statement by Councillors and Management	3
Special Purpose Financial Statements:	
Income Statement of sewerage business activity	4
Statement of Financial Position of sewerage business activity	5
Note – Material accounting policy information	6
Auditor's Report on Special Purpose Financial Statements	8

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).

Temora Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2024

Statement by Councillors and Management

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 24 October 2024.



Rick Firman
Mayor
24 October 2024



Graham Sinclair
Councillor
24 October 2024



Melissa Boxall
General Manager
24 October 2024



Elizabeth Smith
Responsible Accounting Officer
24 October 2024

Temora Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2024

\$ '000	2024	2023
Income from continuing operations		
Access charges	1,397	1,298
User charges	33	29
Interest and investment income	148	64
Grants and contributions provided for operating purposes	20	177
Other income	13	17
Total income from continuing operations	1,611	1,585
Expenses from continuing operations		
Employee benefits and on-costs	160	167
Materials and services	626	480
Depreciation, amortisation and impairment	342	325
Net loss from the disposal of assets	6	–
Total expenses from continuing operations	1,134	972
Surplus (deficit) from continuing operations before capital amounts	477	613
Grants and contributions provided for capital purposes	954	–
Surplus (deficit) from continuing operations after capital amounts	1,431	613
Surplus (deficit) from all operations before tax	1,431	613
Less: corporate taxation equivalent (25%) [based on result before capital]	(119)	(153)
Surplus (deficit) after tax	1,312	460
Plus accumulated surplus	10,624	10,011
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	119	153
Closing accumulated surplus	12,055	10,624
Return on capital %	4.5%	3.0%
Subsidy from Council	473	208
Calculation of dividend payable:		
Surplus (deficit) after tax	1,312	460
Less: capital grants and contributions (excluding developer contributions)	(954)	–
Surplus for dividend calculation purposes	358	460
Potential dividend calculated from surplus	179	230

Temora Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2024

\$ '000	2024	2023
ASSETS		
Current assets		
Cash and cash equivalents	1,331	170
Investments	2,598	3,471
Receivables	3,467	2,978
Total current assets	7,396	6,619
Non-current assets		
Infrastructure, property, plant and equipment	22,091	20,420
Total non-current assets	22,091	20,420
Total assets	29,487	27,039
Net assets	29,487	27,039
EQUITY		
Accumulated surplus	12,055	10,624
Revaluation reserves	17,432	16,415
Total equity	29,487	27,039

Temora Shire Council

Material accounting policy information

for the year ended 30 June 2024

Note – Material accounting policy information

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2022* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

Declared business activities

In accordance with *Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

Council has no Category 1 business activities.

Category 2

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

Sewerage Service

Comprising the whole of the sewerage reticulation and treatment operations and net assets servicing the Shire of Temora.

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in Special Purpose Financial Statements. For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

Notional rate applied (%)

Temora Shire Council

Material accounting policy information

for the year ended 30 June 2024

Note – Material accounting policy information (continued)

Corporate income tax rate – 25% (LY 25%)

In accordance with the Department of Climate Change, Energy, the Environment and Water's (DCCEEW's) regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from sewerage business activities.

The payment of taxation equivalent charges, referred to in the regulatory and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to DCCEEW's regulatory and assurance framework is not a prerequisite for the payment of the tax equivalent charges, however the payment must not exceed \$3 per assessment.

Income tax

An income tax equivalent has been applied on the profits of the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the relevant corporate income tax rate, currently 25% (LY 25%).

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved.

Since the taxation equivalent is notional – that is, it is payable to 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.

(i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

(iii) Dividends

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

A local government sewerage business is permitted to pay annual dividends from its sewerage business surpluses. Each dividend must be calculated and approved in accordance with DCCEEW's regulatory and assurance framework and must not exceed 50% of the relevant surplus in any one year, or the number of sewerage assessments at 30 June 2024 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with DCCEEW's regulatory and assurance framework, statement of compliance and statement of dividend payment, dividend payment form and unqualified independent financial audit report are submitted to DCCEEW.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Temora Shire Council

To the Councillors of the Temora Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Temora Shire Council's (the Council) Declared Business Activity, Sewerage Business Activity, which comprise the Statement by Councillors and Management, the Income Statement of the Declared Business Activity for the year ended 30 June 2024, the Statement of Financial Position of the Declared Business Activity as at 30 June 2024 and the Material accounting policy information note.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activity as at 30 June 2024, and its 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 2023–24 (LG Code).

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the 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 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates'.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the 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 'Unaib Jeffrey', with a long horizontal stroke extending to the right.

Unaib Jeffrey
Delegate of the Auditor-General for New South Wales

25 October 2024
SYDNEY

Temora Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2024

"Success through determination and inspiration"

Contents	Page
Special Schedules:	
Permissible income for general rates	3
Report on infrastructure assets as at 30 June 2024	7

Permissible income for general rates

\$ '000	Notes	Calculation 2023/24	Calculation 2024/25
Notional general income calculation ¹			
Last year notional general income yield	a	4,334	4,520
Plus or minus adjustments ²	b	21	35
Notional general income	c = a + b	4,355	4,555
Permissible income calculation			
Percentage increase	d	3.70%	4.50%
Plus percentage increase amount ³	f = d x (c + e)	161	205
Sub-total	g = (c + e + f)	4,516	4,760
Plus (or minus) last year's carry forward total	h	5	1
Sub-total	j = (h + i)	5	1
Total permissible income	k = g + j	4,521	4,761
Less notional general income yield	l	4,520	4,756
Catch-up or (excess) result	m = k - l	1	5
Carry forward to next year ⁶	p = m + n + o	1	5

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)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Temora Shire Council

To the Councillors of Temora Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Temora Shire Council (the Council) for the year ending 30 June 2025.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2023–24 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2024.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: 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.

A handwritten signature in black ink, appearing to read 'Unaib Jeoffrey', with a long, sweeping horizontal stroke extending to the right.

Unaib Jeoffrey
Delegate of the Auditor-General for New South Wales

25 October 2024
SYDNEY

Temora Shire Council

Report on infrastructure assets as at 30 June 2024

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		2023/24 Required maintenance ^a	2023/24 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000					1	2	3	4	5
Buildings	Other	–	–	717	706	45,181	71,586			34.0%	33.0%	33.0%	0.0%	0.0%
	Sub-total	–	–	717	706	45,181	71,586			34.0%	33.0%	33.0%	0.0%	0.0%
Other structures	Other structures	–	–	–	–	2,749	4,394			47.0%	19.0%	34.0%	0.0%	0.0%
	Sub-total	–	–	–	–	2,749	4,394			47.0%	19.0%	34.0%	0.0%	0.0%
Roads	Regional Roads	–	–	207	418	16,821	29,922			2.0%	19.0%	78.0%	1.0%	0.0%
	Urban Sealed Roads	2,180	2,180	256	631	27,116	52,309			7.0%	18.0%	65.0%	9.0%	1.0%
	Urban Unsealed Roads	311	311	39	45	176	687			3.0%	1.0%	54.0%	31.0%	11.0%
	Bridges	–	–	6	–	18,072	24,757			68.0%	18.0%	14.0%	0.0%	0.0%
	Rural Sealed Roads	165	165	318	1,369	40,333	76,641			4.4%	31.2%	61.8%	2.6%	0.0%
	Rural Unsealed Roads	1,271	1,271	995	1,885	15,365	33,367			28.0%	22.0%	41.0%	9.0%	0.0%
	Footpaths	780	780	27	53	6,231	8,885			50.0%	10.0%	28.0%	12.0%	0.0%
	Bulk earthworks	–	–	–	–	75,480	75,480			0.0%	100.0%	0.0%	0.0%	0.0%
	Kerb & Gutter	2,715	2,715	68	62	8,562	17,232			8.0%	17.0%	55.0%	16.0%	4.0%
	Other	–	–	–	–	–	–			0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	7,422	7,422	1,916	4,463	208,156	319,280			12.4%	40.7%	42.0%	4.4%	0.5%
Sewerage network	Other	–	–	–	–	–	–			0.0%	0.0%	0.0%	0.0%	0.0%
	Sewerage Reticulation Network	40	40	228	309	9,636	15,529			8.0%	50.0%	35.0%	5.0%	2.0%
	Sewerage Reticulation Pump Stations	–	–	19	49	4,997	7,604			18.0%	24.0%	12.0%	46.0%	0.0%
	Sewerage Treatment Plant	150	150	146	115	3,472	5,195			0.0%	47.0%	48.0%	5.0%	0.0%
	Effluent Reticulation Pipes	–	–	121	78	666	1,085			0.0%	100.0%	0.0%	0.0%	0.0%
	Effluent Infrastructure – Storage	–	–	–	–	2,747	4,735			0.0%	6.0%	86.0%	0.0%	8.0%
	Effluent Infrastructure – Pump Stations	80	80	–	–	548	702			38.0%	29.0%	21.0%	3.0%	9.0%
	Sub-total	270	270	514	551	22,066	34,850			8.3%	39.0%	37.5%	13.1%	2.1%
Stormwater drainage	Stormwater drainage	–	–	21	29	8,012	14,539			1.0%	30.0%	61.0%	8.0%	0.0%
	Other	–	–	–	–	–	–			0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	–	–	21	29	8,012	14,539			1.0%	30.0%	61.0%	8.0%	0.0%

Temora Shire Council

Report on infrastructure assets as at 30 June 2024 (continued)

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	2023/24 Required maintenance ^a	2023/24 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
Open space / recreational assets	Swimming pools	—	—	152	154	3,985	5,203	57.0%	29.0%	13.0%	1.0%	0.0%
	Open Space Assets	—	—	—	—	7,564	11,107	15.0%	55.0%	30.0%	0.0%	0.0%
	Sub-total	—	—	152	154	11,549	16,310	28.4%	46.7%	24.6%	0.3%	0.0%
Other infrastructure assets	Other	—	—	—	—	22,124	25,879	77.0%	23.0%	0.0%	0.0%	0.0%
	Sub-total	—	—	—	—	22,124	25,879	77.0%	23.0%	0.0%	0.0%	0.0%
Total – all assets		7,692	7,692	3,320	5,903	319,837	486,838	19.2%	38.2%	38.1%	4.1%	0.4%

(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)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Report on infrastructure assets as at 30 June 2024

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023	Indicators 2022	Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	5,300	181.01%	43.47%	104.42%	> 100.00%
Depreciation, amortisation and impairment	2,928				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	7,692	2.40%	2.68%	2.73%	< 2.00%
Net carrying amount of infrastructure assets	320,356				
Asset maintenance ratio					
Actual asset maintenance	5,903	177.80%	116.32%	116.48%	> 100.00%
Required asset maintenance	3,320				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	7,692	1.58%	1.76%	1.80%	
Gross replacement cost	486,838				

(*) 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.

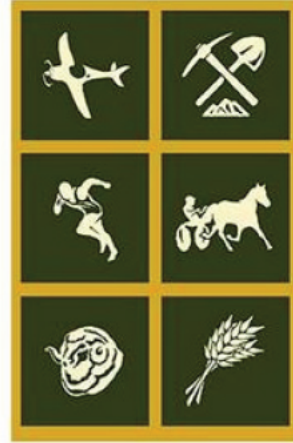
Temora Shire Council

Report on infrastructure assets as at 30 June 2024

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Sewer fund		Benchmark
	2024	2023	2024	2023	
Buildings and infrastructure renewals ratio					
Asset renewals ¹					
Depreciation, amortisation and impairment	202.78%	44.51%	13.10%	6.60%	> 100.00%
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard					
Net carrying amount of infrastructure assets	2.49%	2.65%	1.22%	3.04%	< 2.00%
Asset maintenance ratio					
Actual asset maintenance					
Required asset maintenance	190.73%	127.00%	107.20%	60.98%	> 100.00%
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council					
Gross replacement cost	1.64%	1.74%	0.77%	1.92%	

(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.



TEMORA

The Friendly Shire

Book 3: State of Our Shire 2021 - 2024

Please note that any financial data contained in the Temora Shire Council State of our Shire Report 2021-2024 is accurate at the date of publication.



TEMORA
The Friendly Shire



02 6980 1100



105 Loftus Street, Temora NSW



www.temora.nsw.gov.au



Acknowledgement of Country

Temora Shire in the NSW Riverina region recognises the Wiradjuri people, who are the traditional custodians of these lands.

We pay respect to the Wiradjuri people both past and present, and recognise the culture, strength, resilience and capacity of the Wiradjuri people.

We also acknowledge the contributions of Aboriginal Australians to this country we all live in and share together.



Contents

Introduction	05
Temora Shire Community Vision and Values	06
About this report	07
The community we serve	08
Key employment industries	10
Dwellings in Temora Shire	10
About our Council	11
A message from our Mayor	13
A word from our Councillors	14
Executive	16
Awards received	17
Grants achieved	18
1. Enhancing our Quality of Life	22
Our strategic objectives	23
Our measures, targets, baselines and actuals	23
You said... so we	24
2. Providing Local Leadership	27
Our strategic objectives	28
Our measures, targets, baselines and actuals	28
You said... so we	29
3. Building a Strong Local Economy	33
Our strategic objectives	34
Our measures, targets, baselines and actuals	34
You said... so we	35
4. Enjoying our Beautiful Environment	38
Our strategic objectives	39
Our measures, targets, baselines and actuals	39
You said... so we	40
Financials	42
Financial Performance	43
Our Operation and Project Performance	43
What are Council's sources of income?	44
What did Council support?	44
Next Steps	46
Where are we headed?	47
Key Challenges	47
Book 1: Annual Report 2023-24	
Book 2: Annual Financial Statements 2023-24	

Introduction



Temora Shire Community Vision and Values

OUR VISION

“Our community strives to reflect the qualities of its greatest asset - **its people** - those friendly, supportive, practical, hardworking and successful people.

Whilst holding on to the strengths of our past, we embrace change and grasp every opportunity to enhance our environment, economy and lifestyle.”

OUR STRATEGIC DIRECTION

- 1 ENHANCING OUR QUALITY OF LIFE
- 2 PROVIDING LOCAL LEADERSHIP
- 3 BUILDING A STRONG LOCAL ECONOMY
- 4 ENJOYING OUR BEAUTIFUL ENVIRONMENT

OUR VALUES

WE WILL MAKE THE BEST DECISIONS WE CAN

- **Leadership and respect** - act decisively with knowledge and courage in the best interest of our community
- **Integrity and transparency** - act honestly and openly in all our dealings with a view to make ethical and equitable decisions

WE WILL ACT WITH THE COMMUNITY AS OUR PRIMARY CONSIDERATION

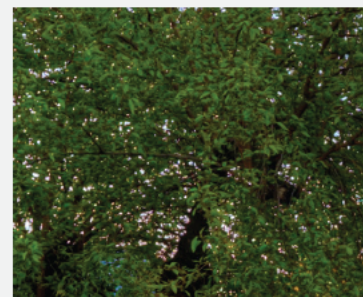
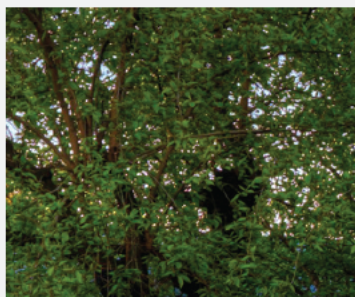
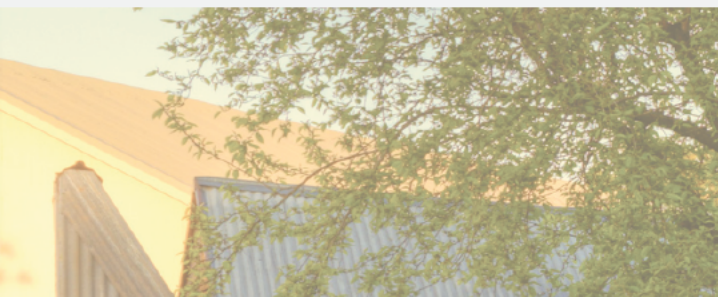
- **Community focus** - engage with our community to provide services that respond to community needs
- **Future custodianship** - always act with the consideration of the impact of our actions on future generations

WE WILL VALUE THE VIEWS AND INPUT OF OTHERS

- **Teamwork and cooperation** - work together with open communication to achieve a common goal by sharing knowledge and supporting each other
- **Effective partnerships** - treat everyone with respect by being inclusive, non-judgmental, and by valuing diversity

WE WILL MAXIMISE OUR OPPORTUNITIES

- **Innovation** - encourage creative thinking and innovation based on detail knowledge and accept that bold actions carry a degree of risk
- **Continuous improvement** - always strive to achieve our goals more efficiently through improvements in process or new technology





About this report

This State of Our Shire report provides an overview of Temora Shire Council's operational and financial performance during the period January 2021 to 30 June 2024.

In particular, this report focuses on Council's work and achievements in implementing the strategies detailed in our four year *Delivery Plan 2022 - 2025*.

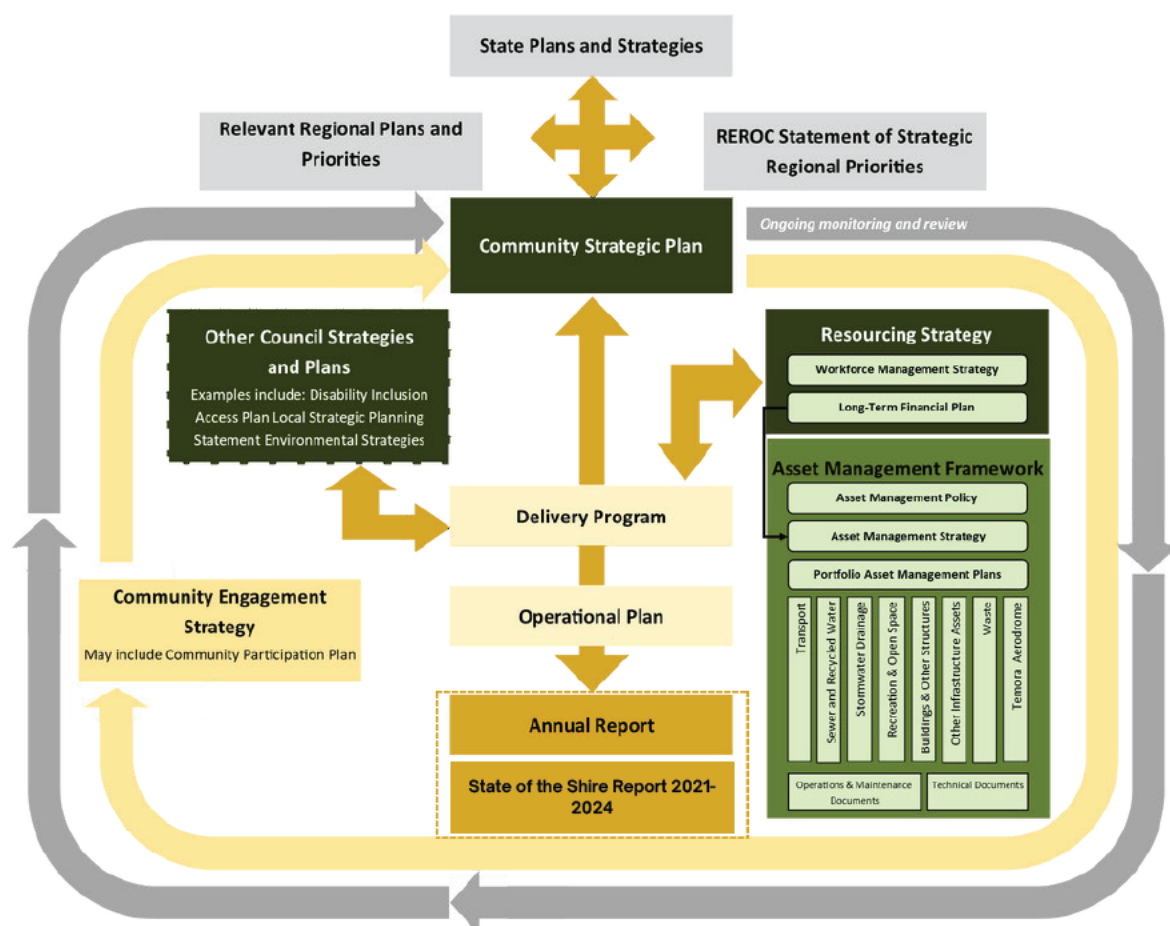
These strategies and actions are developed by Council in response to the expectations of the community (resulting from extensive community engagement) expressed as themes in our *Community Strategic Plan (CSP) Temora Tomorrow – Towards 2035*, adopted by Council in February 2022.

In summary, the report outlines progress against each of the objectives by summarising outcomes of key performance indicators, significant achievements and status of actions within the Delivery Program.

These objectives are summarised into four themes reflecting the priorities of the local community:

- 1 Enhancing our quality of life
- 2 Providing local leadership
- 3 Building a strong local economy
- 4 Enjoying our beautiful environment

The State of the Shire report forms an important element of the Integrated Planning and Reporting framework, which is summarised in the diagram below:





The community we serve



Situated in the north of the Riverina region of NSW, Temora Shire is in the heart of the rich and productive southern wheat and sheep area of the state.

Grazing and intensive animal production work in parallel with cropping provide the other major rural industries for Temora Shire. Sheep production for wool and meat is the main livestock-based industry, but other significant enterprise centre on cattle, including a major feedlot and pig production on a large intensive piggery and three small operations.

The towns and villages are the major areas of population, being home to about two thirds of the Shire's residents. Temora township has a population of 4,600 and the villages of Aria Park (400) and Springdale (60) are home to the other non-rural dwellers.

The towns have a cycle of activity which is sympathetic with the agricultural cycle, and Temora supports a wonderful safe and friendly lifestyle for all, with its many service industries, retail shops, professionals, medical facilities and schools.

Much of our past is there to see at the Rural Museum and the Temora Aviation Museum, which presents a world standard collection of working Warbirds.

Above all, Temora is a healthy, safe and secure place to live and a pleasure to visit. Our residents particularly enjoy sport and social activities, which are at the centre of Temora's community life. We love to showcase our Shire, and those experiencing Temora for work or pleasure marvel how over one hundred community groups work so well together, for the wellbeing and enjoyment of us all, in the friendliest little Shire in NSW.

median age





Key employment industries



Agriculture, Forestry & Fishing



Health Care & Social Assistance



Retail trade



Education & Training

Dwellings in Temora Shire

2,907
houses

2.3
average people in household

\$1,100
median monthly mortgage repayment

\$230
median weekly rent

\$1,200
median weekly household income



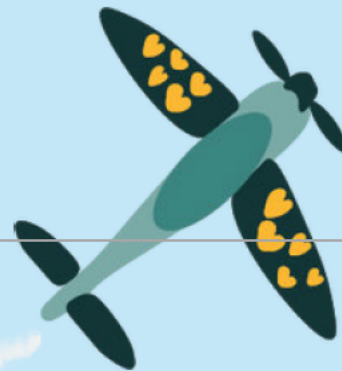


About our Council



190
Employees

\$75M
Budget
Operating and capital

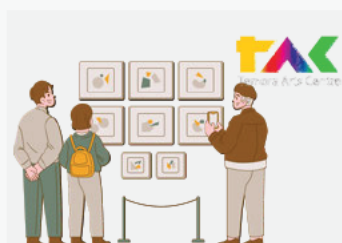


\$387.2M
Value of assets
Upgrades and Renewals

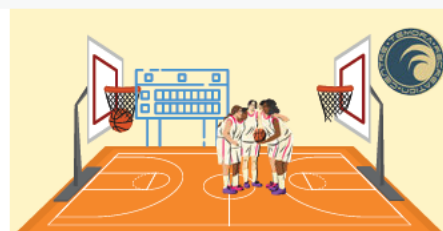


TEMORA
The Friendly Shire

3
Customer
Centres



3
Websites &
10 Social
Media sites



**NOW
SHOWING**



TEMORA SHIRE
LIBRARY

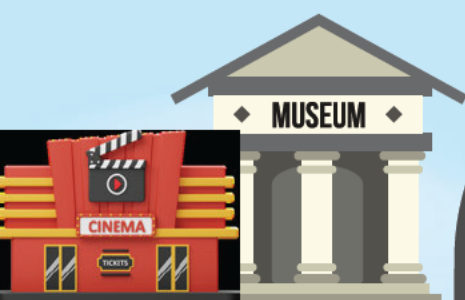
PINNACLE



TRASH

**1** Airport**5** Runways

330sq.m of taxiway, apron and runway

2 Aeroclub facilities**5** Museums & Cultural Centres**2** Community Halls**3** Medical facilities**1** Visitor Information Centre**1** Library**2** Youth spaces**10** Sporting facilities,
plus 1 group
Fitness Centre**2** Aquatic centres**1** Lake
48.6ha of water and
15 ha of greenlands**24** Km of footpaths**3** Waste
Management
facilities**1** Sewerage
treatment plant
60km Sewerage
Pipeline
8.6km Drainage
Pipeline**12** Parks, plus 2 Dog parks**1** Community Garden**3** Caravan Parks**4** Cemeteries**8** bridges and 24 Bridge
sized culverts**1,334** Km of roads
464km sealed roads
870km unsealed roads**4,851**

Street trees





Message from our Mayor

In this last term of Council, I am especially proud of the \$95 Million investment from the State Government (\$80M announced in 2021 and \$15M in 2024) for a new Temora and District Hospital. This is a once in several generations' investment in Temora Shire's very exciting present and future. These funds were not awarded because Temora Shire is a 'basket case Council and community' – it happened because we worked hard to advocate for it, alongside our State Member for Cootamundra, Ms Steph Cooke MP and Murrumbidgee Local Health District. We again warmly acknowledge the former and current Governments for truly believing in us as a Temora Shire Council and community.

We could not have achieved all that is in this report – plus much, much more, without majority of Councillors, staff and the community working side by side. I also acknowledge Federal Member for Riverina, the Hon Michael McCormack MP and Ms Steph Cooke MP. Their unwavering support of Temora Shire Council and our community is something very special. No-one will ever really know all the assistance they give us, allowing us to thrive and prosper.

I wish to warmly thank my fellow Councillors for the past three years. It certainly has presented some challenges we have never experienced, however in spite of this, we have achieved a great deal for our fellow Citizens we hold so dear. It is our strong desire to serve others and make a positive difference, wherever we possibly can.

Council pays tribute to our four retiring Councillors in Councillor M Oliver (serving from 2012), Cr C McLaren (2016), Cr L Reinhold (2016) and Cr J Goode (2021). These Councillors have given their best and we warmly applaud their contributions in many and varied ways.

“Thanks to our former General Manager (Mr GC Lavelle PSM) and our current General Manager (Ms MK Boxall). Mr Lavelle was an exceptional General Manager for us, for 28 years. Ms Boxall, after just 12 months in the role and in her first General Manager’s role, has ‘hit the ground running’ and is doing a very impressive job, under some exciting but also trying circumstances, at times.”

To Council’s Directors in Mrs E L Smith (Administration & Finance) & Mr K J Dunstan (Environmental Services), together with Mr R N Fisher (Engineering Assets Manager) – Council thanks you for your commitment and dedication to your respective roles.

The final vote of thanks goes to our Temora Shire community. Council sincerely thanks every single citizen for the support given to us – and also, for the roles they all play in making Temora Shire one of the strongest and successful Council’s and communities in Australia.

I continue to remain deeply proud to be Mayor of Temora Shire. I thank my fellow Councillors for the privilege you have given me, and to our Staff and Citizens of Temora Shire for your support and encouragement.



Cr Rick Firman OAM
Mayor



A word from our Councillors



**Councillor
Jason Goode**

The innovative **airport development** has entered a new phase, and there are several new housing developments to the east of town. Council, with the Heritage committee, have **digitalised most of Temora papers** and assisted in the **publishing of several books encompassing the history of the Shires areas**. These are available at the Bundawarra Centre. The Council, together with or local members of parliament, have worked tirelessly to lobby for a **new hospital** and have contributed to consultation carried out by Murrumbidgee Health. The long overdue **upgrade of the main street** is occurring, and the continual **upgrading of the local sports fields** are another highlight of the term.



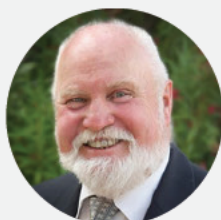
**Councillor
Nigel Judd**

The completion of the **Tara-Bectric Road** saw the finalisation of a 30 year programme to widen our sealed roads from 5.5 metres to 6.8 metres and implement road pavement centreline marking. Our arterial road network of Trungley Hall, Morangarell, Old Cootamundra, Coolamon, Mandamah Forest and Thanowring Roads is now very much safer with these improvements. The future of the **Aviation Museum** was assured with the handover from Mr Lowy to the Royal Australian Air Force, and with the continued development of the adjacent **aviation estates**, the aerodrome precinct will continue to be an important part of Temora Shire's future. With several **new residential subdivisions** up and running, and more in the planning stage, it is encouraging to see that developers have confidence in investing in our Shire, this will have positive flow on effects to other businesses in Temora, Aria Park and the Shire. Last term, we reported on the building of the new **Temora Arts Centre** – this term we have seen it being developed into a major culture hub for the shire. Along with the continued **upgrade of our sporting facilities** to now include **female change rooms**, our **public toilets** being upgraded and made accessible, and with modern improvements to our **parks and playground equipment**. Temora Shire can be proud of what it has achieved.



**Councillor
Claire McLaren**

While there have been many improvements in the community during this time, the most satisfying for me have been the **Nixon Park upgrades**, establishment of the **disability group home**, and opening of the **Temora Arts Centre**. I look forward to remaining active in the Temora community through my involvement with the **Dr Parry Homes Committee**, to help deliver more low-cost housing for our seniors.



**Councillor
Max Oliver**

The highlights for me have been the \$2.2 million upgrade to the **Temora Recreation Centre Pool**, with the inclusion of a **Splash Park**. It was wonderful to see upgrades to **Federal Park, Temora West Park, and Bradley Park** come to fruition.

These upgrades will be valuable assets to our community members for a very long time to come. I have been an advocate for these projects - Seeing my grandchildren grow, learn to swim and use these facilities has been a rewarding achievement for me personally.



**Councillor
Lindy Reinhold**

A highlight for me was the **Temora Recreation Centre** upgrades, including **Splash Park** and the \$2.2M **outdoor pool upgrade** – including access improvements. The **Temora Arts Centre** multipurpose venue has proven to be a wonderful space for the arts and culture for all community members with exhibitions, classes and workshops.

We have also upgraded sporting facilities at **Nixon Park** and **equipment in our beautiful parks**.

Thank you to all the 355 committees I have had the pleasure of helping. Their passion for helping make our town the fantastic place it is to live through volunteering - their contribution is greatly appreciated.



**Deputy Mayor
Graham Sinclair**

Another very productive term of council is coming to an end. More rounds of funding have meant many more projects being launched - keeping council staff, at all levels, on their toes.

The upgrade of the **swimming pool** was a major project, during some very wet weather, as was the **airport works**.

The announcement of plans for a **new hospital** along with **two major housing developments**, including the **Dr Parry Homes**, and several smaller, shows great confidence in our community.





Executive



GENERAL MANAGER

Ms Melissa Boxall

People & Culture
Enterprise Risk Management



DIRECTOR ENVIRONMENTAL SERVICES

Mr Kris Dunstan

Commercial Services

- Caravan Parks

Environmental Services

- Climate Change
- Environmental Management

Heritage Services

- Heritage
- Rural Museum

Property Services

- Cemeteries
- Council Properties
- Public Toilets
- Swimming Pools
- Temora Recreation Centre
- Temora Town Hall

Public Health

- Food Control
- Community Health Programs

Regulatory Control

- Animal Control
- Building Control
- Land Use Planning
- Regulatory Council

Waste Services

- Garbage and Trade Waste
- Street Cleaning



DIRECTOR ADMINISTRATION & FINANCE

Mrs Elizabeth Smith

Administration

- Administration Services
- Financial Management
- Information Technology
- Records Management

Aged Care

- Aged Care / Seniors
- Home and Community Care

Community Services

- Childcare
- Cultural Services
- Education
- Library Services
- Youth

Resident Services

- Community Safety
- Customer Relations
- Service NSW Agency
- Villages
- Volunteers

Economic Development

- Economic Development
- Tourism



MANAGER ENGINEERING ASSETS

Mr Rob Fisher

Engineering Services

- Engineering Administration
- Depot, Workshop and Fleet Management
- Survey, Design, Mapping and Addressing
- Asset Management
- Emergency Management
- TfNSW RMCC Management
- Quarries
- Road Safety
- Heavy Vehicle Access
- Energy Management

Recreation & Open space

- Lake Centenary
- Parks and Gardens
- Sports fields
- Street Trees

Transport Services

- Roads
- Bridges and Drainage
- Pathways
- Street Signage
- Street Cleaning
- Street Lighting
- Vegetation Control

**Sewer and Recycled Water
Temora Aerodrome**

Organisational Structure



GENERAL MANAGER

Ms Melissa Boxall

People & Culture
Enterprise Risk Management



DIRECTOR ENVIRONMENTAL SERVICES

Mr Kris Dunstan

Commercial Services

- Caravan Parks

Environmental Services

- Climate Change
- Environmental Management

Heritage Services

- Heritage
- Rural Museum

Property Services

- Cemeteries
- Council Properties
- Public Toilets
- Swimming Pools
- Temora Recreation Centre
- Temora Town Hall

Public Health

- Food Control
- Community Health Programs

Regulatory Control

- Animal Control
- Building Control
- Land Use Planning
- Regulatory Council

Waste Services

- Garbage and Trade Waste
- Street Cleaning



DIRECTOR ADMINISTRATION & FINANCE

Mrs Elizabeth Smith

Administration

- Administration Services
- Financial Management
- Information Technology
- Records Management

Aged Care

- Aged Care / Seniors
- Home and Community Care

Community Services

- Childcare
- Cultural Services
- Education
- Library Services
- Youth

Resident Services

- Community Safety
- Customer Relations
- Service NSW Agency
- Villages
- Volunteers

Economic Development

- Economic Development
- Tourism



EXECUTIVE MANAGER ENGINEERING SERVICES

Mr Rob Fisher

Engineering Services

- Engineering Administration
- Depot, Workshop and Fleet Management
- Survey, Design, Mapping and Addressing
- Asset Management
- Emergency Management
- TfNSW RMCC Management
- Quarries
- Road Safety
- Heavy Vehicle Access
- Energy Management

Recreation & Open space

- Lake Centenary
- Parks and Gardens
- Sports fields
- Street Trees

Transport Services

- Roads
- Bridges and Drainage
- Pathways
- Street Signage
- Street Cleaning
- Street Lighting
- Vegetation Control

**Sewer and Recycled Water
Temora Aerodrome**

Awards received

2022

- **Freedom of the (Temora) Shire** were awarded to **Cr Nigel Judd** and previous Councillors, **Mr Peter Speirs** and **Mr Ian McRae** on 7 October 2022.
- Temora Youth received **2022 Local Government Excellence Award - Judges Recognition** from Local Government NSW (LGNSW).

2023

- **Mr Bill Speirs**, Bundawarra Centre Manager, received the **Excellence in Workmanship** award from Rotary Club of Temora on 15 May 2023.
- **Legislative Assembly Hamsard** was awarded by Ms Steph Cooke MP on 23 May 2023 to Council for the inaugural multicultural event, **Embrace Festival**.
- Council received **2023 Excellence in Diversity and Inclusion** at the Temora Business Enterprise Group (TBEG) Business Awards on 4 August 2023.
- **Temora Youth (Platform Y)** received **2023 Outstanding Community**

Organisation award at TBEG Business Awards.

- **Cr Nigel Judd was recognised with a Local Government Lifetime Achievement** by LGNSW on 13 November 2023 with over 30 years service in Local Government.
- **Temora Shire Library received 2023 Innovation and Outreach award** in November 2023 by NSW Public Libraries Association.
- **"A Coo-ee to Marie"** musical theatre production by **Temora Historical Society Inc.** took out the **2023 Temora Shire Event of the Year** on 26 January 2024.

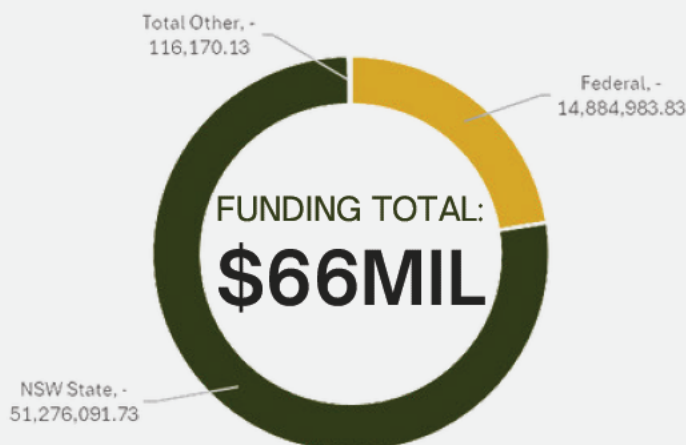
2024

- Council received the **Champion Employer Award from Multicultural NSW** on 10 April 2024.
- Volunteer at Temora Town Hall Theatre, **Mrs Beth Firman** was added to the **Inclusion to the Hidden Treasures NSW Honour Roll** by Ms Steph Cooke MP.



Grants achieved

FUNDING BODIES



INFRASTRUCTURE

- **\$10 million** was received between 2021 - 2024 from Transport NSW, Department of Planning and Environment, and Office of Local Government for **disaster relief and flood damage repairs**.
- **\$4 million** was funded by the Department of Infrastructure for the **BBRF Airport Runway upgrades**.
- **\$3.5 million** was received between 2020 - 2024 from Local Roads and Community Infrastructure Program for **Temora Arts Centre extension, Bundawarra Precinct pedestrian bridge, pram ramps, lighting at the Airport Estate, Morangarell Road upgrade, Temora Recreation Centre**

splash park, pool filtration and landscaping, RFS Airport building solar panels, rural roads centre line marking, Camp Street kerb and gutter, Asquith, Gloucester and De Boos streets footpath upgrades, Disabled Parking at the Temora Recreation Centre heated pool entrance, Visitor Information Centre entrance upgrade, road resheet on Campbells Road, Research Station Road, Collins Road and Sinclairs Lane.

- **\$1.3 million** from Department of Regional NSW Stronger Country Communities Fund and Office of Sport Greater Cities and Regional Sports Facility Fund for the **Bob Aldridge, Temora West sports ground and Temora Tennis Club lighting upgrade**.
- **\$990k** funding was received from Regional Sports Facility Fund for the **Temora Recreation Centre pool redevelopment** to improve access and align to Olympic standards.
- **\$542k** was funded by Stronger Country Communities Fund to install the **Temora Recreation Centre splash park and hoist for disability access to the indoor heated pool**.



Grants continued...

- **\$485k** was funded by the Public Library Infrastructure Grant to construct the **Temora Shire Library outdoor reading room, accessible ramp and toilets.**
- **\$345k** awarded from Places to Play Grant which funded **Bradley Park nature based adventure and water play space, as well as toilet and seating.**
- **\$273k** was awarded by Department of Regional NSW Stronger Country Communities Fund towards the **parks and gardens upgrades at Lake Centenary, Callaghan Park, Temora West Park and Federal Park, which included BBQ areas, paths and shade sails**
- **\$213k** was granted by the Stronger Country Community Fund to **improve accessibility and customer experience at the Bundawarra Precinct from the Visitor Information Centre into the Rural Museum.**
- **\$145k** between 2021 - 2024 was awarded from Transport NSW's Road Safety Office School Zone and Get Active Programs towards the improvement of Aurora and Crowley Streets footpaths.
- **\$106k** was awarded in 2024 by Department of Regional NSW Stronger Country Community Funds to **redevelop Harper Park, Aria Park toilets for improved accessibility.**
- **\$80k** was received by API Planning Portal grant for the for **digital integration of Council's IT systems with the NSW Planning Portal.**
- **\$71k** was funded by Create NSW to **develop the business case and master plan design for the NSW Ambulance Museum to be located in the Bundawarra Precinct.**
- **\$47.5k** was received from Office of Local Government toward the **development of Crown Lands Plans of Management for Lake Centenary, Temora Golf Course, parks and sporting grounds, Temora Agricultural Innovation Centre, which Council manages of behalf of NSW Government.**
- **\$42.4k** was awarded from Department of Regional NSW Business Case and Strategy Development Fund to **develop the Railway Precinct Master Plan.**





Grants continued...

- **\$38.6k** from Transport Heritage NSW funded the **Railway Station roof repair**.
- **\$38k** of funding was received by Department of Infrastructure and Transport for the **Springdale Reviver site upgrades**.
- **\$25.5k** was received from Places to Swim - Open Spaces from Office of Planning NSW for **installation of a new pedestrian bridge at Lake Centenary**.
- **\$19k** from Creative Capital grant went towards the **Temora Arts Centre fit out**.
- **\$7.5k** from Creative Capital **upgraded the AV at Temora Town Hall Theatre**.
- **\$7k** was awarded from Department of Planning, Housing and Infrastructure to **upgrade the Temora Shire Library furniture**.
- **\$7k** was received from NSW RFSA for the **Rural Fire Service Community Engagement Centre in the Bundawarra Precinct**.

PROGRAMS

- **\$263k** between 2021 - 2024 was received from Transport NSW for **Road Safety Officer wages and projects**.
- **\$200.5k** was awarded from Department of Planning, Housing and Infrastructure for the **Springdale and Arianah Park Flood Study and Plan, Temora Flood Plain Risk Management Plan, and the design of Golden Gate Reserve**.
- **\$200k** was awarded from Regional Drought Resilience Milestone to assist in the recent **development of the Regional (Bland and Temora Shires) Drought Resilience Plan**.
- Between 2021 - 2024, **\$89.6k** has been awarded from Department of

Regional NSW and Department of Communities and Justice for youth programs, including School Holiday programs.

- **\$50k** of funding came from Children and Young People Wellbeing Recovery Grant towards **The Resilience Project roll out in our Shire schools and for the community launch**.

EVENTS

- **Almost \$240k** was funded by Department of Regional NSW **Community Events program, which went towards Drench Festival, and other community events such as T-light Festival and NYE 2023 Fireworks following COVID-19 impacts**.
- **\$53k** was received from Australia Day Community Events between 2022-2024 for **Australia Day events, and the creation of Aboriginal Artwork "Gugaa" by Wiradjuri artist Stewart James**.
- **\$44k** was funded by Department of Planning - Festival of Place Summer Fund, Multicultural NSW and Eastern Riverina Arts to **implement Temora Shire's inaugural multicultural festival Embrace in 2023 and the second festival in 2024**.
- **\$20k** was awarded by Department of Planning, Housing and Infrastructure and Department of Communities and Justice to **reduce social isolation in seniors following COVID-19 impacts through FLOW program of events and activities**.
- **\$10k** was received from Australian Sports Commission to **hold the 2022 Temora Golf Tournament**.



1.

Enhancing our Quality of Life

1.

Enhancing our Quality of Life

OUR STRATEGIC OBJECTIVES ARE TO HAVE:

A community with:



**Appropriate services
and care for our
ageing population and
people with disability**



**Opportunities to be
healthy**



**Services and facilities
for our children and
young people**

A community that:



**Offers opportunities
for sport and
recreation**



**Enjoys arts and
cultural activities and
events**



**Is safe and inclusive,
and looks after people
who are experiencing
disadvantage**

OUR MEASURES, TARGETS, BASELINES AND ACTUALS

MEASURE	TARGETS	BASELINES	ACTUALS
Alcohol related hospitalisations (per 100,000)	Less than NSW State avg 479.9 (2016/17)	624 (2020/21)	624 (2020/21) NSW 528 (2020/21)
Community rating for feeling there is a good community spirit	> 4.40	4.33 (2021)	4.33 (2021)
Community satisfaction rating for cultural activities	> 3.75	3.74 (2021)	3.42 (2024)
Community satisfaction rating for sport facilities	> 4.00	3.99 (2021)	4.02 (2024)
Community satisfaction rating for youth activities	> 4.00	3.91 (2021)	3.10 (2024)
Community satisfaction rating for aged and disability service provision	> 4.10	4.05 (2021)	3.55 (2024)

You said...

- We require additional affordable housing options, services and facilities for our ageing population and people with a disability.
- We need affordable housing for people experiencing disadvantage, as well as more rental options.
- Access to health services, such as allied health, telehealth, and community transport need to continue and improve.
- We need to increase health education programs (i.e. sexual health, drug use), number of health professionals and improve our hospital.
- We need more childcare options for 0-3, as well as flexible, casual services.
- Increase sport options for women and facilities and services for those wishing to participate at an elite level.
- Introduce new sport and recreation facilities, such as exercise equipment.
- Improve options for residents wishing to participate in elite level sport.
- Grow arts and cultural activities and events.



So we...

CONTINUE TO PROVIDE PINNACLE COMMUNITY SERVICES (PINNACLE)

Pinnacle is a registered Home Care and National Disability Insurance Scheme (NDIS) provider and also provides Community Transport and Commonwealth Home Support Programs. Pinnacle serviced 89 NDIS clients across Temora and Cootamundra.

Pinnacle operates Pinnacle House, a supported independent living home with 24/7 care. It also offers in-home support and day programs for people with disability.

Pinnacle provided support to 455 senior residents through Commonwealth Home Support Program and 153 clients through Home Care Packages in Temora, Cootamundra and Leeton.



HOUSING FOR OUR SENIOR RESIDENTS

Council has recently sold land to Dr Parry Homes to develop additional housing. Council sold the land under an interest free loan.

Council continues to advocate for additional funding for Whiddon Homes to redevelop *Greenstone Lodge*.

The Peppers in Aria Park is a jointly owned facility with Council.

Council also offers a rate rebate to Aria Park Community Housing.





ACCOMMODATION FOR PEOPLE EXPERIENCING DISADVANTAGE

Pinnacle offers short-term respite facilities for NDIS clients. Council attends Temora Community Centre's monthly Interagency meeting to gain awareness of people experiencing disadvantage, as well as an understanding of services available to them. Council promotes these services to the residents of our Shire.



DISABILITY INCLUSION ACTION PLAN 2023 -2026

This Plan is legislated for Councils by *NSW Disability Inclusion Act 2014*. Council approved the updated Plan in 2023 to assist in removing barriers and enabling people with a disability to participate in our community. It will assist Council in reviewing, monitoring, and tracking our progress over the three years.



ACCESS AND EQUITY COMMITTEE

This committee is a Section 355 Committee of Council, with representation from Councillors, Council staff and community members. The Committee has

worked with Council staff on the Pedestrian Access Mobility Plan (PAMP) and reviewed community facilities plans, such as Temora Library's new outdoor reading room, Temora Arts Centre extension and refurbishment, and accessible car parking spaces.



HOSPITAL REDEVELOPMENT

Council has successfully advocated for the redevelopment of Temora and District Hospital. In June 2024 the NSW Government invested a further \$15M in the project, bringing the total investment in the redevelopment to \$95M. The Clinical Services Plan has been completed, and preliminary designs are underway.



CHILDCARE

Council participates in the Bland Temora Family Day Care Program, and provides accommodation to the Temora Pre-school and OOSH.





TEMORA ARTS CENTRE

The Temora Art Centre construction was completed and the facility opened in 2021. Since then, the centre is home to regular classes and exhibitions, including the popular pottery. In June 2024, the centre received Japanese ceramics from the National Gallery of Australia's (NGA) collection, to be on exhibition there until 2026. Other notable exhibitions have included Arthur Wick's Mining the Archives regional exhibition and the inaugural Aboriginal Art Trail across three of Council's facilities.



TEMORA RECREATION CENTRE

The Temora Recreation Centre has undergone significant works over the past term, including the outdoor pool reconstruction to align it with Olympic standards by making the length precise, adding two more swim lanes, adding a wet deck, moving the diving board, and relining it to prevent future leakages. An accessible outdoor Splash Park was constructed, and a wheelchair hoist added to the indoor heated pool for accessibility.



SPORTING FACILITY UPGRADES SUPPORT WOMEN IN SPORT

New amenities were constructed at Bob Aldridge Park, including unisex change rooms to accommodate the growing number of female teams in Junior Rugby League and Junior Touch Football, and a new accessible toilet.

The lighting has been upgraded at Bob Aldridge Park, Temora West Sports Ground and Temora Tennis Club enabling the continuation of a safer more inclusive venue for evening training and competition games.

Nixon Park amenities were upgraded, with the first part completed in 2021, including spectator toilets, netball visitor change room and storage. The Park's Netball Courts were upgraded in 2023, and works have continued in 2024.

Other highlights completed in 2021 include Temora Recreation Ground women's change rooms, Aria Park Skate Park, Netball Court widening, change rooms, outdoor gym, table and shade.



2.

Providing Local Leadership

2.

Providing Local Leadership

OUR STRATEGIC OBJECTIVES ARE TO HAVE:

A community with:



Strong local leadership

A community that:



Acknowledges and celebrates its heritage and diversity



Is supported by our volunteers



Speaks up and advocates for itself



Is well informed through engagement and communication

OUR MEASURES, TARGETS, BASELINES AND ACTUALS

MEASURE	TARGETS	BASELINES	ACTUALS
% of community who undertake voluntary work for an organisation or group	35%	25% (2021)	25.2% (2024)
% of women in elected positions (Temora Shire Council)	50%	3.33% (2021)	3.33% (2021-2024)
Community satisfaction rating for heritage programs	> 3.80	3.70 (2021)	3.91 (2024)
Community satisfaction rating with communications	> 3.70	3.64 (2021)	2.90 (2024)
Temora Hospital Redevelopment	Completion by 2025		Concept design complete. Additional funding announced mid-2024. Due to commence in 2025

You said...

- Engage and encourage community participation and ideas.
- Incorporate and include indigenous heritage, Aboriginal people and practices.
- Celebrate diversity through Council's media platforms and activities.
- Encourage diversity in leadership, in particular female representation.
- Advocate for adequate services and facilities for our growing population.

So we...



COMMUNITY CONSULTATION

In 2021 Council conducted a Resident Satisfaction Survey to develop the Temora Shire's Community Strategic Plan (CSP) based on the thoughts and needs of our community. The responses and CSP informed subsequent Council Delivery and Operational Plan actions. Substantial community consultation also informed significant plans and reports for Council during this term, such as the Regional Drought Resilience Plan, Human Resources Needs Assessment Report, Railway Precinct Master Plan, Disability Inclusion Action Plan, Temora Flood Plain Risk Management Plan and Springdale and Aria Park Flood Plain Study and Plan.



ABORIGINAL ARTWORK PROJECT

Wiradjuri Artist, Stewart James, was commissioned to design an artwork that could be used as indigenous acknowledgement signage in Temora Shire.

Stewart worked with and consulted with the Temora High School Aboriginal Education Team from the very beginning, through to the delivery of the artwork.

Wiradjuri Country all have the gugaa (goanna) as their 'nation' totem. The gugaa is a symbol that connects all people, past and present, to the Wiradjuri nation; as Aboriginal culture considers everyone and everything created equal.

Wiradjuri people have the responsibility of ensuring the gugaa's protection, passing that accountability and knowledge on to the next, and every, generation.

The shape and alignment of the gugaa artwork reflects the geography of the Tringalong Creek and charts the progress of the Temora community by linking Allora, via the aviation precinct and Lake Centenary, back to the original Temora Pastoral Station.



WELCOMING NEW RESIDENTS

Council host two new residents events each year, allowing new residents who have relocated to the shire in the last five years the opportunity to meet each other and hear about Council and the shire's facilities and services.

The lines are a traditional Wiradjuri symbol that represent, in the artwork, our waterways in Temora Shire.

The artwork was launched in January 2024, and can now be seen on flag poles and at various community facilities and schools across our shire.



EMBRACING OUR DIVERSITY

Embrace festival is a free community event to celebrate our Shire's cultural diversity. The inaugural festival took place in 2023 and is now an annual event on our Shire's calendar. The event provides cross-cultural awareness through community engagement with interactive experiences and develops partnerships with key stakeholders in the local/surrounding areas, particularly Culturally and Linguistically Diverse (CALD) and multicultural stakeholders.



GROWING OUR SKILLSET

Our Shire has participated in the NSW Growing Regions of Welcome (GROW) since June 2021. GROW is a pilot lifestyle and employment program connecting interested people from migrant and refugee backgrounds living in Western Sydney with opportunities in regional NSW with an alternative

place they can choose to call home. Council was recognised with an award for Champion Employer today by Multiculture NSW, in their success in relocating two people from Western Sydney through the NSW Grow program.



LANGUAGE BUDDY

Every week during school terms, Temora Shire Library offers free language classes for people with English as a second language. This also presents as an opportunity for people who have moved to the shire to connect with other people in our community.



FACILITIES AND SERVICES FOR GROWING POPULATION

The Temora and District Hospital \$95 million redevelopment will contribute to the current and growing demand on health services in our shire, without residents having to travel to regional or city centres. Council has supported the growth of schools in our Shire, including the developments of St. Anne's Catholic College introducing Years 10-12 over this term, and the development of Arianh Park Pre-school.

Council has approved and supported 225 residential lots across five developments and 94



airport estate lots across two developments this term. Hoskins Street road upgrade (stage 1) was complete, and Council finalised a 30-year program to widen our sealed roads from 5.5 metres to 6.8 metres and implement road pavement centreline marking to improve safety. Temora Recreation Centre and Sporting ground improvements have been a focus this term, with new amenities, lighting, redevelopment of the pool and new Splash Park among the highlights.



FEMALE REPRESENTATION IN LEADERSHIP

In 2023, Melissa Boxall was appointed as Temora Shire Council's General Manager. Melissa also represents Council as a Board Member on Riverina Eastern Regional Organisation of Councils (REROC). Almost half (46%) of senior positions in Council are represented by females and female Councillors represented one in three of the elected officials.





3.

Building a Strong Local Economy

3.

Building a Strong Local Economy

OUR STRATEGIC OBJECTIVES ARE TO HAVE:

A community with:



A variety of thriving
businesses and
industries



Opportunities for
local employment



Opportunities for
local education



Good access to a
range of appropriate
and affordable
housing



A strong agricultural
sector



A transport network
that enables
economic and social
outcomes

A community that:



Celebrates and
benefits from its
aviation history



Benefits from tourism

OUR MEASURES, TARGETS, BASELINES AND ACTUALS

MEASURE	TARGETS	BASELINES	ACTUALS
% of households experiencing rental* or mortgage stress (>30% of income on housing)	Mortgage: < 7.5%	Mortgage: 9% (2021) Rental: 29% (2021)	27.3% (2021)
% of people attending an educational institute	>28%	26.36% (2021)	26.9% (2021)
Community satisfaction rating for footpaths	> 3.25	3.07 (2021)	3.15 (2024)
Community satisfaction rating for the road network	> 3.60	3.53 (2021)	2.75 (2024)
Local value of agricultural commodities produced	\$204.2M	\$110M (2021)	\$99.3M (2021)

* Rental data not available previously.

Number of annual visitors to Temora Aviation Museum	> 20,000	19, 159 (2021, covid affected)	17,445 (avg. per annum since 2021 FY)
Total number of businesses in Temora Shire	>750	773 (2021)	773 (2021)
Unemployment rate in Temora Shire	< 4.5%	2.9% (2021)	2.8% (2021)

You said...

- Improve agriculture sustainability and focus on agriculture skills development.
- Attract affordable stores to the Shire and improve dining options, particularly in the evening.
- Hold regular community markets.
- Encourage young people to stay and return to the shire, with education and employment options.
- Access to entry level and trades courses, especially with Inland Rail project opportunity.
- Aviation facilities should accommodate commercial, recreational and tourism options to attract new and returning visitors.
- Improve road safety in town and village CBDs and at railway crossings.
- Improve mobile phone coverage across the Shire.
- Increase industrial land availability.
- Prepare for increased housing needs to accommodate labour force.



AGRICULTURAL INNOVATION

A Section 355 committee has been established for the Temora Agricultural Innovation Centre (TAIC) and meets twice a year. Council provides ongoing support to TAIC through a contractual agreement with Farmlink, as well as supporting its annual open day.

Heavy vehicle access continues to progress through Farm Gate Access Program, Grain Harvest Management Scheme, obtaining grants to assess bridge infrastructure under the Strategic Local Government Asset Assessment Project, Road Train access under permits to service local farmers, and quick permit access for local industry in comparison to our peers.





SUPPORTING YOUTH PROFESSIONAL DEVELOPMENT

Council coordinates a Temora Youth Network Committee, working to improve employability of our young people, growing our own talent and encouraging them to study and stay local.

The Adulting 101 program has been successfully delivered annually to Year 12 students approaching the end of their secondary schooling, to ensure they are prepared in life skills. The YOUTH-Made Market was designed to offer valuable business skills to budding young entrepreneurs. 53 young people have participated during this term. TAKE THE LEAD youth leadership program develops community connections and builds confidence and skills of our young people to step into leadership roles. Nine young people have taken the opportunity to participate in the last term.

In 2024, TBEG, TAFE NSW and Council hosted the inaugural Careers and Volunteers Expo in our shire to promote local businesses and study options to the community.



PARTNERSHIP WITH TEMORA BUSINESS ENTERPRISE GROUP (TBEG) TO ADDRESS LOCAL ISSUES

In consultation with TBEG, Council engaged a Human Resources (HR) consultant to assess the capacity of local businesses, and deliver recommendations and actions based on the findings. The HR Assessment report was highly anticipated and well received by the region.

Actions have been adopted by the Regional Drought Resilience Plan.



IMPROVING OUR NETWORK COVERAGE

In 2021 Council supported a Mobile and NBN Coverage workshop to determine issues and priorities. Since then, priority areas for improved coverage have been identified.

In December 2023, a new mobile phone station in Aria Park was announced as funded under the Regional Connectivity Program.





LAND AND HOUSING AVAILABILITY

Council adopted the Temora Local Housing Strategy 2022-2042 to set out a clear plan for housing in Temora over the next 20 years, to meet anticipated demand and drive economic growth and opportunity for Temora Shire.

Since 2021, Council has approved development of 63 residential lots at Highfields Estate, 232 Loftus St Temora, 85 residential lots at Dustin Rose Estate, 2 Bundawarra Road Temora, 28 large residential lots at Morningside, 7853 Burley Griffin Way Temora, 32 residential lots at Coventry Place, 7-15 French St Temora, 17 residential lots on Joffre Street/Chifley Street Temora, 22 airpark estate lots at 50 Airport Street Temora, and 40 airpark estate lots at 44 Airport St Temora.



COMMUNITY MARKETS

Each year, Council supports TBEG in the closure of Temora's CBD for Christmas markets and activities.



SUPPORTING AVIATION IN OUR COMMUNITY

Council has provided support in the planning and preparations of the Temora Aviation Museum's Day on the Lake 2023 and Warbirds Downunder 2022 and 2024 events. Unfortunately, the 2022 event was cancelled due to wet weather. A \$6.5 million upgrade has renewed the majority of old assets at the aerodrome to place the facility in a very strong long term position.

Airport Master Plan was drafted and work continues with the Aerodrome Users Committee to improve the Aerodrome Manual.



HEAVY VEHICLES IN OUR CBD

An Alternate Heavy Vehicle Route around Temora remains a significant challenge. A workshop was conducted, with recommendations endorsed by Council. Actions are progressing. Council adopted a Policy Framework for Heavy Vehicle access in 2023.



4.

Enjoying our Beautiful Environment

4.

Enjoying our Beautiful Environment

OUR STRATEGIC OBJECTIVES ARE TO HAVE:

A community that:



Is livable and provides for enjoyable town and village life



Enjoys appropriate urban infrastructure



Strives to minimise its environmental impacts



Enjoys a variety of open spaces for leisure



Sustainably plans for its future

OUR MEASURES, TARGETS, BASELINES AND ACTUALS

MEASURE	TARGETS	BASELINES	ACTUALS
CO2 Emissions	< 150,000t	247,000t (2021)	215,000t (2023)
Community satisfaction rating for parks and playgrounds	> 4.30	3.99 (2021)	4.05 (2024)
Community satisfaction rating for town planning	> 3.75	3.45 (2021)	3.25 (2024)
Community satisfaction rating for visual impact	> 4.00	3.72 (2021)	3.72 (2021)
Community satisfaction rating with drainage	> 3.08	3.01 (2021)	2.65 (2024)

You said...

- Provide shade, seating and access to drinking water at our parks.
- Improve footpaths and cycleways in town and village CDB, as well as to Broken Dam, Arianh Park.
- Educate pet owners.
- Provide off-leash dog areas.
- Educate community on disaster response.
- Respond to climate change by reducing carbon footprint.
- Improve recycling opportunities.
- Introduce flood mitigations.
- Investigate sewerage system, kerb and guttering for Arianh Park.
- Introduce more street lights.

So we...



PARK UPGRADES ENCOURAGING ACTIVE CHILDREN

Federal Park and Bradley Park have been redesigned, and stage one of improvements have been complete for both parks.

Federal Park's (Crowley Street, Temora) play equipment was removed, and new play equipment, paths and soft fall equipment were installed. Bradley Park (Chifley Street, Temora) has undergone stage one revamp, with the introduction of new paths, new natural timber equipment, toilets, seating, and landscaping.

Temora West Park (Twynam Street, Temora) received an accessibility upgrade by removing equipment edging and new footpath linking equipment, BBQ facilities, toilets to Twynam Street parking.

Harper Park (Pitt Street, Arianh Park) toilets were refurbished for improved accessibility.



PEDESTRIAN ACCESS MOBILITY PLAN (PAMP)

Council engaged a study of Pedestrian and Mobility for the centres of Temora and Arianh Park to assist with planning for pedestrians while inclusively assuring access for mobility. The PAMP proposed a priority forward works program aiding improved mobility and access along the identified pedestrian network and was assessed against the current cycleway/shared path routes to ensure connectivity and integrations of plans. A total of 79 items were identified in the original PAMP, since then 21 have been completed, and a further 17 have been added.





BUILDING RESILIENCE TO DROUGHT

The Regional Drought Resilience Plan (RDR Plan) was adopted by Council in 2024. The objective is to encourage behavioural and cultural shifts to foster a collective awareness and understanding of shared responsibility surrounding drought resilience. By adopting this community-led inclusive strategy, the RDR Plan positions itself as a comprehensive roadmap that outlines context and community-driven strategies, and actionable plans to equip our region with the tools they need to plan for, respond to and recover from drought impacts effectively. The RDR Plan actions are due to commence in 2025, subject to funding.



MITIGATING FLOODS

Springdale and Ariaiah Park Flood Plain Study and Plan was finalised and adopted by Council in June 2024. The Temora Flood Plain Risk Management Plan was drafted in 2024 and is being finalised.

The stormwater detention basin at Highfields Estate was completed and the design of the Golden Gate Reserve stormwater detention basin has been complete and awaits future funding.



BUILDING A RESILIENT COMMUNITY

The Resilience Project outlines the importance of wellbeing and practicing the strategies of Gratitude, Empathy and Mindfulness – the three key evidence-based principles linked to positive emotions and mental health. Temora Public School and Ariaiah Park Central School had rolled out The Resilience Project in early 2023, with Temora High School, Temora West Public School and St Anne's Catholic College following, all adopting the program in 2024. In 2023 Council launched The Resilience Project to the Temora Shire community.



COMMUNITY RECYCLING CENTRE MILESTONE

For four decades the Lions Club Temora has been managing Council's recycling at the Community Recycling Centre (CRC). In 2023, we celebrated their efforts after they reached 1,000,000 bottles recycled to Return and Earn, injecting the \$100,000 earned back into the community.

In early 2024, Council invested in a new Cardboard Baling Press for the CRC.



Financials



Financial Performance

Like many Local Government Areas around Australia, financial sustainability is a key challenge facing our Council. This challenge is due to several factors, including the demand on current levels of service, cost shifting from other levels of government, ageing infrastructure, constraints on increasing revenues and risk of reliance on external funding sources.

During this last term, our Council has also felt the impacts of COVID-19, floods and past drought.

The impact floods had on our road network were considerable, requiring considerable investment and resources to rehabilitate damaged infrastructure.

Mental health and resilience have also been key areas of focus as we recover as a community from COVID-19 and past drought impacts on health.

Operating and Project Performance



INCOME
\$149.8M
(4 year total)



EXPENSES
\$118.7M
(4 year total)



TOTAL ASSETS
\$387.2M
(at 30 June 2024)



TOTAL LIABILITIES
\$11.5M
(at 30 June 2024)

CAPITAL EXPENDITURE



\$11.8M
Upgrades



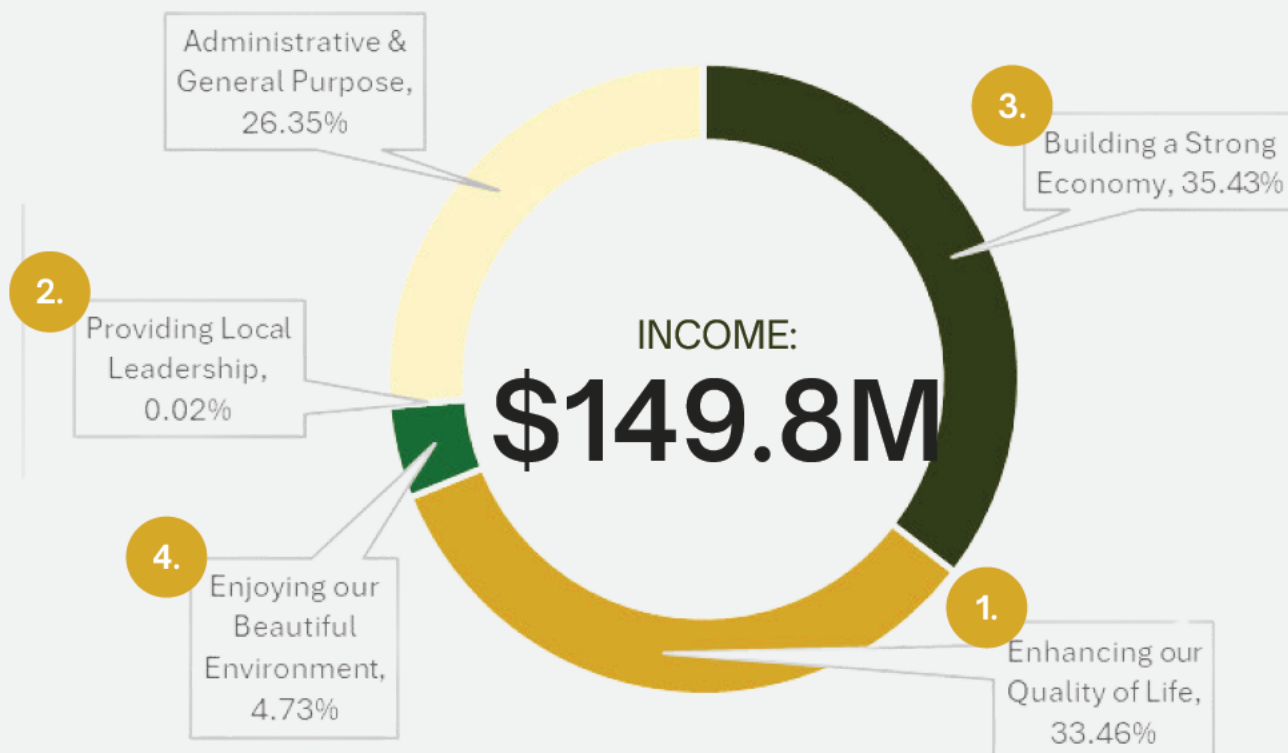
\$30.7M
Renewals





What are Council's sources of income?

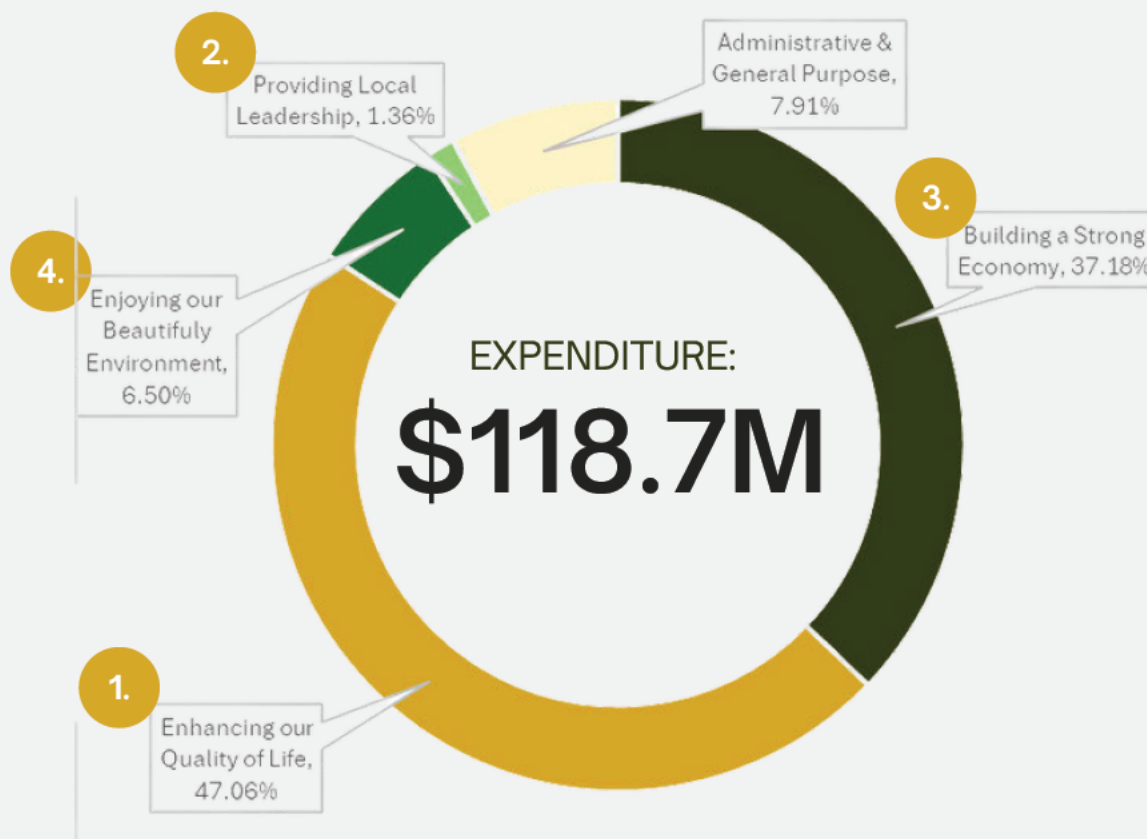
(June 2020- June 2024)



What did Council support?

Rates, fees, charges and grant funding contribute to Council providing a range of services to our community.

The below chart illustrates the distribution of operating expenditure under key service groupings from June 2020 - June 2024.





Next Steps

Where are we headed?

Following the local government election in September 2024, Council commenced the Community Scorecard process with independent research organisation, CATALYSE. A total of 705 community members responded to the Community Scorecard, which helps Council understand our communities top priorities. This feedback will guide Council on where it needs to improve and focus its efforts.

The results, along with community consultation, will inform the update to Temora Shire's Community Strategic Plan 2035. Council will use the information and insights to develop our four-year Delivery Plan and annual Operational Plans.

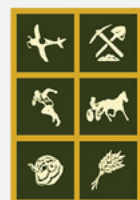
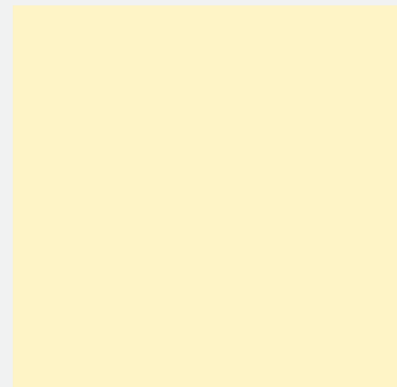
Key challenges

Over the 2021-2024 term, Temora Shire Council has continued to face complex and varied challenges, and these will continue into the years ahead. External pressures are largely driven by an ageing population; access to health services; extreme weather events, such as floods and drought; and financial pressures e.g. rate pegs, cost shifting from Federal and State Government, aging, infrastructure, current economic conditions.

Council will continue to invest in resilience of our community to do what it can to keep our people safe during the future challenges we face.

As we move into this new term, we will focus on:

- **Continued advocacy for health and community services**, including supporting and influencing the new Temora and District Hospital redevelopment; and attracting more healthcare services and workers to our Shire.
- **Caring and supporting seniors' services** by supporting more affordable housing, retirement homes and assisted living facilities; providing in-home care and support to assist aged persons to live independently; and improving accessibility with upgrades to footpaths, and community transport.
- **Improve local roads** with timely and effective repair of potholes; more frequent grading; and continued advocacy for a heavy vehicle alternate route.
- **Housing to accommodate growing and aging population and workforce demand** by supporting residential land and independent living developments, and investigating innovative ways to increase availability.
- **Attraction and retention of Council's workforce** by developing workforce strategies in areas such as attraction and retention, training and development and communication to ensure future success of the organisation.



TEMORA
The Friendly Shire



02 6980 1100



105 Loftus Street, Temora NSW



www.temora.nsw.gov.au