



QUALITY NATURE - QUALITY HERITAGE - QUALITY LIFESTYLE

BUSINESS PAPER ORDINARY COUNCIL MEETING 24 AUGUST 2022

Notice is hereby given in accordance with the provisions of the *Local Government Act 1993*, and pursuant to Clause 3.3 of Council's Code of Meeting Practice that an **Ordinary Council Meeting** will be held in the Community Hall, Drake, on **Wednesday 24 August 2022** commencing at **9:30 am**.

Daryl Buckingham
Chief Executive

Community Consultation (Public Access) relating to items on this Agenda can be made between 9.00 am and 9.30 am on the day of the Meeting. Requests for public access should be made to the General Manager no later than COB on the Monday before the Meeting.

Section 8 of the Business Paper allows a period of up to 30 minutes of Open Council Meetings for members of the Public to address the Council Meeting on matters INCLUDED in the Business Paper for the Meeting.

Members of the public will be permitted a maximum of five (5) minutes to address the Council Meeting. An extension of time may be granted if deemed necessary.

Members of the public seeking to represent or speak on behalf of a third party must satisfy the Council Meeting that he or she has the authority to represent or speak on behalf of the third party.

Members of the public wishing to address Council Meetings are requested to contact Council either by telephone or in person prior to close of business on the Monday prior to the day of the Meeting. Persons not registered to speak will not be able to address Council at the Meeting.

Council will only permit two (2) speakers in support and two (2) speakers in opposition to a recommendation contained in the Business Paper. If there are more than two (2) speakers, Council's Governance division will contact all registered speakers to determine who will address Council. In relation to a Development Application, the applicant will be reserved a position to speak.

Members of the public will not be permitted to raise matters or provide information which involves:

- Personnel matters concerning particular individuals (other than Councillors);
- Personal hardship of any resident or ratepayer;
- Information that would, if disclosed confer a commercial advantage on a person with whom Council is conducting (or proposes to conduct) business;
- Commercial information of a confidential nature that would, if disclosed:
 - Prejudice the commercial position of the person who supplied it, or
 - Confer a commercial advantage on a competitor of the Council; or
 - Reveal a trade secret;
- Information that would, if disclosed prejudice the maintenance of law;
- Matters affecting the security of the Council, Councillors, Council staff or Council property;
- Advice concerning litigation or advice that would otherwise be privileged from production in legal proceedings on the ground of legal professional privilege;
- Information concerning the nature and location of a place or an item of Aboriginal significance on community land;
- Alleged contraventions of any Code of Conduct requirements applicable under Section 440; or
- On balance, be contrary to the public interest.

Members of the public will not be permitted to use Community Consultation to abuse, vilify, insult, threaten, intimidate or harass Councillors, Council staff or other members of the public. Conduct of this nature will be deemed to be an act of disorder and the person engaging in such behaviour will be ruled out of order and may be expelled.

CONFLICT OF INTERESTS

What is a "Conflict of Interests" - A conflict of interests can be of two types:

Pecuniary - an interest that a person has in a matter because of a reasonable likelihood or expectation of appreciable financial gain or loss to the person or another person with whom the person is associated.

Non-pecuniary - a private or personal interest that a Council official has that does not amount to a pecuniary interest as defined in the Local Government Act (eg. A friendship, membership of an association, society or trade union or involvement or interest in an activity and may include an interest of a financial nature).

Remoteness

A person does not have a pecuniary interest in a matter if the interest is so remote or insignificant that it could not reasonably be regarded as likely to influence any decision the person might make in relation to a matter or if the interest is of a kind specified in Section 448 of the Local Government Act.

Who has a Pecuniary Interest? - A person has a pecuniary interest in a matter if the pecuniary interest is the interest of:

- The person, or
- Another person with whom the person is associated (see below).

Relatives, Partners

A person is taken to have a pecuniary interest in a matter if:

- The person's spouse or de facto partner or a relative of the person has a pecuniary interest in the matter, or
- The person, or a nominee, partners or employer of the person, is a member of a company or other body that has a pecuniary interest in the matter.

N.B. "Relative", in relation to a person means any of the following:

- (a) the parent, grandparent, brother, sister, uncle, aunt, nephew, niece, lineal descends or adopted child of the person or of the person's spouse;
- (b) the spouse or de facto partners of the person or of a person referred to in paragraph (a)

No Interest in the Matter

However, a person is not taken to have a pecuniary interest in a matter:

- If the person is unaware of the relevant pecuniary interest of the spouse, de facto partner, relative or company or other body, or
- Just because the person is a member of, or is employed by, the Council.
- Just because the person is a member of, or a delegate of the Council to, a company or other body that has a pecuniary interest in the matter provided that the person has no beneficial interest in any shares of the company or body.

Disclosure and participation in meetings

- A Councillor or a member of a Council Committee who has a pecuniary interest in any matter with which the Council is concerned and who is present at a meeting of the Council or Committee at which the matter is being considered must disclose the nature of the interest to the meeting as soon as practicable.
- The Councillor or member must not be present at, or in sight of, the meeting of the Council or Committee:
 - (a) at any time during which the matter is being considered or discussed by the Council or Committee, or
 - (b) at any time during which the Council or Committee is voting on any question in relation to the matter.

No Knowledge - A person does not breach this Clause if the person did not know and could not reasonably be expected to have known that the matter under consideration at the meeting was a matter in which he or she had a pecuniary interest.

Participation in Meetings Despite Pecuniary Interest (S 452 Act)

A Councillor is not prevented from taking part in the consideration or discussion of, or from voting on, any of the matters/questions detailed in Section 452 of the Local Government Act.

Non-pecuniary Interests - Must be disclosed in meetings.

There are a broad range of options available for managing conflicts & the option chosen will depend on an assessment of the circumstances of the matter, the nature of the interest and the significance of the issue being dealt with. Non-pecuniary conflicts of interests must be dealt with in at least one of the following ways:

- It may be appropriate that no action be taken where the potential for conflict is minimal. However, Councillors should consider providing an explanation of why they consider a conflict does not exist.
- Limit involvement if practical (eg. Participate in discussion but not in decision making or vice-versa). Care needs to be taken when exercising this option.
- Remove the source of the conflict (eg. Relinquishing or divesting the personal interest that creates the conflict)
- Have no involvement by absenting yourself from and not taking part in any debate or voting on the issue as if the provisions in S451 of the Local Government Act apply (particularly if you have a significant non-pecuniary interest)

Disclosures to be Recorded (s 453 Act)

A disclosure (and the reason/s for the disclosure) made at a meeting of the Council or Council Committee or Sub-Committee must be recorded in the minutes of the meeting.

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ORDER OF BUSINESS

Community Consultation (Public Access)

1. Opening & Welcome
2. Civic Prayer & Acknowledgement of Country
3. Apologies
4. Disclosure & Declarations of Interest
5. Confirmation of Previous Minutes
6. Tabling of Documents
7. Urgent, Late & Supplementary Items of Business
8. Mayoral Minute
9. Recommendations for Items to be Considered in Confidential Section
10. Open Council Reports
 - Our Community
 - Our Economy
 - Our Environment
 - Our Governance
11. Reports of Delegates & Committees
12. Notices of Motion
13. Resolution Register
14. Confidential Business
15. Meeting Close

CLOSED COUNCIL

Confidential Reports

(Section 10A(2) of The Local Government Act 1993)

Where it is proposed to close part of the Meeting, the Chairperson will allow members of the public to make representations to or at the meeting, before any part of the meeting is closed to the public, as to whether or not that part of the meeting should be closed to the public.

The Chairperson will check with the General Manager whether any written public submissions or representations have been received as to whether or not that part of the meeting should be closed to the public.

The grounds on which part of the Council meeting may be closed to public are listed in Section 10A(2) of the Local Government Act 1993 and are as follows:

- (a) personnel matters concerning particular individuals others than Councillors,
- (b) the personal hardship of any resident or ratepayer,
- (c) information that would, if disclosed, confer a commercial advantage on a person with whom the council is conducting (or proposes to conduct) business,
- (d) commercial information of a confidential nature that would, if disclosed:
 - (i) prejudice the commercial position of the person who supplied it, or
 - (ii) confer a commercial advantage on a competitor of the council, or
 - (iii) reveal a trade secret,
- (e) information that would, if disclosed, prejudice the maintenance of law,
- (f) matters affecting the security of the council, councillors, council staff or council property,
- (g) advice concerning litigation, or advice that would otherwise be privileged from production in legal proceedings on the ground of legal professional privilege,
- (h) during the receipt of information or discussion of information concerning the nature and location of a place or an item of Aboriginal significance on community land.
- (i) alleged contraventions of any code of conduct requirements applicable under section 440.

Section 10A(3) of the Act provides that Council, or a Committee of the Council of which all the members are councillors, may also close to the public so much of its meeting as comprises a motion to close another part of the meeting to the public.

Section 10B(3) of the Act provides that if a meeting is closed during discussion of a motion to close another part of the meeting to the public (as referred to in section 10A(3) of the Act,) the consideration of the motion must not include any consideration of the matter or information to be discussed in that other part of the meeting (other than consideration of whether the matter concerned is matter referred to in section 10A(2) of the Act).

Section 10B(1) of the Act provides that a meeting is not to remain closed to the public during the receipt of information or the discussion of matters referred to in section 10A(2):

- (a) except for so much of the discussion as is necessary to preserve the relevant confidentiality, privilege or security, and
- (b) if the matter concerned is a matter other than a personnel matter concerning particular individuals, the personal hardship of a resident or ratepayer or a trade secret – unless the Council or committee concerned is satisfied that discussion of the matter in an open meeting would, on balance, be contrary to the public interest.

For the purpose of determining whether the discussion of a matter in an open meeting would be contrary to the public interest section 10B(4) of the Act states it is irrelevant that:

- (a) a person may interpret or misunderstand the discussion, or
- (b) The discussion of the matter may:
 - (i) cause embarrassment to the Council or committee concerned, or to councillors or to employees of the council, or
 - (ii) cause a loss of confidence in the Council or committee.

Resolutions passed in Closed Council

It is a requirement of Clause 253 of the Local Government (General) Regulation 2005 that any resolution passed in Closed Council, or Committee be made public as soon as practicable after the meeting has ended. At the end of Closed Council or Committee meeting, the Chairperson will provide a summary of those resolutions passed in Closed Council or Committee.

AGENDA

COMMUNITY CONSULTATION (PUBLIC ACCESS)

WEBCASTING OF MEETING

This meeting will be recorded for placement on Council's website for the purposes of broadening knowledge and participation in Council issues, and demonstrating Council's commitment to openness and accountability.

All speakers must ensure their comments are relevant to the issue at hand and to refrain from making personal comments or criticisms or mentioning any private information.

No other persons are permitted to record the meeting, unless specifically authorised by Council to do so.

1. OPENING & WELCOME

2. (A) OPENING PRAYER

"We give thanks for the contribution by our pioneers, early settlers and those who fought in the various wars for the fabric of the Tenterfield Community we have today.

May the words of our mouths and the meditation of our hearts be acceptable in thy sight, O Lord."

(B) ACKNOWLEDGEMENT OF COUNTRY

"I would like to acknowledge the traditional custodians of this land that we are meeting on today. I would also like to pay respect to the Elders past, present, and emerging of the Jukembal, Kamilaroi and Bundjalung nations and extend that respect to other Aboriginal people present."

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4. DISCLOSURES & DECLARATIONS OF INTEREST

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CONFIDENTIAL

(ITEM ECO11/22) SALE OF 780 SUGARBAG ROAD, DRAKE.

That above item be considered in Closed Session to the exclusion of the press and public in accordance with Section 10A(2) (c) of the Local Government Act, 1993, as the matter involves information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business.

(ITEM ECO12/22) AIRSTRIP - LOT 1 DP236737 - 127 SCHRODERS ROAD, TENTERFIELD

That above item be considered in Closed Session to the exclusion of the press and public in accordance with Section 10A(2) (c) (d(i)) of the Local Government Act, 1993, as the matter involves information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business; AND commercial information of a confidential nature that would, if disclosed (i) prejudice the commercial position of the person who supplied it.

(ITEM ECO13/22) OPTIONS TO MANAGE 136 MANNERS STREET, TENTERFIELD.

That above item be considered in Closed Session to the exclusion of the press and public in accordance with Section 10A(2) (c) (d(i)) of the Local Government Act, 1993, as the matter involves information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business; AND commercial information of a confidential nature that would, if disclosed (i) prejudice the commercial position of the person who supplied it.

15. MEETING CLOSED

(ITEM MIN8/22) CONFIRMATION OF PREVIOUS MINUTES

REPORT BY: Elizabeth Melling

RECOMMENDATION

That the Minutes of the following Meeting of Tenterfield Shire Council:

- **Ordinary Council Meeting – 27 July 2022**

As typed and circulated, be confirmed and signed as a true record of the proceedings of these meetings.

ATTACHMENTS

- | | | |
|----------|---|-------------|
| 1 | Unadopted Minutes - Ordinary Council Meeting - Wednesday 27 July 2022 | 14
Pages |
|----------|---|-------------|

MINUTES



QUALITY NATURE - QUALITY HERITAGE - QUALITY LIFESTYLE

MINUTES OF ORDINARY COUNCIL MEETING WEDNESDAY 27 JULY 2022

MINUTES OF THE **Ordinary Council Meeting** OF TENTERFIELD SHIRE held at the Koreelah Room, Tenterfield Shire Council Chambers on Wednesday 27 July 2022 commencing at 9:30 am

ATTENDANCE

Councillor Bronwyn Petrie (Mayor)
Councillor John Macnish (Deputy Mayor)
Councillor Peter Petty
Councillor Tim Bonner
Councillor Tom Peters
Councillor Kim Rhodes
Councillor Giana Saccon
Councillor Greg Sauer
Councillor Geoff Nye
Councillor Peter Murphy

ALSO IN ATTENDANCE

Chief Executive (Daryl Buckingham)
Executive Assistant & Media (Elizabeth Melling)
Chief Corporate Officer (Kylie Smith)
Director Infrastructure (Fiona Keneally)

Clause 254(b) of the Local Government (General) Regulation 2005 requires that the names of the mover and seconder of the motion or amendment are recorded and shown in the Minutes of the meeting.

Website: www.tenterfield.nsw.gov.au

Email: council@tenterfield.nsw.gov.au

COMMUNITY CONSULTATION (PUBLIC ACCESS)

WEBCASTING OF MEETING

I advise all present that this meeting is being recorded for placement on Council's website for the purposes of broadening knowledge and participation in Council issues, and demonstrating Council's commitment to openness and accountability.

All speakers must ensure their comments are relevant to the issue at hand and to refrain from making personal comments or criticisms or mentioning any private information.

No other persons are permitted to record the meeting, unless specifically authorised by Council to do so.

OPENING AND WELCOME

CIVIC PRAYER

We give thanks for the contribution by our pioneers, early settlers and those who fought in the various wars for the fabric of the Tenterfield Community we have today.

May the words of our mouths and the meditation of our hearts be acceptable in thy sight, O Lord.

ACKNOWLEDGEMENT OF COUNTRY

I would like to acknowledge the traditional custodians of this land that we are meeting on today. I would also like to pay respect to the Elders past, present, and emerging of the Jukemba, Kamilaroi and Bundjalung Nations and extend that respect to other Aboriginal people present.

APOLOGIES

142/22 **Resolved** that there were no apologies.

(Tim Bonner/Kim Rhodes)

Motion Carried

DISCLOSURE & DECLARATIONS OF INTEREST

That councillors now disclose any interests and reasons for declaring such interest in the matters under consideration by Council at this meeting.

Name	Type	Item
Nil		

(ITEM MIN7/22) CONFIRMATION OF PREVIOUS MINUTES

143/22 **Resolved** that the Minutes of the following Meeting of Tenterfield Shire Council:

- Ordinary Council Meeting – 22 June 2022

As typed and circulated, be confirmed and signed as a true record of the proceedings of these meetings.

(Peter Petty/John Macnish)

Motion Carried

TABLING OF DOCUMENTS

Nil.

URGENT, LATE & SUPPLEMENTARY ITEMS OF BUSINESS

Nil.

MAYOR MINUTE

Nil.

**RECOMMENDATIONS FOR ITEMS TO BE CONSIDERED IN
CONFIDENTIAL SECTION**

144/22

Resolved that the following items be considered in the confidential section of the meeting:-

- (1) (ITEM COM10/22) Application for a Licence to install equipment on the Tenterfield digital tower erected on Lot 5 DP 1007389

(Peter Murphy/Greg Sauer)

Motion Carried

Bruce Mills, Manager Economic Development & Special Projects entered the meeting the time being 9.36 am

OPEN COUNCIL REPORTS

OUR COMMUNITY

**(ITEM COM9/22) REVIEW OF YOUR LOCAL NEWS AND OPTIONS FOR
SOCIAL MEDIA**

SUMMARY

The purpose of this report is to provide details of proposed Facebook "noticeboard-only" trial for three months.

145/22

Resolved that Council:

- 1) Undertake a three-month trial of a "noticeboard-only" Facebook page and review at the end of the trial – with a report on findings back to Council; and
- 2) Note that the recommendation is made mindful of the Customer Satisfaction Survey showing the preference for "Your Local News" printed brochure.

(Peter Petty/Geoff Nye)

Motion Carried

Upon being put to the meeting, the motion was declared carried. The record of vote was sought by Cr Peter Petty and supported by the Chairperson. Recorded under the Model Code of Meeting Practice (Local Government NSW) – Section 11 Point 6.

For the Motion were Crs TP Peters, G Sauer, J Macnish, TB Bonner, B Petrie, K Rhodes, Nye and PM Murphy Total (8).

Against the Motion were Crs G Saccon and PP Petty Total (2).

Bruce Mills, Manager Economic Development & Special Projects left the meeting the time being 9.44 am.

Lee Mathers, Manager Arts, Culture & Library Services entered the meeting, the time being 9.44 am.

(ITEM COM11/22) TENTERFIELD PUBLIC LIBRARY BRANCH SERVICES

SUMMARY

The purpose of this report is to recommend the discontinuation of Saturday services of the Tenterfield Library branch and recommend a permanent closure of Tenterfield Public Library Branch services at Torrington, Drake and Urbenville. This recommendation is based on reduced resourcing capacity to manage the assets and services and diminished patronage of the Torrington and Drake branch services.

RECOMMENDATION

That Council:

1. Permanent Closure of Library branches – Torrington, Drake and Urbenville and continue closure of Tenterfield library on Saturdays;
2. Re-call and re-distribution of all Council assets currently housed at the Branches; and the
3. Cancellation of any lease agreements in relation to leased area usage for the Library branches

(Kim Rhodes/Peter Murphy)

AMENDMENT

That Council:

- a) Defer ITEM COM11/22 until the August Ordinary Council Meeting allowing for further investigation of the community's needs.
- b) Consider the option to distribute the surplus assets to those communities to support their ongoing development when reconsidered.
- c) Suspend the surplus assets sale at this time until further consideration of the distribution to the community can be resolved.

(Greg Sauer/John Macnish)

Amendment Carried

146/22

Resolved that Council:

- d) Defer ITEM COM11/22 until the August Ordinary Council Meeting allowing for further investigation of the community's needs.
- e) Consider the option to distribute the surplus assets to those communities to support their ongoing development when reconsidered.
- f) Suspend the surplus assets sale at this time until further consideration of the distribution to the community can be resolved.

(John Macnish/Kim Rhodes)

Motion Carried

Lee Mathers, Manager Arts Culture & Library Services left the meeting, the time being 10.03 am.

Wes Hoffman, Manager HR, Workforce Development & Safety entered the meeting, the time being 10.04 am.

(ITEM COM12/22) RISK MANAGEMENT POLICY

SUMMARY

The purpose of this report is for Council to adopt the Risk Management Policy and Risk Appetite Statement so as to ensure compliance with the requirements of the Local Government Act 1993 and expectations of the Office of Local Government (OLG).

147/22

Resolved that Council adopts the revised Risk Management Policy (Attachment 1) and the associated Risk Appetite Statement (Attachment 2).

(Kim Rhodes/Peter Petty)

Motion Carried

Upon being put to the meeting, the motion was declared carried. The record of vote was sought by Cr Giana Saccon and supported by Cr John Macnish. Recorded under the Model Code of Meeting Practice (Local Government NSW) – Section 11 Point 6.

For the Motion were Crs Tom Peters, John Macnish, Tim Bonner, Bronwyn Petrie, Peter Petty, Kim Rhodes, Greg Sauer, Peter Murphy and Geoffrey Nye Total (9).

Against the Motion was Cr G Saccon Total (1).

Wes Hoffman, Manager HR, Workforce Development & Safety left the meeting, the time being 10.13 am.

David Counsell, Manager Asset & Program Planning entered the meeting, the time being 10.13 am.

(ITEM COM13/22) AM WHITE DRIVE RESERVE DEDICATION

SUMMARY

The purpose of this report is to inform Council of the result of enquiries to the status of A M White Drive and seek to continue with the dedication of the section of land as a public road reserve.

148/22

Resolved that Council proceed with action to formally dedicate Part of Lot 2 DP 815097 as a Public Road Reserve along A M White Drive from New England Highway to Bolivia Hall.

(Tim Bonner/Peter Petty)

Motion Carried

(ITEM COM14/22) MCLEODS CREEK ROAD

SUMMARY

The purpose of this report is to consider any further action to formalise a Road Reserve over McLeods Creek Road through the Girard State Forest and beyond.

149/22

Resolved that Council:

- (a) Take no further action in relation to dedication of a formal Road Reserve along McLeods Creek Road through the Girard State Forest.
- (b) Take no further action in relation to dedication of a formal Road Reserve on any formation referred to as McLeods Creek Road beyond the Girard State Forest where Council does not maintain the road.

(Peter Petty/Greg Sauer)

Motion Carried

David Counsell, Manager Asset & Program Planning left the meeting, the time being 10.19 am.

OUR ECONOMY

OUR ENVIRONMENT

OUR GOVERNANCE

(ITEM GOV57/22) MONTHLY OPERATIONAL REPORT JUNE 2022

SUMMARY

The purpose of this report is to provide a standing monthly report to the Ordinary Meeting of Council that demonstrates staff accountabilities and actions taken against Council's 2021/2022 Operational Plan.

150/22 **Resolved** that Council receives and notes the status of the Monthly Operational Report for June 2022.

(John Macnish/Peter Petty)

Motion Carried

SUSPENSION OF STANDING ORDERS

151/22 **Resolved** that Standing Orders be suspended.

(Peter Petty/Geoff Nye)

Motion Carried

The meeting adjourned for morning tea, the time being 10.48 am.

The meeting reconvened, the time being 11.09 am.

RESUMPTION OF STANDING ORDERS

152/22 **Resolved** that Standing Orders be resumed.

(Peter Petty/Greg Sauer)

Motion Carried

Roy Jones, Manager Finance & Technology entered the meeting, the time being 11.09 am.

(ITEM GOV58/22) REPORT ON LOAN BALANCES

SUMMARY

The purpose of this Report is to inform Council of its loan balances as at 30 June 2022.

153/22 **Resolved** that Council notes the loan balance as at 30 June 2022 was \$18,848,630.12 (\$19,016,929.35 as at 31 March 2022).

(Peter Petty/Greg Sauer)

Motion Carried

(ITEM GOV59/22) FINANCE & ACCOUNTS - PERIOD ENDED 30 JUNE 2022

SUMMARY

The purpose of this Report is for the Responsible Accounting Officer to provide, in accordance with Clause 212 of the Local Government (General) Regulation 2005 a written report setting out details of all money that the Council has invested under Section 625 of the Local Government Act 1993. The Report must be made up to the last day of the month immediately preceding the meeting.

- 154/22** **Resolved** that Council receive and note the Finance and Accounts Report for the period ended 30 June 2022.
- (Peter Murphy/Kim Rhodes)
- Motion Carried**

(ITEM GOV60/22) CAPITAL EXPENDITURE REPORT AS AT 30 JUNE 2022

SUMMARY

The purpose of this Report is to show the progress of Capital Works projects against the Year to Date (YTD) budget each month. This Report outlines Council's financial progress against each project.

- 155/22** **Resolved** that Council receive and note the Capital Expenditure Report for the period ended 30 June 2022.
- (Giana Saccon/John Macnish)
- Motion Carried**

(ITEM GOV61/22) COMMENCEMENT OF FURTHER COMMUNITY CONSULTATION - SPECIAL RATE VARIATION 2023/24 AND 2024/25

SUMMARY

To recommend that Council proceed with commencement of further community consultation for a Section 508 A (Permanent) Special Rate Variation commencing in the 2023/2024 financial year to ensure council maintains and renews assets notwithstanding the constant upward cost pressure and addresses financial sustainability.

The proposed Special Rate Variation comprises a permanent Special Rate Variation of 43% (including rate peg) in 2023/24 and 43% (including rate peg) in 2024/25, representing a cumulative increase of 104.49%.

Community consultation is planned to be undertaken during August-September 2022 with a final report brought back to Council to submit an application following any revision required following the consultation.

- 156/22** **Resolved** that Council:
- (1) Receive the report on Commencement of Further Community Consultation relating to an application for a Special Rate Variation 2023/2024 and 2024/2025.
 - (2) Commence community engagement to support an application to IPART for a proposed Special Rate Variation comprising of a permanent increase of 43% (including rate peg) in 2023/24 and 43% (including rate peg) in 2024/25, representing a cumulative increase of 104.49% using the current rating structure to determine yield.

- (3) Receive a further report in November 2022 that will include:
- A report on the additional community consultation,
 - A draft Application to the Independent Pricing and Regulatory Tribunal (IPART) under section 508A of the Local Government Act 1993 for an increase to the ordinary rate income, following the finalisation of the community engagement process.

(Peter Petty/Greg Sauer)

Motion Carried

Upon being put to the meeting, the motion was declared carried. The record of vote was sought by Cr Giana Saccon and supported by the Chairperson. Recorded under the Model Code of Meeting Practice (Local Government NSW) – Section 11 Point 6.

For the Motion were Crs Tom Peters, John Macnish, Tim Bonner, Bronwyn Petrie, Peter Petty, Kim Rhodes, Greg Sauer, Peter Murphy and Geoffrey Nye Total (9).

Against the Motion was Cr G Saccon Total (1).

(ITEM GOV62/22) ACCEPTANCE OF A QUALIFIED OPINION FROM AUDIT OFFICE OF NEW SOUTH WALES FOR FINANCIAL STATEMENTS 30 JUNE 2022 - RE- TREATMENT OF RURAL FIRE SERVICE ASSETS

SUMMARY

The purpose of this Report is to inform Council regarding the implied intention of Audit Office of New South Wales to issue qualified audit opinions to Tenterfield Shire Council if Rural Fire Service (RFS) Assets are not incorporated in Council Financial Statements (Attachment 5, pg.13).

157/22

Resolved

- That Council receive and note the Final Management Letter from the Audit Office of New South Wales for the Final Phase of the 2020/2021 Audit.
- That Council receive and note Council – Response to Management to Letter regarding treatment of Rural Fire Service Assets.
- That Council adopts a firm position on the issue of Rural Fire Service assets, being that the Rural Fire Service Act 1997 should be amended to make it clear that control of its assets rests with the Rural Fire Service, and it should therefore have all assets relating to its activities on its Balance Sheet.
- That Council adopts an Acceptance of a Qualified Opinion from the Audit Office of New South Wales for Financial Statements 30 June 2022.

(Greg Sauer/Kim Rhodes)

Motion Carried - Unanimously

Roy Jones, Manager Finance & Technology left the meeting, the time being 12.25 pm.

David Counsell, Manager Asset & Program Planning entered the meeting, the time being 12.25 pm.

PROCEDURAL MOTION

- 158/22** **Resolved** that ITEMS GOV63/22 - Policy 2.162 Public Gates and Vehicle Bypasses & GOV64/22 - Policy 2.130 Construction & Maintenance of Property Access from Council Roads be dealt with together.
(Peter Petty/Peter Murphy)

Motion Carried

(ITEM GOV63/22) POLICY 2.162 PUBLIC GATES AND VEHICLE BYPASSES

SUMMARY

The purpose of this report is to seek community input prior to reviewing Policy relating to Public Gates and Vehicle Bypasses on Council maintained roads.

- 159/22** **Resolved** that Council:
Place Policy 2.162 Public Gates and Vehicle Bypasses on public display for 28 days to seek community input prior to reviewing the policy.
(Peter Petty/Peter Murphy)

Motion Carried

(ITEM GOV64/22) POLICY 2.130 CONSTRUCTION & MAINTENANCE OF PROPERTY ACCESS FROM COUNCIL ROADS

SUMMARY

The purpose of this report is to seek community input prior to reviewing Policy relating to the construction and maintenance of property access to Council roads.

- 160/22** **Resolved** that Council:
Place Policy 2.130 Construction & Maintenance of Property Access from Council Roads on public display for 28 days to seek community input prior to reviewing the policy.
(Peter Petty/Peter Murphy)

Motion Carried

David Counsell, Manager Asset & Program Planning left the meeting, the time being 12.28 pm.

(ITEM GOV65/22) EXECUTIVE POSITIONS - MURRAY DARLING ASSOCIATION

SUMMARY

The purpose of this report is to seek Council endorsement for Council delegates on the Murray Darling Association to nominate for the positions of Chair or as an Executive Committee member.

161/22

Resolved that Council:

- (1) Endorse the nomination of Council delegate Cr Greg Sauer for the position of Chair or Executive Committee member of the Murray Darling Association, Region 11;
- (2) Note nominations to be lodged with the Returning Officer on the appropriate nomination form by 12.00 pm on Friday, 29 July 2022 for determination at the Annual General Meeting to be held on Friday, 12 August 2022 at the Gunnedah Shire Council.

(Peter Murphy/John Macnish)

Motion Carried

Lee Sisson, Administration & Customer Service Assistant Casual, entered the meeting, the time being 12.30 pm.

(ITEM GOV66/22) UPDATE OF CITIZEN AND CUSTOMER CONTACT CHARTER TO CUSTOMER SERVICE CHARTER

SUMMARY

The purpose of this report is to update Council's Citizen and Customer Contact Charter to reflect Council's current Customer Services.

162/22

Resolved that Council:

- (1) Place the draft Tenterfield Shire Council Customer Service Charter 2022 on public exhibition for 14 days, from 27 July 2022 to 9 August 2022 and either
- (2) Review any submissions received during the public exhibition period at the August Ordinary Council Meeting, or
- (3) If no submissions are received during the Public Exhibition period, adopt the Tenterfield Shire Council Customer Service Charter as at 9 August 2022.

(Giana Saccon/John Macnish)

Motion Carried

Lee Sisson, Administration & Customer Service Assistant Casual, left the meeting, the time being 12.32 pm.

REPORTS OF DELEGATES & COMMITTEES

(ITEM RC11/22) REPORT OF COMMITTEES & DELEGATES - AUDIT, RISK IMPROVEMENT COMMITTEE - 8 JUNE 2022

163/22 **Resolved** that the report and recommendations from the Audit, Risk and Improvement Committee meeting of 8 June 2022 be received.

(Peter Petty/Greg Sauer)

Motion Carried

(ITEM RC12/22) REPORTS OF COMMITTEES & DELEGATES - 2022 DESTINATION & VISITOR ECONOMY CONFERENCE IN ORANGE NSW

164/22 **Resolved** that the report from Cr Kim Rhodes and Cr Tim Bonner regarding their attendance at the 2022 Destination & Visitor Economy Conference be received and noted.

(Kim Rhodes/Tim Bonner)

Motion Carried

NOTICES OF MOTION

Nil.

RESOLUTION REGISTER

(ITEM RES7/22) COUNCIL RESOLUTION REGISTER - JUNE 2022

SUMMARY

The purpose of this Report is to provide a standing monthly report to the Ordinary Meeting of Council that outlines all Resolutions of Council previously adopted and yet to be finalised.

165/22 **Resolved** that Council notes the status of the Council Resolution Register to June 2022.

(Peter Petty/Peter Murphy)

Motion Carried

CONFIDENTIAL BUSINESS

SUSPENSION OF STANDING ORDERS – CONFIDENTIAL BUSINESS

166/22 **Resolved** that Standing Orders be suspended and:

- A) The meeting be closed to the public and members of the press because of the need for confidentiality, privilege or security, as specified below and provided for under section 10a(2) of the local government act, 1993; and
- B) The agenda and associated correspondence, unless specified are not to be released to the public as they relate to a matter of either personal hardship, person matters, trade secrets or matters which cannot be lawfully disclosed.

(Greg Sauer/Geoff Nye)

Motion Carried

The recording device was turned off and the meeting moved into Closed Committee, the time being 12.44 pm.

Neville Coonan, Property Specialist entered the meeting, the time being 12.48 pm.

**(ITEM COM10/22) APPLICATION FOR A LICENCE TO INSTALL
EQUIPMENT ON THE TENTERFIELD DIGITAL TOWER ERECTED ON LOT 5
DP 1007389**

That above item be considered in Closed Session to the exclusion of the press and public in accordance with Section 10A(2) (c) of the Local Government Act, 1993, as the matter involves information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business.

SUMMARY

The purpose of this report is to consider a request from Acquirecomm Pty Ltd acting on behalf Telstra Corporation for the installation of equipment to operate/transmit Prime TV for the Tenterfield community from the existing Mt MacKenzie Digital Tower. The digital tower is erected on Lot 5 DP 1007389 which is Council owned, operational land.

167/22 **Resolved** that Council:

- 1. Delegates authority to the Chief Executive to enter into a Heads of Terms (HoT's) to be prepared by Council's appointed legal advisors and subject to the terms summarized in attachment A.
- 2. Delegates authority to the Chief Executive to enter into a new Licence to be prepared by Council's appointed legal advisors and subject to the terms included in the HoT's.
- 3. Authorises the Licence be signed under seal of Council by the Mayor and the Chief Executive.

(Peter Petty/Giana Saccon)

Motion Carried

RESUMPTION OF STANDING ORDERS

168/22 Resolved that Standing Orders be resumed.

(Kim Rhodes/Peter Petty)

Motion Carried

The meeting moved out of Closed Committee and the recording device was turned on, the time being 1.00 pm.

In accordance with Section 253 of Local Government Regulations (General) 2005, the Mayor read the resolutions as resolved whilst in Closed Committee.

MEETING CLOSED

There being no further business the Mayor declared the meeting closed at 1.01 pm.

.....
Councillor Bronwyn Petrie
Mayor/Chairperson

Department:	Office of the Chief Corporate Officer
Submitted by:	Corporate Administration Officer
Reference:	ITEM COM15/22
Subject:	STRONGER COUNTRY COMMUNITIES FUND - ROUND 5

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK

CSP Goal:	Community - Tenterfield Shire is a vibrant, inclusive, and safe community where diverse backgrounds and cultures are respected and celebrated.
CSP Strategy:	Provide opportunities for residents to enjoy access to arts, festivals, sporting activities, recreation, community and cultural activities.

SUMMARY

The purpose of this report is to advise that applications for Stronger Country Communities Funding – Round Five (5) are now open and for Council to determine which eligible projects will be applied for based on the funding guidelines and the aspirations of the community as made known to Council.

OFFICER'S RECOMMENDATION:

That Council:

- 1) Nominate and Apply for "Stage 2 – Youth Precinct Project" for submission to the Stronger Country Communities Funding – Round 5 within the total amount of the grant funding that is available to Council being \$905,148.00**

BACKGROUND

Council has previously been successful in receiving funding from Rounds Two (2), Three (3) & Four (4) of the Stronger Country Communities Grant Program.

REPORT:

Round 5 of the Stronger Country Communities Grant Program has recently opened which will see a further \$160 million made available for community projects that increase the wellbeing of regional NSW communities by providing new or upgraded social and sporting infrastructure, including up to \$50 million dollars for projects delivered by Eligible Community Applicants.

Council has received correspondence from the Acting Premier and Minister for Regional NSW Paul Toole announcing applications were opening on the 5 August 2022. Regional NSW has recently advised the total funding available within the Tenterfield Local Government Area (LGA) is \$1,316,579. Of this \$905,148 is available to Council as the Applicant with the balance of the allocation open only to eligible community organisation's. Council is encouraged to partner with community groups as the lead applicant where the project involves council-owned infrastructure.

A copy of the Funding Guidelines are attached (Attachment A). All projects applied for will need to be shovel ready, with work to commence within six (6) months of the announcement date (projects are to start by April 2023) and completed within three (3) years from the Executed Funding Deed.

Our Community No. 15 Cont...

The minimum grant funding per project is \$100,000. Funding will be allocated to projects that meet the eligible criteria where projects must deliver projects for infrastructure or community programs that boost the wellbeing of regional areas through improved amenity and positive social outcomes.

Each project needs to align with Councils Community Strategic Plan, have letters of support and be able to show that Council has engaged with local sporting teams and organisations. The funding availability has been promoted throughout the Community (for groups to apply for funding independently from Council; or, if on Council owned land or in Council owned facilities, to apply for, with a letter of support from Council), but Council, through Councilors, Staff and feedback from the Community is aware of many projects that could meet the criteria that could be applied for.

Council held a workshop on Wednesday, 10 August 2022 to discuss the proposed projects that Council could apply for and if successful complete the projects within the allocated timeframe. As a result of the workshop, it was decided to apply for Stage 2 for the youth precinct. By applying for this project will not cause any additional strain on staff having to produce scope of works, complete a tender process as these are shovel ready project and could add to the existing contract.

It was discussed to include the Tenterfield Memorial Baths blankets with rollers and upgrade the painting for inside both the 30m Pool and paddle pool. However, we have been advised by Regional NSW that maintenance projects and items that are classed non-fixed will not be approved through this funding. Investigations into the Tenterfield Memorial Baths heating of the pool identifies additional operational cost beyond double the existing electricity charges that the pool currently is charged, four (4) months of the year to run heating in the pool would cost in excess of \$20,000 in addition of the \$11,000 that is already charged for running cost. Given Councils financial dilemmas it would not be wise to add additional restraints to the operational costs of the pool.

COUNCIL IMPLICATIONS:**1. Community Engagement / Communication (per engagement strategy)**

Council has engaged with Community Groups, Progress Associations and members of the public during September 2021 and October 2021 in relation to the design of the youth precinct.

2. Policy and Regulation

- Local Government Act 1993 (NSW)
- Local Government Regulation 2005 (NSW)
- Crown Land Management Act 2016 (NSW)
- Native Title Act 1993 (CTH)

3. Financial (Annual Budget & LTFP)

The "Youth Precinct Project – Stage 2" will impact Council assets and future budgets with the purchase of park furniture and improving existing assets within the parks.

If the Pool heating was to be selected as a project for Council to apply for. If successful, the heating would add an approx. additional \$20,000 to the electricity budget and add strain to the asset depreciation and maintenance schedule. This project would not be practical considering Councils financial challenges.

Our Community No. 15 Cont...

4. Asset Management (AMS)

Any potential new asset development on Council owned/managed land from these funds will have an impact on Council's Long Term Financial Plan and Asset Register.

5. Workforce (WMS)

There is a significant increase in Administration and Project Management of grants. Given the scope of work and tender has already been completed the impact on the workforce will be minimal.

With the new assets being completed, Parks and Garden staff maintenance and service runs will be increased and additional staff and income for the park cleaning budget may need to be considered.

6. Legal and Risk Management

Consideration needs to be given to changes in the risk profile and at this point, with the information available is not considered to have a material impact on Councils risk profile.

7. Performance Measures

Performance measures pertain to the grant delivery and outcomes matching the grant criteria.

8. Project Management

The projects located on Council owned/managed land needs to be managed by Council or Council contractors.

Kylie Smith
Chief Corporate Officer

Prepared by staff member:	Jodie Condrick
Approved/Reviewed by Manager:	Kylie Smith, Chief Corporate Officer
Department:	Office of the Chief Corporate Officer
Attachments:	1 Grant Guidelines - Round 5 26 Pages



Stronger Country Communities Fund	Round 5	Program Guidelines	2
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Cover image: A teen enjoys skating at the Bernie Goodwin skate Park, Morisset.
 Photo credit: Lake Macquarie City Council.

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From top: Bernie Goodwin skate park and playground. Photo credit: Lake Macquarie
Children enjoy training at their local Rugby Union Club, in Grenfell.

Message from the Deputy Premier



The NSW Government is committed to making regional NSW the best place to live. That is why I am so pleased to announce Round 5 of the popular Stronger Country Communities Fund with up to \$160 million available to support our regional communities big and small.

Having faced the worst floods, drought and bushfires on record alongside the impacts of COVID-19, it has been a challenging time for people living and working in our regions. This continued investment in regional NSW aims to restore and strengthen our regional economies.

Over the past four rounds of the Fund, we have provided more than \$500 million to over 2,000 local grassroots projects aimed at reinvigorating rural communities in every single regional Local Government Area across the state.

Now in its fifth round, the Stronger Country Communities Fund will continue to deliver vital community infrastructure such as bike paths, sports fields, main street upgrades, playgrounds, community centres and much more.

I am proud to say this Fund helps bring to life our vision for growing local economies and making everyday life better for everyone who lives, visits or does business in regional NSW.

I hope you take the time to submit a funding application and I look forward to seeing the final projects supported through this Fund.

The Hon. Paul Toole MP
Deputy Premier
Minister for Regional NSW, and Minister for Police

Overview

The Stronger Country Communities Fund was established in 2017 by the NSW Government to deliver local projects that enhance the lives of people living in regional communities.

Round 5 of the Stronger Country Communities Fund will see a further \$160 million made available for community projects that increase the wellbeing of regional NSW communities, including up to \$50 million dollars for projects delivered by Eligible Community Applicants.

The Stronger Country Communities Fund is administered by the Department of Regional NSW.

\$500m

Round 1-4

\$160m

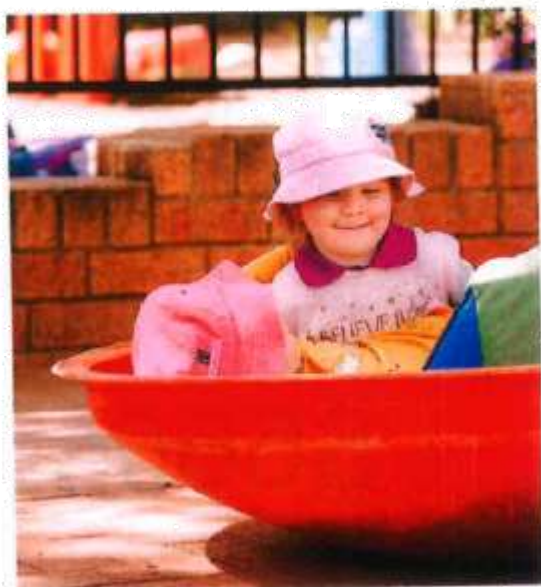
Round 5

\$660m

Stronger Country
Communities Fund total

Program objective

The objective of the Stronger Country Communities Fund is to boost the wellbeing of communities in regional areas by providing new or upgraded social and sporting infrastructure or community programs that have strong local support.



A young child enjoys playing in Grenfell.

Key dates

Applications open:

5 August 2022

Applications close:

23 September 2022 at 5pm AEST

Notification/Project announcement:

Successful Applicants will be notified confidentially from November 2022 or as soon as possible after a grant is approved, at the NSW Government's discretion.

Public announcement by the NSW Government may occur at any time after an Applicant has been notified of a successful outcome.

Contracting:

From November 2022

Contracting will commence once an Applicant has signed and returned their letter of offer and confidentiality agreement.

Project completion:

Projects must commence within 6 months of a funding announcement and be completed within 3 years from executing a funding deed.

In extenuating circumstances, late applications may be accepted at the sole discretion of the Department of Regional NSW.

Program funding

There is a total of \$160 million available in Round 5 of the Stronger Country Communities Fund, including up to \$50 million for projects delivered by Eligible Community Applicants.



The funding is available for project types including local community and sporting infrastructure, street beautification, projects that improve accessibility and inclusion for people with disability, projects that improve outcomes for Aboriginal people, community programs and local events.



Eligible Applicants may contact the Department of Regional NSW for the available funding for their Local Government Area.



If an Eligible Council Applicant submits an application seeking funding above their nominated funding allocation for the Local Government Area, the Eligible Council Applicant is asked to rank projects, including joint projects (if applicable), in their order of local priority.



Where a Local Government Area's funding allocation is not fully exhausted, the option to utilise these funds in future will be assessed on a case-by-case basis at the sole discretion of the Department of Regional NSW.



From top: Youths play basketball at a local park in Narrandera. Kyle Lionheart and James Bennett play for an audience in Lake Macquarie.
Photo credit: Lake Macquarie City Council.

Grant amounts



Project type	Minimum grant funding	Maximum funding
Infrastructure	\$100,000	Local Government Area allocation. For requests over \$2 million, a financial co-contribution of 25 per cent is required.
Program	\$100,000	

Applicants requesting over \$2 million in grant funding for a sports project must obtain a letter of support from the relevant NSW peak sporting organisation.

Eligible Applicants can contact the Department of Regional NSW for the maximum funding allocation for their Local Government Area.

Co-contributions



1. Applicants requesting \$2 million or more in grant funding for an individual project are required to make at least a 25 per cent financial co-contribution to that project. This is a mandatory eligibility requirement. Co-contributions could include leveraging Applicant funds as well as funding from other sources including other NSW or Australian Government programs.



2. The financial co-contribution source may be from the Applicant or other funding sources but must be confirmed as part of the application process through the provision of supporting evidence.



3. Project delivery or viability should not be dependent on co-contributions that have not been secured.



From top: Locals workout on outdoor gym equipment in Grenfell. New library facilities, Lake Macquarie. Photo credit: Lake Macquarie City Council. A young man enjoys a run on a local pathway, Narrandera.

Eligibility Criteria

All applications submitted under Round 5 of the Stronger Country Communities Fund will need to meet the Fund's Eligibility Criteria and will be assessed against the Assessment Criteria.

Eligible Applicants

Applicants must be an incorporated entity and hold an Australian Business Number (ABN), Australian Company Number (ACN), be registered with NSW Fair Trading under the Associations Incorporation Act 2009 or incorporated under an Australian federal, state or territory Act of Parliament. Unincorporated organisations, individuals and for profit and commercial organisations are ineligible to apply.

Eligible Council Applicants

- NSW regional councils, excluding Greater Sydney, Wollongong & Newcastle
- NSW regional joint organisations of councils
- Section 355 committees of council*

Eligible Community Applicants

- Community organisations registered as incorporated associations
- Not-for-profit community organisations registered as public companies
- Local Aboriginal Land Councils
- Lord Howe Island Board
- Unincorporated Far West groups

*Section 355 committees of council must apply via the relevant council.

Eligible Council Applicants are encouraged to work with community groups to identify priority projects and should consider project partnerships where the Eligible Council Applicant is the landowner. The Eligible Council Applicant will be solely responsible for the project's delivery and reporting through a funding deed.

Eligible Applicants are encouraged to work with key local stakeholders including their local Members of Parliament, local council, peak sporting or cultural organisations to identify priority projects in their Local Government Area to ensure projects with high community support are submitted. Letters of support are encouraged from all local stakeholders to strengthen applications.

Eligible Applicants must have or be able and willing to purchase at least \$20 million public liability insurance.

Project locations

Projects must be located in one of the 93 regional NSW Local Government Areas, Lord Howe Island or the Unincorporated Far West. Projects in Greater Sydney, Newcastle and Wollongong are not eligible.

Projects located across Local Government Areas are not eligible. If an Applicant wishes to apply for a project across more than one Local Government Area, the project should be split into multiple projects and submitted for the relevant Local Government Area.

Flood impacted Local Government Areas

The flood impacted Local Government Areas of Clarence Valley, Richmond Valley, Kyogle, Lismore, Ballina, Byron and Tweed will be provided additional support during the application and project delivery process.

What types of projects are eligible?

Projects must be for infrastructure or community programs that boost the wellbeing of regional areas through improved amenity and positive social outcomes.

Projects must be for:



construction of new, or upgrades to existing, local community infrastructure



construction of new, or upgrades to existing, local sporting infrastructure



capital works related to street beautification and other public places that promote the health, happiness and wellbeing of the community



delivering programs that benefit the local community and provide public benefit



infrastructure to assist the delivery of general community programs



infrastructure or community projects or programs which improve and promote accessibility and inclusion

Projects must deliver public benefit and outcomes that contribute to the program objective (see page 6). Applicants will be expected to establish monitoring procedures to demonstrate the delivery of the expected benefits.

Projects can demonstrate public benefit by showing how the project will benefit the public generally, or a sufficient section of the public. Similarly, while projects can be located on private land they must not be solely for private benefit. The Applicant will need to show how the facility will be open to the community.

See page 14 for examples of Eligible Project Costs.

Inclusion and accessibility

The NSW Government is seeking to support regional communities to future-proof infrastructure and programs by funding universally designed projects. These projects should move beyond current day compliance standards and provide dignified and equitable inclusion to social and community programs for people with disability.

Funding will support projects that improve community participation, livable communities and accessibility and inclusion outcomes. These will assist people with disability and accessibility requirements to participate independently with equity and dignity.

Applicants must demonstrate consideration of accessibility and inclusion measures in their application. Projects which demonstrate the provision of fit-for-purpose, accessible and safe facilities, and increased participation opportunities by increasing accessibility and inclusion/universal design are encouraged.

This applies to both infrastructure projects and community or social programs aiming to improve existing accessibility and inclusion to encourage greater participation.

Improved outcomes for Aboriginal people

The NSW Government is committed to supporting Aboriginal people and communities to drive local and place-based initiatives and solutions through funded projects. It acknowledges regional communities are unique and therefore initiatives and solutions need to be bespoke, tailored and determined by the local community.

Projects that seek to improve outcomes for Aboriginal people must align with the skills, aspirations and experiences of local Aboriginal communities. Projects must address a demonstrated community issue and deliver positive impact on social outcomes for Aboriginal people and communities in regional NSW.



From top: Urunga Boardwalk on the Coffs Coast.
Women enjoying a visit to the Yaamaganu Gallery
in Moree. Photo credit: Destination NSW

What are Eligible Project Costs?

Eligible Project Costs may include those associated with:



building new or upgrading existing local community amenity and community service infrastructure



delivering community programs and events

Applicants may include up to 25 per cent of the total project cost for contingency and up to 10 per cent of the total project cost for project management and administration. Design, including regulatory applications and approvals costs, must be listed as administration costs.



Families and children enjoy the park and playground in Forbes.

Examples of Eligible Project Costs:

Community programs and events

- Community events
- Aboriginal and Torres Strait Islander community cultural education programs
- Multicultural festivals
- Intergenerational activities – sharing knowledge through activity-based experience
- Environmental education and working bees
- Short-term disability and/or carer support programs
- Workshops to identify accessibility and inclusion needs in the community
- Cultural and/or disability awareness training sessions
- Community, sporting and recreational programs which seek to remove barriers to participation through promoting accessibility and inclusion
- Community wellbeing programs.

Community amenity and community service infrastructure

- Community centres and halls
- Libraries
- Community amenities and barbecue/picnic areas
- Recreation facilities
- Club houses, change rooms, canteens
- Murals or community art instalments
- Memorials or statues
- Emergency services infrastructure (e.g. aerodrome water refilling)
- Surf Life Saving Club infrastructure
- Aquatic facilities and pools
- Amenities for participants and spectators
- Playgrounds, parks, shared paths and fixed fitness stations
- Seating, planting boxes, landscaping and paving
- Street lighting to improve safety
- Street/footpath reconfigurations in commercial and recreational areas. Footpaths in a residential area are only eligible where there is a clear transport link to facilities

- Shade cloth, awnings and pergolas
- Public toilets
- Infrastructure for health and community services facilities (e.g. domestic violence centres for women)
- Homeless shelters
- Men's sheds
- Provision of a sensory room
- Community aged care facilities
- Infrastructure upgrade to local community radio station facilities
- Infrastructure to support and improve accessibility to community facilities
- Town and tourism signage
- Main street beautification projects
- Non-fixed assets that enhance accessibility and inclusion. Examples include beach access mats, pool hoists, portable changing places amenities and adaptive sporting equipment such as court-based wheelchairs.

*Please note that the examples provided above are suggestions only and other projects that meet the program objective are welcomed.

Ineligible Projects

Projects are not eligible for funding if they are:

- located outside an eligible regional Local Government Area
- not submitted by an eligible entity
- located across multiple Local Government Areas boundaries
- exclusively for planning activities (e.g. master planning or heritage studies)
- for the maintenance or construction of local roads or other ongoing core service infrastructure works that are the ordinary responsibility of council or other levels of government
- for the delivery of essential or core government services that should be funded from another source such as local government, the NSW Government or the Australian Government
- seeking retrospective funding to cover any project component that is already complete before Applicants are informed of the funding decision outcome or funding is announced
- seeking grant funding for ongoing staff or operational costs beyond 3 years from project announcement for programs, or any ongoing staff or operational costs for infrastructure projects
- for a general works package without specific scope, costs and location (e.g. 'upgrading lighting at sports ovals' without identifying the work required, number of sites or the locations)
- exclusively for marketing, branding, advertising or product promotion including tourism marketing
- providing direct commercial and/or exclusive private benefit to an individual or business
- not clearly providing benefits that will significantly contribute to the objective of the Stronger Country Communities Fund
- the recipient of duplicate grant funding from another NSW or Australian Government grant program for the same project
- solely for the maintenance of any infrastructure i.e. painting or beautification repairs without upgrading the functionality of the infrastructure.

What are Ineligible Project Costs?

Ineligible Project Costs include:

- costs related to buying or upgrading non-fixed equipment or supplies, unless considered essential to program delivery and are incidental costs to the overall project budget
- costs relating to the purchase of vehicles, buses, boats, trailers, motorhomes, or other modes of transportation
- purchase of land or buildings
- financing, including debt financing or rental costs
- costs relating to depreciation of plant and equipment beyond the life of the project
- non-project related staff training and development costs
- ongoing/recurrent funding that is required beyond the stated timeframe of the project
- for infrastructure projects, funding for any ongoing staff or operational costs
- for community programs, funding for ongoing staff or operational costs beyond the scope and timeframe of the funded project
- projects that seek to solely subsidise memberships for existing services
- project management or contingency costs that exceed the eligibility requirements (see page 13).



From top: Children enjoying a game at the local Grenfell Soccer Club.
Holland Park Swimming Centre, West Wyalong

Assessment Criteria



All applications that meet the Eligibility Criteria must also meet the relevant Assessment Criteria to receive funding. Eligible applications will be assessed against the following criteria:

1. Viability
2. Community support
3. Alignment with Stronger Country Communities Fund objective

1. Viability

A project will be considered viable if it:

- has in the Department of Regional NSW's view, a realistic budget based on quotes or detailed estimates, reasonable assumptions or previous experience with similar projects
- is cost-effective and represents value for money
- can be delivered in stages
- can be delivered within 3 years from the project funding announcement
- has estimated costs for combined project management and administration that do not exceed 10 per cent of the total project cost
- has estimated costs for contingencies that do not exceed a maximum of 25 per cent of the total project cost
- demonstrates access to the necessary expertise and support to deliver the project
- does not require ongoing funding from the NSW Government
- demonstrates how it will be operated and/or maintained when the project is completed (where applicable).

The Department of Regional NSW may seek information from relevant NSW Government departments to verify the viability of a project and retains the discretion to disclose information to these agencies where relevant.

2. Community support

- The project must have demonstrated community support.
- Consultation is an important part of the process to ensure that projects are supported by the community and help to make regional communities even better places to live.
- Applicants will be required to provide evidence of consultation and support for the projects they submit, such as:
 - engagement through council's Community Strategic Plan, online surveys, letters of support from Members of Parliament, councils, peak sporting and cultural organisations, or other documents demonstrating community support for the projects.

3. Alignment with Stronger Country Communities Fund objective

The project clearly demonstrates that anticipated community benefits will directly contribute to the objective of the Fund (see page 6).

Alignment with the relevant Disability Inclusion Action Plan for projects that seek to enhance accessibility and inclusion for people with disability.

Evidence that the project aligns with the aspirations and experiences of local Aboriginal communities for projects that seek to improve outcomes for Aboriginal people.

The Department of Regional NSW may request additional information or clarification from Applicants to assist in the assessment.



The Tocumwal Water Playground.

Application process



Round 5 of the Stronger Country Communities Fund will be a single stage application process.

Eligible Council Applicants will be required to submit all of their projects (up to a maximum of 10 projects) in the one application form.

All Applicants are required to submit the application documents into the Fund's online portal.

Applications cannot be reopened or amended once the closing date has passed.

How to apply

Visit <https://regionaldevelopment.smartgrants.com.au/SCCF5> to submit an application to the Stronger Country Communities Fund Round 5.

What needs to be included in an application?

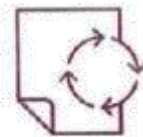
All applications need to include:

- a clear project scope
- a project plan
- a project budget based on quotes or detailed estimates, reasonable assumptions or previous experience with similar projects
- landowner consent if the land is not owned by the Applicant
- proof of incorporation for community groups
- evidence of \$20 million Public Liability Insurance in the name of the Applicant
- evidence of project co-contribution for projects requesting \$2 million or more in funding (if applicable)
- a letter of support from the relevant NSW sporting organisation if a sports-related project is seeking over \$2 million in grant funding (if applicable)
- evidence of community consultation and strong community support for the project

For council applications these will need to be provided for each project included in the application.

Templates can be found at nsw.gov.au/SCCFr5

Assessment process



Decision making

Following receipt of applications, the Department of Regional NSW will review projects against the Eligibility Criteria and then arrange for the assessment of projects against the Assessment Criteria.

Through the assessment process, the Department may request additional information from the Applicant. The Department may also seek advice from other NSW Government agencies or other third-party providers (such as probity advisors) to assist with the assessment of projects. The Stronger Country Communities Fund assessment panel will review project eligibility and assessment outcomes and form a list of projects that are deemed suitable/not suitable for government consideration.

The assessment panel may recommend part-funding projects where there is insufficient funding available for the whole project or where only a component of the project is considered suitable for funding. This may include part-funding projects under the minimum grant threshold of \$100,000.

Broader factors that may be considered when assessing the overall package of projects suitable for funding include:

- amount of funding available
- suitability of projects for other government funding opportunities
- other factors deemed relevant and important in a local or whole-of-NSW context.

The Department can take other factors into account that may make an application ineligible for funding, such as any person, business or organisation that could cause reputational or other risk to the NSW Government.

The assessment panel may at their discretion recommend a project conditionally on the basis that an external, professional project management service be engaged for the project to ensure appropriate affordability and deliverability. Where appropriate, projects may be referred to other funding programs in the NSW or Australian Government for consideration.

The assessment panel's advice and recommendations will be provided to the Deputy Premier for consideration and final approval.

Probity advice

Independent probity advisors will provide guidance to the Department on any issues concerning integrity, fairness and accountability that may arise throughout the application, assessment, and decision-making process. This will ensure decisions are made with integrity, fairness and accountability, while delivering value for money for NSW.

Can Ineligible Projects be referred to a more appropriate funding program?

Yes. Projects that are more suitable for other NSW Government programs may be referred to those programs. Applications that are referred will be subject to the full Assessment Criteria of the other NSW Government program to which they are referred. Applicants may need to update their application to meet the criteria of the referred program.

Successful Applicants



Notification

Successful Applicants will be notified by email and/or letter. Applicants must keep the grant confidential for a period if an announcement is likely to be made by the NSW Government.

What happens if the project is successful?

Funding Deed

- Successful Applicants will be required to enter into a funding deed with the NSW Government. A sample funding deed can be viewed at nsw.gov.au/SCCFr5
- Successful Applicants will be required to provide all supporting documentation and approvals before the Department of Regional NSW can enter into a funding deed. This includes \$20 million Public Liability Insurance, Development Approval (if applicable) and approval from the Department of Education (DoE) Asset Management Unit for projects being undertaken on DoE land.
- The NSW Government makes no binding funding commitment to an Applicant unless and until both parties sign a funding deed.
- Successful Applicants must not make financial commitments for funded activities until funding deeds have been executed by both parties.
- Grants will be paid via milestone payments set out in the funding deed. Timing and requirements will vary at NSW Government's discretion.
- Successful Applicants may be required to submit progress reports to the NSW Government as outlined in the funding deed.
- Applicants must hold all relevant insurances, including a minimum \$20 million Public Liability Insurance.
- Requests for variations or changes to the project will only be considered in limited circumstances.
- All awarded grants will be GST exclusive. If you are registered for GST, this will be applied on top of the agreed grant value when payment is made to you. Grants are assessable income for taxation purposes, unless exempted by taxation law. It is recommended Applicants seek independent professional advice about taxation obligations or seek assistance from the Australian Taxation Office. The NSW Government does not provide advice on individual taxation circumstances.
- Successful Applicants will be required to pay back unspent funds or those funds which have not been spent in accordance with the funding deed.
- Successful Applicants will be required to participate in a program evaluation to determine the extent to which their projects have contributed to the objective of the Fund. The evaluation will require Applicants to provide evidence of how projects have resulted in a measurable change to the lives of local residents that is consistent with the objective of the Fund.
- Any information submitted by an Applicant may be used for promotional material prepared by the NSW Government.
- The NSW Government may choose to publicly announce funding for individual applications. It may also use information provided in the grant to develop case studies.
- All recipients of NSW Government funding should acknowledge this financial support as per the Funding Acknowledgement Guidelines for Recipients of NSW Government Grants available at nsw.gov.au/branding/sponsorship-and-funding-acknowledgment-guidelines.

Important terms and conditions

- All projects must demonstrate they can commence within 6 months of the announcement of funding and be completed within 3 years as outlined in the project plan.
- The Department reserves the right to undertake an audit of grant funding within a period 7 years from the signing of the funding deed.
- Applicants must advise the Department of any changes to their legal status or of changes or delays to their project.

Unsuccessful Applicants

Applicants will be notified in writing of the outcome of each application and will be offered a feedback information session for any unsuccessful application.

Available support

For help preparing applications, information and resources including relevant application templates are available from nsw.gov.au/SCCFr5.

A webinar will be held during the application open period. Information about the webinar will be available on the Fund's webpage when details are confirmed.

The Department of Regional NSW can assist Applicants to develop strong applications. Please contact sccf.enquiries@regional.nsw.gov.au or call 1300 679 673 for a referral.



From top: Queanbeyan 2021 Taskforce meeting.
Sport and Rec Camp at Borambola.

Complaints

Any concerns about the Fund or individual applications should be submitted in writing to regionalnsw.business@regional.nsw.gov.au. If you do not agree with the way the Department of Regional NSW handled the issue, you may wish to contact the NSW Ombudsman via ombo.nsw.gov.au.

Government Information (Public Access) Act 2009 (NSW)

Applicants should be aware that information submitted in applications and all related correspondence, attachments and other documents may be made publicly available under the Government Information (Public Access) Act 2009 (NSW). Information that is deemed to be commercially sensitive will be withheld.

The Government Information (Public Access) Act 2009 (NSW) makes government information accessible to the public by:

- requiring government agencies to make certain sorts of information freely available
- encouraging government agencies to release as much other information as possible
- giving the public an enforceable right to make access applications for government information
- restricting access to information only when there is an overriding public interest against disclosure.

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The guidelines are subject to change at any time at the sole discretion of the Department.



Kids enjoy a sunny day at the local pool, in Werren. Photo credit: Warren Shire Council.



Department:	Office of the Chief Executive
Submitted by:	Manager Arts Culture & Library Services
Reference:	ITEM COM16/22
Subject:	TENTERFIELD PUBLIC LIBRARY BRANCH SERVICES - UPDATE

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK

CSP Goal:	Community - Tenterfield Shire is a vibrant, inclusive, and safe community where diverse backgrounds and cultures are respected and celebrated.
CSP Strategy:	Provide opportunities for residents to enjoy access to arts, festivals, sporting activities, recreation, community and cultural activities.

SUMMARY

This report is to provide further information and options for the provision of Tenterfield Public Library services at Drake, Torrington and Urbenville villages.

OFFICER'S RECOMMENDATION:

That Council:

- 1. Implement a 12 month trial of a revised self-managed 'Library Resource Hub' model for both Urbenville and Drake locations as outlined in item (a) of this Report.**
- 2. Permanent closure of the Torrington Library Branch which includes the return of IT assets and cancellation of lease arrangements. Torrington to retain any existing Library furniture for internal use.**
- 3. Lateral transfer of the permanent part-time Library Officer position (Torrington) to Tenterfield Public Library as detailed in item (b) of this report.**
- 4. Priority allocation of deleted Tenterfield Public Collection items to the Drake, Torrington and Urbenville Progress Associations ongoing and as part of the current collection management review.**
- 5. Priority allocation to Drake, Torrington and Urbenville Progress Associations of de-commissioned library furniture being replaced by the Library refurbishment grant project.**
- 6. Council Staff investigate future funding opportunities to establish a mobile Library service to provide a range of services and programs to the broader Tenterfield Shire villages in the future.**

BACKGROUND

A report was submitted to Council at the 27 July Ordinary Council Meeting recommending permanent closure of Library Branch Services at Torrington, Drake and

Our Community No. 16 Cont...

Urbenville. Council requested deferral of making a decision to allow consultation with the relative Progress Associations and community.

Feedback from both Drake and Urbenville was the request for Library services to be maintained under a self-managed model. Torrington confirmed agreement for the permanent closure of the Library branch. Progress Associations for each location Drake, Torrington and Urbenville confirmed interest in receipt of deleted Library collection items ongoing and option to acquire de-commissioned library furniture and equipment as it becomes available.

REPORT:

In response to community feedback and operational capability of Tenterfield Shire Council the following actions are proposed:

(a) Drake / Urbenville – Library Resource Hub

A 12 month trial of a 'Library Resource Hub' model be implemented at Drake and Urbenville locations for the provision of self-managed Library Services to provide the following services:

- On-site collection managed by Progress Association members with remote support from Tenterfield Library staff (email or phone).
- On-site library collection items (500 items maximum) rotated on a quarterly schedule with the main Tenterfield Public Library collection.
- Desktop PC with 1 x MS Office subscription; Multi-function printer for scanning and printing with internet access if available on-site. This PC would also provide access to the Libraries digital catalogue and database collection items.
- Self-check Library borrower/return digital kiosk.
- Collection/Drop-off point location for Home Library Services for Drake and Urbenville Library Members (NEW - monthly service).

(b) Torrington

Permanent closure of the Torrington Library Branch with continued support through the provision of priority access to deleted Library collection items ongoing and option to acquire de-commissioned Library furniture and equipment as it becomes available.

Lateral transfer of the permanent part-time Library Officer position (Torrington) to Tenterfield Public Library including re-distribution of the 0.06 FTE Urbenville resource. This would allow provision of a dedicated 0.17 FTE (6 hours per week) to support staff shortages at the main Library and support capability to extend the Home Library services to Drake and Urbenville Library members via the 'Library Resource Hub'.

COUNCIL IMPLICATIONS:

1. Community Engagement / Communication (per engagement strategy)

Councillor's consulted with and received feedback from Drake, Torrington and Urbenville Progress Associations and community.

2. Policy and Regulation

- Local Government Act 1993 and Local Government Regulations 2005
- Library Act 1939 and associated State Library Guidelines

3. Financial (Annual Budget & LTFFP)

Our Community No. 16 Cont...

A self-managed 'Library Resource Hub' model for Drake and Urbenville supports the provision of the re-establishment and continuation of library services in consideration of current reduced staffing levels.

New technology assets would need to be procured and would be funded through the Library's Annual Priority Grant funding from the State Library. There would be no impact on Councils operational expenditure within the 2022 – 2023 Financial Year period. Estimated costs are outlined in the following table:

Item	Estimated Expense
2 x new desktop PC's	\$2,800
2 x multi-function laser printers	\$1,000
2 x annual individual MS Office Subscriptions	\$260
2 x Self-service Kiosks (inc. Liberos kiosk Application software)	\$4,000
<i>Estimate Total</i>	<i>\$8,060</i>

4. Asset Management (AMS)

Technical support for IT assets as required. New items are being procured to minimise potential for any faults/issues and Council technical staffing support commitment.

5. Workforce (WMS)

Nil.

6. Legal and Risk Management

Nil.

7. Performance Measures

The 12 month trial of the 'Library Resource Hubs' performance measures will be assessed against overall borrower and asset use statistics in combination with Council administration and expenditure commitment to manage the services. A further report will be presented to Council at the end of the 12 month trial period.

8. Project Management

Nil.

Daryl Buckingham
Chief Executive

Prepared by staff member:	Lee Mathers
Approved/Reviewed by Manager:	Daryl Buckingham, Chief Executive
Department:	Office of the Chief Executive
Attachments:	There are no attachments for this report.

Department:	Office of the Chief Corporate Officer
Submitted by:	Casual Administration & Customer Service Assistant
Reference:	ITEM GOV67/22
Subject:	MONTHLY OPERATIONAL REPORT JULY 2022

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK

CSP Goal:	Leadership - LEAD 12 - We are a well engaged community that is actively involved in decision making processes and informed about services and activities.
CSP Strategy:	Council's decision making processes are open, accountable and based on sound integrated planning.
CSP Delivery Program	Promote and support community involvement in Council decision making process.

SUMMARY

The purpose of this report is to provide a standing monthly report to the Ordinary Meeting of Council that demonstrates staff accountabilities and actions taken against Council's 2022/2023 Operational Plan.

OFFICER'S RECOMMENDATION:

That Council receives and notes the status of the Monthly Operational Report for July 2022.

Kylie Smith
Chief Corporate Officer

Prepared by staff member:	Lee Sisson	
Approved/Reviewed by Manager:	Kylie Smith, Chief Corporate Officer	
Department:	Office of the Chief Corporate Officer	
Attachments:	1 Monthly Operational Plan - July 2022	112 Pages
	2 Organisation Chart	1 Page

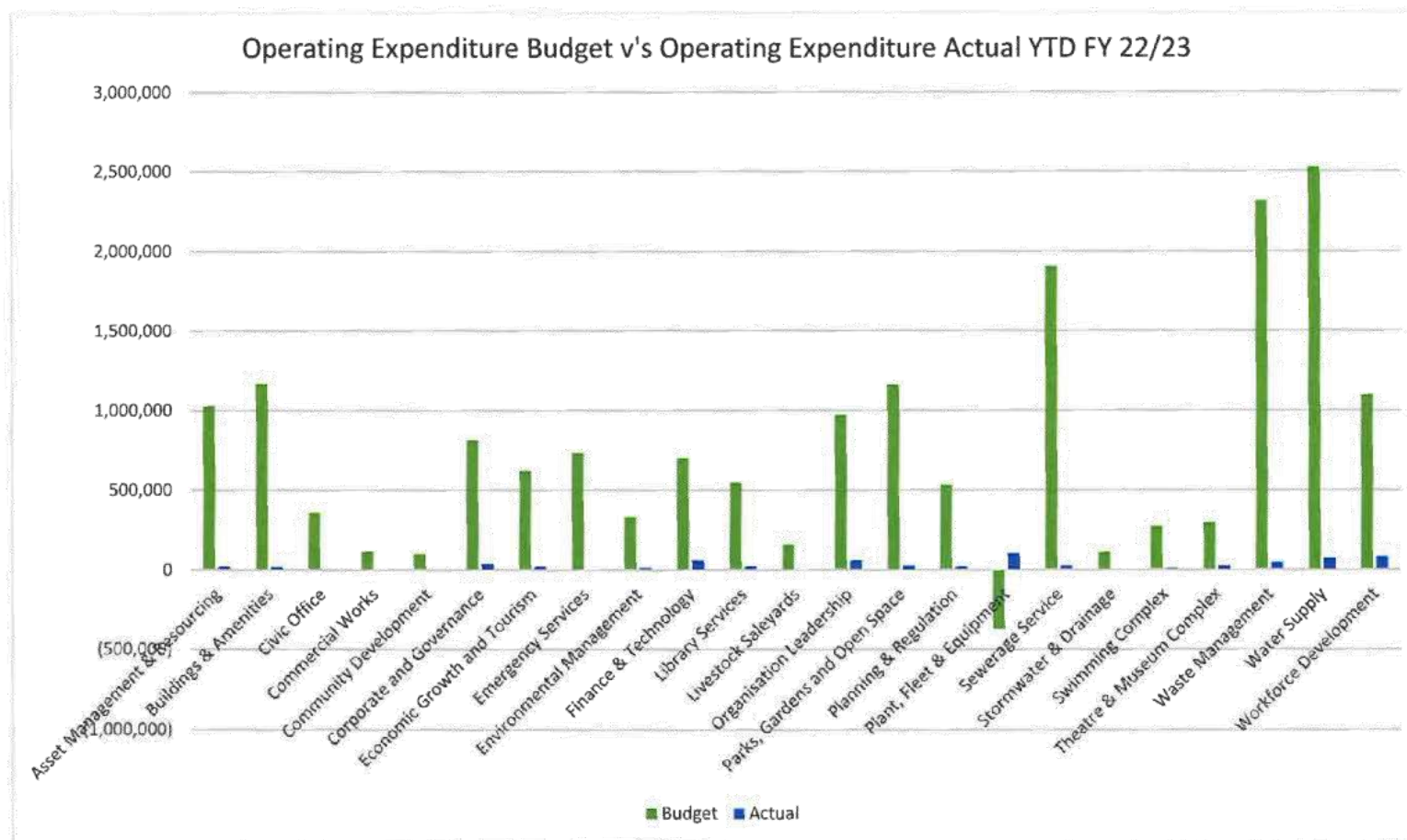
Monthly Operational Report

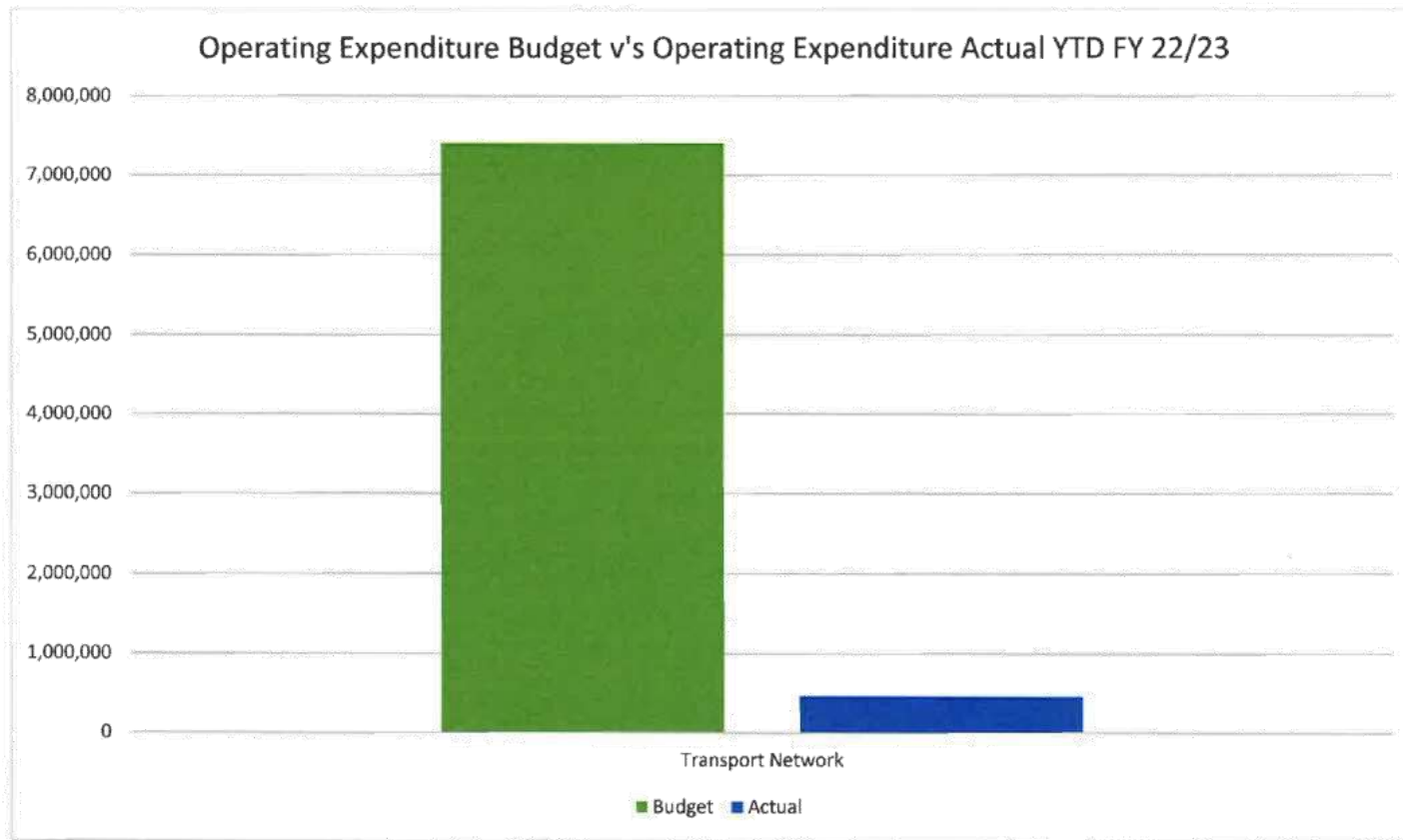
Tenterfield Shire Council July 2022

Council Meeting 24 August 2022

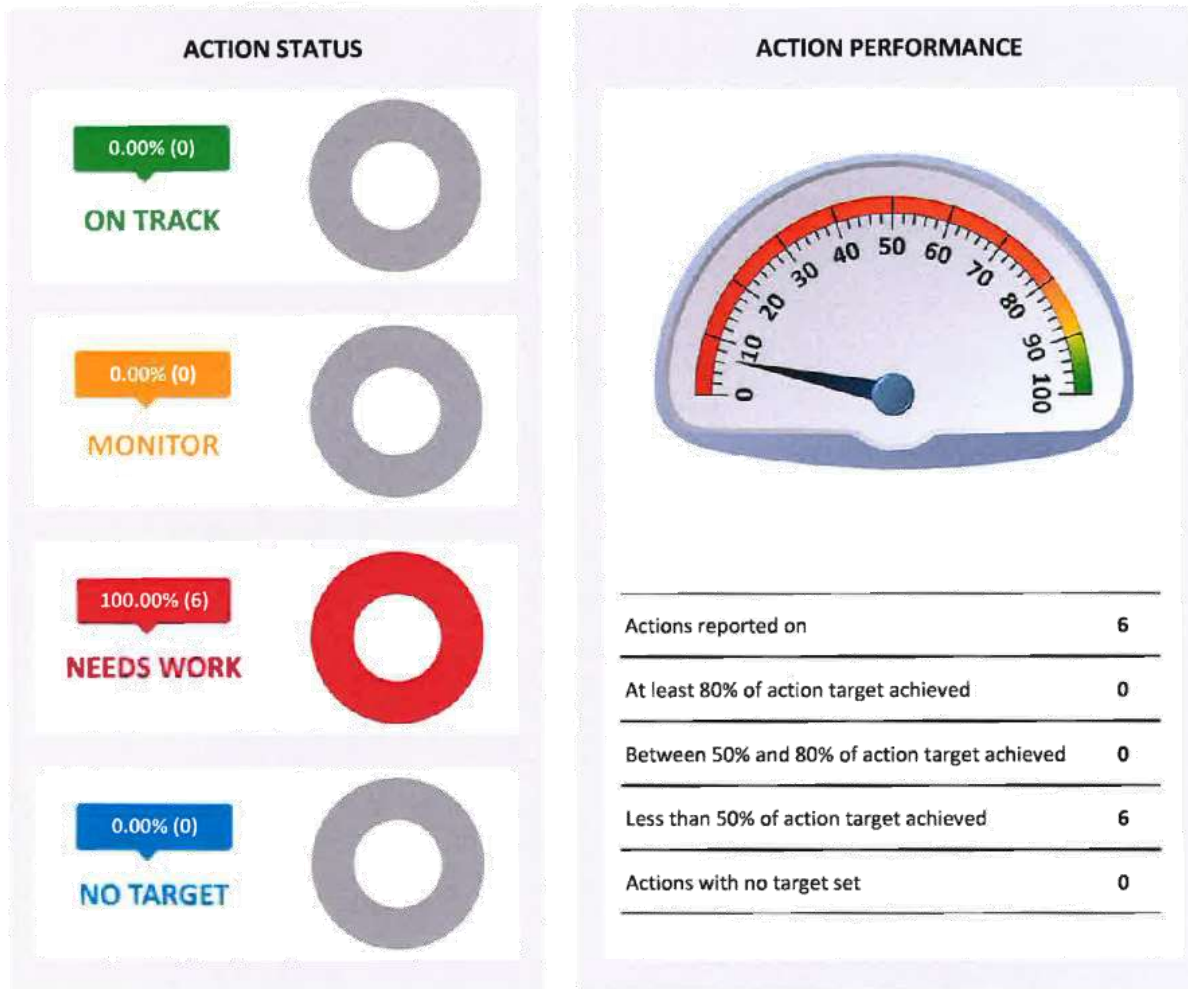


TENTERFIELD








1. CIVIC OFFICE



Tenterfield Shire Council



Monthly Operational Report - July 2022


ACTION SUMMARY

Business Unit: Civic Office								
Service Profile: Civic Office								
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
2.1.3.1 Investigate, advocate for, and source funding to improve heavy vehicle access across the region.	Chief Executive	July-2022 this is ongoing as opportunity's arise we will apply and continue our ongoing advocacy for funding for road improvements and upgrades	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK
5.1.1.9 Influence and advocate support from Federal and State government in relation to promotion of Tenterfield community objectives.	Chief Executive	July -2022 We are in constant discussions with key stakeholders. This includes recent discussions with elected member Janelle Saffin, in terms of funding opportunity's. We are also applying for appropriate grants such as the recent stronger country community fund	Not Started	01/07/22	30/06/23	0.00	100.00	 NEEDS WORK
5.1.1.10 Advocate to hand back Bruxner Way and Mt Lindesay Road to State Government.	Chief Executive	July-2022 This is ongoing we have submitted another application to hand Bruxner way back to state government. We also supported Kyogle shires application for the return of Mt Lindsey road to state government. This will be ongoing until we complete the mission.	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK

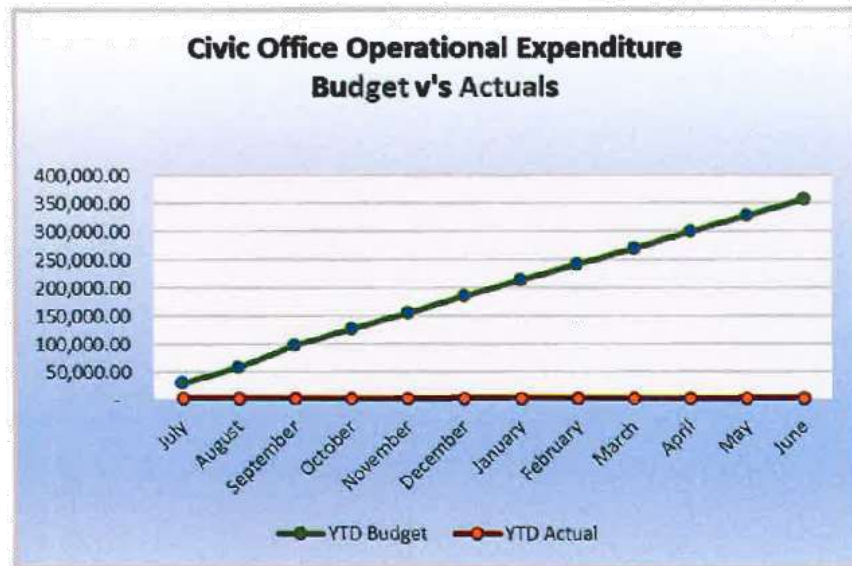
Tenterfield Shire Council

Monthly Operational Report - July 2022

Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
5.1.1.11 Manage communication, media and information channels.	Manager Economic Development & Special Projects	<p>June-2022 Media release issued Friday, July 29 with further information on Council's decision to apply for a Special Rate Variation (SRV) for a proposed 43 per cent rise in rates in 2023/24 and a further 43 per cent rise in 2024/25.</p> <p>Council voted to start community information sessions on an SRV representing a cumulative rise of 104.49 per cent on ordinary rates and it was vital Shire residents understood why the increases were needed and what services would suffer without them.</p> <p>The prolonged drought and bushfires, COVID-19 and floods have all hit TSC's finances, compounding the long-term impact of cost-shifting from the State government and a more than halving funding from Canberra through the Federal Assistance Grants (FAGs).</p> <p>Video with the Mayor explaining the situation and also speaking about the need for residents to do the right thing with recycle bins and not throw items into the yellow tops that are not supposed to be there.</p>	In Progress	01/07/22	30/06/23	8.00	100.00	
5.1.1.12 Deliver councillor services.	Chief Executive	<p>July-2022 This ongoing, the administration has ramped up councilor briefings and workshops as well as communiques to keep councilors fully informed on an ongoing basis</p>	In Progress	01/07/22	30/06/23	8.00	100.00	

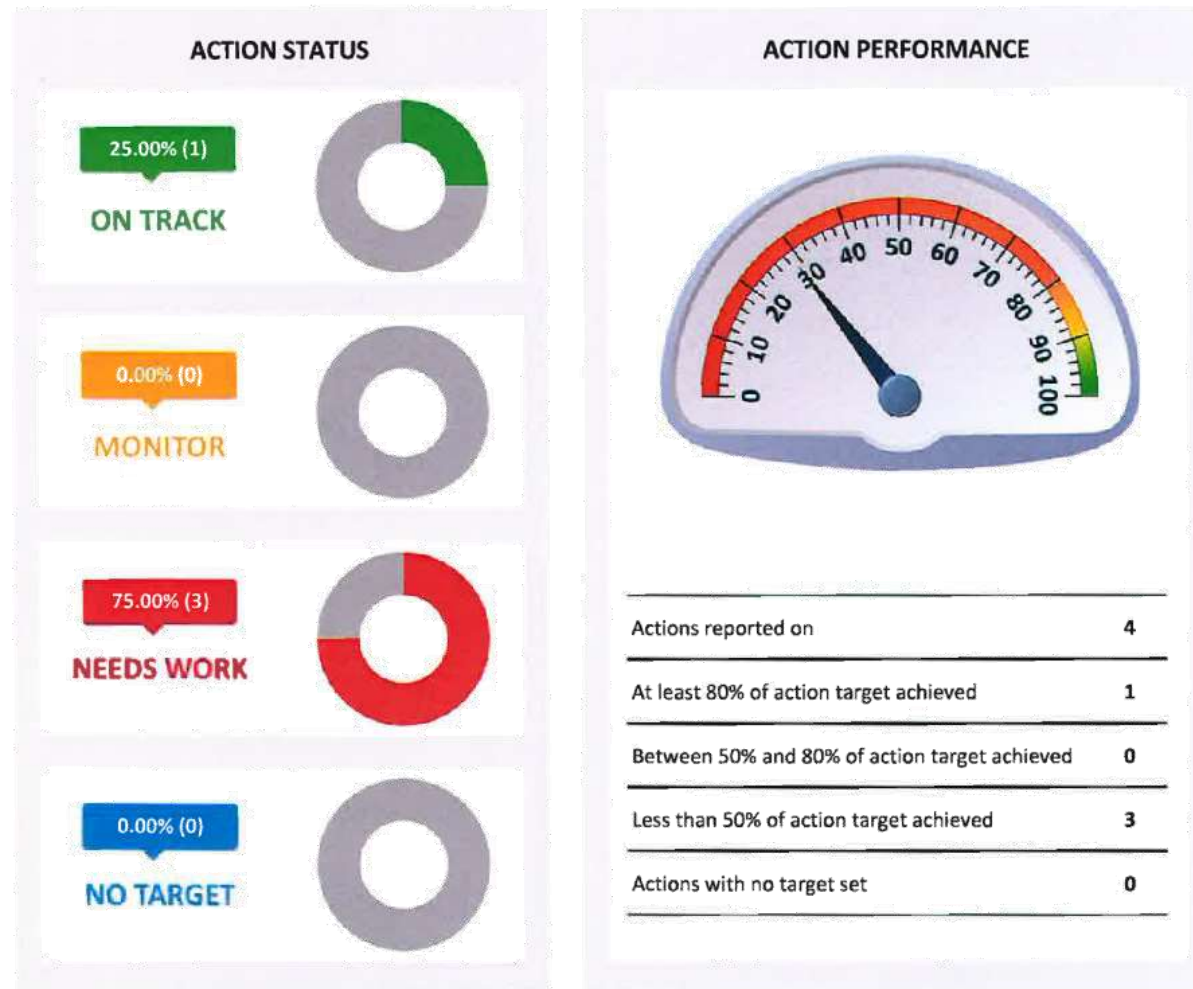
Tenterfield Shire Council				Monthly Operational Report - July 2022					
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status	
5.2.2.1 Advocate for health services throughout the Region and ensure future government planning aligns with community needs.	Chief Executive	July 2022- This is ongoing and there several ongoing discussions in terms of new england health and possible ways of improving their services including de-amaigamation	In Progress	01/07/22	30/06/23	8.00	100.00		

1. Civic Office







COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Civic Office	355,339	2,844	0.80%
1. Operating Income	0	(73)	0.00%
2. Operating Expenditure	355,339	2,917	0.82%

2. ORGANISATION LEADERSHIP



ACTION SUMMARY

Business Unit: Organisation Leadership								
Service Profile: Organisation Leadership								
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
5.1.2.4 Implement the long-term financial strategy, aligning the Long-Term Financial Plan with the Asset Management Plan.	Chief Executive	July-2022 Unfortunately councils revenue has not kept pace with its service delivery costs. This means that without an increase in revenue, council can no longer afford its current service levels. This has necessitated the need for a special rate rise. As such council has identified three long term financial plan options. One is a rate rise aligned with maintaining current services at the same or near to same levels. The second one is a lessor rate rise with a substantial reduction in services unfortunately these will mainly affect road maintenance and in some cases severely. and the third option/plan is for no rate rise, however this will mean a severely reduced operation with substantial service loss and little infrastructure maintenance or replacement. We will need to await the result of councils SRV application before we will know which long term financial plan is applicable.	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK
5.1.2.5 Apply for a Special Rate Variation.	Chief Executive	July-2022 The consultation stage has commenced, all channels available for information dissemination are being used and the consultation will continue over the next month and into September.	Not Started	01/07/22	30/06/23	0.00	100.00	 NEEDS WORK
5.1.2.6 Report to council identifying efficiency savings of 10-15% across the budget, for the 2022/23 financial year.	Chief Executive	Complete has been reported to council as directed	Completed	01/07/22	30/06/23	100.00	100.00	 ON TRACK

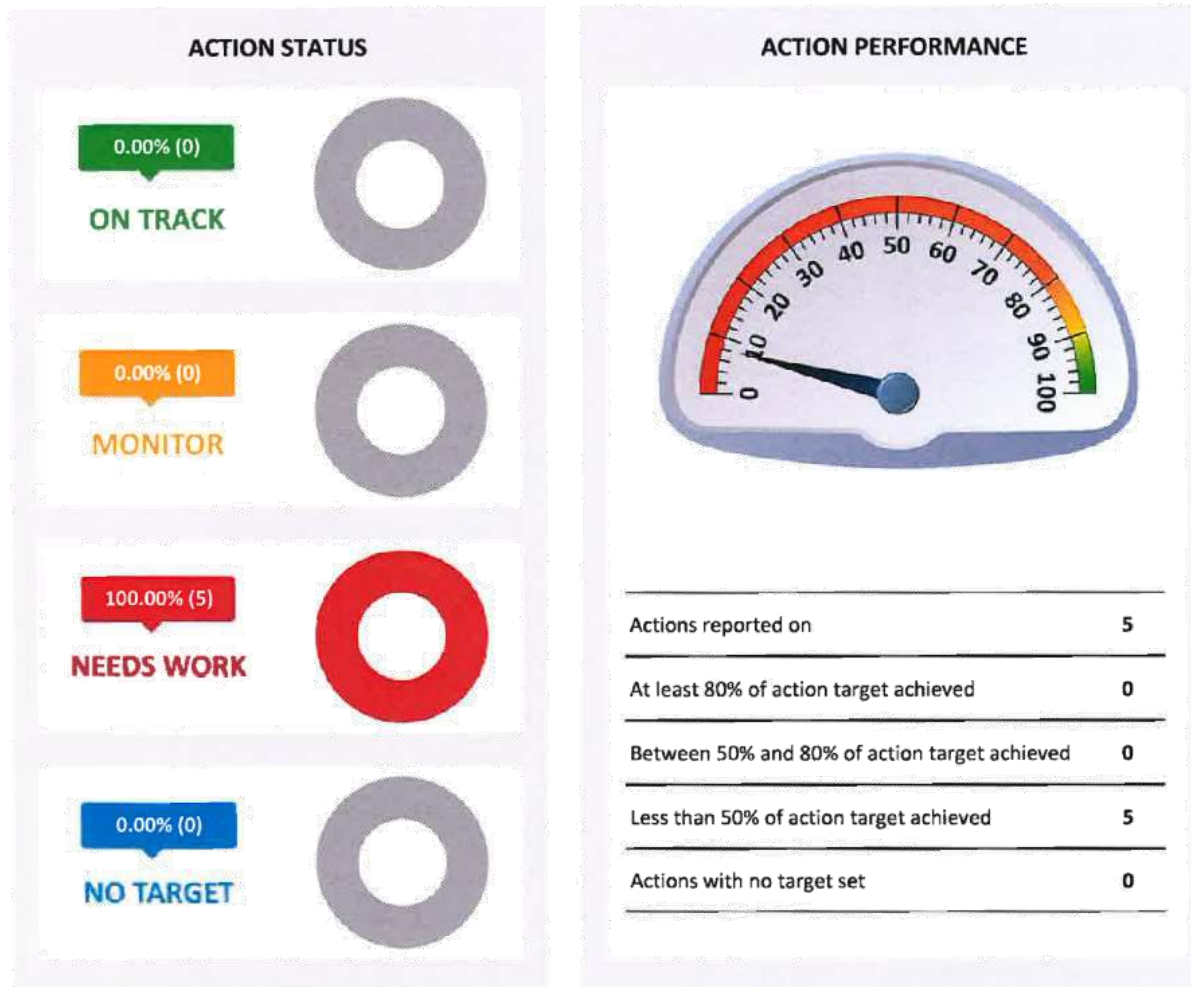
Tenterfield Shire Council				Monthly Operational Report - July 2022				
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
5.1.2.7 Provide Council a Review of operating plan for the Visitor Information Centre.	Manager Economic Development & Special Projects	<p>The Visitor Information Centre continues to operate six-days-a-week with reduced opening hours on Saturdays - now closing 2:30pm.</p> <p>Visitor Information Centre Update: July visitors to visitor information centre = 1,362 (132% increase on July 2021 COVID affected) July visitors to Visit Tenterfield website = 3,551 (15.3% increase on July 2021) 42% of visitors from New South Wales, 33% from Queensland and 13% from Victoria. Tenterfield Visitor Information Centre has a 4.5 star review on Google (149 reviews) & 4.5 star review on TripAdvisor (107 reviews). Met with Mark Greaves from The Tourism Group regarding annual review and accreditation for the Visitor Information Centre. VIC remains a level 2 accredited centre for 2022/23.</p>	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK

2. Organisation Leadership



COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Organisation Leadership	970,404	57,754	5.95%
2. Operating Expenditure	970,404	57,754	5.95%

3. COMMUNITY DEVELOPMENT



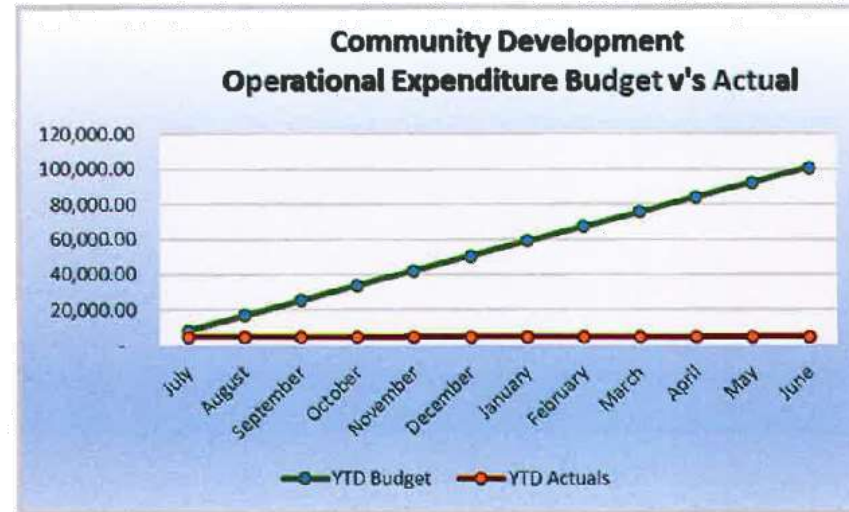
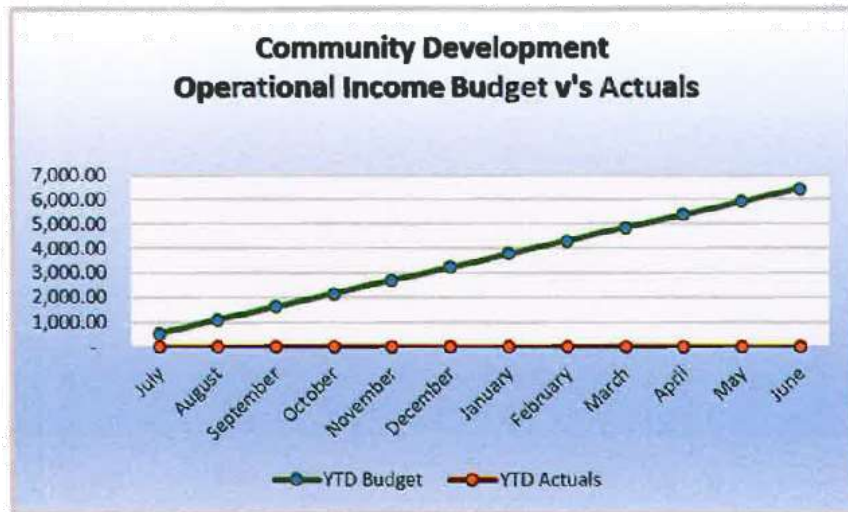
Tenterfield Shire Council

Monthly Operational Report - July 2022

Service Profile: Community Development

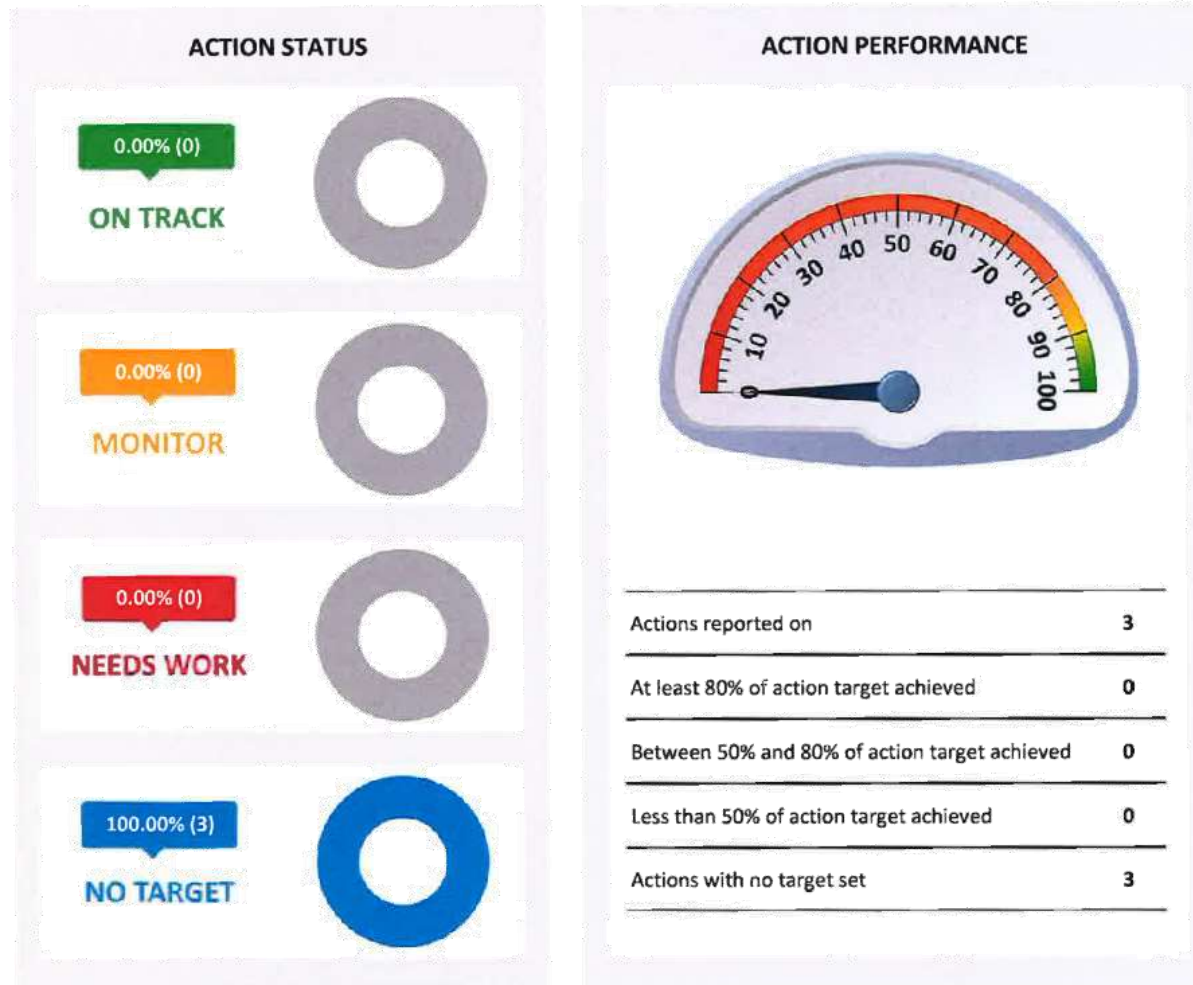
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
1.1.1.1 Improve and maintain communication methods in accordance with the Community Engagement Strategy.	Economic Development & Special Projects	Manager presented report to TSC Wed, 27 July recommending 3-month trial of Facebook page for information/noticeboard only – with no comments/discussion. Recommendation was adopted by Council with Facebook page going live Tuesday, 2 August - with first posting on Local Government Week. Manager working with CE to use all available avenues to communicate Council activities - using social media, local newspaper and radio as well as Your Local News and direct meetings with the public.	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK
1.1.1.2 Provide opportunities for the community to participate in decision making via Council Committees.	Community Development Officer	No Committee meetings in July 2022	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK
1.1.2.1 Implement wellbeing programs and activities in partnership with the Aboriginal Advisory Committee. Contribute to NAIDOC week and develop and implement Reconciliation Action Plan (RAP).	Community Development Officer	Supporting Moombahlene with the organisation and grant application for NAIDOC Week.	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK
1.1.3.1 Support the physical and mental health of the community, through wellbeing activities which improve community capacity and resilience. This includes contributing and supporting local events such as Youth Week.	Community Development Officer	Grant Application for "Spring Break Holiday Event 2022"	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK
1.2.3.1 Deliver and report to the OLG on the Council's Disability Inclusion Action Plan.	Community Development Officer	Raise community awareness of appropriate activities and services that promote inclusion through 'Tenterfield in Touch'.	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK

3. Community Development




COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Community Development	94,298	4,992	5.29%
1. Operating Income	(6,444)	0	0.00%
2. Operating Expenditure	100,742	4,992	4.96%

4. ECONOMIC GROWTH & TOURISM



ACTION SUMMARY

Business Unit: Economic Growth & Tourism								
Service Profile: Economic Growth & Tourism								
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
2.1.1.1 Develop and implement the Economic Development Strategy and Tourism Development Strategy, which also aligns with the Regional Economic Development Strategy (REDS).	Manager Economic Development & Special Projects	<p>DRAFT document.</p> <p>Real estate market strong Despite interest rate hikes, the local housing market remains strong. According to realestate.com.au the median house sale price, based on 116 sales in past 12 months, is now \$360K – up 24.1% over the past year and up \$10K in the past month (June to July 2022). Tenterfield has seen annual compound growth of 24.1% for houses over the past five years. Median rent for a 3-bedroom house is \$365 per week - up 4.3% in the past year - based on 49 rental listings in the past 12 months. There isn't enough rental listings data to provide a median price for units in Tenterfield. There are no 2-bedrooms home listed. Market for grazing properties remains very strong with very few properties listed \$8000 to \$10,000/ha.</p> <p>Staff and Legume Progress Association conducted a check locations for the Northern Border Trail signs. The Progress Association has signed the Grant Agreement for funding of the project and will now decide on signs.</p> <p>On-line meeting with proponent of Angry Bulls Mountain Bike project and government officers from Regional Development.</p>	Ongoing	01/07/22	30/06/23		0.00	 NO TARGET

Tenterfield Shire Council

Monthly Operational Report - July 2022


Meeting discussed business case, which has been prepared for the project, but needs some supplementary work, including environmental clearances. The finished business case would then be submitted for government funding.

Following TSC's resolution to sell surplus land at Sugarbag Road Lot 26 DP 735029 five local real estate agents were emailed seeking EOIs to sell and submit proposals, including fees and market appraisal. Four agents indicated they were interested and following appraisal of commission and marketing costs, two agents have been contracted (non-exclusive) to proceed with selling.


Repairs to front of VIC
Manager and helpful volunteer moved and re-fixed the large regional map at the front of the Visitors' Information Centre to cover the window hole at the front of the building.

Tenterfield Shire Council

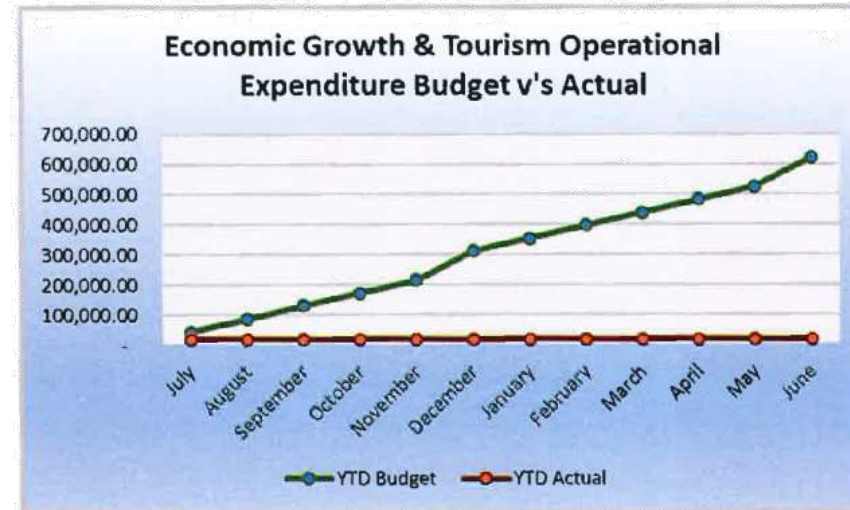
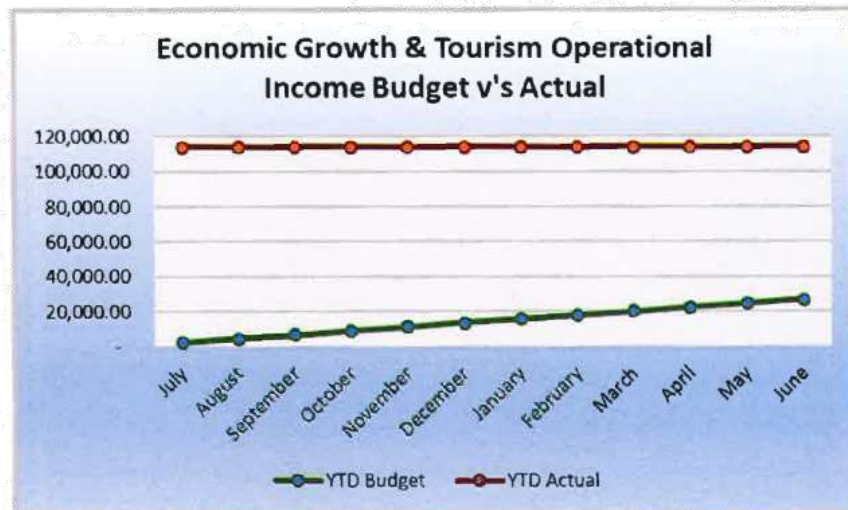
Monthly Operational Report - July 2022

Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
2.1.1.2 Deliver and manage Destination Marketing Plan and marketing campaigns and activities.	Manager Economic Development & Special Projects	<p>Marketing Update: Staff attended New England High Country meeting in Inverell. Ongoing marketing activity through the regional group includes:</p> <ul style="list-style-type: none"> • Updating the New England High Country Visitors Guide map & brochure • Granite Belt Magazine Advertisement (Spring 2022) • Australian Traveller Campaign in market May, June & July 2022 – including content articles (4,000 views); on-site deal clicks; display ads (83,574 impressions); EDM Newsletters (43,317 opens); Facebook posts (37,513 reach). <p>Tenterfield Marketing & Project Update:</p> <ul style="list-style-type: none"> • Granite Belt Magazine Advertisement (Spring 2022) • Brief seeking quotes for Mountain Biking mapping and content creation for key routes distributed to local contacts. • Shire wide photography project – finalising shot list before recommencing shoots in Spring. <p>Ongoing marketing: regular website and events updates on Visit Tenterfield, New England High Country & Destination NSW websites; regular social media posts; communicating with new and existing tourism businesses and events.</p> <p>Social Media stats: Facebook Reach: 32,449 from 23 Facebook posts. Facebook Page Likes: 6,660 (+68 new) Instagram Reach: 6,911 from 21 Instagram posts & 8 stories Instagram Followers: 2,767 (+46 new)</p>	Ongoing	01/07/22	30/06/23	0.00		
5.2.3.1 Support future proposals for		Manager met with NBN's regional manager	Ongoing			0.00		

ECONOMIC GROWTH & TOURISM

Tenterfield Shire Council		Monthly Operational Report - July 2022	
improved telecommunications infrastructure.	Manager Economic Development & Special Projects	<p>for update on NBN availability around Tenterfield.</p> <p>Some businesses on the highest speed available in regional Aust.</p> <p>For Sky Muster Plus, from July 1, 2022 enhancements, video streaming and VPN use use no longer counts towards monthly data allowance between 12am midnight and 4pm. Previously all VPN and video streaming counted towards a person's monthly data allowance, regardless of the time of day.</p> <p>This means between the hours of 4pm and 12 am midnight, only video streaming and VPN use will count towards a user's monthly data allowance. Activities like online shopping, emails, and internet banking, audio streaming, video calling, and Wi-Fi calling will continue not to count towards a user's monthly data allowance for the full 24 hours.</p> <p>This is a major improvement for customers and responds to their calls for more data. The improvements will also come at no extra wholesale cost. New and existing customers can ask about upgrading to Sky Muster Plus through their preferred internet provider. David Crough claims 4220 premises/homes in the Tenterfield Shire have access to NBN - including fibre, wi-fi and satellite.</p> <p>The main part of Rouse St has access to Business Grade Service NBN 10G down and 10G up and currently four Enterprise Grade Service NBN connections are in use in Rouse St - a service as good as any in Sydney (apparently) and running on special fibre for high-network reliability.</p> <p>Many parts of the town have fibre to the kerb, but homes and businesses have the option to sign-up for fibre to the premises. For those not after superfast, the main part of town is serviced by fixed wireless.</p>	<div>01/07/22</div> <div>30/06/23</div> <div>  </div>

4. Economic Growth and Tourism



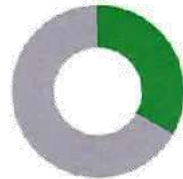
COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Economic Growth and Tourism	600,632	(1,083,772)	-180.44%
1. Operating Income	(26,713)	(113,842)	426.17%
2. Operating Expenditure	620,314	20,028	3.23%
3. Capital Income	0	(994,593)	0.00%
4. Capital Expenditure	0	4,041	0.00%
4235004. PSLP - Tenterfield Youth Precinct & Mountain Bike Trailhead	0	4,041	0.00%
6. Liabilities	7,031	594	8.45%

5. THEATRE & MUSEUM COMPLEX

ACTION STATUS

33.33% (1)

ON TRACK



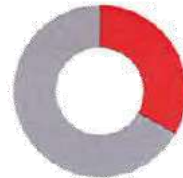
0.00% (0)

MONITOR



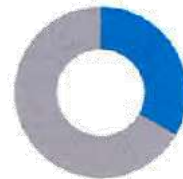
33.33% (1)

NEEDS WORK



33.33% (1)

NO TARGET





ACTION PERFORMANCE




Actions reported on	3
At least 80% of action target achieved	1
Between 50% and 80% of action target achieved	0
Less than 50% of action target achieved	1
Actions with no target set	1

ACTION SUMMARY

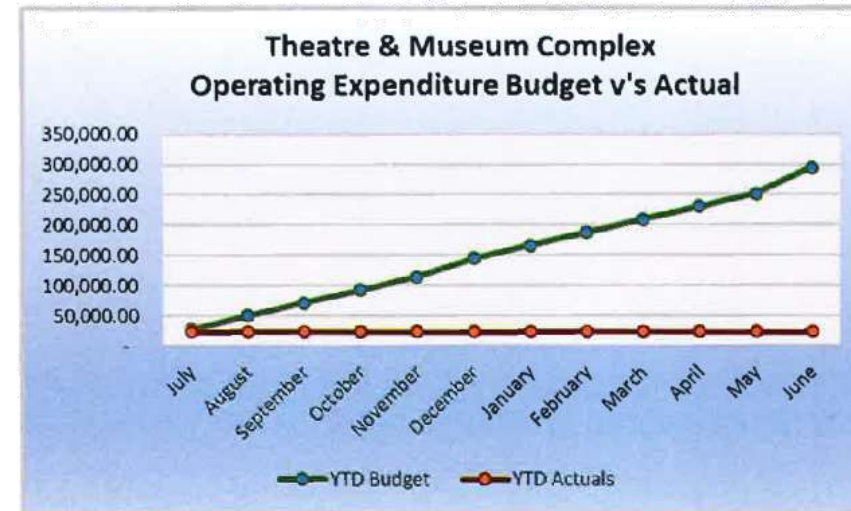
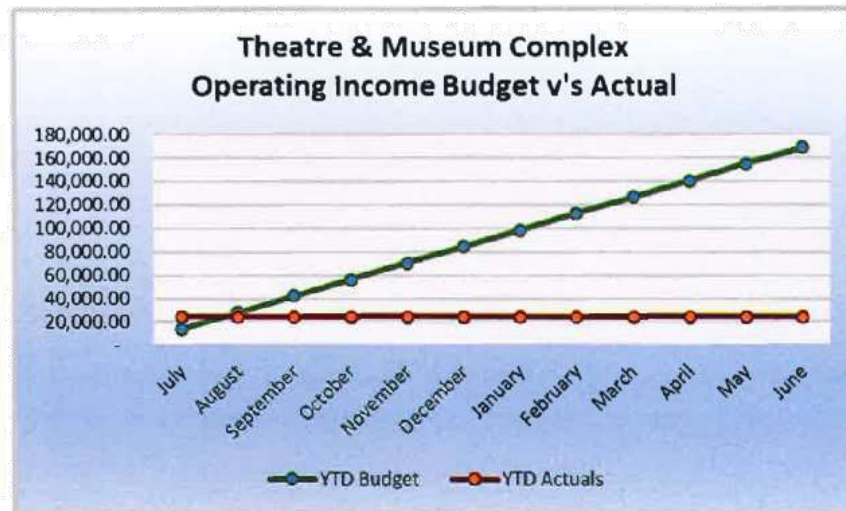
Business Unit: Theatre & Museum Complex								
Service Profile: Theatre & Museum Complex								
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
1.1.3.4 Develop and proactively manage and deliver cinema program, theatre education and youth related programs.	Manager Arts, Culture and Library Services	<p>The cinema program showcased 31 screenings during the July reporting period with general admission of 786 patrons. This reporting period also included the school holiday special cinema programming for audiences including Pinocchio: A true story, Jurassic World and Lightyear.</p> <p>The adult movie 'Elvis' attracted the highest box-office takings for July including demand for a special screening for Tenterfield Age Care Centre and an extra general admission session. Live events included The Bush, Broadway and Broken Hearts followed by Winter School music program. The Bush, Broadway and Broken Hearts event was highly successful generating box office ticket sales of \$5400 for the live concert and general admission of 220. Winter school music program for entire week attracted students to attend music tutorials during the day at theatre hall and external bookings for live performances by the Cuskelly College of Music attracting approximately 400 attendees.</p>	Completed	01/07/22	30/06/23	100.00	100.00	 ON TRACK
1.1.3.5 Manage and operate the Sir Henry Parkes Memorial School of Arts (Cinema, Theatre, and Museum) in partnership with the National Trust of Australia.	Manager Arts, Culture and Library Services	As previously reported a Museum audit is in progress in liaison with the National Trust (NSW) and the Independent Museum Advisor program funded through Museums and Galleries NSW. Any reporting or progress updates are being maintained with the National Trust throughout the process as required.	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK

Tenterfield Shire Council

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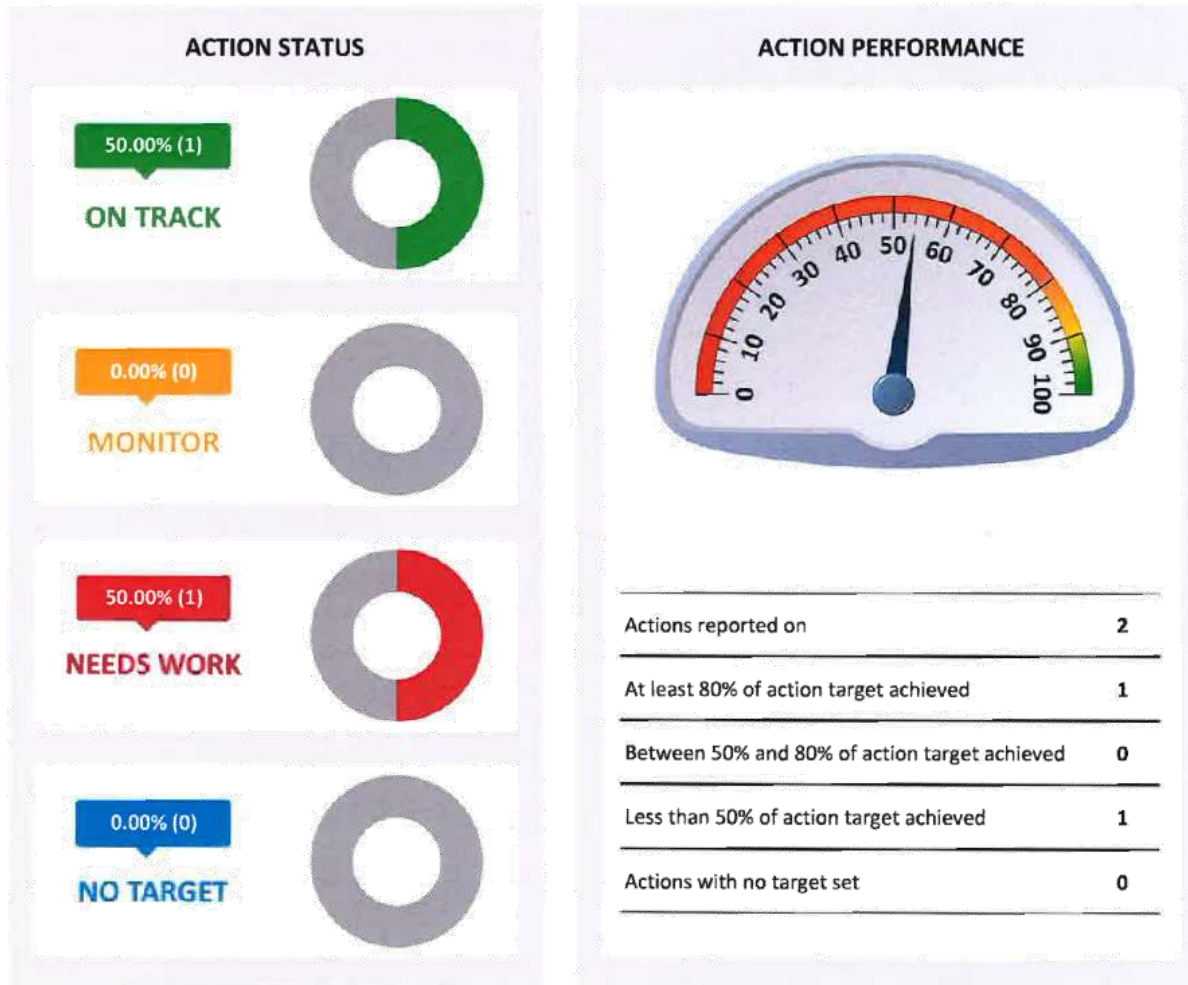
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
1.2.4.1 Provide volunteer training and upskilling in a safe and engaging work environment.	Manager Arts, Culture and Library Services	The SoA Volunteer program provide front-of-house support and services for the Museum, Theatre and Cinema. SoA staff provide ongoing mentoring and on-the-job training for the SoA volunteer program.	Ongoing	01/07/22	30/06/23		0.00	 No TARGET

5. Theatre and Museum Complex



COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Theatre & Museum Complex	220,190	(1,073)	-0.49%
1. Operating Income	(168,316)	(24,443)	14.52%
2. Operating Expenditure	294,365	23,370	7.94%
4. Capital Expenditure	94,141	0	0.00%
5005508. School of Arts - Replace/Repair Carpet. Resand & Reseal Floors (SRV)	94,141	0	0.00%

6. LIBRARY SERVICES





Tenterfield Shire Council

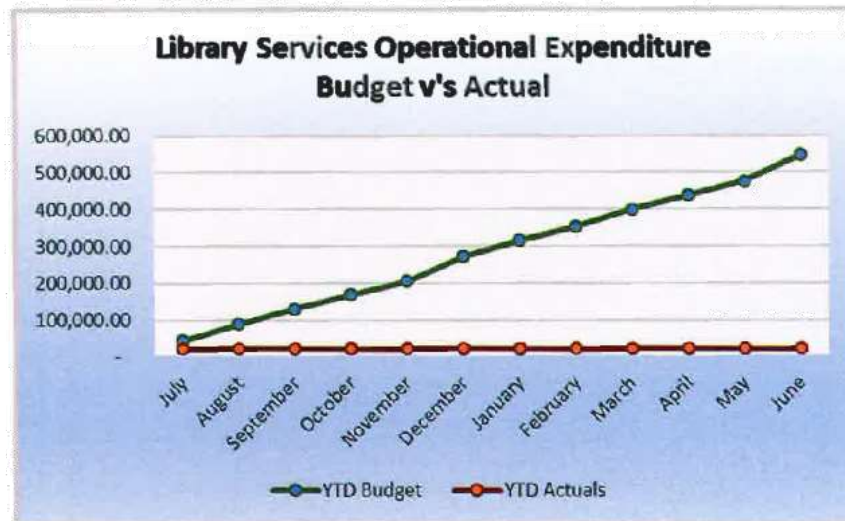
Monthly Operational Report - July 2022

Business Unit: Library Services

Service Profile: Library Services

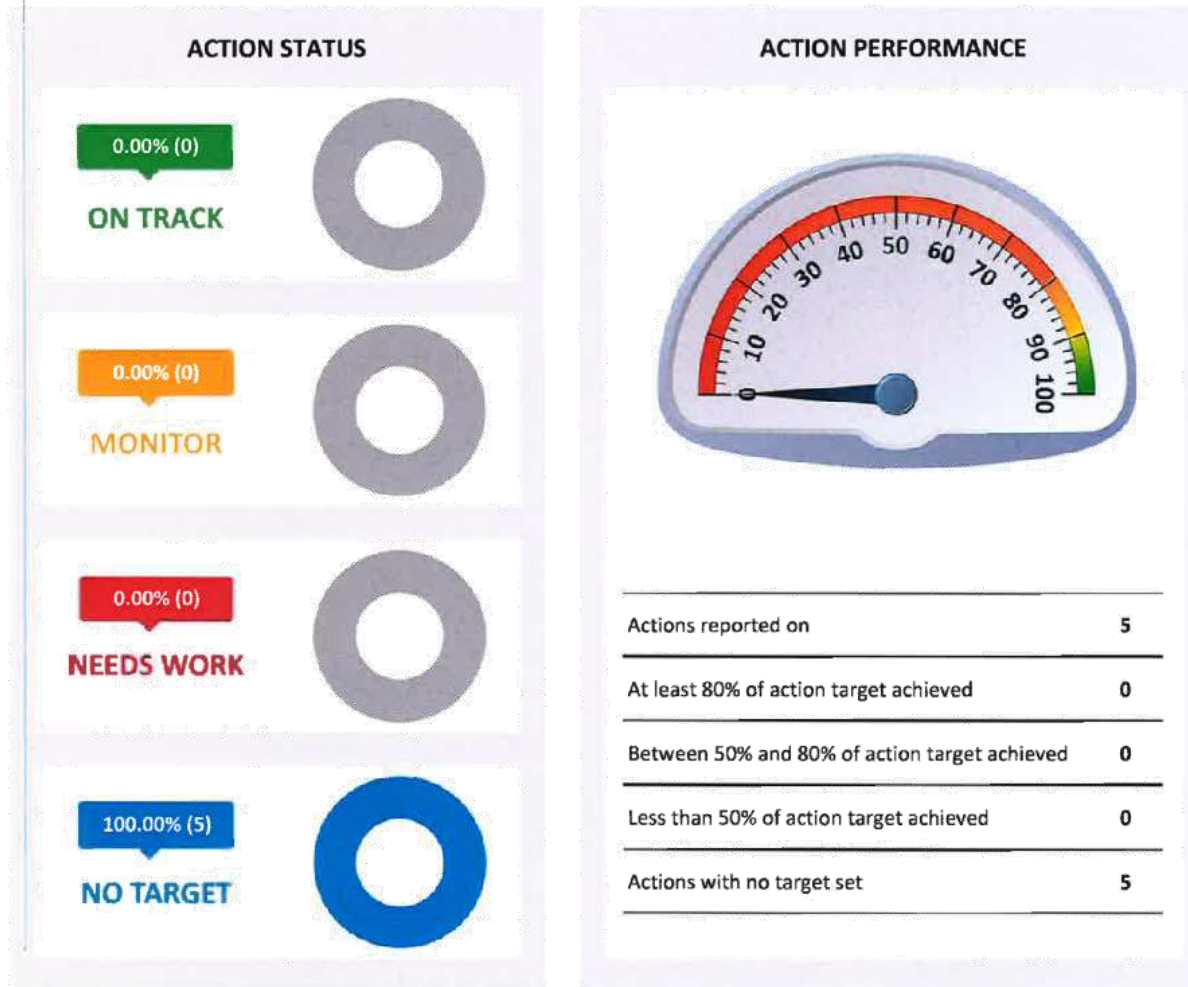
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
1.1.3.2 Deliver technology and resources to individuals and small groups via library services.	Manager Arts, Culture and Library Services	<p>During the July reporting period the Library provided weekly Storytime attracting 15 parents and children. The Library also provided an activity meeting space for The Benevolent Society youth program participants to socialise, borrow collection items and utilise the Library computers.</p> <p>A total of 575 visitors attended the library to access Library resources and services including 180 users utilising Library computers.</p> <p>The Library has been successful for State Library Funding to run a series of 25 workshops over the next financial year period. Workshop program schedule is being finalised and due to commence early October. Commencement date has been moved back from September to October due to confirmation of funding only just received and to allow for appropriate lead time to plan and promote the workshops.</p>	In Progress	01/07/22	30/06/23	8.00	100.00	
1.1.3.3 Manage all corporate art, artefacts, honour boards and memorabilia (including audit and security).	Manager Arts, Culture and Library Services	A Museum Audit is in progress. As part of this audit actions completed to date include an audit of National Trust collection items against the latest Catalogue register provided by the National Trust. An audit of the Centenary Cottage, Indigenous Artefacts and Individual collection items is in currently in progress.	Completed	01/07/22	30/06/23	100.00	100.00	

6. Library Services




COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Library Services	482,542	(174,757)	-36.22%
1. Operating Income	(70,139)	(840)	1.20%
2. Operating Expenditure	545,681	22,430	4.11%
3. Capital Income	(19,329)	(196,886)	1018.60%
4. Capital Expenditure	19,329	0	0.00%
5000524. Local Priority Grant 2022/23	19,329	0	0.00%
6. Liabilities	7,000	539	7.70%

7. WORKFORCE DEVELOPMENT



ACTION SUMMARY

Business Unit: Workforce Development								
Service Profile: Workforce Development								
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
5.1.1.4 Develop, manage and deliver the Workforce Management Strategy.	Manager HR & Workforce Development	<p>The current recruitment moratorium and financial constraints has initiated and internal review of the current secondments, higher duties and position description drifts. This workforce review has led to lateral transfers, internal positional advertisements and positional description analysis to increase operational efficiencies, provide job clarity, boost moral and ensure compliance with applicable industrial instruments. Grant funding has been secured for a traineeship and a funding application has been made to extend the Community Recover Officer position.</p> <p>Council continues to provide an on site Employee Assistance Program, independent counselling and advice services. July percentage program utilisation = 9.09% of the Workforce</p> <p>Flexible work arrangement requests have been received, reviewed and processed whilst remaining mindful of financial constraints, community service level commitments and expectations.</p>	Ongoing	01/07/22	30/06/23		0.00	 No TARGET

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Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
5.1.1.5 Facilitate worker health and wellbeing consultation communication, and participation processes.	Manager HR & Workforce Development	The health, wellbeing and moral of Staff has been negatively impacted by the uncertainty of the current environment leading to an increase in the utilisation of Councils Employee Assistance Program (EAP) for July. Council is taking all reasonably practicable measures to mitigate this uncertainty by providing open communication, positional clarity and organisational support. Six (6) WHS toolbox talks, seven (7) drug and alcohol tests, five (5) audits, four (4) site inspections and one (1) employee induction conducted in July. The State Cover Mutual WHS audit was completed this month. This WHS Audit provides Council with valuable information regarding our WHS performance, including benchmarking against our previous years performance and against our peers. Distribution of the COVID PPE is 80% complete and has been well received by business's, hospitals, nursing homes, sporting groups and volunteer emergency services.	Ongoing	01/07/22	30/06/23		0.00	 No TARGET
5.1.1.6 Develop, manage and deliver Employer the skills targeted training plans.	Manager HR & Workforce Development	Certificate IV in civil construction underway. Leadership program underway with selected staff to encourage emerging leaders and bolster succession planning.	Ongoing	01/07/22	30/06/23		0.00	 No TARGET
5.1.1.7 Develop, manage and deliver Employer of Choice recruitment and retention services.	Manager HR & Workforce Development	Staff annual performance appraisals have been released for the respective Managers to discuss and consult with their line reports. The internal review and action on long term secondments, higher duties and position description drifts triggered by the financial constraints will improve moral by solidifying status, ensuring clarity, developing autonomy and providing organisation fairness.	Ongoing	01/07/22	30/06/23		0.00	 No TARGET

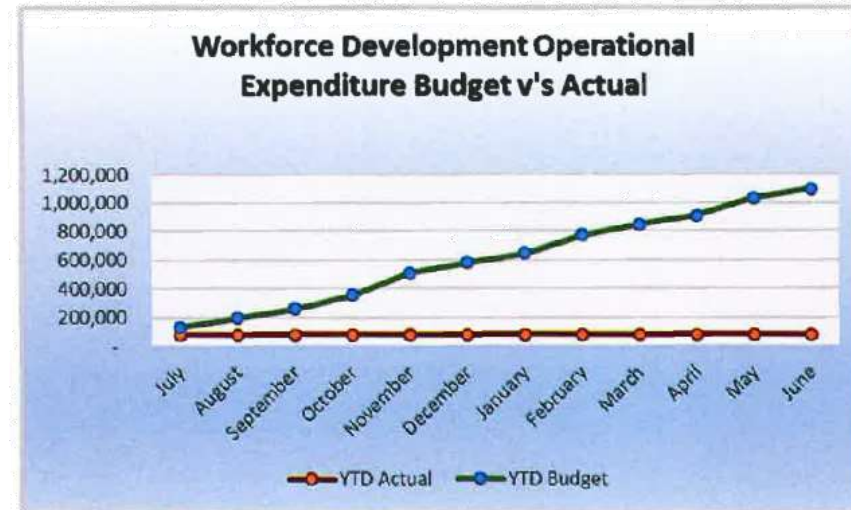
WORKFORCE DEVELOPMENT

Tenterfield Shire Council

Monthly Operational Report - July 2022

Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
5.1.1.8 Manage and report on Council's Enterprise Risk Management Framework and Risk Register.	Manager HR & Workforce Development	<p>Council Risk Management Policy and subsequent Risk Appetite Statement have been adopted.</p> <p>The Audit, Risk and Improvement Committee (ARIC) has been provided with applicable Risk Management report.</p> <p>Council Enterprise Risk Management Register has been updated reflecting system maturity and adoption of the Risk Appetite Statement.</p> <p>State Wide Mutual's Continuous Improvement Pathway (CIP) program based on the principles contained in AS/NZS ISO31000:2009 for the management of risk has begun this month.</p> <p>Due to storm, flood, fire, accident and tempest damage Council has been successful in claiming approximately \$250,000.00 against the associated policies.</p>	Ongoing	01/07/22	30/06/23	0.00		 No TARGET

7. Workforce Development



COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Workforce Development	931,385	115,389	12.39%
1. Operating Income	(164,190)	35,381	-21.55%
2. Operating Expenditure	1,095,575	80,009	7.30%

8. EMERGENCY SERVICES

ACTION STATUS

0.00% (0)

ON TRACK



0.00% (0)

MONITOR



100.00% (1)

NEEDS WORK



0.00% (0)

NO TARGET



ACTION PERFORMANCE




Actions reported on	1
At least 80% of action target achieved	0
Between 50% and 80% of action target achieved	0
Less than 50% of action target achieved	1
Actions with no target set	0

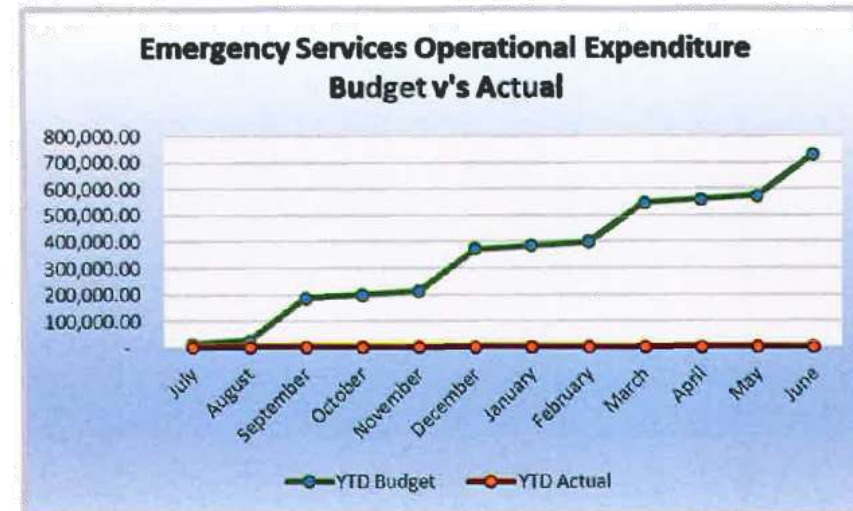
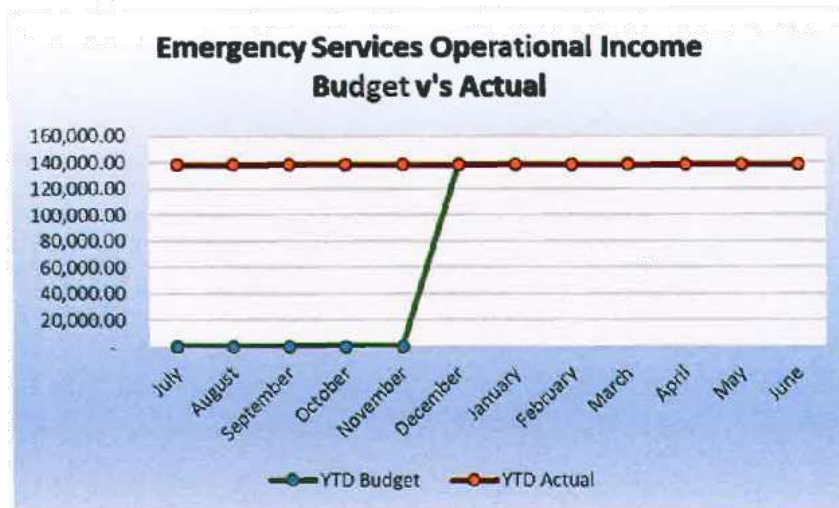
Tenterfield Shire Council

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ACTION SUMMARY

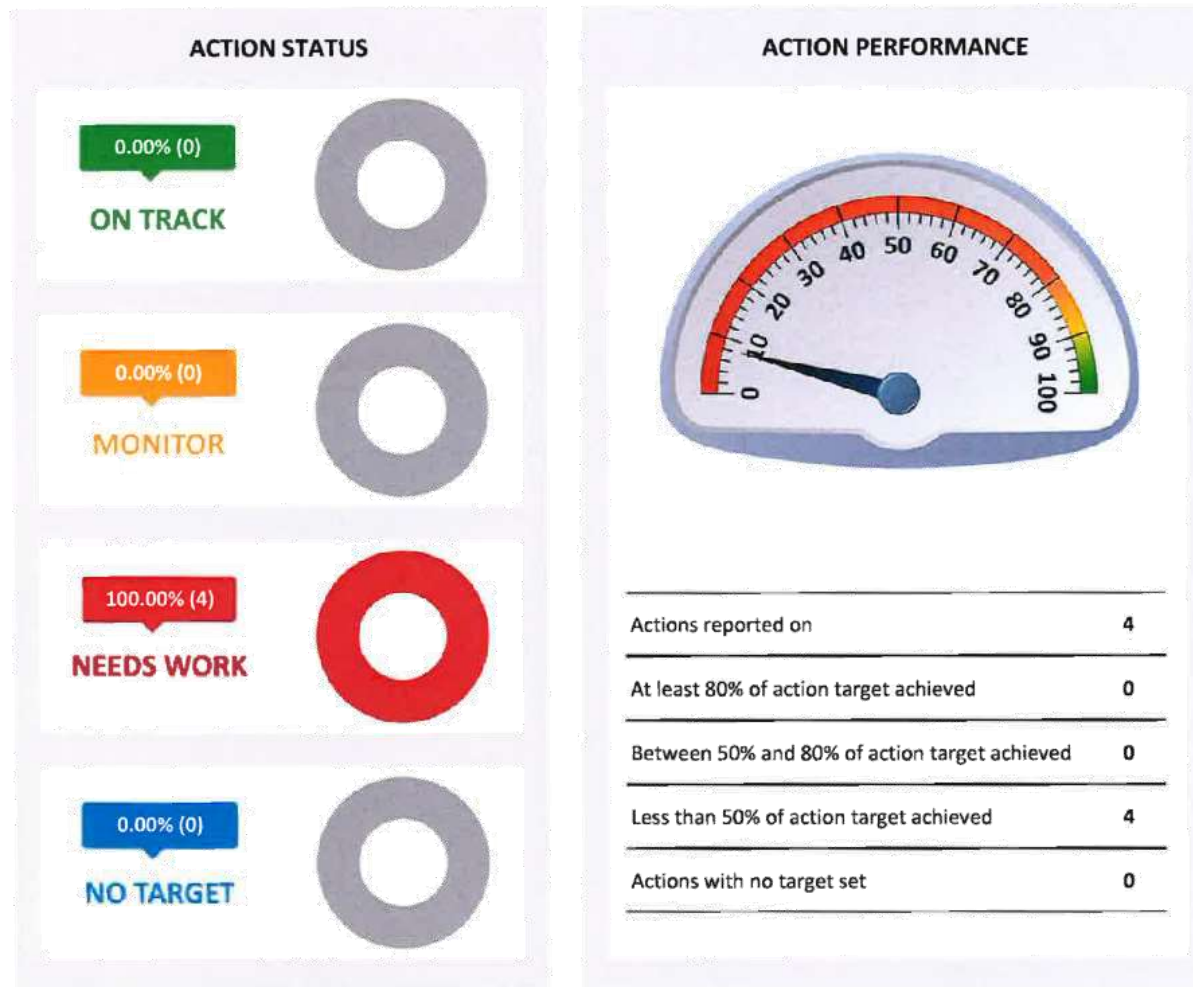
Business Unit: Emergency Services								
Service Profile: Emergency Services								
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
3.1.6.1 Develop, manage and deliver Emergency Management functions and facilities.	Manager HR & Workforce Development	Local Emergency Management Committee (LEMC) meetings working effectively. Now that the Mingoola RFS Shed is complete council has made the applicable reimbursement claim against the RFS project fund. Council has made application to NSW Resilience for the 2022 storm and flood recovery funding to extend the Community Recover Officer position for another 12 months. Council's organisational COVID control measures have been reviewed in light of the July positive cases spike leading to additional control measure implementation.	In Progress	01/07/22	30/06/23	8.00	100.00	

8. Emergency Services






COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Emergency Services	592,620	(134,473)	-22.69%
1. Operating Income	(138,210)	(138,165)	99.97%
2. Operating Expenditure	730,830	3,692	0.51%

9. FINANCE & TECHNOLOGY




ACTION SUMMARY

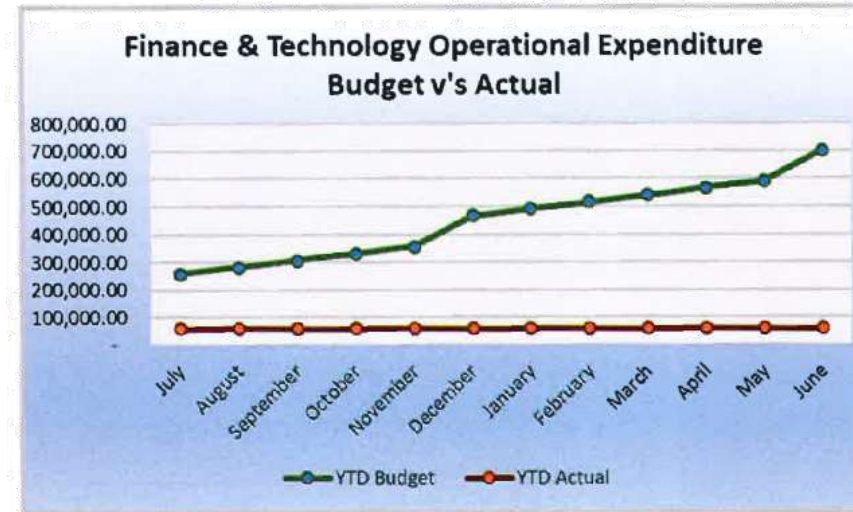
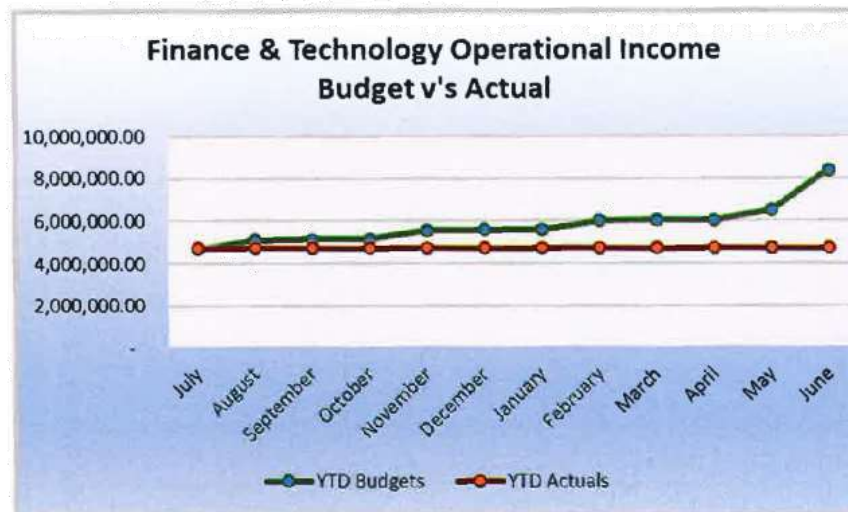
Business Unit: Finance & Technology								
Service Profile: Finance & Technology								
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
5.1.2.1 Manage and deliver finance services.	Manager Finance and Technology	Council continues to seek to provide affordable services and delivery whilst ensuring finances are operated effectively. As Council is undergoing a proposed special rate variation for FY 23/24 and FY24/25 to increase its own source operating revenue which will result in determination of services availability across the shire.	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK
5.1.2.2 Manage and report on Council's Long-Term Financial Plan, and facilitate and support internal and external audits.	Manager Finance and Technology	Council Long Term Financial Plan has been updated and presented to Council as part of the Integrated Planning and Reporting documents. The plan is subject to change depending on the outcome of the Council's view on Proposed Special Rate Variation and subsequent acceptance by IPART. Council has received its Interim Audit Management Letter - No New Issues were raised by the Auditor. Council is in the process of completing its Draft Financial Statements for Financial Year 2021-22 with Audit commencing in September 2022.	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK
5.1.2.3 Manage investments - Plan develop and manage Council's investment portfolio.	Manager Finance and Technology	Investments are managed within council's Investment Policy guidelines. Investments are reported to Council every month as part of the Finance and Accounts report, with the latest update being provided for July 2022. Council's interest on investments has been positive since the incremental increase in interest rates over the last couple of months. Council invests accordingly to its Investment Policy.	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK

Tenterfield Shire Council

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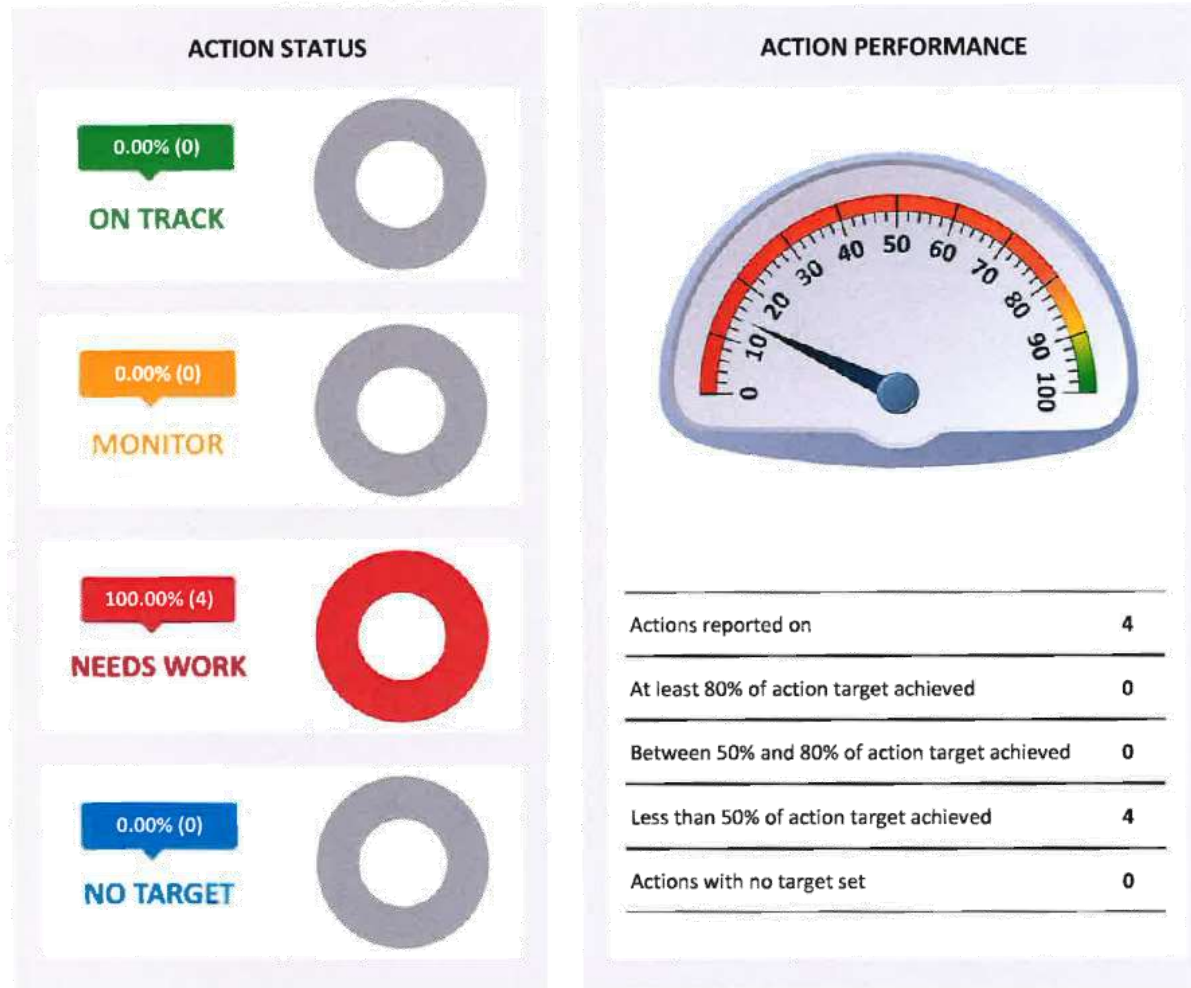
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
5.1.4.1 Develop, manage and deliver Council's Technology Strategic Plan.	Manager Finance and Technology	Work is continuing in the development of IT Strategic Plan and additional policies are in the process of being developed to comply with relevant legislative requirements. Asset Management System is a Work in Process and is expected to be completed by December 2022. Greenlight interface portal which links Council to NSW Department of Planning has been successfully incorporated and relevant staff training has been completed.	In Progress	01/07/22	30/06/23	8.00	100.00	

9. Finance and Technology





COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Finance & Technology	(7,377,087)	(4,676,778)	63.40%
1. Operating Income	(8,381,449)	(4,739,797)	56.55%
2. Operating Expenditure	701,069	60,073	8.57%
4. Capital Expenditure	225,000	188	0.08%
1810501. Computer Equipment - Finance	75,000	0	0.00%
1810508. Capitalised Software	150,000	188	0.13%
6. Liabilities	78,293	2,758	3.52%

10. CORPORATE & GOVERNANCE





ACTION SUMMARY

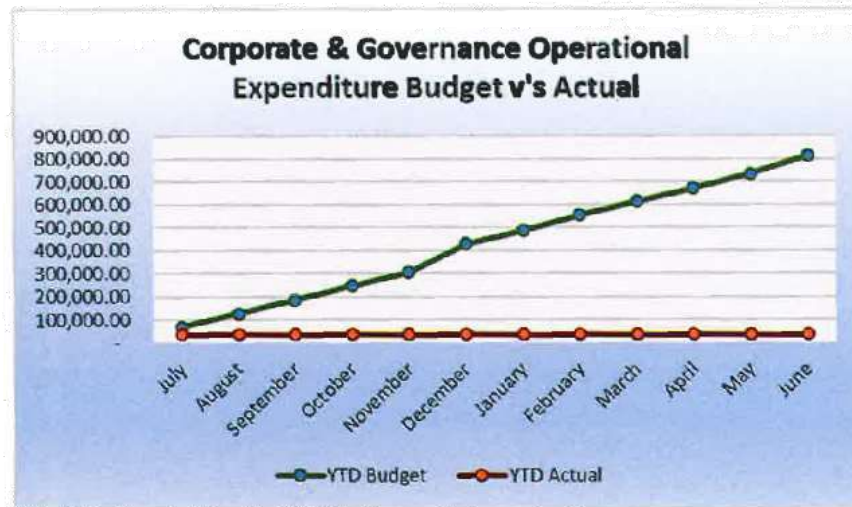
Business Unit: Corporate & Governance								
Service Profile: Corporate & Governance								
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
5.1.1.1 Develop, manage and deliver Customer Services, in accordance with the Customer Service Charter.	Manager Customer Service, Governance & Records	<p>Compliments for July 2022 - 7</p> <p>Complaints for July 2022 - 1</p> <p>Abusive customers for July 2022 - 2</p> <p>Customer Service General Enquiries for July 2022 - 130</p> <p>Inbound calls for July 2022 - 1,825</p> <p>Updated Customer Service Charter placed on public exhibition for community comment following Council meeting of 27 July 2022.</p> <p>Reduced Customer Service resources continue to impact service delivery. Manager, Casual Governance Officer and Records Management staff have continued to assist with answering phone calls and providing front counter support where appropriate, however, this has then impacted carrying out their own role specific duties and tasks.</p>	In Progress	01/07/22	30/06/23	8.00	100.00	
5.1.1.2 Develop, manage and deliver Governance Services, in accordance with the OLG Compliance Guide, IP&R Framework and Reporting including the Monthly Operational Report, GIPA and PIDS and facilitate and support the ARIC.	Manager Customer Service, Governance & Records	<p>Public Interest Disclosure Report for January to June 2022 to be submitted to NSW Ombudsman's Office by 12 August 2022.</p> <p>Council policies are being reviewed and updated by all service areas in preparation for requirement to have Council readopt all policies within 12 months of the new Council term. Policies will be submitted to Council initially for updates to be adopted, then a group report will be submitted to Council before January 2023 for readoption as a whole.</p>	In Progress	01/07/22	30/06/23	8.00	100.00	

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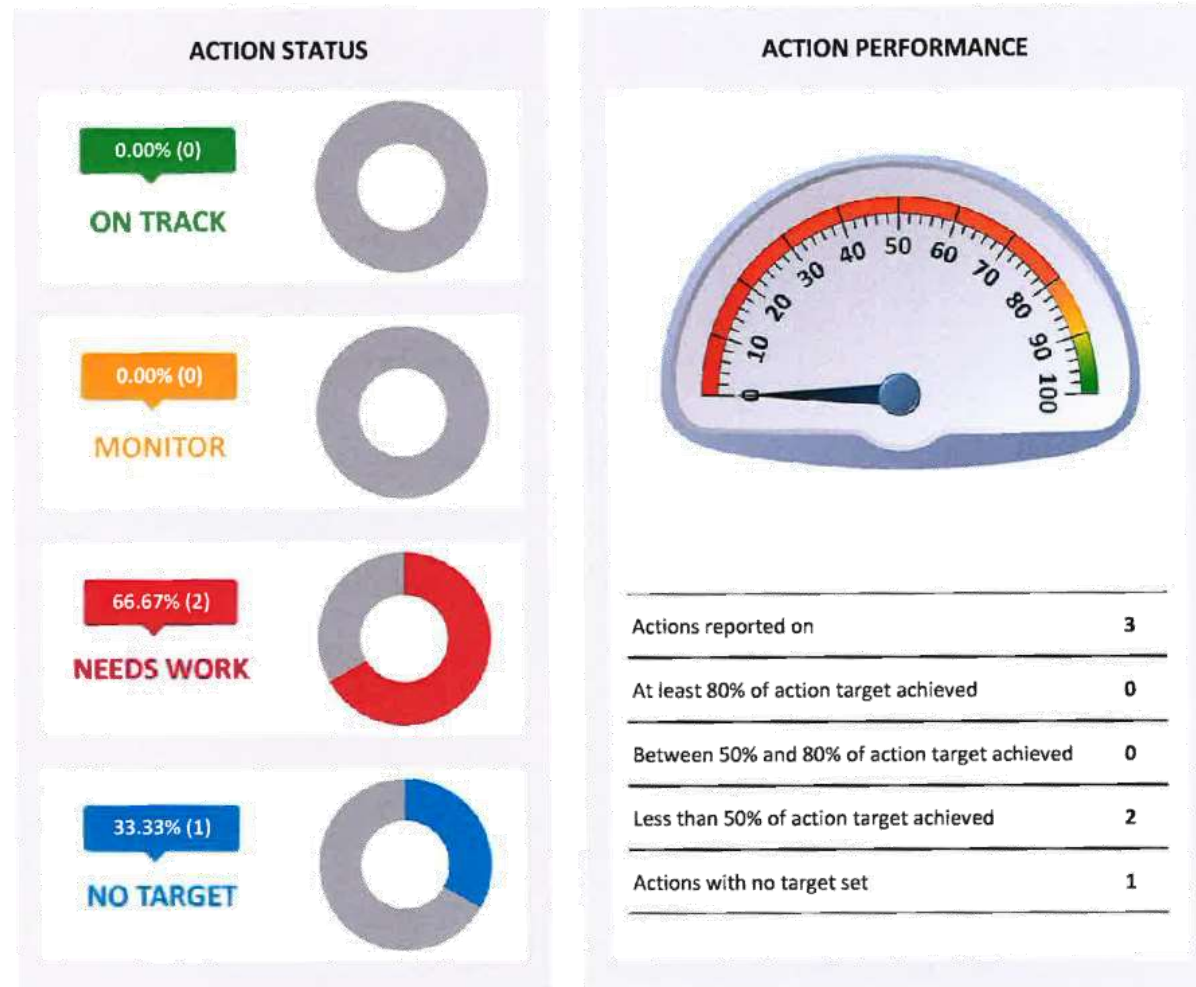
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
5.1.1.3 Develop, manage and deliver Records Management Services, in accordance with legislation.	Manager Customer Service, Governance & Records	Records staff have commenced transfers of financial and rates records due for destruction from the Records holding area in the Depot Stores building across town to Records House in Manners Street. Once all records for destruction are removed, financial and rates records from last financial year will be moved to Records House and the Depot Stores building for statutory retention, being seven years. Records staff have scoped out technical requirements to recommence digitisation program tasks at Records House. The recommencement of activities at Records House requires a scanner and two computers to be set up there again, and have staff able to work there at least three afternoons per week. This will allow records to be held electronically and further reduce the paper holding of Council.	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK
5.2.1.1 Deliver independent bi-annual Customer Satisfaction survey.	Manager Customer Service, Governance & Records	Taverner Research Group has been engaged to undertake the Community Satisfaction Survey 2022. Survey format and questions were developed in July 2022, with 8 August 2022 confirmed as the commencement date for 300 residents to be surveyed.	In Progress	01/07/22	30/06/23	33.00	100.00	 NEEDS WORK

10. Corporate and Governance





COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Corporate and Governance	810,470	35,335	4.36%
1. Operating Income	(1,616)	(107)	6.59%
2. Operating Expenditure	812,086	35,442	4.36%

11. ENVIRONMENTAL MANAGEMENT



ACTION SUMMARY

Business Unit: Environmental Management								
Service Profile: Environmental Management								
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
3.1.2.1 Enforce Companion Animals, Illegal Dumping and Parking Control regulations.	Manager Open Space, Regulatory & Utilities	<p>24 Feral cats were caught and euthanised from a property in Jennings. 2 dogs were seized and later, owner contacted and returned.</p> <p>Council received a complaint from a traveler involved in a dog attack. Unable to contact the traveler for further investigation. Council currently has no Ranger to enforce parking regulations or attend to other miscellaneous complaints. One abandon vehicle has been impounded and destroyed. No illegal dumping was reported for July. Calls were received for straying livestock on public roads.</p>	Not Started	01/07/22	30/06/23	0.00	100.00	 NEEDS WORK
3.1.2.2 Manage and deliver the Weeds Management Program, Council's Weeds Action Plan and regional weeds management plans.	Manager Open Space, Regulatory & Utilities	<p>Weed Officer Report - July</p> <p>Black Knapweed - inspections and treatments along Bellevue and Aldershot Rds., and on private property as required.</p> <p>Tropical Soda Apple - treatments in the Urbenville area as part of the Bushfire Recovery Grant.</p> <p>Mother Of Millions - Mt Lindsey Highway at Legume and Maryland.</p> <p>Private Property Inspections - undertaken around the Beaury Creek, Grahams Creek and Woodenbong areas, these are incomplete and will lead into August.</p>	Ongoing	01/07/22	30/06/23	0.00		 NO TARGET

High Risk Pathways - Inspections done along the New England Highway from Deepwater to Wallangarra, from Tenterfield to Tabulam along the Bruxner Highway, Tenterfield to the Beardy River along the Bruxner way, Tenterfield to Woodenbong along the Mt Lindsey Highway and Tooloom rd. No new incursions found.

High Risk Waterway Inspections - Inspections done in areas of the Dumaresq River for Water Weeds. No new incursions found.

Border Inspections - Inspections done at Cullendore, rd. Killarney rd. Head gate rd. and White Swamp rd. No new incursions found.

Meetings - Tropical Soda Apple Task force Meeting at Coffs Harbour.

Fireweed Concern

At a the last council meeting, the issue of Fireweed in the Tenterfield Shire was raised. In the Regional Strategic Weed Management Plan that was developed with input from each Shire in the Northern Tablelands and the Local Land Services, Fireweed is not classified as a priority weed within the Northern Tablelands and sits as a additional species of concern with a General Biosecurity Duty.

Each weed is is put through the weeds risk assessment process for inclusion in the plan. To ensure that limited resources are used to best effect at a regional level, the priority weed listing is based on an assessment not just on the weed risk, but the feasibility of coordinated control.

There are a number of weeds assessed as having a high or very high weed risk, but the feasibility of coordinated control in the region is considered negligible or low. as a

Tenterfield Shire Council

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result weeds such as fireweed, African love grass, Coolatai grass and Whiskey grass have not been considered a priority in the Northern Tablelands. These weeds are still subject to the General Biosecurity Duty but are more likely to be controlled by land managers as a Personnel or Private benefit. To put it in perspective, if fireweed control was to be enforced on land managers, the cost to them would be enormous and 85% of land managers within the Tenterfield shire would be receiving compliance letters for control. As previously stated, control comes back to the personnel and private benefit for the land manager.

3.1.2.3 Notices and Orders to be issued or served where necessary as per the Local Government Act, EPA Act and POEO Act and Associated Regulations.

Manager Open Space, Regulatory & Utilities

One notice was issued for July in relation to an overgrown block. Due to the work load and no Ranger the notice hasn't been followed up.

Not Started

01/07/22

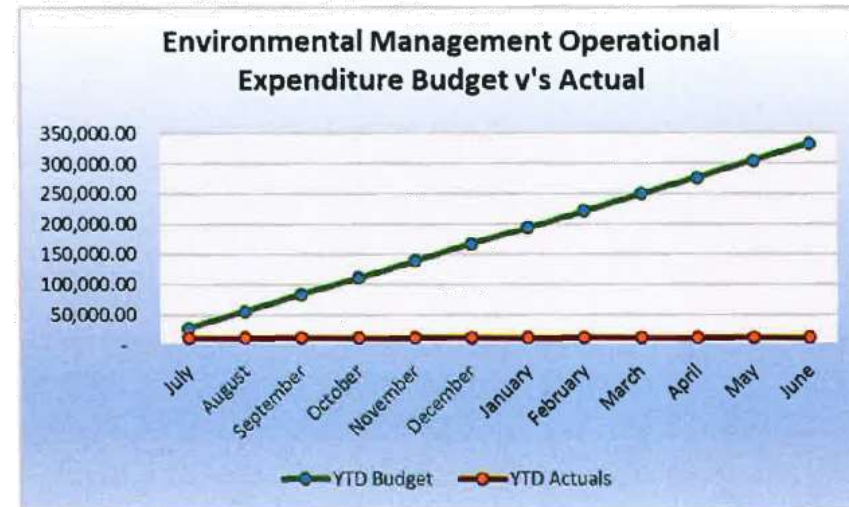
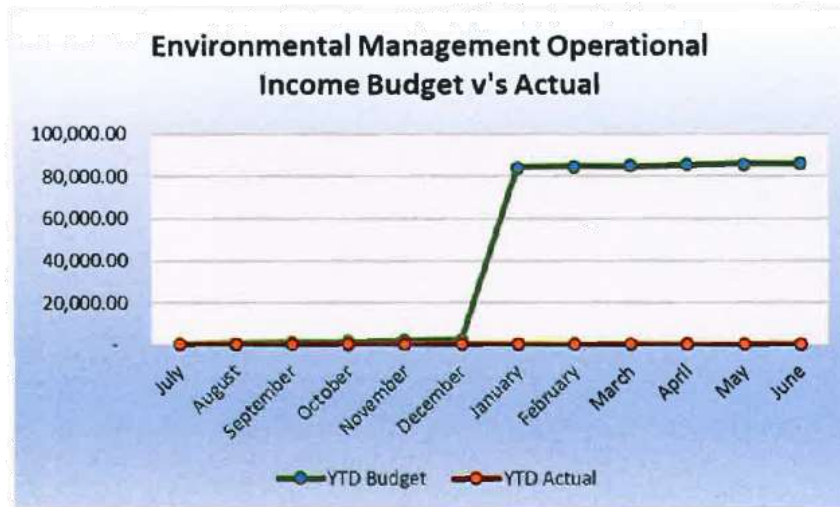
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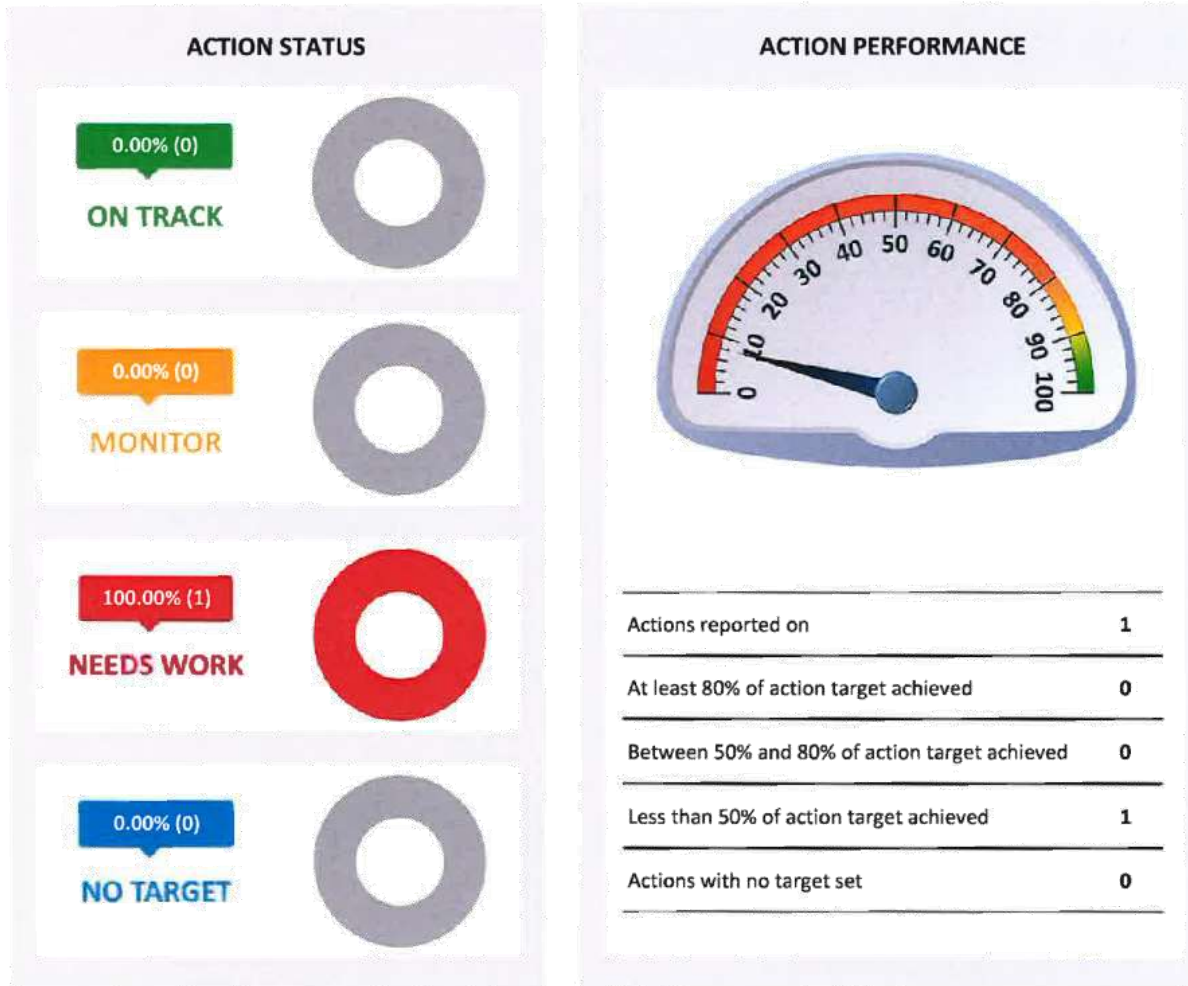


11. Environmental Management



COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Environmental Management	246,629	11,386	4.62%
1. Operating Income	(85,886)	(218)	0.25%
2. Operating Expenditure	332,515	11,604	3.49%

12. LIVESTOCK SALEYARDS

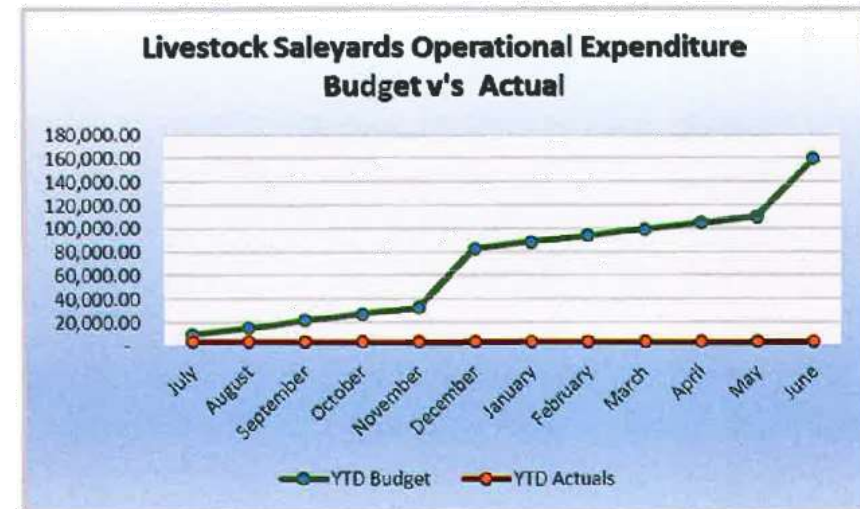
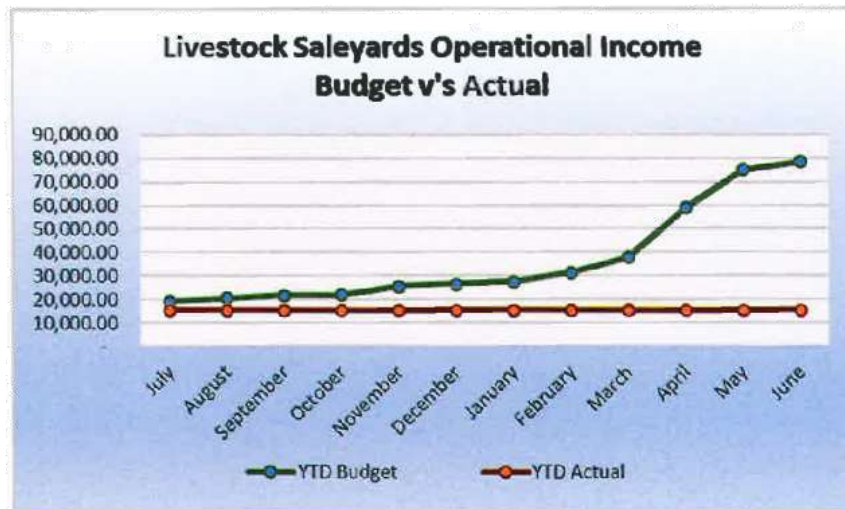


ACTION SUMMARY

Business Unit: Livestock Saleyards								
Service Profile: Livestock Saleyards								
Action	Responsibility	Progress Comment		Action Status	Start Date	End Date	% Complete	Target
2.1.2.1 Manage and deliver commercial Saleyards Services.	Manager Open Space, Regulatory & Utilities	July 2022 Prime Cattle 215 Head \$331,795.22		In Progress	01/07/22	30/06/23	8.00	100.00
		Private Weighing 53 Head \$108,205.84						
		Total 268 Head \$440,001.06						
		Financial Year 2021/2022 10,963 Head \$20,493,246.30						
		Financial Year 2020/2021 8,963 Head \$14,127,684.48						
		Financial Year 2019/2020 9,247 Head \$8,441,858.64						
		Financial Year 2018/2019 21,656 Head \$12,517,711.39						
		Obtaining quotes for the double height loading ramp.						
		Truckwash no longer						
		Biggest risk being further reduction in numbers as to whether the saleyards will remain viable.						
		Increase in the throughput of 2000 head from last financial year.						
		Recent Saleyard meeting discussion on foot and mouth disease.						
		Saleyard induction on the website, with the public completing the induction process.						

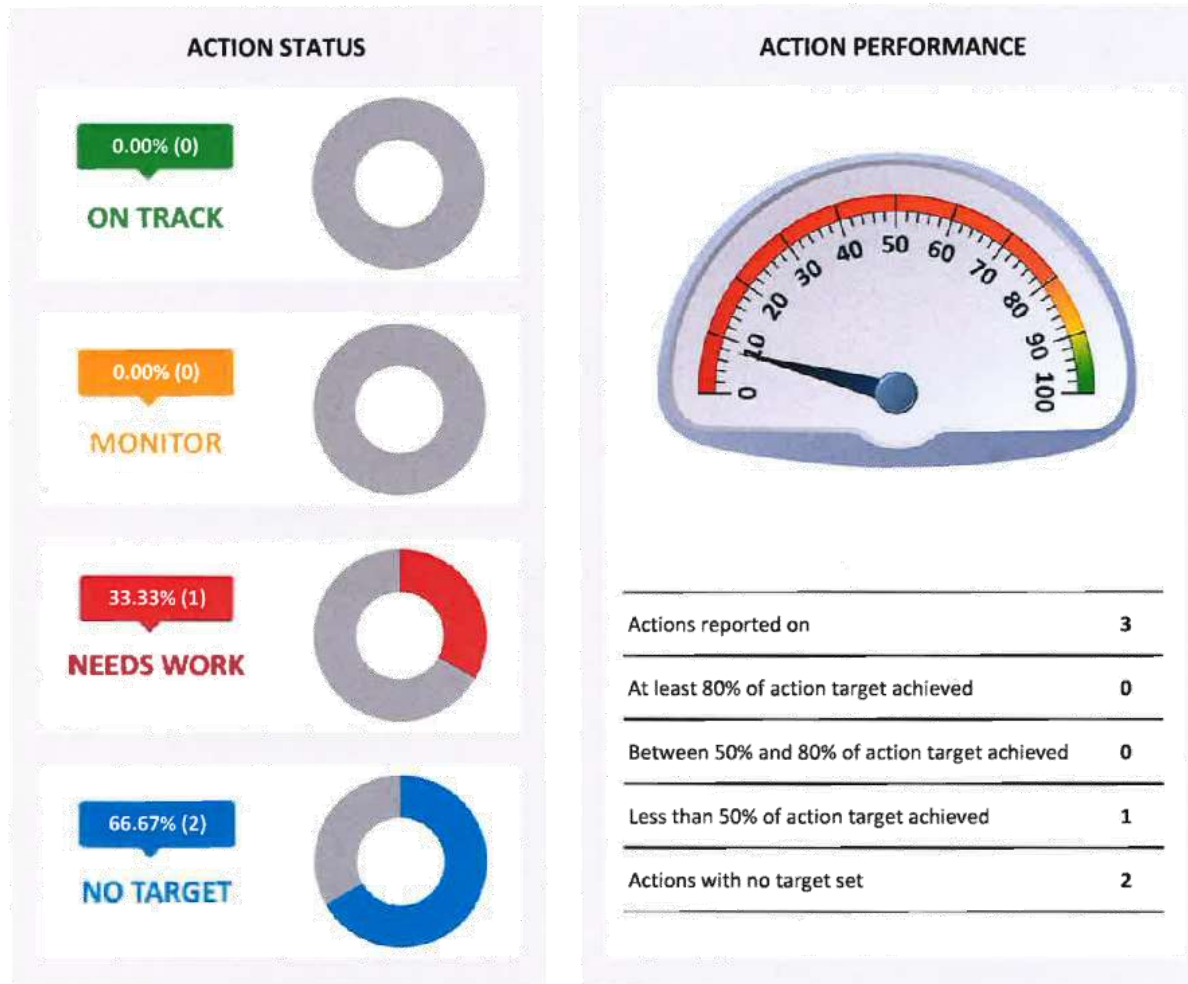


12. Livestock Saleyards



COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Livestock Saleyards	81,053	(11,993)	-14.80%
1. Operating Income	(78,188)	(15,337)	19.62%
2. Operating Expenditure	159,241	3,344	2.10%




13. PLANNING & REGULATION



Tenterfield Shire Council

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ACTION SUMMARY

Business Unit: Planning & Regulation								
Service Profile: Planning & Regulation								
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
3.1.1.1 Monitor and deliver the Tenterfield Local Environmental Plan 2013 and Development Control Plan 2014 (as amended).	Manager Planning & Development Services	July- All applications assessed in accordance with relevant regulatory and legislative requirements.	Ongoing	01/07/22	30/06/23		0.00	 No TARGET
3.1.1.2 Manage and deliver heritage advisory services.	Manager Planning & Development Services	July - Local Heritage Places Fund applications closed end of July with eight (8) applications received. Assessment of applications underway for presentation to Heritage Advisory Committee on 19 August and endorsement at Council's Ordinary Meeting of 24 August 2022.	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK
3.1.1.3 Manage and deliver development, building and construction regulatory services.	Manager Planning & Development Services	July - current staffing levels of 2 professional officers and 1 part time administration officer mean processing times for all functions of the department are extended - including planning certificates, property & building enquiries, dwelling permissibility searches, processing of DA's, CC's, CDC's, On Site Sewage Management applications, Building Certificates. Focus is directed to applications lodged and paid for by customers. Regulatory actions/complaints being considered only as urgent if there is a likelihood of environmental harm or public health issues due to limited staff availability and focus on delivering development and construction applications.	Ongoing	01/07/22	30/06/23		0.00	 No TARGET

Applications Lodged July 2022

DA Number	Applicant	Property Address	Description of Work
2022.090	LORENTZEN Annette	Kim's Way, Drake	Dwelling
2022.091	TENTERFIELD SURVEYS (Anjerin Genetic Resources Pty Ltd)	Mole Station Road, Woodside	3 Lot Boundary Adjustment
2022.092	WILLMANN Craig	Kia Ora Road, Maryland	Dwelling
2022.093	CHURCHILL Matthew	Hayden Street, Drake	Dwelling
2022.094	BUCKMAN Edward	90A Bulwer Street, Tenterfield	Dwelling
2022.095	BRERETON Stephen	Leslie Creek Road, Drake	Dwelling
2022.096	BERRY Denise	Maryland Station Road, Maryland	Dwelling
2022.097	HOLLEY Bradley & Karen	317 Schrodgers Road, Tenterfield	Alterations & Additions, Swimming Pool, Fence & Deck

Applications Determined July 2022

DA Number	Applicant	Address	Description of Work
2022.073	DALEY Paul	52 Sunnyside Hall Road, Tenterfield	Dwelling
2020.075	GIAMMICHELE Karyn	2226 Billirimba Road, Tenterfield	Alterations & Additions to Existing Dwelling
2022.078	WRIGHT (Goodwin)	165 Washpool Creek Road, Tenterfield	Deck & Pool
2022.079	Tenterfield Surveys (Venes)	Duncan Street, Tenterfield	Two (2) Lot Urban Subdivision
2022.085	ZIEBELL Timothy	57A Haddocks Road, Tenterfield	Dwelling & Shed
2022.087	COWIN Steven	155 Manners Street, Tenterfield	Shed

2022.089	SMITH Brian	129 Wood Street, Tenterfield	Shed
2022.092	WILLMANN Craig	Kia Ora Road, Maryland	Dwelling
2022.096	BERRY Denise	Maryland Station Road, Maryland	Dwelling
2022.049	SOER Richard & Sharon (George Inn Custodian Pty Ltd)	130 High Street, Tenterfield	Alteration/Extension to Existing Hotel
2021.141/1	SERGEANT Ray	Riley Street, Tenterfield	Subdivision – Modification
2022.024/1	ROBERTS James	15 Melaleuca Circuit, Tenterfield	Industrial Shed - Modification

Applications Outstanding – July 2022

DA Number	Applicant	Property Address	Description of Work	Status of Application/Comment
2018.072	Tenterfield Shire Council	66-80 Boundary Road, Tenterfield	Truck Wash Facility	Information Required from Applicant
2019.055	RAWNSLEY Derek & PAINE Janine	632 Sugarbag Road, Drake	Tourist & Visitor Accommodation (Backpackers Accommodation)	Insufficient Information provided to complete assessment
2019.104	Wilshire & Co Superannuation Fund (Todd Wilshire)	1-9 Manners Street, Tenterfield	New Shed & Extension to Existing Shed (Awning)	Insufficient Information provided to complete assessment
2020.033	MOSER Eric (Marian Hansson)	332B Mount Lindesay Road, Tenterfield	Manufactured Building	Information Required from Applicant
2021.012	CORBETT Arran	Bluff River Road, Tenterfield	Primitive Camp Ground	Insufficient Information provided to complete assessment
2021.080	Cracker Quarry & Ag Supplies Pty Ltd	98 Pyes Creek Road, Bolivia	Storage premises, distribution centre and industrial	Information Required from Applicant

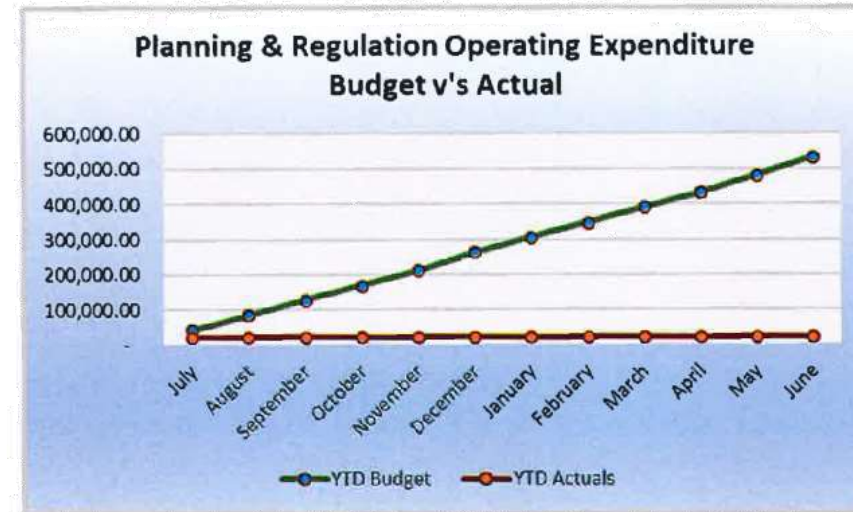
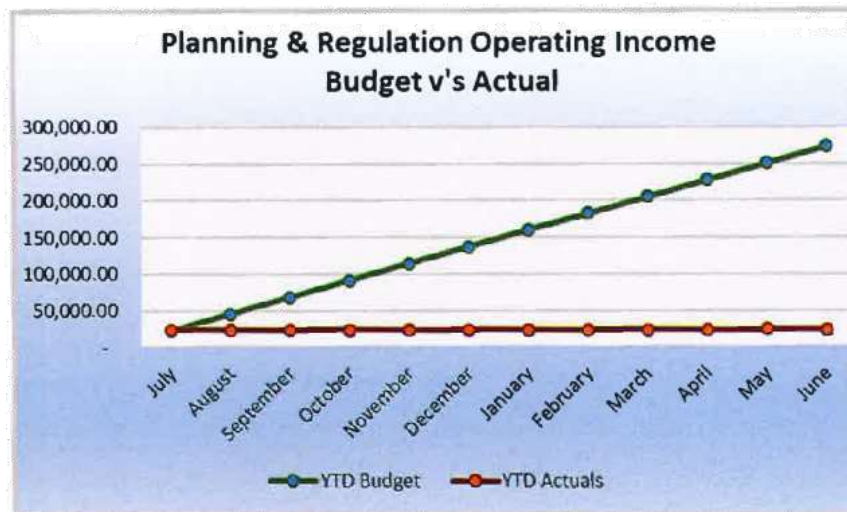
			activity - including stockpiling, processing & distribution of quarry products, weighing, dispatch, maintenance & repair of equipment, administration building & amenities	
2021.153	Stephen P McElroy & Associates (Burtenshaw)	7841 Bruxner Highway, Drake	Tourist & Visitor Accommodation	Insufficient Information provided to complete assessment
2021.158	SACCON Giana	49 Duncan Street, Tenterfield	Dual Occupancy, Detached Garage & Studio	Information Required from Applicant
2022.038	Tenterfield Surveys (Attard)	8196 Mt Lindesay Road, Lower Acacia Creek	Two (2) Lot Rural Subdivision	Awaiting RFS recommendations
2022.039	Tenterfield Surveys (Searle)	Bruxner Road, Drake	Four (4) Lot Rural Subdivision	Awaiting NSW RFS Recommendations
2022.040	Tenterfield Surveys (Acacia Downs Custodian Pty Ltd)	Mt Lindesay Road, Lower Acacia Creek	Two (2) Lot Rural Subdivision	Awaiting NSW RFS Recommendations
2022.043	Tenterfield Surveys (Taylor)	60 Derby Street, Tenterfield	Five (5) Lot Staged Urban Subdivision	Information required from applicant
2022.048	Tenterfield Surveys (Uhrig)	17 Naas Street, Tenterfield	Eleven (11) Lots Staged Urban Subdivision	Information required from applicant
2022.052	Tenterfield Surveys (Spark)	439 Rouse Street, Tenterfield	Three (3) Lot Urban Subdivision	Information required from applicant
2018.089/1	Christopher Jones & Anne Mary Brennan	84 Robinsons Lane Tenterfield	Function Centre & Boundary	Under assessment

			Adjustment - Modification	
2022.057	Tenterfield Surveys Pty Ltd	8038 New England Highway	Three (3) Lot Rural Subdivision	Awaiting NSW RFS Recommendations
2022.064	Tenterfield Surveys Pty Ltd	83 Douglas Street, Tenterfield	Two (2) Lot Subdivision	Awaiting NSW RFS Recommendations
2022.068	Tenterfield Surveys Pty Ltd	531A Long Gully Road, Drake	Two (2) Lot Subdivision	Awaiting NSW RFS Recommendations
2022.071	Brad Holley Contracting	182B Logan Street, Tenterfield	Shed	Applicant indicates DA to be withdrawn
2022.072	RUBIN Alexander Charles	259 Rouse Street, Tenterfield	Health Services Facility	Under assessment
2022.080	Tenterfield Surveys (Cunningham)	504 Bryans Gap Road, Tenterfield	Three (3) Lot Rural Subdivision	Awaiting RFS recommendations/Under assessment
2022.081	Tenterfield Surveys (Hill)	67 Leechs Gully Road, Tenterfield	Two (2) Lot Rural Subdivision	Awaiting RFS recommendations/Under assessment
2022.083	Tenterfield Surveys (Lawrence)	Bryans Gap Road, Tenterfield	Three (3) Lot Subdivision	Awaiting RFS recommendations/Under assessment
2022.084	Tenterfield Surveys (Sattolo)	27 Casino Road, Tenterfield	Two (2) Lot Subdivision	Awaiting RFS recommendations/Under assessment
2022.086	PAGE Emma	11 Riley Street, Tenterfield	Recreation Facility (Indoor) Gym	Notification 10/8/22/under assessment
2022.088	Tenterfield Surveys (Kasmra)	179 Cowper Street, Tenterfield	Five (5) Lot Subdivision	Under assessment
2022.090	LORENTZEN Annette	Kim's Way, Drake	Dwelling	Under assessment

2022.091	TENTERFIELD SURVEYS (Anjerin Genetic Resources Pty Ltd)	Mole Station Road, Woodside	3 Lot Boundary Adjustment	Awaiting RFS recommendations
2022.093	CHURCHILL Matthew	Hayden Street, Drake	Dwelling	Under assessment
2022.094	BUCKMAN Edward	90A Bulwer Street, Tenterfield	Dwelling	Under assessment
2022.095	BRERETON Stephen	Leslie Creek Road, Drake	Dwelling	Under assessment
2022.097	HOLLEY Bradley & Karen	317 Schroders Road, Tenterfield	Alterations & Additions, Swimming Pool, Fence & Deck	Under assessment

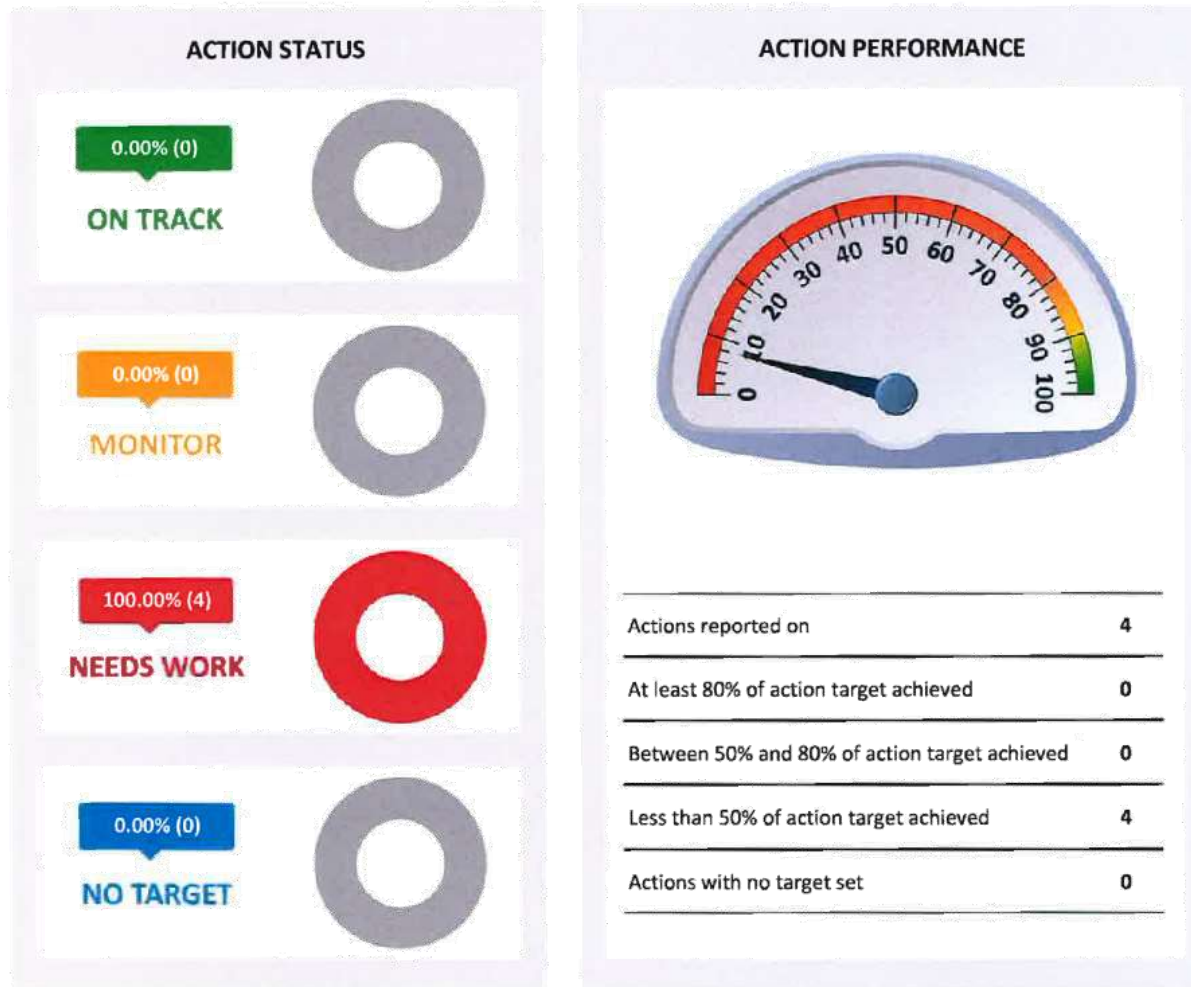
FY 22/23 Development Statistics									
		Dwellings	Additions/ Renovations to Existing Dwellings	Garages, Carports & Sheds	Commercial or Industrial Works	Subdivision	Recreation/ Tourism	FY 22/23 Monthly Total	FY 21/22 Monthly Total
Jul-22	No.	6	1	0	0	1	0	8	9
	Value	\$1,199,500.00	\$199,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,398,600.00	\$1,311,501.00
Aug-22	No.								16
	Value								\$935,531.00
Sep-22	No.								19
	Value								\$1,992,350.00
Oct-22	No.								12
	Value								\$7,634,761.00
Nov-22	No.								16
	Value								\$852,959.00
Dec-22	No.								8
	Value								\$1,922,572.00
Jan-23	No.								13
	Value								\$2,266,697.00
Feb-23	No.								15
	Value								\$1,746,032.00
Mar-23	No.								17
	Value								\$840,500.00
Apr-23	No.								12
	Value								\$1,392,435.00
May-23	No.								18
	Value								\$1,158,383.00
Jun-23	No.								18
	Value								\$1,553,750.00
No. (Year to Date)		6	1	0	0	1	0	8	
FY 22/23 Total Value (Year to Date)		\$1,199,500.00	\$199,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,398,600.00	
FY 21/22 Total Value		\$12,875,932.00	\$966,000.00	\$1,924,958.00	\$7,470,581.00	\$0.00	\$370,000.00		

13. Planning and Regulation






COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Planning & Regulation	224,129	8,616	3.84%
1. Operating Income	(273,300)	(23,601)	8.64%
2. Operating Expenditure	532,429	21,705	4.08%
3. Capital Income	(35,000)	10,512	-30.03%

14. BUILDINGS & AMENITIES



ACTION SUMMARY

Business Unit: Buildings & Amenities								
Service Profile: Buildings & Amenities								
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
1.2.1.4 Develop and deliver the Property Management Strategy.	Acting Manager Buildings & Amenities	<p>Property Strategy - Under review investigations into seeking copies of similar size Council's Property Strategy- This may not get drafted until 2022/2023 due to work requirements and being understaffed within the department.</p> <p>Council Buildings</p> <ul style="list-style-type: none"> • Cleaning Contract for all Council buildings and RFS Control Centre is currently been drafted. • Staff are currently trying to manage Council property in July 2022 understaffed and with a reduced budget. At present staff are trying to reduce ongoing maintenance and depreciation costs by investigating the selling of Council assets. • Staff are continually having issues with insufficient budgeted allocations to properly maintain the commercial buildings in accordance with Council obligations as landlord under lease agreements and are only now repairing items that are considered to be unsafe. • Security Audit has commenced on all Council buildings and park land with a clean-up of security codes and drafting a letter for the return of excess keys from community groups. <p>Current Capital Works</p> <ul style="list-style-type: none"> o Scope of work has been developed for the Memorial Hall Foyer, Toilets and Kitchen and currently waiting for 1 quote to complete 	In Progress	01/07/22	30/06/23	8.00	100.00	

Tenterfield Shire Council			Monthly Operational Report - July 2022					
		<p>flood damage from May 2022.</p> <ul style="list-style-type: none"> o Still awaiting for the plans to be finalised for the replacement of the Administration building roof. o Band Hall relocation to Leechs Gully. In February 2022, Heritage consultant inspected the property and is in the process of preparing the heritage report as part of DA process. Gem Club has stored the past committee board/ honour board for safe keeping. The gem Club have verbally agreed to return the items to the Admin building however are yet to do so. 						
1.2.1.5 Manage and update Land and Property Register.	Acting Manager Buildings & Amenities	<ul style="list-style-type: none"> • Land and Property register is currently being managed as required. Spreadsheets are being updated as needed. • Budget has been organised for a new Building Conditions Assessment to be completed in 2022/2023. • Due to essential work commitments and staff shortages, staff are finding time genuinely difficult to complete a review of Council land and buildings in the shire for the consideration of Council, identifying assets to assist that through disposal may reduce ongoing maintenance and depreciation costs in a material way. • Memorial Hall history investigations has found a box of information/plans that hasn't been scanned into the records management system, property staff are slowly scanning these items. 	In Progress	01/07/22	30/06/23	8.00	100.00	
1.2.1.6 Develop and deliver the Buildings and Amenities Asset Management Plan.	Acting Manager Buildings & Amenities	<p>Licences & Agreements on Council owned/managed Land</p> <ul style="list-style-type: none"> • Heads of terms agreement between Council and Telstra for Prime TV has been executed by both parties • Negotiations regarding the terms and conditions of the licence to BackTrack are continuing 	In Progress	01/07/22	30/06/23	8.00	100.00	
BUILDINGS & AMENITIES								

GRANT FUNDING UPDATES

Drought Communities Programme Extension

- In January, Council applied for an Extension of time for Streetscape Recovery Project through the Drought Communities Programme Extension Letter has been sent to the Tenterfield National Monument Association Inc. with updated agreement details and reporting.

Stronger Country Communities Programs

- Received the executed deed of variation for SCCF2-1023 (Memorial Hall Sporting Complex and SCCF2-1069 (Tenterfield Shire Vibrant and Connected) and Council is just awaiting Regional NSW to sign off the vibrant and connected project.
- The Funding acquittal for the covered exercise area and cricket nets has now been completed and submitted to Regional NSW for the Stronger Country Communities Funding Round 3.
- Agreement has been completed for the Sunnyside Hall Committee to manage the Stronger Country Communities Funding Round 4 project, due to staff commitments already at full capacity. Council will still complete the reporting to the funding body and oversee the project. Currently sitting with the Committee for invoices.
- Scope of works are needed to be done for the Memorial Hall floor, emergency lighting and fans, resurfacing of netball court, Upgrades to Drake hall, would like to go out to tender by October/November.

National Bushfire Funding

- Extension for time has been applied for one (1) outstanding project to the Resilience NSW for the National Bushfire Funding (RES 40/20) in June 2022, Council is expected to hear the outcome in July-August 2022.
- Bushfire Community Recovery & Resilience Funding

- Gathering information in June to complete the acquittal for five (5) projects that sit under the Bushfire Community Recovery & Resilience Funding Phase 2 Stream 1 – Resilience NSW.

Public Spaces Legacy Program

- Extension to the deed for Public Spaces Legacy program has been submitted to push both the Youth Park and Jennings Playground to be completed in March 2023 instead of December 2022.
- BBQ area has now been installed with the playground and carparking to commence in August/September.

Black Summer Funding

- Removal of dead trees, Mingoolla Hall Upgrades to include a standalone toilet and Memorial Hall installation of Fans and lighting scope of work needs to be drafted for a tender to go out.

Regional Tourism Bushfire Recovery Funding

- Art work has been installed and paperwork has been supplied to Council from Make It Tenterfield. Staff are finding it difficult to complete the acquittal with the current workload.

Council Buildings

Administration Building

- Administration Building Roof – drafting scope is on hold for competitive pricing and engineering plans. Engineer measuring on site in March 2022 and a scope of work will be developed once the plan has been supplied to Council – Still awaiting a copy of this plan from LEGS. – Staff & Time restraints are becoming difficult to complete draft scope of works

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Memorial Hall

- Awaiting for quotes to repair the foyer, toilets and kitchen from 2 local builders at Memorial Hall due to flooding in May 2022.
- Fire System at Memorial Hall has commenced installation with 6 fire alarms installed the fire indicator panel has been installed near the outdoor power box with an all-weather case to be installed to protect., This is the final project to complete the Local Drought Stimulus Funding that remained outstanding – this part of the project was delayed due to the roof structure needing to be strengthened first.

Drake Hall

- A hand rail has been installed on the outdoor stairs at the Drake Hall.
- The upgrades to the Drake Resource Centre is nearing completion and through the Drought Community Programme Extension and received an extension for the funding for the delays. Staff need to draft a letter of agreement with Drake in relation to the extended time.

1.2.1.7 Manage Crown Lands and prepare designated Native Title Advice.

Acting
Manager
Buildings &
Amenities

• Responded to a request from Crown lands. In Progress

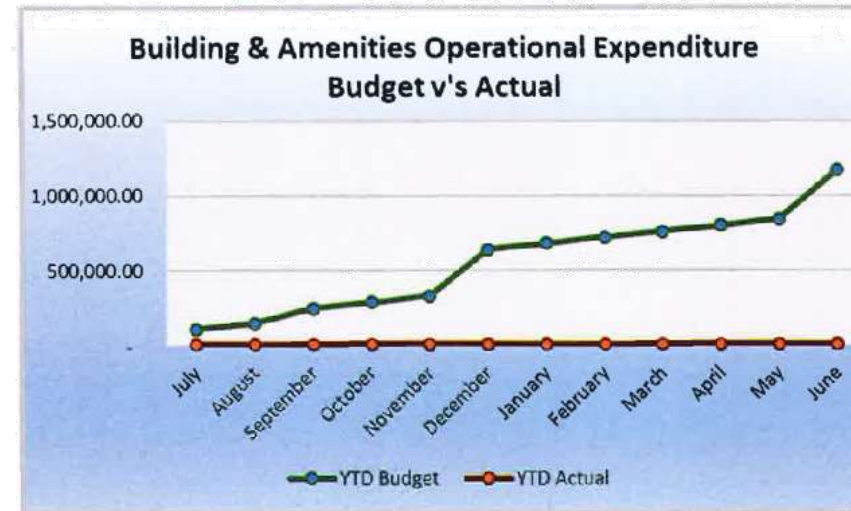
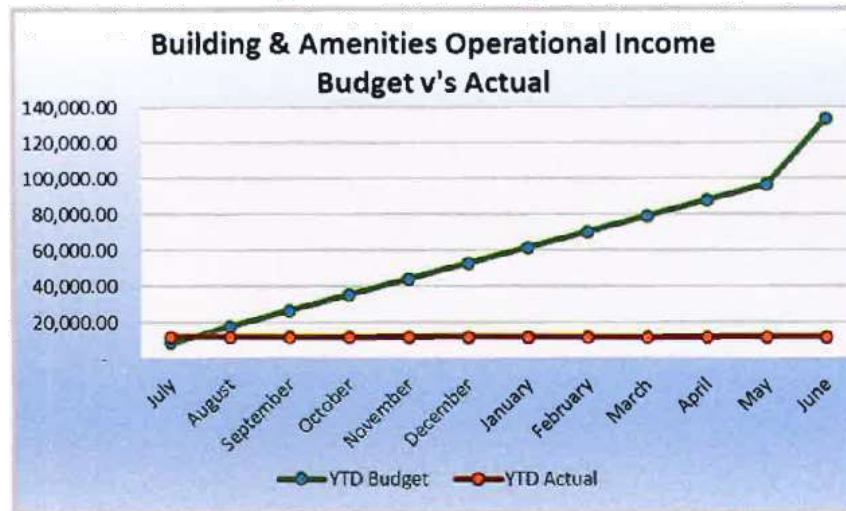
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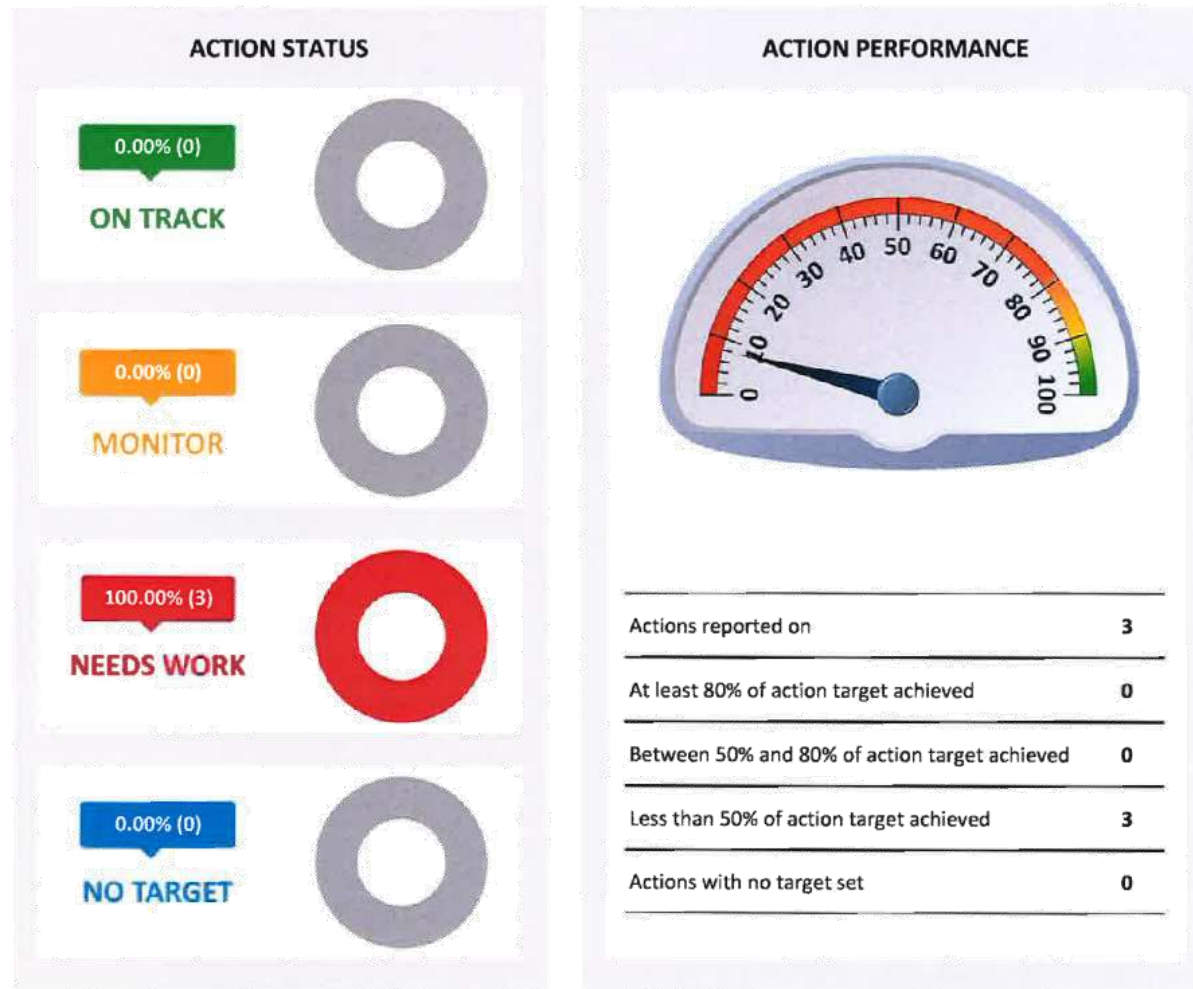


14. Buildings and Amenities




COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Buildings & Amenities	1,365,389	(338,589)	-24.80%
1. Operating Income	(133,278)	(11,941)	8.96%
2. Operating Expenditure	1,168,667	16,988	1.45%
3. Capital Income	0	(343,635)	0.00%
4. Capital Expenditure	330,000	0	0.00%
4200508. Admin Building - Roof Replacement	300,000	0	0.00%
4205500. Housing - Repaint Exteriors (SRV)	30,000	0	0.00%

15. PARKS, GARDENS & OPEN SPACE





ACTION SUMMARY

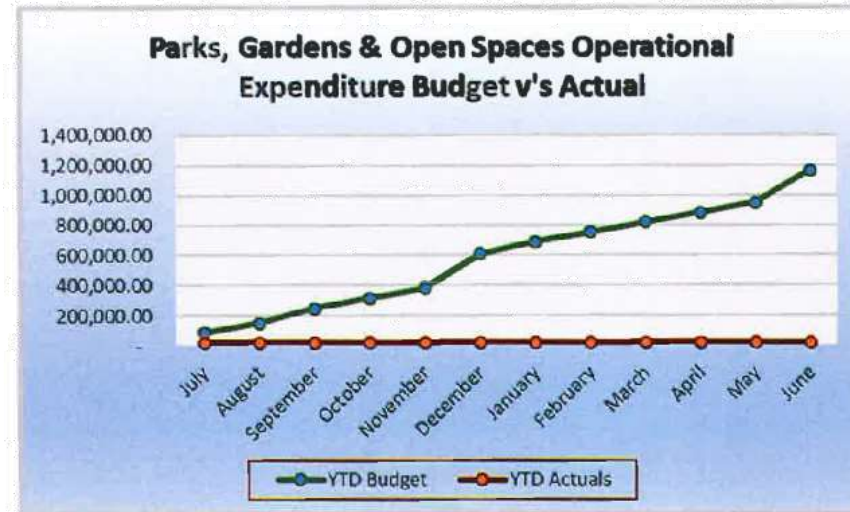
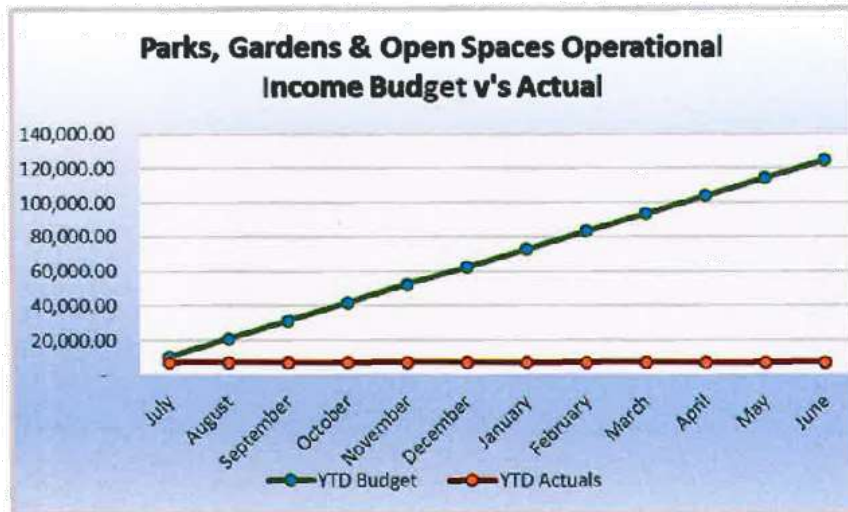
Business Unit: Parks, Gardens & Open Space								
Service Profile: Parks, Gardens & Open Space								
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
1.2.1.1 Implement and deliver maintenance programs for Parks, Gardens and Open Spaces.	Manager Open Space, Regulatory & Utilities	<p>Staff have been pruning the trees along Rouse street due to complaints.</p> <p>New flowers planted in garden beds in Rouse street</p> <p>General cleaning and maintenance of amenities.</p> <p>Damage to the public toilets has now been reduced as Jubilee park toilet is being closed earlier.</p> <p>Graffiti is continuing to happen in other toilets.</p> <p>Playground maintenance being undertaken.</p> <p>Fairy lights in Rouse street trees are being serviced mid August.</p> <p>Suppliers contacted in relation to the upgrade of the netball courts.</p> <p>No brush cutting or road verge maintenance due to staff shortage.</p> <p>One staff member required at the Cemetery on a daily basis.</p> <p>New shade cloth over the playground at Jubilee park to be installed in September.</p> <p>Several pin oaks are still to be removed along Cowper and Logan streets.</p> <p>Rouse street gardens are being pruned and fertilized.</p> <p>Staff have attended training courses.</p> <p>Anti-social behavior still occurring in the front of Bruxner Park. Trees being broken, rubbish left and thrown on the footpath, boxes of matches being lit.</p>	In Progress	01/07/22	30/06/23	8.00	100.00	

Tenterfield Shire Council

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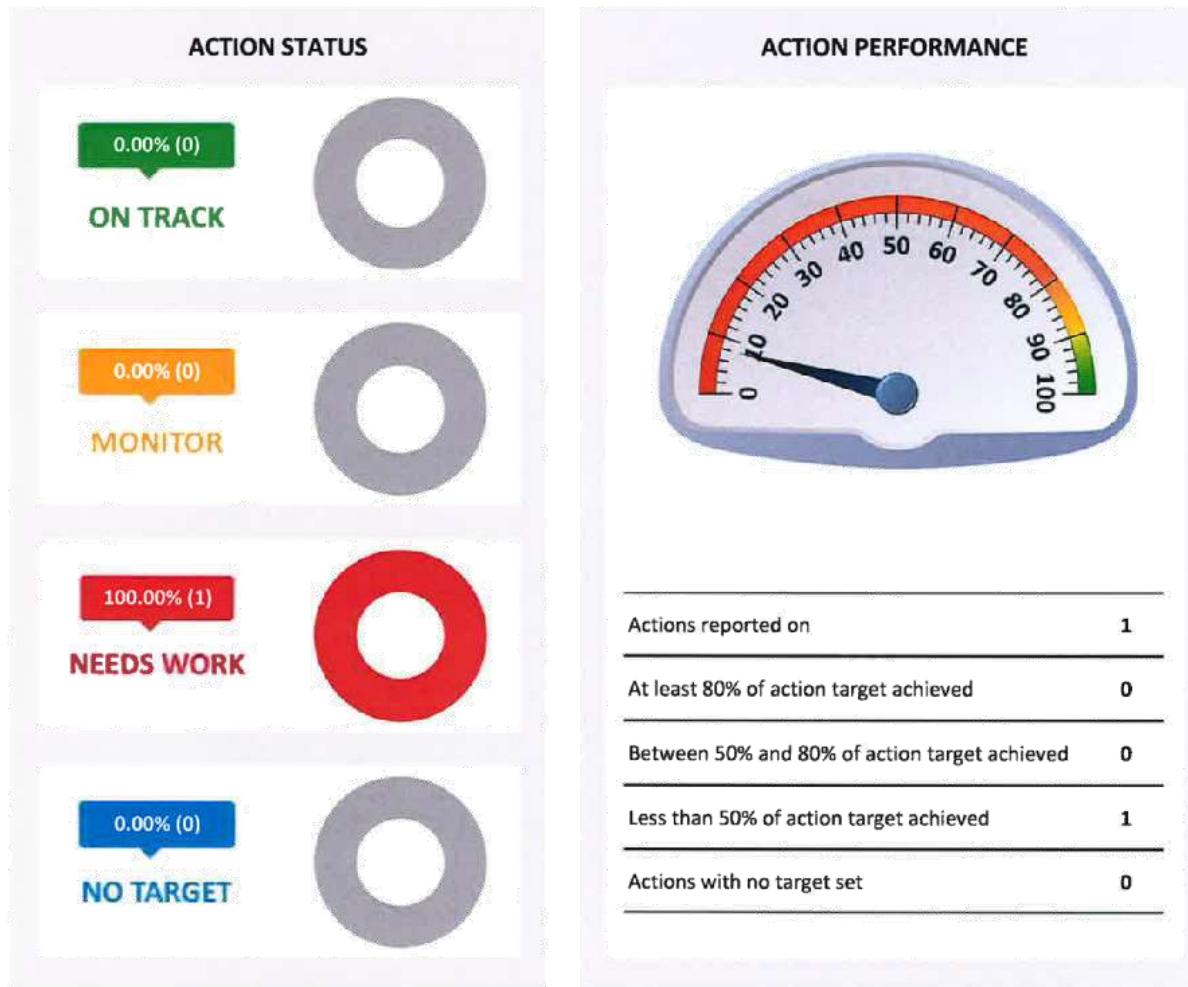
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
1.2.1.2 Work with the Tenterfield Shire Village Progress Associations and the Parks, Gardens and the Parks, Gardens and Open Space Committee to support individual town and village themes.	Manager Open Space, Regulatory & Utilities	Parks and Garden and Arts and Culture Committee are now combined. Village concept plans have been adopted and on Council website Grant funded upgrade to Jennings playground has commenced, the shade structure erected and BBQ and bin restrictor installed. Picnic tables are soon to be done. The new playground and shade structure is planned to be installed late August. Public toilets at Drake have had the door locks broken and toilet paper thrown all around.	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK
1.2.1.3 Implement the tree management plan.	Manager Open Space, Regulatory & Utilities	Tree management Plan approved by the Parks and Garden Committee, to adopt the plan excluding the tree replacement species along Logan Street. No street trees have been planted or replaced due to budget restraints.	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK

15. Parks, Gardens and Open Space




COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Parks, Gardens and Open Space	1,036,699	(327,091)	-31.55%
1. Operating Income	(124,530)	(7,235)	5.81%
2. Operating Expenditure	1,161,229	25,052	2.16%
3. Capital Income	0	(344,909)	0.00%

16. SWIMMING COMPLEX

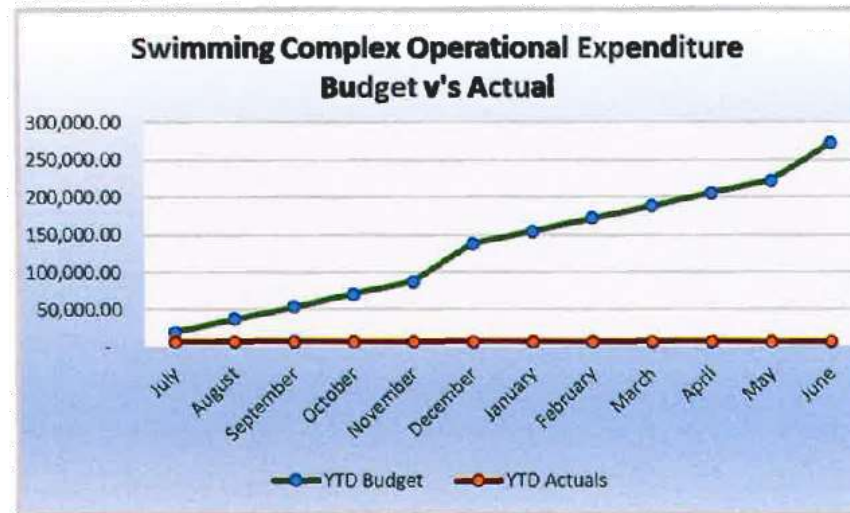


Tenterfield Shire Council

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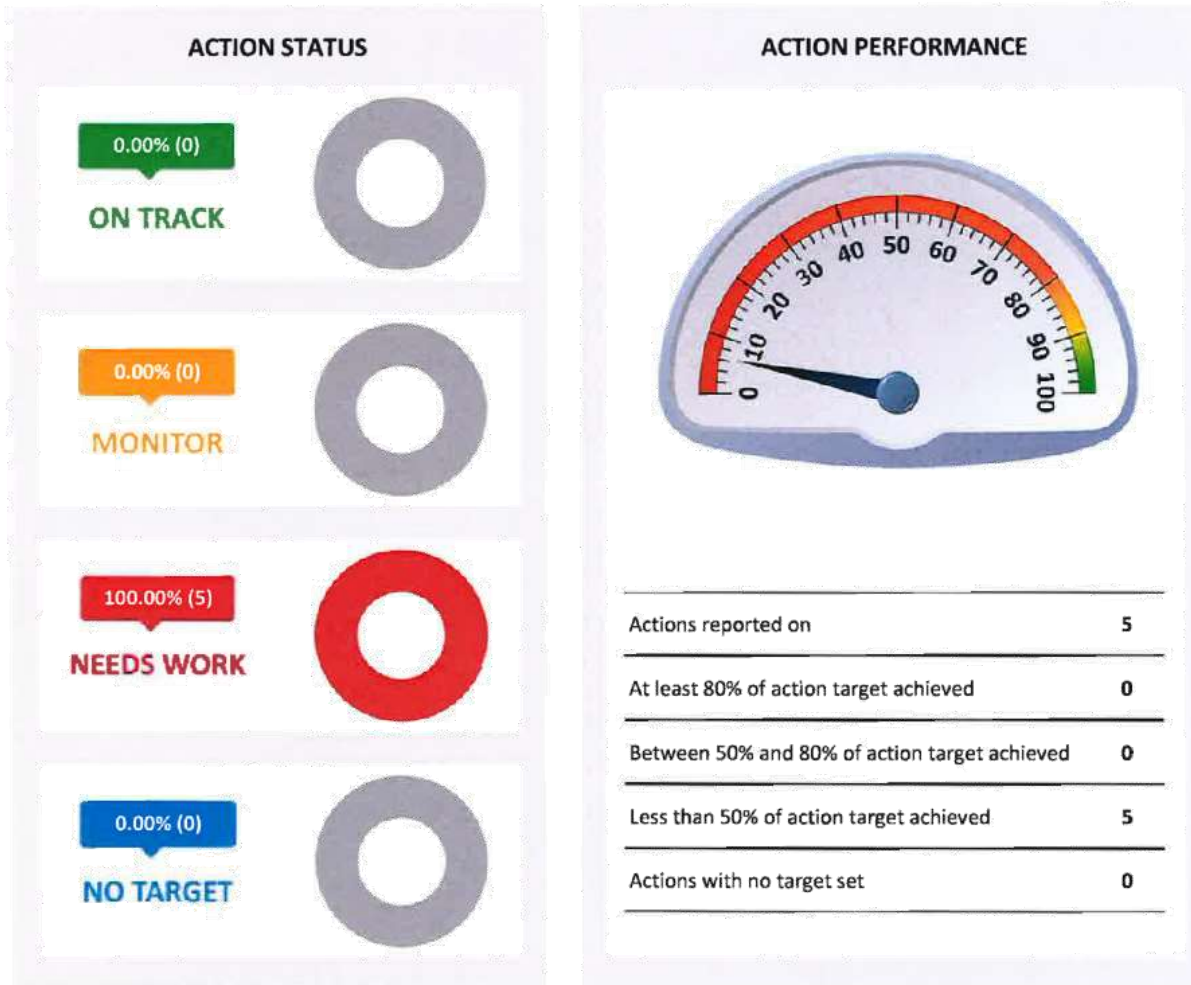
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
1.2.2.1 Manage the Tenterfield War Memorial Baths (TWMB) Management Plan, and contribute to service delivery.	Acting Manger Buildings & Amenities	<p>Management Plan</p> <ul style="list-style-type: none"> • Business improvements identified in preparation of the commencement of the 2022/2023 summer season. Action being taken to improve entry and exit to facility and increase patronage for the 2022/2023 season. • Contract has been renewed between Just Sports n Fitness and Council and has been extended for another four (4) years 17 September 2024. • Current Management Plan to be implemented in the 2023 summer season. This plan is currently under review. <p>Service Delivery</p> <p>Discussions in relation to the maintenance needed prior to the new season:</p> <ul style="list-style-type: none"> • All plant room equipment will need to be serviced. • Pool needs to be painted with fibreglass pool paint lining, as the concrete shell is visible in many places and increasing running cost. • The chlorine/acid doser control panel still needs replacing. • Concrete grinding proves on the pool deck and throughout the change room's needs to be completed, as it is in very poor condition and is slippery and a major hazard. <ul style="list-style-type: none"> • Total Attendances YTD • 2018/19 – 14756 • 2019/20 – 14530 • 2020-21 – 16377 • 2021/22 – 13406 	In Progress	01/07/22	30/06/23	8.00	100.00	

16. Swimming Complex



COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Swimming Complex	296,793	7,724	2.60%
2. Operating Expenditure	271,793	7,724	2.84%
4. Capital Expenditure	25,000	0	0.00%
4600512. Swimming Pool - Equipment Renewal	25,000	0	0.00%

17. ASSET MANAGEMENT & RESOURCING








Tenterfield Shire Council

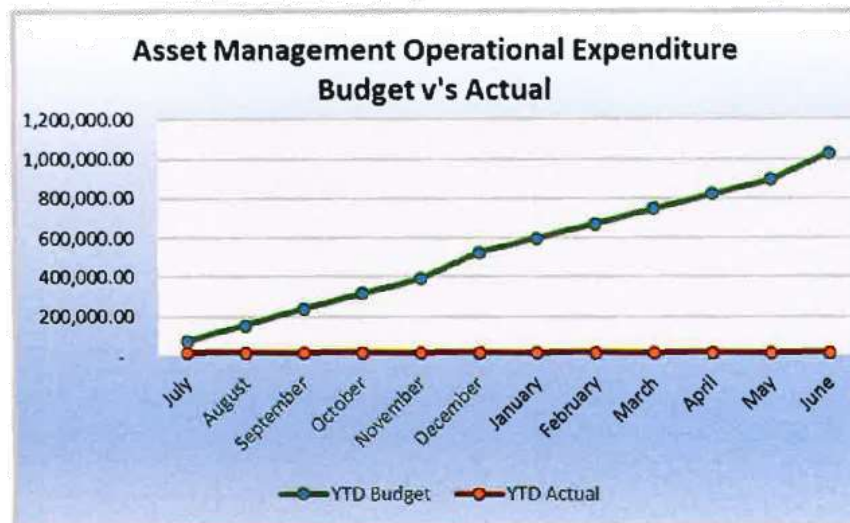
Monthly Operational Report - July 2022

Business Unit: Asset Management & Resourcing

Service Profile: Asset Management & Resourcing

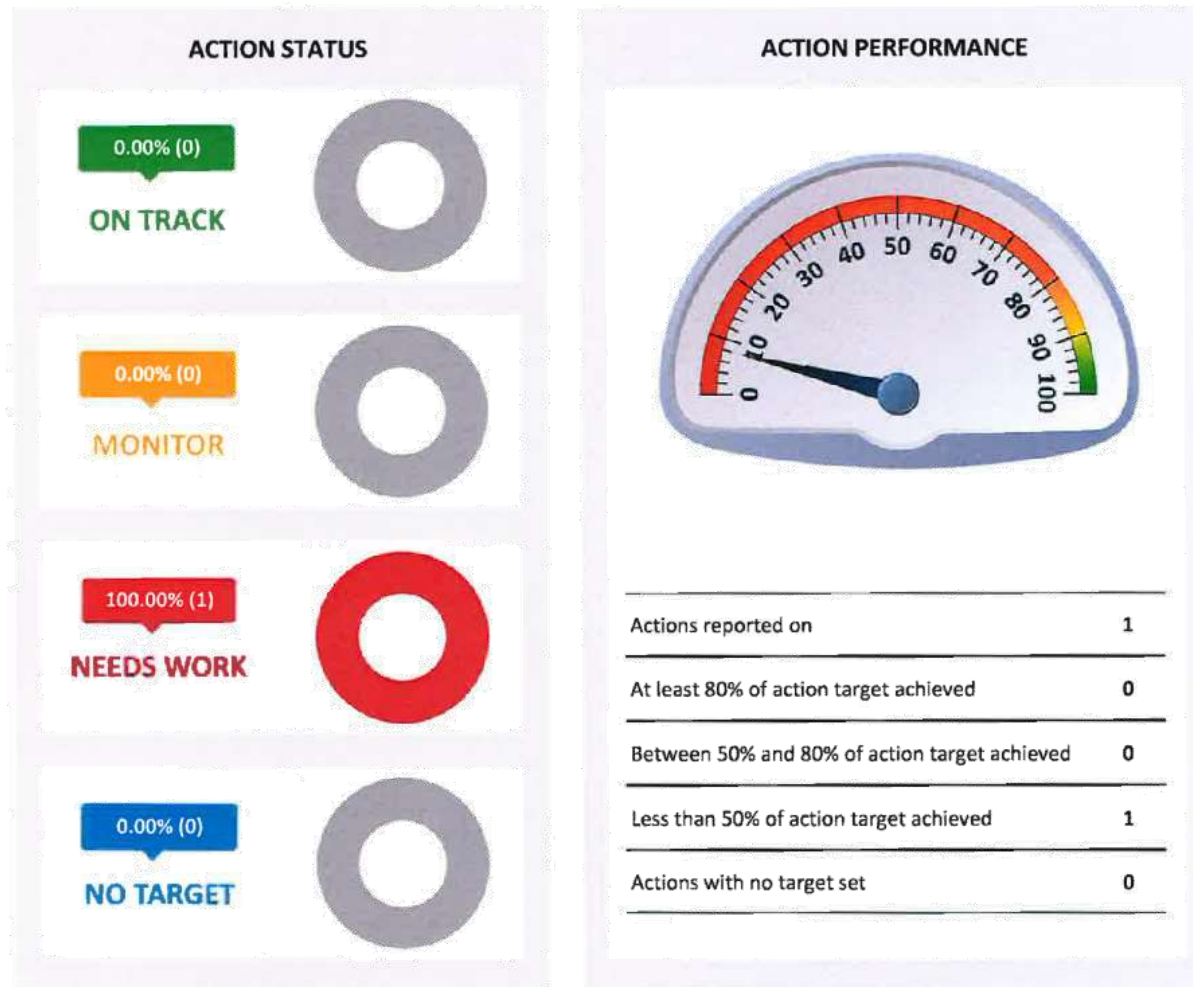
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
5.1.3.1 Develop and implement the Asset Management Strategy and associated systems.	Manager Asset & Program Planning	Asset Management Strategy has been updated and action plan is continuing including the implementation of the Asset Management System - AssetFinda.	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK
5.1.3.2 Deliver and manage the Pedestrian Access and Mobility Plan (incorporating the Disability Action Plan) and Bike Plan.	Manager Asset & Program Planning	The PAMP and Bike Plan actions are being implemented as funding becomes available for specific project undertakings.	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK
5.1.3.3 Infrastructure and assets inspections.	Manager Asset & Program Planning	Asset inspections are being undertaken on a range of infrastructure giving priority to major key assets. The complete inspection program is limited by staff resources as the Assets Section has not had an active staff member in the Inspector role for a year and a half.	In Progress	01/07/22	30/06/23	4.00	100.00	 NEEDS WORK
5.1.3.4 Review and update Council's Risk Register and intervention programs on an ongoing basis in accordance with inspection schedules.	Manager Asset & Program Planning	Risk Register has been updated for Asset tasks and ongoing inspections are being undertaken to the extent that available staff resources allow.	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK
5.1.3.6 Develop and implement the Depot Master Plan.	Manager Asset & Program Planning	A Depot Master Plan is being developed to include operational compliance features of environmental protection, worker and public safety, traffic management and storage efficiency. Work on this task has been limited as the Assets Section has not had a person in the vacant role of Technical Projects Engineer for well over one year.	In Progress	01/07/22	30/06/23	4.00	100.00	 NEEDS WORK

17. Asset Management and Resourcing



COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Asset Management & Resourcing	1,246,343	20,292	1.63%
1. Operating Income	(10,000)	0	0.00%
2. Operating Expenditure	1,027,506	19,655	1.91%
4. Capital Expenditure	220,000	0	0.00%
6250502. Tenterfield Depot - Wash Down & Recycle Bay	20,000	0	0.00%
6250505. Tenterfield Depot - WHS & Environmental Initiative Enhancements	100,000	0	0.00%
6250506. Tenterfield Depot - Fuel Tank Replacement/Remediation	100,000	0	0.00%
6. Liabilities	8,837	637	7.20%


18. COMMERCIAL WORKS



Tenterfield Shire Council

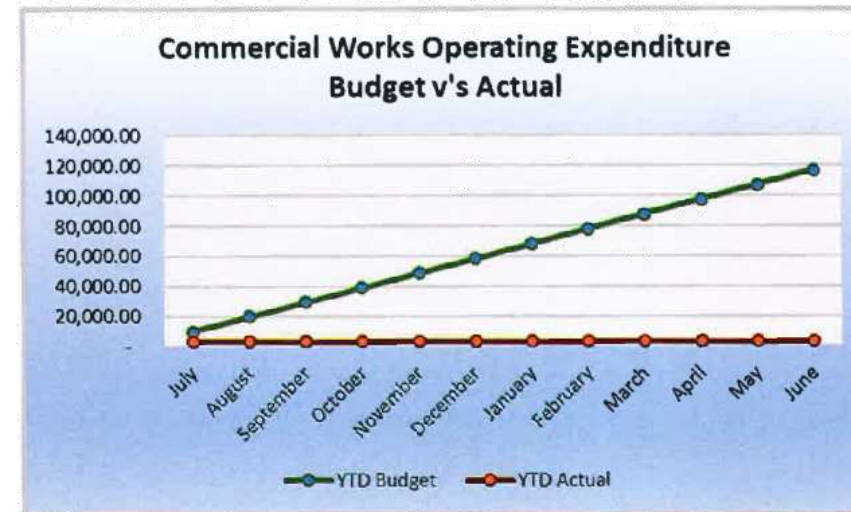
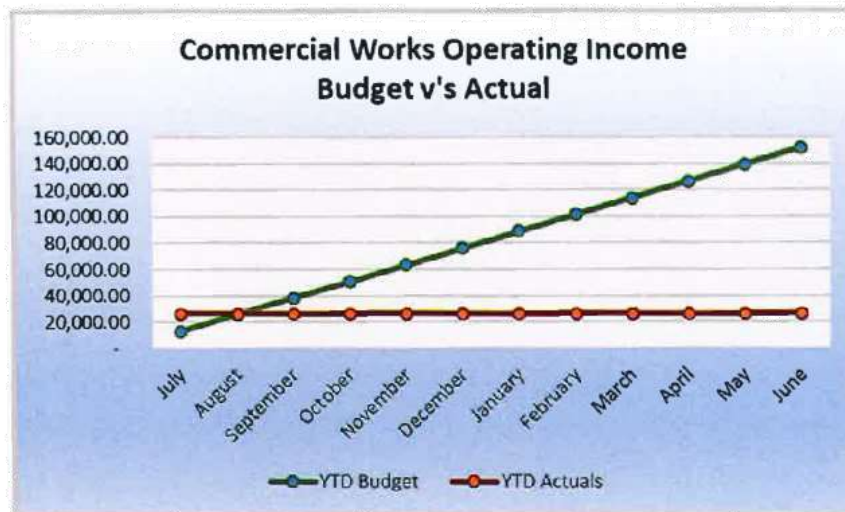
Monthly Operational Report - July 2022

ACTION SUMMARY

Business Unit: Commercial Works								
Service Profile: Commercial Works								
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
5.1.3.7 Commercial Works undertaken in accordance with demand.	Manager Works	July 2022 - Council continues to operate and deliver commercial works in a financially responsible manner as resources come available.	In Progress	01/07/22	30/06/23	8.00	100.00	

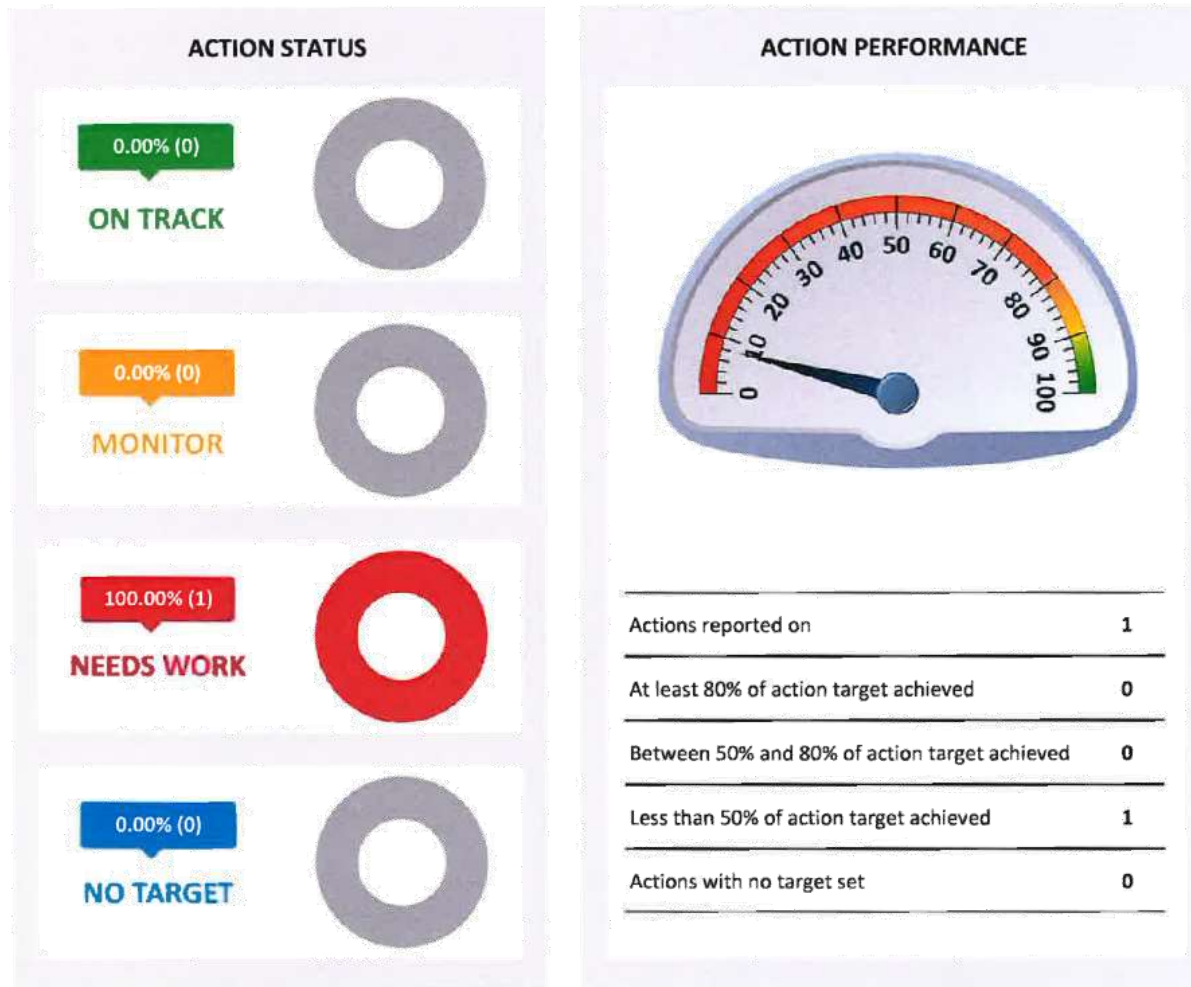
COMMERCIAL WORKS

18. Commercial Works



COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Commercial Works	(35,159)	(22,925)	65.21%
1. Operating Income	(151,842)	(26,339)	17.35%
2. Operating Expenditure	116,683	3,414	2.93%


19. STORMWATER DRAINAGE



Tenterfield Shire Council

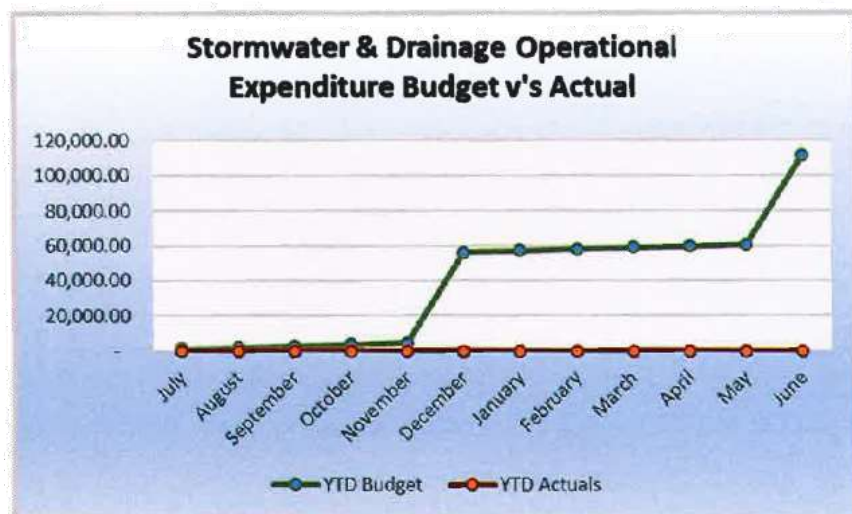
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ACTION SUMMARY

Business Unit: Stormwater Drainage								
Service Profile: Stormwater Drainage								
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
4.1.2.1 Implement the Storm water Asset Management Plan.	Manager Asset & Program Planning	Data collected from recent inspections is being assessed to determine priorities for renewal works to the underground drainage system.	In Progress	01/07/22	30/06/23	8.00	100.00	

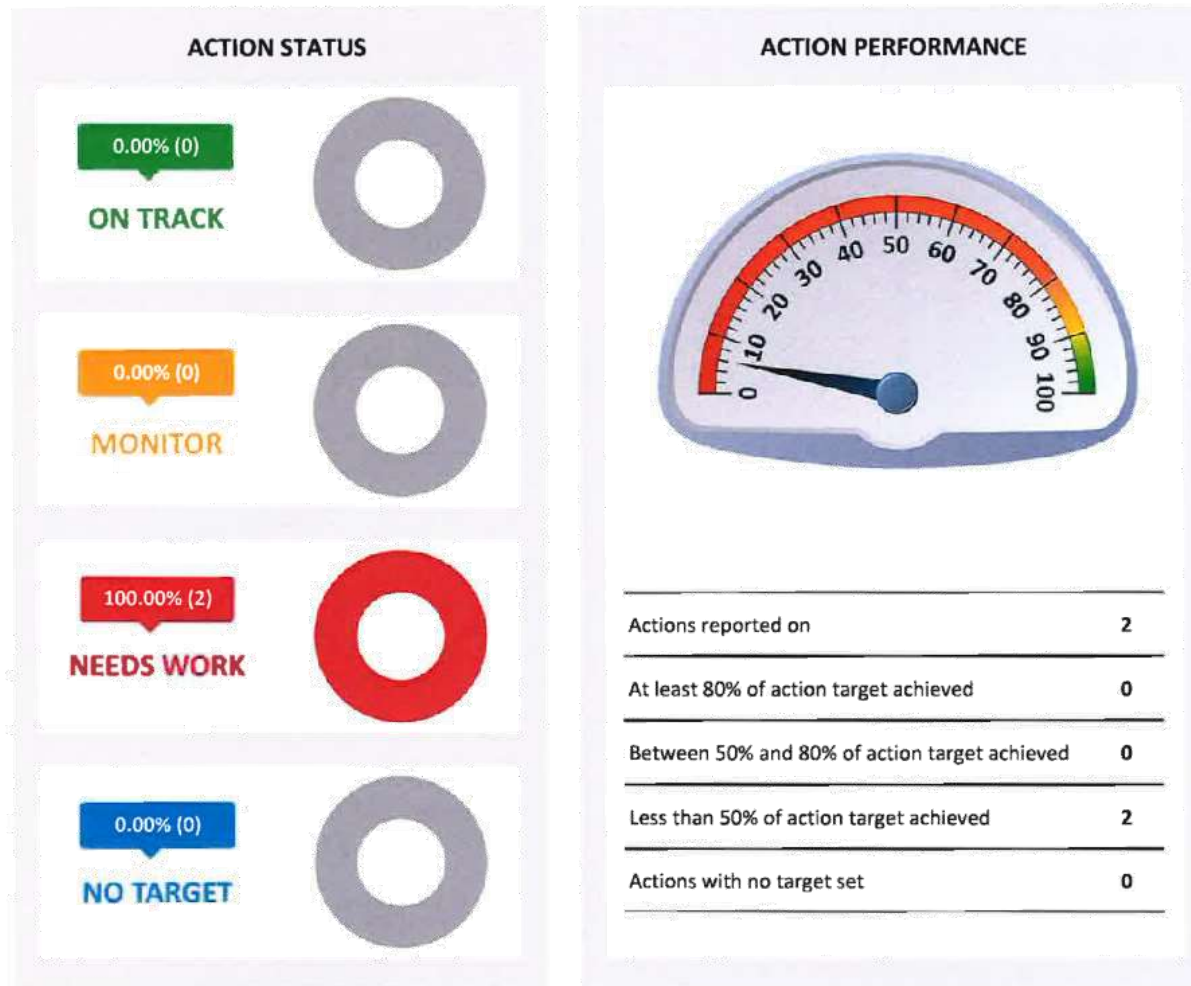
STORMWATER DRAINAGE

19. Stormwater and Drainage





COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Stormwater & Drainage	170,243	(71,482)	-41.99%
1. Operating Income	(71,478)	(71,482)	100.00%
2. Operating Expenditure	111,521	0	0.00%
4. Capital Expenditure	130,200	0	0.00%
8252502. Drainage Pits - Upgrade	63,000	0	0.00%
8252523. Urban Culverts Renewal	27,200	0	0.00%
8252526. Stormwater Pipe Renewal	40,000	0	0.00%

20. TRANSPORT NETWORK



ACTION SUMMARY

Business Unit: Transport Network								
Service Profile: Transport Network								
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
4.1.1.1 Manage and deliver construction services for transport infrastructure, including footpaths, pavements and cycleways.	Manager Asset & Program Planning	Major transport construction projects are continuing and progress will increase as the year progresses to warmer months where site conditions dry out allowing more efficient road construction.	In Progress	01/07/22	30/06/23	4.00	100.00	 NEEDS WORK
4.1.1.2 Manage and deliver maintenance services for transport infrastructure.	Manager Works	<p>July 2022 - Council continues to maintain public infrastructure with reduced maintenance budgets.</p> <p>July Grading Report 2022</p> <p>Council has most roads in a serviceable condition and each crew (North, East, West and Central) have a drainage item of plant with them (where possible) to conduct drainage repairs. Council is returning to a normal grading routine maintenance and full DRFA works (where funded).</p> <p>- Grading Schedule</p> <ul style="list-style-type: none"> o Eastern Grader –graded Paddy's Flat Rd South, Crescent Hills Rd, Frames Rd and Emu Ck Rd. This crew will go to Chauvel Rd, Gap Rd, Mud Flat Rd, followed by Fairfield and Leslie Ck Rd. o Northern Grader –This grader has graded and resheeted Paddy's Flat North, Lees Rd, Tin Hut Rd, Sykes Gap Rd, Kangaroo Ck Rd, sidetrack for Unnamed bridge replacement (on Paddy's Flat Rd North) followed by Beaurty Ck Rd. o Western Grader – subject to staffing availability, currently stood down. When staff available – Woodside Rd, Eagle Ck Rd, Sawyers Gully Rd, Upper Mole Rd, Mole River Rd and New Mole Rd. Following this, the 	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK

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grader will commence flood damage repairs and full grading to Silent Grove Rd.

- o Central Grader –Currently grading Talmoi Rd, Mt MacKenzie Rd, Wades Rd, Koch's (minor touch ups) followed by commencing Robinson's Lane and Washpool Ck Rd low cost pavement preparation for LRCI seals to these roads.

- o Bridge Crew replaced a bridge on Boorook Rd. This crew will commence works to replace the bridge on Leeches Gully Rd.

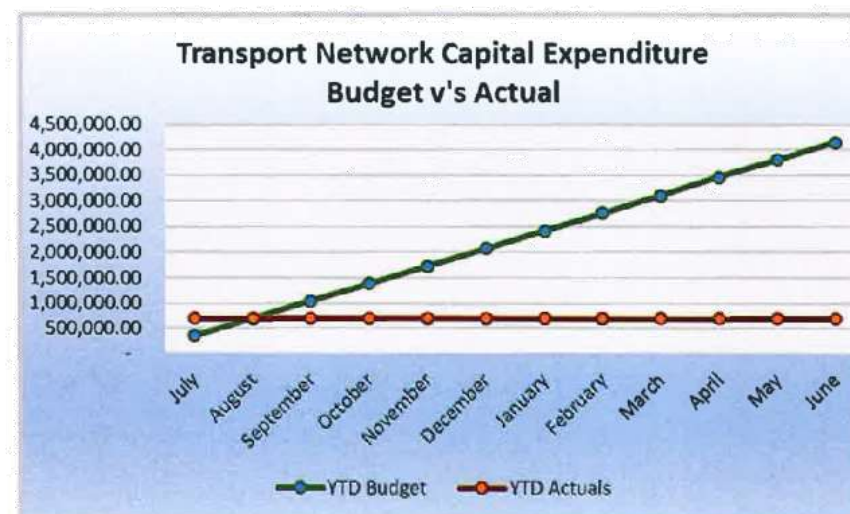
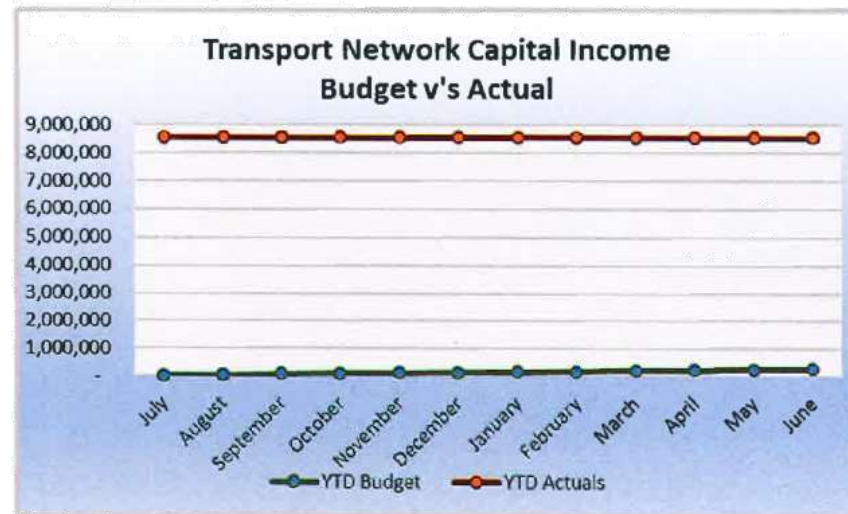
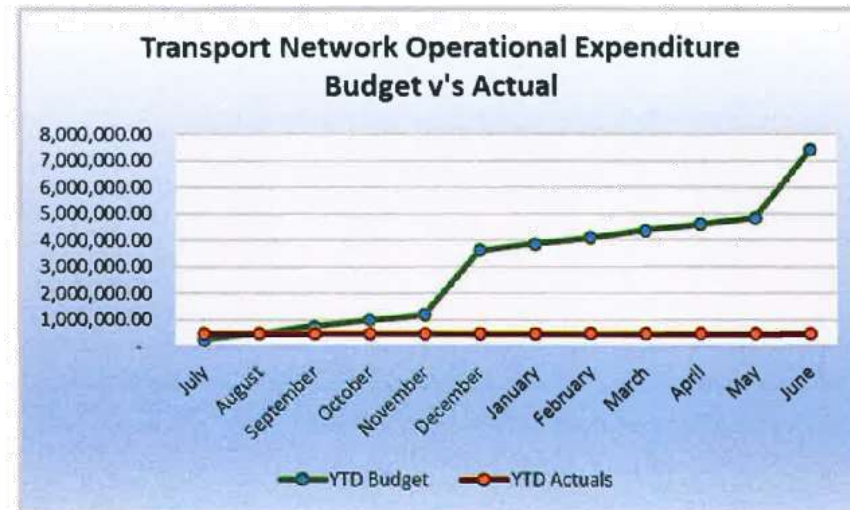
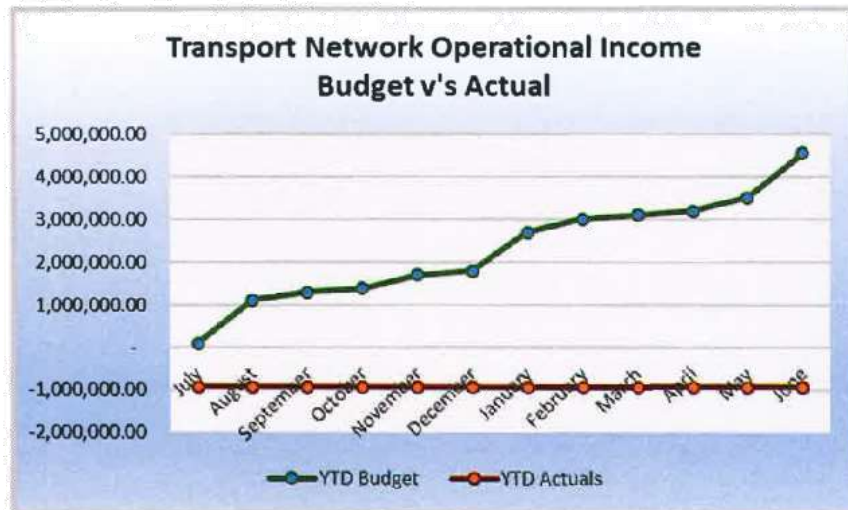
- o A contract crew is repairing drainage on the sealed network adjacent to a lot of the new LRCI seals – these include, Quarry Rd, Bryan's Gap Rd, Black Swamp Road, Castlerag Rd, Pyes Ck Rd and others.

- o Following the completed drainage, Council will engage contractors to rehabilitate the pavements on Council Local Roads as well as Regional roads this year.

- o Plains Stn Rd at Frasers Cutting continues to allow traffic access under lights.

- o After recent rains and winds, Council had to divert resources to remove trees from the roads.

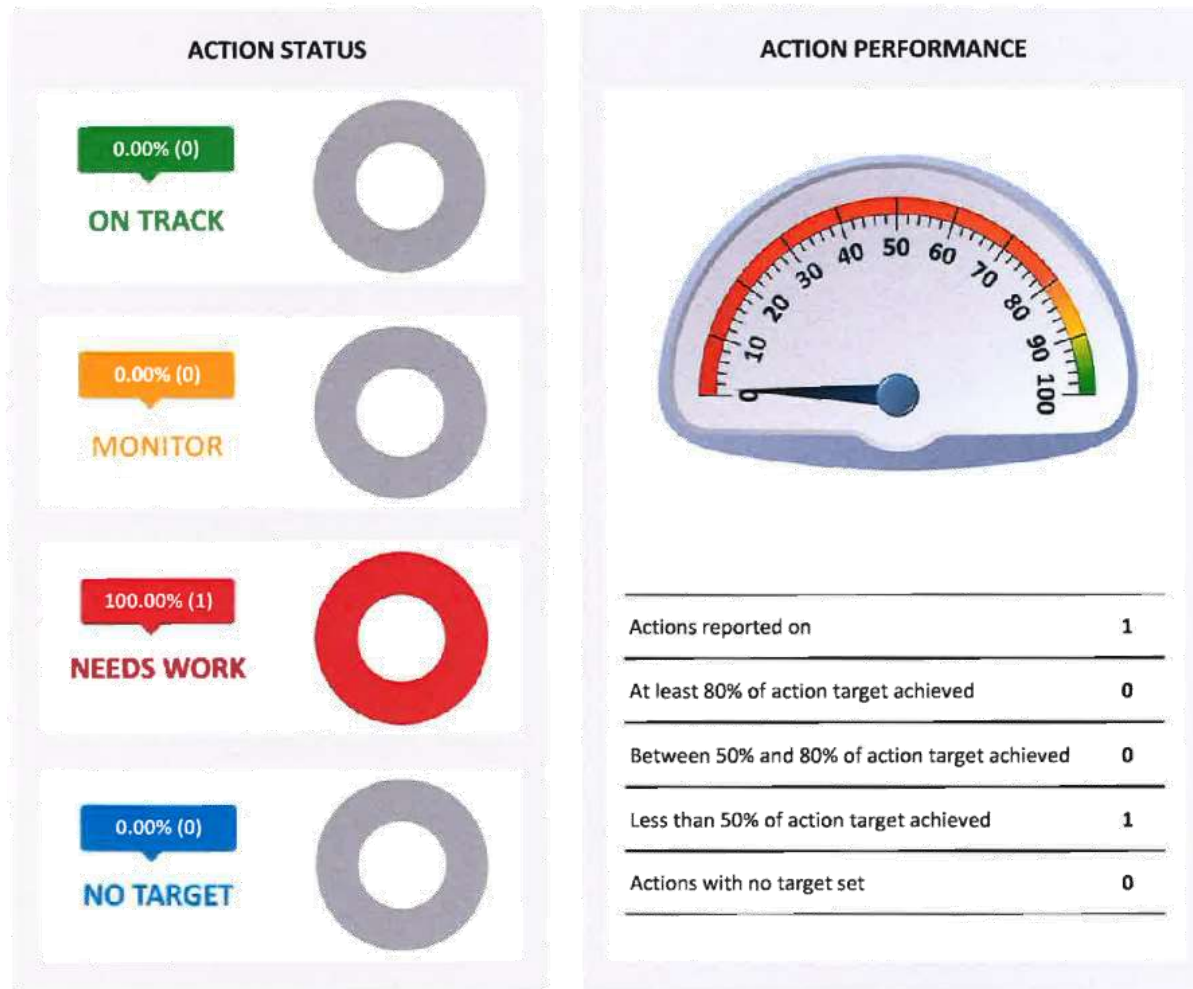
20. Transport Network




COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Transport Network	7,197,578	(6,461,186)	-89.77%
1. Operating Income	(4,552,600)	930,767	-20.44%
2. Operating Expenditure	7,401,287	459,929	6.21%
3. Capital Income	(282,786)	(8,550,611)	3023.70%
4. Capital Expenditure	4,142,596	698,729	16.87%
6215110. Regional & Local Roads Traffic Facilities	66,000	17,902	27.12%
6215510. Regional Roads Block Grant - Reseals Program.	553,668	0	0.00%
6215531. Special Grant Mt Lindesay Road (RMS/Fed)	0	308,866	0.00%
6215544. BLERF - 0737 - Improve Mt Lindesay Road	0	52,376	0.00%
6215550. Footpaths Capital Works	0	1,227	0.00%
6215552. Roads to Recovery 2019-24	1,044,335	8,003	0.77%
6215568. FLR200241 - Kildare Road (Tenterfield Tourist Route 9)	0	58,797	0.00%
6215570. DRFA AGRN960 EPAR Bruxner Way - Bridge 7325 Dumaresq River Overflow Channel	0	441	0.00%
6215572. FLR300128 - Tooloom Road West Rehabilitation	0	1,103	0.00%
6215575. ROSI - Sunnyside Platform Road Upgrade	0	118,133	0.00%
6215580. Repair Program 2022/23	565,572	0	0.00%
6220271. Bridges Renewal Program - Deepwater River Bridge Renewal - Torrington Road	0	(18,725)	0.00%

COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
6220272. Bridges Renewal Program - Kangaroo Creek Bridge Replacement - Paddys Flat Road Nth	0	136,100	0.00%
6220274. Bridges Renewal Program - Unknown Creek Bridge (67203) Replacement, Paddy's Flat Rd Nth	0	794	0.00%
6220276. Bridges Renewal Program - Unknown Creek Bridge (67161) Replacement, Paddy's Flat Rd Sth	0	3,564	0.00%
6220277. Fixing Country Bridges - Grahams Creek Bridge Replacement, Grahams Creek Rd	0	628	0.00%
6220278. Fixing Country Bridges - Washpool Creek Bridge Replacement, Leechs Gully Rd	0	237	0.00%
6220501. Road Renewal - Gravel Roads	651,519	4,822	0.74%
6220503. Gravel Resheets	332,452	3,934	1.18%
6220505. Kerbing & Guttering	40,000	0	0.00%
6220506. Bridges / Causeways (SRV to 2023/24)	530,000	527	0.10%
6220512. Rural Culverts & Pipes	100,000	0	0.00%
6220513. Concrete Bridges	40,223	0	0.00%
6220514. Causeways	208,163	0	0.00%
6240101. Gravel Pit Rehabilitation	10,664	0	0.00%
6. Liabilities	489,081	0	0.00%

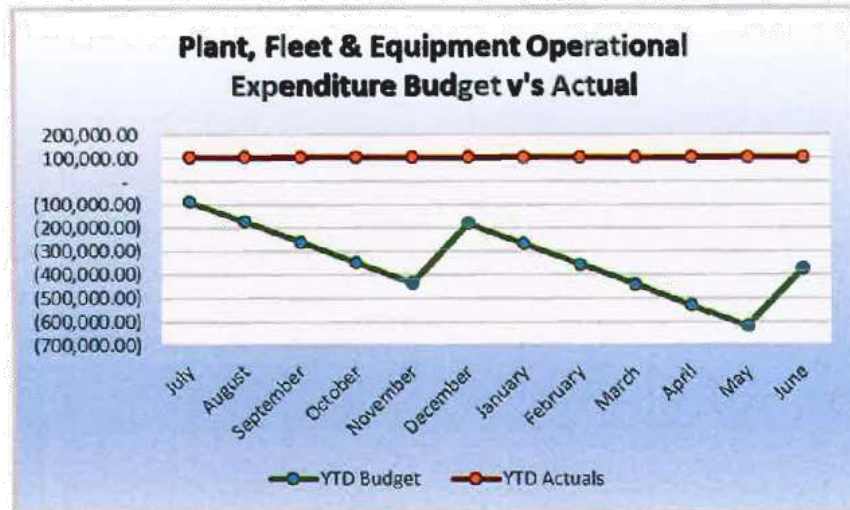
21. PLANT, FLEET & EQUIPMENT



ACTION SUMMARY

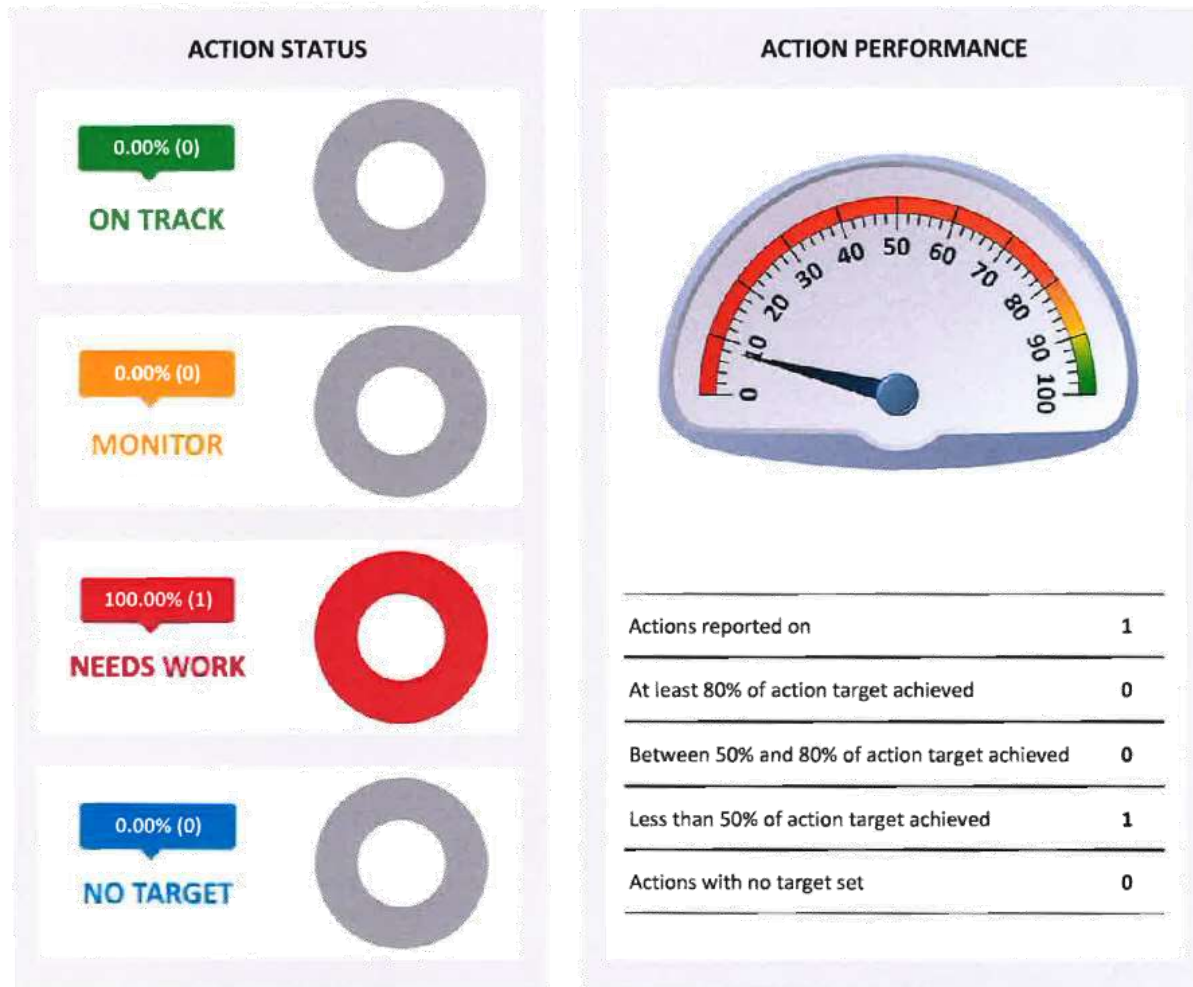
Business Unit: Plant, Fleet & Equipment								
Service Profile: Plant, Fleet & Equipment								
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
5.1.3.5 Implementation and delivery of the Fleet Asset Management Plan and the Plant Replacement Program.	Manager Fleet	The Fleet Management Plan has been fully developed in line with industry benchmarks and best practice. The 10-year Fleet asset Management Plan forms part of this wholistic plan and describes the replacement timing of each of council's 145 major Fleet assets, these replacements had also been embedded into councils' long-term financial plan. However, with council's current financial situation a direction has been given not to replace any assets outside of that associated with waste, water, and sewage operations until further notice. This practice will heavily impact the long-term sustainability of council's fleet, and no further progress can be made on the delivery of the overall plan. Maintenance, inspections, and repairs are conducted in line with industry pest practice, with 85% of services being conducted within a week of falling due, this is also currently impacted by a reduction in staffing numbers.	Deferred	01/07/22	30/06/23	1.00	100.00	

21. Plant, Fleet and Equipment




COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Plant, Fleet & Equipment	338,887	100,411	29.63%
1. Operating Income	(188,190)	(2,458)	1.31%
2. Operating Expenditure	(375,346)	102,869	-27.41%
4. Capital Expenditure	3,944,257	0	0.00%
6210500. Public Works Plant - Purchases	3,944,257	0	0.00%
8. WDB of Asset Disposals	(3,041,834)	0	0.00%

22. WASTE MANAGEMENT



ACTION SUMMARY

Business Unit: Waste Management								
Service Profile: Waste Management								
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
3.1.4.1 Deliver and manage Waste and Recycling services.	Manager & Waste	<p>Water</p> <p>July 2022-Update The Operational opening of Torrington was opened 20th November 2021 and final taring occurred this month of July 2022.</p> <p>Expansion of the future cell (cell 5) Finalisation of storm water sediment basins have been completed. Leachate management plan, is completed and sent to EPA. Surface water management plan has been received in draft, under review. Further surveys have been undertaken which are required for masterplan update delayed due weather conditions, completed this month of April. Master plan entering final phase draft plans received and review underway July 2022 finalisation of plans expected in August which will then be sent to EPA for approval.</p> <p>Upgrade for Mingoola new waste transfer station has stalled, Council entered into leases with Crown lands initially and now Council entering into negotiations with the Moombahlene LALC to purchase the site - on hold.</p> <p>Arrival of new weather stations occurred this month May 2022, deployment pending.</p> <p>Request by EPA for an investigation into pezio-wells commenced with initial checking of water levels and depths utilising a electrometer, further investigations have been awarded and were undertaken in June 2022, final report suggested 2 wells</p>	In Progress	01/07/22	30/06/23	8.00	100.00	

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damaged, a CCTV of wells was scheduled in July 2022 and the wells passed, with no damage recorded.

The application for funding from the bushfires in 2019 has continued with Council to receive \$773,692 for improvements at Boonoo Boonoo and Torrington, deeds have been signed, works have commenced onsite for office deployment, truck shelter is now erected with sewer nearing completion and planning continues with quotations called for weighbridges and fencing, surveys completed awaiting drawings.

To try to reduce the contamination in recycling an advertising campaign was undertaken as well as staff conducted audits and continue to audit recycling bins for contamination with over 55 initial contaminated bins identified, letters were sent to residents, subsequent inspections reduced the number of contaminated bins to 10. The audits continued in July with over 95 bins identified. These continued offenders will be charged a fee to empty contaminated bins, alternatively decontaminate themselves for future pick-up the audit will continue. A revision of recycling policy is in final version with research included from other Councils, the new policy is expected to be provided in August 2022.

Green waste and food waste, joint report with Northern Rivers Regional Waste has commenced which will assist Council with new mandatory FOGO (Food Organics and Green Organics) legislation scheduled to commence in 2030.

NIRW have provided new recycling stations for office collection one will be located in the library and one in the community centre at Drake-under investigation.

WASTE MANAGEMENT

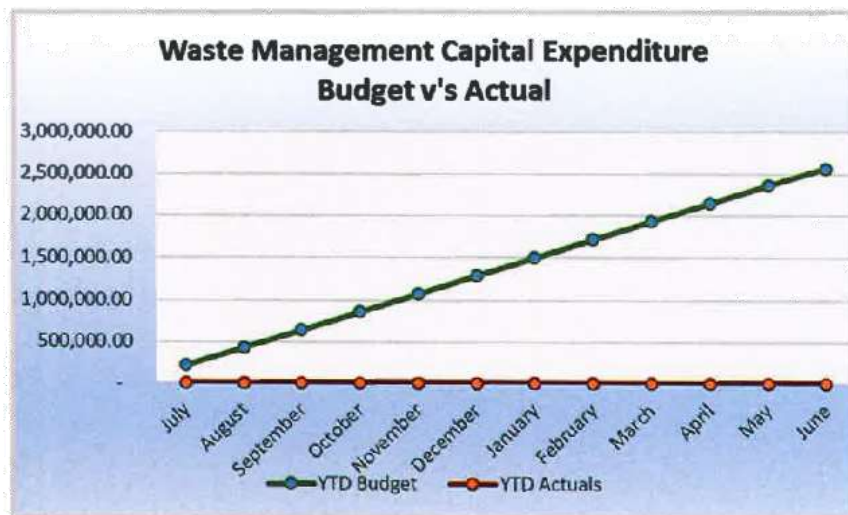
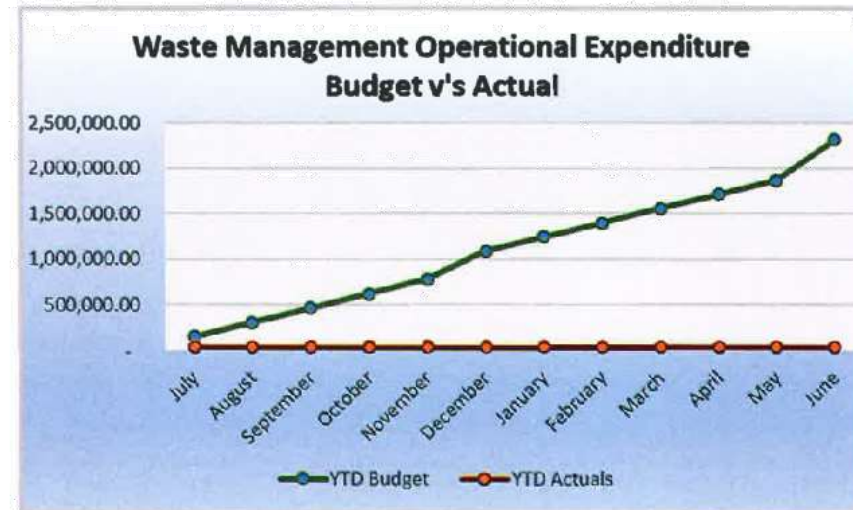
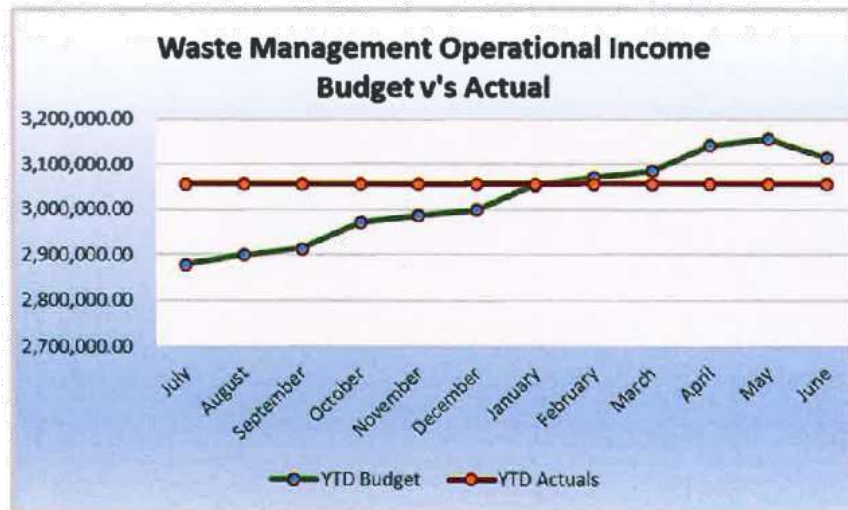
Tenterfield Shire Council

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Our customer base is the public, other Council departments and contractors. Our waste operational staff continue to assist the community with waste

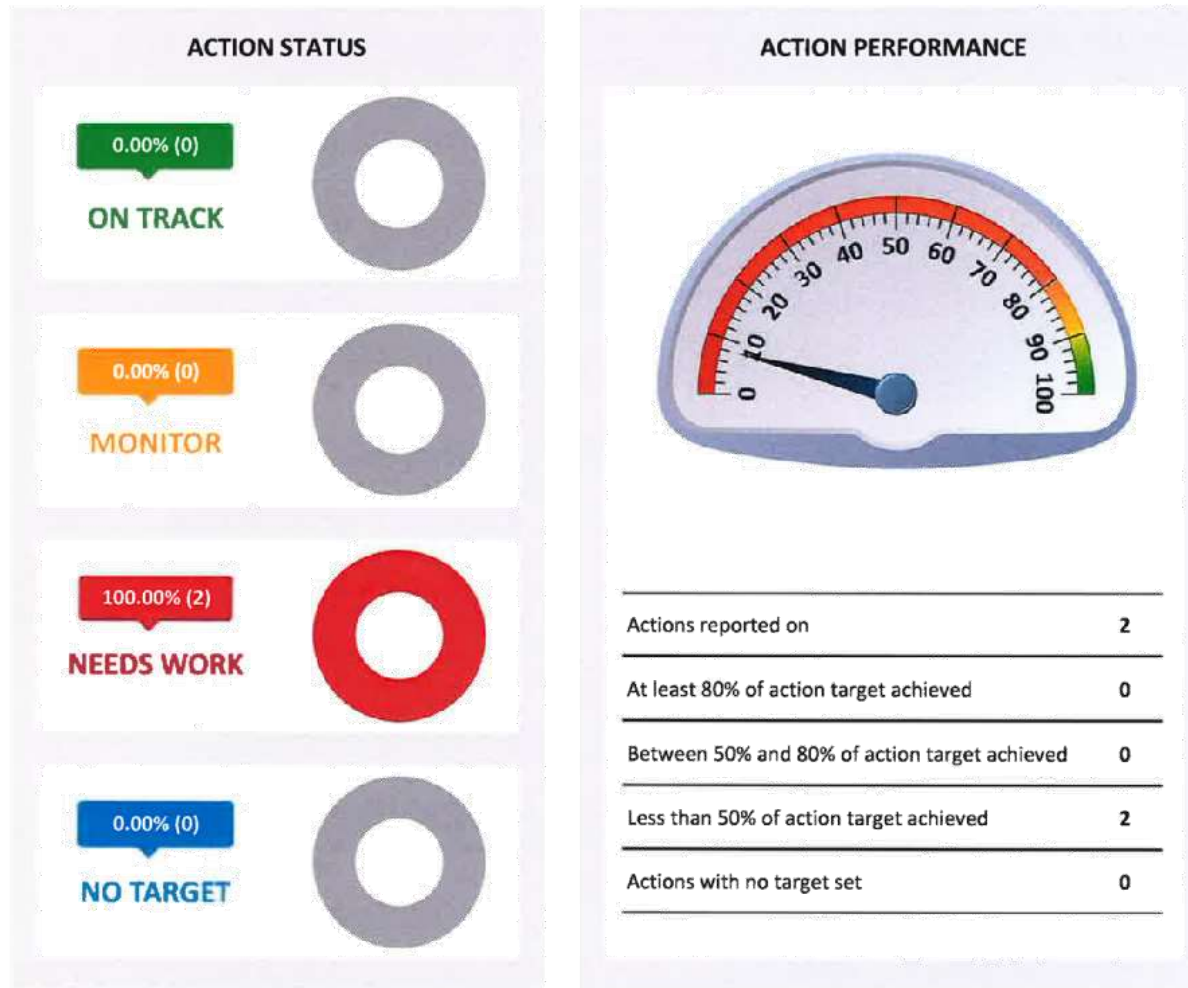
The Container Deposit Scheme (CDS) from 1 December 2017 to 30 November 2021, Tenterfield residents have recycled 9,202,976 container collections or 665.67 Tons on average Tenterfield resident recycle 638,000 items per quarter EFC - Exchange for Change

22. Waste Management



COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Waste Management	1,952,650	(2,978,992)	-152.56%
1. Operating Income	(3,114,040)	(3,056,617)	98.16%
2. Operating Expenditure	2,316,618	44,424	1.92%
3. Capital Income	(4,000)	23,610	-590.25%
4. Capital Expenditure	2,568,405	9,591	0.37%
7080500. 240L Wheelie Bins	2,101	0	0.00%
7080503. Industrial Bins	6,304	2,239	35.52%
7080554. Boonoo Boonoo - Landfill Cover	10,000	0	0.00%
7080555. Boonoo Boonoo - Cell Remediation Asset	50,000	0	0.00%
7080558. Tip shop - Drake, Liston & Tenterfield	0	146	0.00%
7080564. Boonoo Boonoo - Develop Stage 5	2,500,000	7,115	0.28%
7080732. Torrington Landfill - Convert to Transfer	0	91	0.00%
6. Liabilities	185,667	0	0.00%


23. WATER SUPPLY



ACTION SUMMARY

Business Unit: Water Supply

Service Profile: Water Supply

Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
3.1.3.1 Implement Water Service Strategic Plan in accordance with NSW Office of Water Guidelines.	Manager Water & Waste	<p>July 2022-Update Bore sampling program is complete awaiting finalisation of analysis results. Checking of Shirley Park, Apex Park and East Street bores through CCTV commenced in July with Apex Park bore showing it's age and requiring a reline to continue it's operation this will be scheduled this financial year. Shirley Park constructed at the same time as Apex Park bore in 1994 was also showing signs of deterioration and will be scheduled next financial for re-lining/refurbishment. East street bore as a flowing bore was also checked by CCTV (requested by NRAR) and was found to be in excellent condition.</p> <p>Works have commenced for the New Water Filtration Plant on Scrub Road, the project was awarded to contractors LC Water. Pipework commenced in June, 2022 with concreting of geobag and chemical sump areas for the new Water Filtration Plant, main building pours expected in August 2022.</p> <p>Opportunity under a Leakage reduction pilot program, Council was awarded \$36,843.75 DPE-Water, for installation of new mag-flow meter at East Street reservoir.</p> <p>The disabled fishing platform October 2020, delivery of the floating platform to be located inside the Dam compound at Otterburn park. A walkway for the platform</p>	In Progress	01/07/22	30/06/23	8.00	100.00	

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and fencing (completed). Plans have been undertaken quotations for concrete paths received and provided to Fisheries for approval, awaiting decision.

A new opportunity to further the Bore water refinement with application for grant under Resilience NSW, Local & Regional Risk Reduction stream - Pathway 2 application submitted awaiting response.

Arrival of new weather stations occurred this month May 2022, deployment pending.

A grant for water treatment improvement, increased storage capacity and secondary supply at Urbenville has been awarded to Council through New Grid & Water Infrastructure NSW, 1st milestone completed payment pending, secondary supply bore hydrologist engaged, report pending, RFQ for drilling completed and under review in August 2022.

The Tenterfield Sustainable and Disaster Resilient Communities program, for the villages of Drake, Liston, Legume, and Torrington. The reticulation will predominantly service pumps for groundwater/river water holding tanks and standpipe delivery systems, including solar systems. The hydrogeologists engaged draft report pending August 2022. RFQ for drilling completed and under review in August 2022.

Cleaning of Sludge ponds at Urbenville Water Treatment plan is completed -July 2022, leak detected in pond, will require repair.

Water supply, is provided to the community under Australian Drinking Water Guidelines (ADWG), current usage at Tenterfield is currently 721KL/day decreasing by 42KL/day.

WATER SUPPLY

Tenterfield Shire Council

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Tenterfield Dam Level is 100% new data loggers place level at 100%; Urbenville Tooloom Creek Level is 100% receiving 33mm for the month of June.
Meter Reading completed in May/June water meter readings commenced November/December.

- Tenterfield 0 major main; 2 new meter; 4 new service connections; 0 water limiters installed; 1 disconnection, 5 broken services repaired; 0 valve replacements and 0 hydrant replacements. Note Tenterfield WTP repairs including 20m poly pipe installed in April 2022, Fluoride tank maintenance and prominent service inspections May 2022. 1 section 67 private works jobs completed (major repair of Mt Lindsay main). Clive street main replacement progressing.
- Jennings 0 including meter; 0 meter replacements; Major main break (Southern Downs) left community without water Staff supplied water bottles to the community in response to the shortage, mains where flushed to clear debris from repair and return of water.
- Urbenville had 0 major main broken main repairs, mains flushing occurred in 5 location, 0 new meter, 0 meter replacements, 0 water limiters installed and 0 broken service repaired 0 hydrant replacement from damage. Valve testing and hydrant cleaning and checking continues. Urbenville pressure testing for fire suppression system at hospital, Repairs to DAFF system in April 2022, repairs to service line at WTP and prominent service inspections May 2022.

Tenterfield Dam capacity and consumption graphs are provided below (Graph 1); the new data logging probes to assist with raw water information are on-line and delivering


Tenterfield Shire Council

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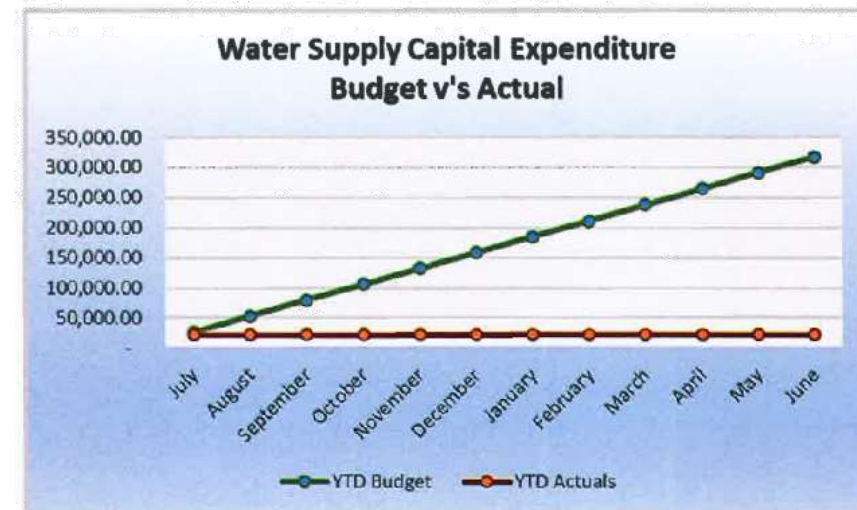
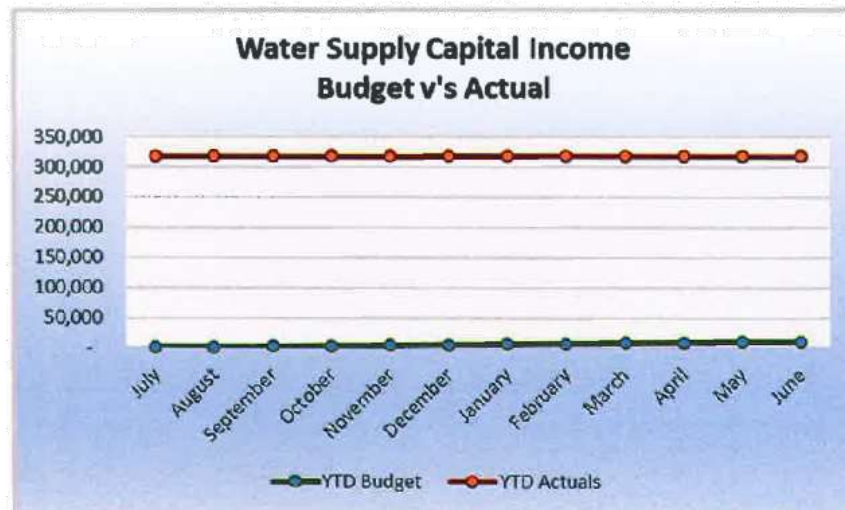
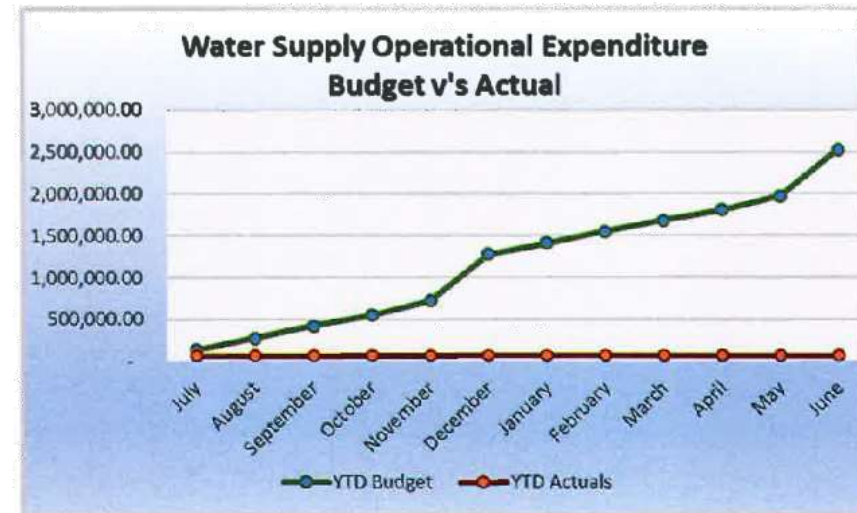
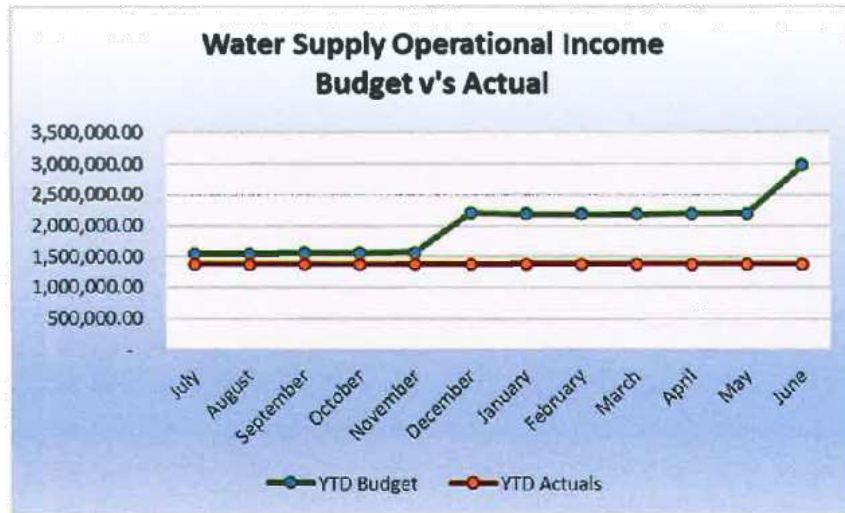
a variety of information including a more precise depth measure, allowing dam percentage to be measured more accurately (Graph 2) issues with telemetry have stopped retrieval of information. Installation and testing periods are demonstrated by gaps in information (Graph 2); Tooloom Creek capacity and consumption graph is provided below (Graph 3). Water quality information is also available in monthly water health cards available at Water Health Cards | Tenterfield Shire Council (nsw.gov.au)

Tenterfield Shire Council

Monthly Operational Report - July 2022

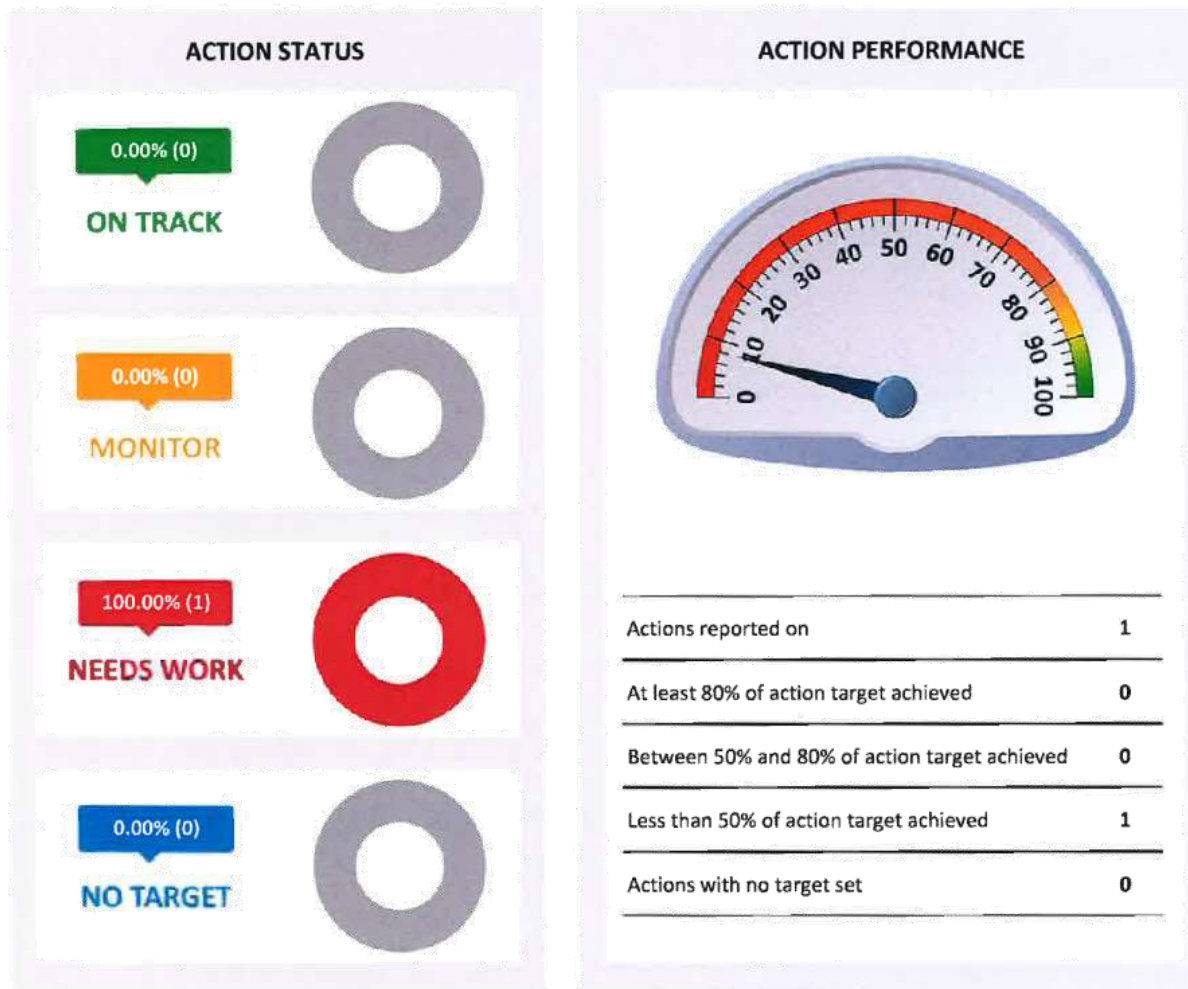
Action	Responsibility	Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status	
3.1.3.2 Deliver and manage the Water and Drought Management Plans and Flood Study.	Manager & Waste	Water	July 2022-Update The Integrated water catchment management grant (IWCM) deeds have been signed February 2022, has progressed with secure yield studies awarded, with draft report received. Additional surveys required, including extended benthic survey of Urbenville, scheduled for this month. NSW Dam Safety regulation with compulsory risk assessment for the dam under NSW Dam Safety requirements underway, due in December 2022. Opportunity to continue the Urbenville flood risk assessment has gained OEH endorsement. Tenterfield update of the flood risk study has also gained endorsement and has been shortlisted, grant has been applied for awaiting decision. A new opportunity to further the Dam masterplan development with application for grant under Resilience NSW, Local & Regional Risk Reduction stream - Pathway 1 application submitted awaiting response.	In Progress	01/07/22	30/06/23	8.00	100.00	 NEEDS WORK

23. Water Supply




COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Water Supply	107,286	(1,601,749)	-1492.97%
1. Operating Income	(2,984,548)	(1,379,784)	46.23%
2. Operating Expenditure	2,524,869	73,669	2.92%
3. Capital Income	(10,000)	(317,756)	3177.56%
4. Capital Expenditure	317,000	22,121	6.98%
7484505. Tenterfield Mains Replacement	282,900	22,121	7.82%
7484506. Tenterfield Meter Replacement	22,600	0	0.00%
7484901. Jennings Mains Replacement	11,500	0	0.00%
6. Liabilities	259,965	(0)	0.00%

24. SEWERAGE SERVICES



ACTION SUMMARY

Business Unit: Sewerage Services									
Service Profile: Sewerage Services									
Action	Responsibility		Progress Comment	Action Status	Start Date	End Date	% Complete	Target	Status
3.1.5.1 Maintain and operate the sewerage network, in line with the Asset Management Strategy.	Manager & Waste	Water	<p>July 2022-Update Molesworth/Miles Street pumping station review and design amendment under development and extending the sewer system to the new water filtration plant has progressed to draft designs, waiting on finalisation.</p> <p>RFQ for manhole refurbishment under development to continue to refurbish the level 4 manholes.</p> <p>RFQ for sewer relining under development.</p> <p>Urbenville major Pump Station replacement June 2022 met with some technical issues, installers AESSeal where contacted and rectification is scheduled in August 2022 additional costs will be incurred due to requirement to tanker sewerage.</p> <p>The smoke testing program was scheduled to commence in July delayed till August 2022 to rectify illegal storm connections, information was readvertised in the fortnightly our local news.</p> <p>Urbenville de-sludging of finishing ponds commenced in February 2022, however due to flooding finalisation of cleaning was postponed and recommenced in July 2022.</p> <p>Arrival of new weather stations occurred in month May 2022, deployment pending.</p> <p>Verification mapping for Councils Water and Sewer assets was delayed in July to</p>	In Progress	01/07/22	30/06/23	8.00	100.00	

commence in August 2022, with contractors utilising GPS equipment for locations in Tenterfield then Urbenville.

As part of the refurbishment program for the Tenterfield STP, a new upgrade with control probes that monitor treatment processes provide savings to utilise energy more efficiently.

Our customer base is the public, other Council departments and contractors.
Tenterfield

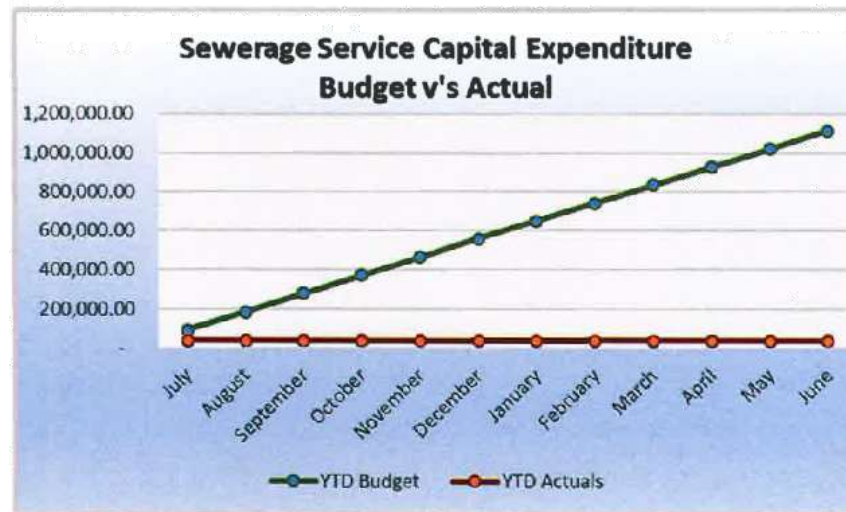
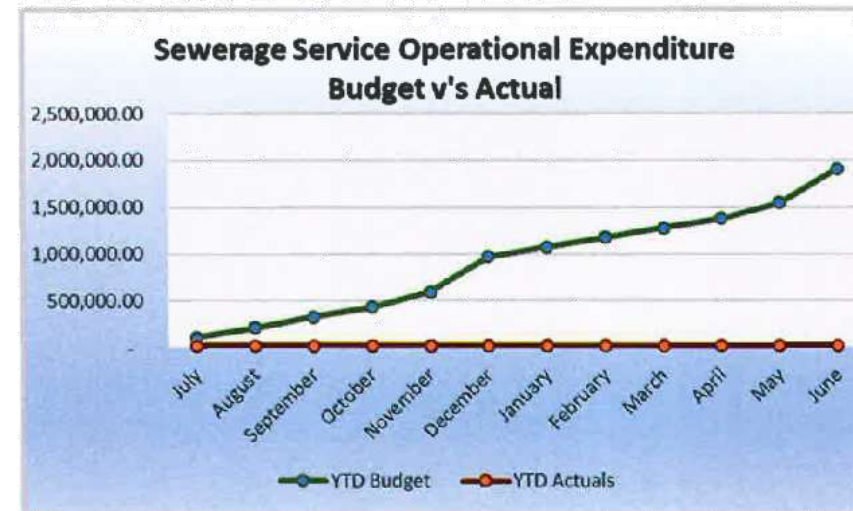
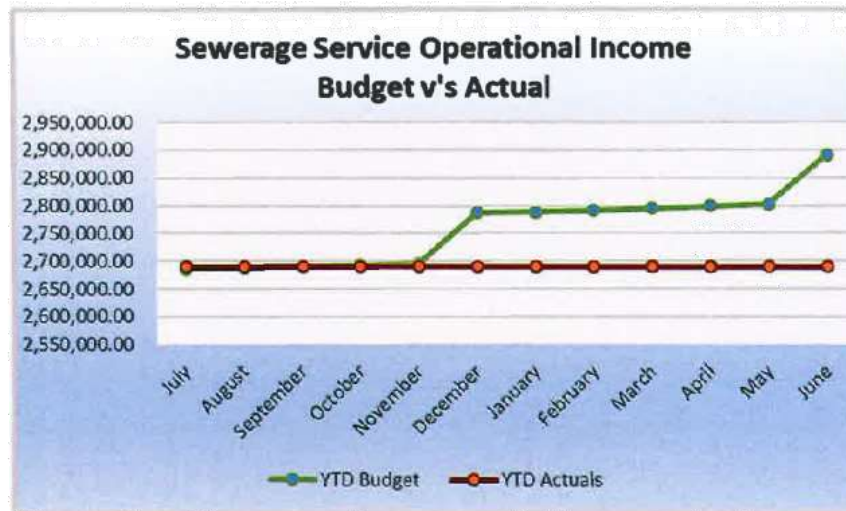
Sewer connections 0; Major pump station clearing 1; Blockages were reported and cleared at 6 locations; 0 broken main repair; with 3 mains visually checked with new CCTV. Large tree roots in Tenterfield and 0 major manhole repair, 0 broken main repairs and 0 section 67 private works jobs completed in this reporting period. Pump refurbishment 3 at STP July 2022

Urbenville

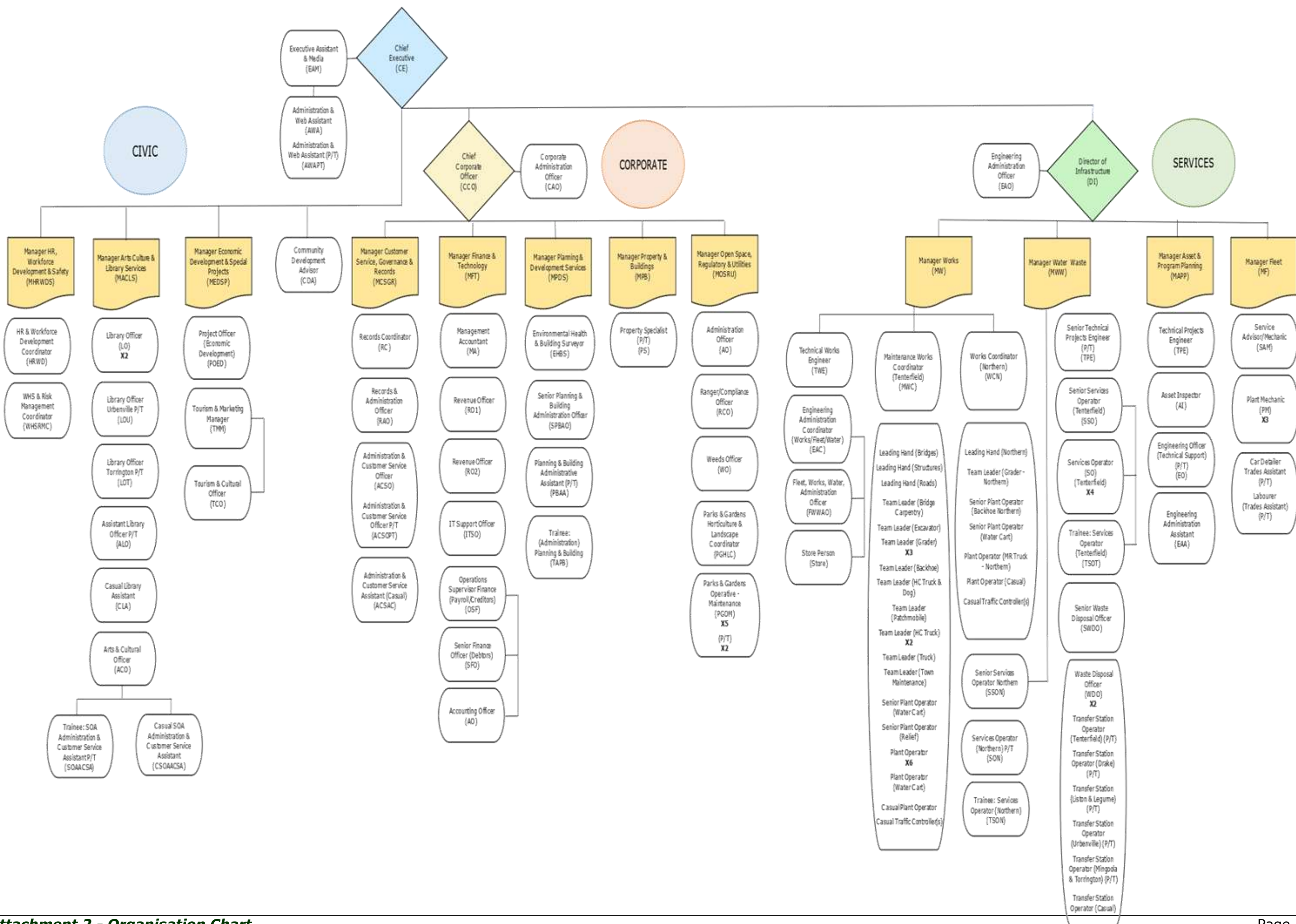
Sewer connections 0; Major pump station clearing 31; Blockages were reported and cleared at 2 locations; 0 broken main repair; with 0 mains visually and 0 major manhole repair, 0 broken main repairs and 0 effluent line repair. Major pump station refurbishment June technical and failure issues July 2022 (PS1) and 0 section 67 private works jobs completed, in this reporting period.

Average time for response to sewer chokes remained at 20 minutes while the median response time is at 30 minutes.

24. Sewerage Service



COA	22/23 Full Year Budget	22/23 YTD Actuals July	22/23 Percentage Spent
Sewerage Service	218,339	(2,621,412)	-1200.62%
1. Operating Income	(2,889,930)	(2,689,857)	93.08%
2. Operating Expenditure	1,905,478	27,914	1.46%
3. Capital Income	(10,000)	0	0.00%
4. Capital Expenditure	1,112,200	40,530	3.64%
7872502. Tenterfield Mains Relining (1km Year)	173,800	0	0.00%
7872503. Tenterfield Mains Augmentation	69,600	0	0.00%
7872505. Tenterfield Man Hole Level Alterations (Water Infiltration)	162,500	16,290	10.02%
7872519. Tenterfield Network Renewal	193,800	0	0.00%
7872524. Tenterfield STP - 3 Bay Shed for Storage	50,000	0	0.00%
7872525. Tenterfield STP - Grinder Pump	10,000	0	0.00%
7872526. Tenterfield STP - Refurbishment	102,500	0	0.00%
7872527. Tenterfield New Pump Station - Molesworth St	200,000	0	0.00%
7872528. Tenterfield New Pump Station - Trail Lane	150,000	0	0.00%
7872813. Urbenville Sewer Pump Station Emergency Works - Replacement	0	24,240	0.00%
6. Liabilities	100,591	0	0.00%



Department:	Office of the Chief Corporate Officer
Submitted by:	Manager Customer Service, Governance & Records
Reference:	ITEM GOV68/22
Subject:	TENTERFIELD SHIRE COUNCIL AUDIT, RISK AND IMPROVEMENT COMMITTEE CHARTER & TENTERFIELD SHIRE COUNCIL INTERNAL AUDIT CHARTER

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK	
CSP Goal:	Leadership - LEAD 14 - Resources and advocacy of Council are aligned support the delivery of the community vision outlined in the Community Strategic Plan.
CSP Strategy:	Council fosters a strong organisational culture which strives for best practice in all operations with a supportive corporate governance framework.
CSP Delivery Program	Ensure that the performance of Council as an organisation complies with all statutory reporting guidelines and information is available to decision makers.

SUMMARY

The objective of the Tenterfield Shire Audit, Risk and Improvement Committee (the Committee) is to provide independent assistance to Tenterfield Shire Council (Council) by monitoring, reviewing and providing advice on risk management, control frameworks, governance processes and external accountability responsibilities.

As part of the implementation of the NSW Office of Local Government's Risk Management and Internal Audit Framework for local councils, Council is required to update and adopt both the Audit, Risk and Improvement Committee Charter and the Internal Audit Charter.

OFFICER'S RECOMMENDATION:

That Council adopt the Tenterfield Shire Council Audit, Risk and Improvement Committee Charter and Tenterfield Shire Council Internal Audit Charter.

BACKGROUND

The Office of Local Government has developed a new framework for Audit, Risk and Improvement Committees which is currently being implemented by councils across NSW. A model Committee charter and a model internal audit charter have been included as part of the framework by the Office of Local Government, for adaptation by councils.

REPORT:

The attached Tenterfield Shire Council Audit, Risk and Improvement Committee Charter and Tenterfield Shire Council Internal Audit Charter are both based on the model charters provided in the framework, have been reviewed by the Committee and signed off by the Committee Chair, Peter Sheville and Council's Chief Executive Officer, Daryl Buckingham, where required. Once Council adopts the new charters, Council's Mayor Bronwyn Petrie will be required to sign both charters.

COUNCIL IMPLICATIONS:

Our Governance No. 68 Cont...

1. Community Engagement / Communication (per engagement strategy)

Nil. Both Charters are requirements of the NSW Office of Local Government's Risk Management and Internal Audit Framework for local councils.

2. Policy and Regulation

- *NSW Local Government Act 1993*
- *Risk Management and Internal Audit Framework for local councils 2021*

3. Financial (Annual Budget & LTFFP)

Nil.

4. Asset Management (AMS)

Nil.

5. Workforce (WMS)

Nil.

6. Legal and Risk Management

Nil.

7. Performance Measures

Nil.

8. Project Management

Nil.

Kylie Smith
Chief Corporate Officer

Prepared by staff member:	Erika Bursford	
Approved/Reviewed by Manager:	Kylie Smith, Chief Corporate Officer	
Department:	Office of the Chief Corporate Officer	
Attachments:	1 Tenterfield Shire Council Audit, Risk & Improvement Committee Charter	17 Pages
	2 Tenterfield Shire Council Internal Audit Charter	10 Pages



Tenterfield Shire Council Audit, Risk & Improvement Committee Charter

CONTROLLED DOCUMENT INFORMATION

Record Number	
Document Owner	Chief Corporate Officer
Document Development Officer	Manager Customer Service, Governance and Records
Review Timeframe	Two (2) years
Last Review Date	August 2022
Next Scheduled Review	August 2024

Document History		
Date	Details/Comments	Resolution No.
24 August 2022	Adopted by Council.	22 -

Further Document Information and Relationships	
Related Legislation*	Local Government Act 1993 Local Government (General) Regulation 2021
Related Policies	Internal Audit Charter
Related Procedures/ Protocols, Statements, documents	Guidelines for Risk Management and Internal Audit Framework for Local Councils in NSW (Office of Local Government, 2021)
Note: Any reference to Legislation will be updated in this Policy as required. See website http://www.legislation.nsw.gov.au/ for current Acts, Regulations and Environmental Planning Instruments.	

Tenterfield Shire Council ("Council") has established an Audit, Risk and Improvement Committee in compliance with section 428A of the *Local Government Act 1993* and clauses (Part 8 Sec180) of the *Local Government (General) Regulation 2021*.

This Charter sets out the Committee's objectives, authority, composition and tenure, roles and responsibilities, reporting and administrative arrangements. The Interpretational rules contained in Schedule 1 apply in the interpretation of these Charter.

1. Objective

The objective of Council's Audit, Risk and Improvement Committee ("the Committee") is to provide independent assurance to Council by monitoring, reviewing and providing advice about Council's governance processes, compliance, risk management and control frameworks, external accountability obligations and overall performance.

2. Independence

The Committee is to be independent to ensure it has no real or perceived bias or conflicts of interest that may interfere with its ability to act independently and provide Council with robust, objective and unbiased advice and assurance.

The Committee is to provide an advisory and assurance role only and is to have no administrative function, delegated financial responsibility or any management functions of Council. The Committee will provide independent advice to Council that is informed by Council's internal audit and risk management activities and information and advice provided by Council, relevant external bodies and subject matter experts.

The Committee must at all times ensure it maintains a direct reporting line to and from Council's internal audit function and act as a mechanism for internal audit to report to the Governing Body and Chief Executive Officer on matters affecting the performance of the internal audit function.

3. Authority

Council authorises the Committee, for the purposes of exercising its role and responsibilities, to:

Access any information it needs from Council

- Use any Council resources it needs
- Have direct and unrestricted access to the Chief Executive Officer and Senior Staff of Council
- Seek the General Manager's permission to meet with any other Council staff member or contractor
- Discuss any matters with the External Auditor or other external parties; Request the attendance of any employee at Committee meetings, and
- Obtain external legal or other professional advice, subject to budget

allocation or approval from Council's Chief Executive Officer (should costs of obtaining such advice exceed budget allocation).

Information and documents pertaining to the Committee are confidential and are not to be made publicly available. The Committee may only release Council information to external parties that are assisting the Committee to fulfil its responsibilities with the approval of the General Manager, except where it is being provided to an external investigative or oversight agency for the purpose of informing that agency of a matter that may warrant its attention.

4. Composition and Tenure

The Committee consists of one (1) independent prequalified voting Chair, two (2) independent voting members and one (1) non-voting Councillor, in accordance with the *Guidelines for Risk Management and Internal Audit in Local Councils in NSW*.

Council's Governing Body is to appoint the Chair and members of the Committee. The Chair in model ARIC Charter is counted as one member of the Committee.

The committee positions are as follows:

- Independent Chair (Voting)
- Independent Member (Voting)
- Independent Member (Voting)
- Councillor Member (Non-Voting)

All Committee members are to meet the independence and eligibility criteria prescribed in the *Guidelines for Risk Management and Internal Audit in Local Councils in NSW*.

Members will be appointed for a four (4)-year period (or other term as defined. Members can be reappointed for a further term, but the total period of continuous membership cannot exceed eight (8) years. This includes any term as Chair of the Committee. Members who have served an eight (8)-year term (either as member or Chair) must have a two (2)-year break from serving on the Committee before being appointed again. To preserve the Committee's knowledge of Council, ideally, no more than one (1) member should leave the Committee because of rotation on any one year.

Specific member terms and conditions are to be disclosed in a letter of appointment. New members will be thoroughly inducted to their role and receive relevant information and briefings on their appointment to assist them to meet their Committee responsibilities.

Prior to approving the reappointment or extension of the Chair's or an independent member's term, the Governing Body is to undertake an assessment of the Chair's or Committee member's performance. Reappointment of the Chair and members is also to be subject to the individual still meeting independence and eligibility requirements.

Members of the Committee are to possess and maintain a broad range of skills, knowledge and experience relevant to the operations, governance and financial management of Council, the environment in which Council operates, and the

contribution that the Committee makes to Council. At least one (1) member of the Committee must have accounting or related financial management experience with an understanding of accounting and auditing standards in a local government environment. All members should have sufficient understanding of Council's financial reporting responsibilities to be able to contribute to the Committee's consideration of Council's annual financial statements.

5. Role

In accordance with section 428A of the *Local Government Act 1993*, the role of the Committee is to review and provide independent advice to Council regarding the following aspects of Council's operations:

- Compliance
- Risk management
- Fraud control
- Financial management
- Governance
- Implementation of the Strategic Plan, Delivery Program and strategies
- Service reviews
- Collection of performance measurement data by Council, and
- Internal audit.

The Committee must also provide information to Council for the purpose of improving Council's performance of its functions.

The Committee's specific audit, risk and improvement responsibilities under section 428A are outlined in Schedule 2 to these Charter.

The Committee will act as a forum for Council's internal audit function and oversee its planning, monitoring and reporting to ensure it operates effectively.

The Committee will have no power of direction over external audit or the manner in which the external audit is planned or undertaken but will act as a forum for the consideration of external audit findings.

The Committee is directly responsible and accountable to the Governing Body for the exercise of its responsibilities. In carrying out its responsibilities, the Committee must always recognise that primary responsibility for management of Council rests with the Governing Body and Chief Executive Officer.

The responsibilities of the Committee may be revised or expanded in consultation with, or as requested by, the Governing Body from time to time.

6. Responsibilities of Members

6.1 Independent Members

The Chair and members of the Committee are expected to understand and observe the requirements of the *Guidelines for Risk Management and Internal Audit for Local Government in NSW*. Members are also expected to:

- Make themselves available as required to attend and participate in meetings
- Contribute the time needed to review and understand information provided to it
- Apply good analytical skills, objectivity and judgement
- Act in the best interests of Council

Have the personal courage to raise and deal with tough issues, express opinions frankly, ask questions that go to the fundamental core of the issue and pursue independent lines of inquiry

- Maintain effective working relationships with Council
- Have strong leadership qualities (Chair)
- Lead effective Committee meetings (Chair), and
- Oversee Council's internal audit function (Chair).

6.2 Councillor Member

To preserve the independence of the Committee, the Councillor member of the Committee is a non-voting member. Their role is to:

- Relay to the Committee any concerns the Governing Body may have regarding Council and issues being considered by the Committee
- Provide insights into local issues and the strategic priorities of Council that would add value to the Committee's consideration of agenda items
- Advise the Governing Body (as necessary) of the work of the Committee and any issues arising from it, and
- Assist the Governing Body to review the performance of the Committee.

Issues or information the Councillor member raises with or provides to the Committee must relate to the matters listed in [Schedule 2](#) and issues being considered by the Committee.

The Councillor member of the Committee must conduct themselves in a non-partisan and professional manner. The Councillor member of the Committee must not engage in any conduct that seeks to politicise the activities of the Committee or the internal audit function or that could be seen to do so.

If the Councillor member of the Committee engages in such conduct or in any other conduct that may bring the Committee and its work into disrepute, the Chair of the Committee may recommend to Council, that the Councillor member be removed from membership of the Committee. Where Council does not agree to the Committee Chair's recommendation, Council must give reasons for its decision in writing to the Chair.

6.3 Conduct

Independent Committee members are required to comply with Council's Code of Conduct and be held to the same ethical, behavioural and conduct standards as officials of Council.

Complaints or breaches of Council's Code of Conduct by an independent Committee member are to be dealt with in accordance with the *Procedures for the Administration of the Model Code of Conduct for Local Councils in NSW*. The General Manager must consult with the Governing Body before taking any disciplinary action against an independent Committee member in response to a breach of Council's Code of Conduct.

Prequalified Committee members are also required to comply with the Code of Conduct governing the NSW Government's Audit and Risk Committee Independent Chairs and Members Prequalification Scheme.

6.4 Conflicts of Interest

Once a year, Committee members will provide written declarations to Council stating that they do not have any conflicts of interest that would preclude them from being members of the Committee. Independent Committee members are "designated persons" and must also complete and submit returns of interest.

Committee members and observers must declare any pecuniary or non-pecuniary conflicts of interest that may have at the start of each meeting, before discussion of the relevant agenda item or issue, and when the issue arises. Where Committee members and observers are deemed to have a pecuniary or a significant non-pecuniary conflict of interest, they are to remove themselves from Committee deliberations on the issue. Details of any conflicts of interest should also be appropriately minuted.

6.5 Standards

Committee members are to conduct their work in accordance with the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors and current Australian risk management standard, where applicable.

7. Workplans

The work of the Committee is to be thoroughly planned and executed to ensure that all Council activities and functions are reviewed. The Committee must develop a strategic plan every four (4) years to ensure that all matters listed in [Schedule 2](#) are reviewed by the Committee and the internal audit function over each Council term. The strategic plan must be reviewed at least annually to ensure it remains appropriate. In the development of the strategic and annual plan, the Audit, Risk and Improvement Committee will identify where assurance through the three lines of defence may be obtained by existing controls, other activities and / or through reporting by management which may exclude the need for specific

internal audit activity.

The Committee may, in consultation with Council's Governing Body, vary the strategic work plan at any time to address new or emerging risks. Council's Governing Body may also, by resolution, request the Committee to approve a variation to the strategic work plan. However, any decision to vary the strategic work plan must be made by the Committee.

The Committee must also develop an annual workplan to guide its work, and the work of the Internal Audit function, over the forward year.

The Committee may, in consultation with Council's Governing Body, vary the annual work plan to address new or emerging risks. Council's Governing Body may also, by resolution, request the Committee to approve a variation to the annual work plan. However, any decision to vary the annual work plan must be made by the Committee.

When considering whether to vary the strategic or annual work plans, the Committee must consider the impact of the variation on the internal audit function's existing workload and the completion of pre-existing priorities and activities identified under the workplan.

8. Assurance Reporting

The Committee must regularly report to Council to ensure that Council is kept informed of matters considered by the Committee and any emerging issues that may influence the strategic direction of Council or the achievement of Council's goals and objectives.

The Committee will provide an update to the Governing Body and Chief Executive Officer of its activities and opinions after every Committee meeting.

The Committee will provide an annual assessment to the Governing Body and General Manager each year on the Committee's work and its opinion on how Council is performing.

The Committee will provide a comprehensive assessment every Council term of all the matters listed in [Schedule 2](#) to the Governing Body and Chief Executive Officer.

The Committee may at any time report to the Governing Body or Chief Executive Officer on any other matter it deems of sufficient importance to warrant their attention. The Mayor and Chair of the Committee may also meet at any time to discuss issues relating to the work of the Committee.

Should the Governing Body require additional information, a request for the information may be made to the Chair by resolution. The Chair may only provide the information requested by the Governing Body where the Chair is satisfied that it is reasonably necessary for the Governing Body to receive the information for the purposes of performing its functions under the *Local Government Act 1993*. Individual Councillors are not entitled to request or receive information from the Committee.

9. Administrative Arrangements

9.1 Meetings

The Committee will meet at least four (4) times per year, including a special

meeting to review Council's financial statements.

The Committee can hold additional meetings when significant unexpected issues arise, or if the Chair is asked to hold an additional meeting by a Committee member, the Chief Executive Officer or the Governing Body.

Committee meetings can be held in person, by telephone or videoconference. Proxies are not permitted if a member is unable to attend a meeting.

A quorum will consist of a majority of independent voting members. Where the vote is tied, the Chair has the casting vote.

The Chair of the Committee will decide the agenda for each Committee meeting. Each Committee meeting is to be minuted to preserve a record of the issues considered and the actions and decisions taken by the Committee.

The Chief Executive Officer and Head of Internal Audit are to attend Committee meetings as non-voting observers. The External Auditor (or their representative) is to be invited to each Committee meeting as an independent observer. The Chair can request Council's Chief Corporate Officer, Senior Staff, Risk Management Coordinator any Councillors, any employee/contractor of Council and any subject matter expert to attend Committee meetings. These individuals must attend and provide any information requested, where possible. Observers have no voting rights and can be excluded from a meeting by the Chair at any time.

The Committee can hold closed meetings whenever it needs to discuss confidential or sensitive issues with only voting members of the Committee present. The Committee must meet separately with both the Internal Auditor and Council's External Auditor at least once per year.

9.2 Dispute Resolution

Members of the Committee and Council's Senior Staff should maintain an effective working relationship and seek to resolve any differences they may have in an amicable and professional way via discussion and negotiation.

In the event of a disagreement between the Committee and the Chief Executive Officer or other Senior Staff, the dispute is to be resolved by the Governing Body.

Unresolved disputes regarding compliance with statutory or other requirements are to be referred to the Secretary of the Department of Planning, Industry and Environment in writing.

9.3 Secretariat

The Chief Executive Officer will appoint a Council employee to provide secretariat support to the Committee. The secretariat will ensure the agenda for each meeting and supporting papers are circulated after approval from the Chair at least one (1) week before the meeting and ensure that minutes of meetings are prepared and maintained. Minutes must be approved by the Chair and circulated within three (3) days of the meeting to each member.

9.4 Resignation and Dismissal of Members

Where the Chair or a Committee member is unable to complete their term or does not intend to seek reappointment after the expiry of their term, they should give four (4) weeks' notice to the Chair and Governing Body prior to their resignation

to enable Council to ensure a smooth transition to a new Committee member.

The Governing Body can terminate via resolution the engagement of any Chair or Independent Committee member before the expiry of their term where the Individual has:

Breached the conditions of, or become ineligible under, the NSW Government's Audit and Risk Committee Independent Chairs and Members Prequalification Scheme

- Breached Council's Code of Conduct
- Performed unsatisfactorily or not to expectations
- Been declared bankrupt or found to be insolvent
- Experience an adverse change in business status
- Been proven to be in a serious breach of their obligations under any legislation, or
- Declared, or is found to be in, a position of a conflict of interest which is unresolvable.

The position of a Councillor member on the Committee can be terminated at any time by the Governing Body via resolution.

9.5 Review Arrangements

At least once every Council term the Governing Body must conduct an external review of the effectiveness of the Committee.

These Charter are to be reviewed annually by the Committee and once each Council term by the Governing Body. Any substantive changes are to be approved by the Governing Body.

10. Further Information

For further information on Council's Audit, Risk and Improvement Committee, contact Council's Chief Corporate Officer, by email at council@tenterfield.nsw.gov.au or by phone at (02) 6736 6000.

Reviewed by Chair of the Audit, Risk and Improvement Committee:



Peter Sheville

Chair

16 August 2022

**Reviewed by Council in accordance with a resolution of the Governing
Body:**

Cr Bronwyn Petrie

Mayor

August 2022

Res: 22 -

Next review date: August 2024

Schedule 1 - Definitions

Term	Definition
Council	means Tenterfield Shire Council.
Code of Conduct	means the Code of Conduct adopted by Tenterfield Shire Council under section 440 of the <i>Local Government Act 1993</i> , incorporating all mandatory provisions of the <i>Model Code of Conduct for Local Councils in NSW</i> prescribed under the <i>Local Government (General) Regulation 2021</i> .
the Committee	means the Tenterfield Shire Audit, Risk and Improvement Committee established under section 428A of the <i>Local Government Act 1993</i> .
Committee Member	means a member the Tenterfield Shire Council Audit, Risk and Improvement Committee appointed in accordance with clause 4 of this Charter.
Designated Person	means a Council Official identified as a "designated person" in accordance with clause 4.8 of the Code of Conduct and subject to the pecuniary interest disclosure requirements detailed at Part 4 of the Code of Conduct.
General Manager	means the Chief Executive Officer of Tenterfield Shire Council appointed under section 334 of the <i>Local Government Act 1993</i> .
Governing Body	means the elected representatives, called "Councillors", who comprise the governing body of Tenterfield Shire Council under section 222 of the <i>Local Government Act 1993</i> .
the Guidelines	means the <i>Guidelines for Risk Management and Internal Audit in Local Councils in NSW</i> prescribed under section 23A of the <i>Local Government Act 1993</i> .
Head of Internal Audit	means the employee of Tenterfield Shire Council delegated by the Chief Executive Officer to exercise the powers, authorities, duties and accountabilities of Head of Internal Audit in accordance with the Internal Audit Charter.
Senior Staff	means the occupants of those positions within Council's organisation structure formally identified as "Senior Staff" under section 332 of the <i>Local Government Act 1993</i> .

Audit

Internal audit

- Provide overall strategic oversight of internal audit activities
- Act as a forum for communication between the Governing Body, Chief Executive Officer, Senior Staff, the internal audit function and external audit
- Coordinate, as far as is practicable, the works programs of internal audit and other assurance and review functions, and
- Review and advise Council:
 - on whether Council is providing the resources necessary to successfully deliver the internal audit function
 - If Council is complying with internal audit requirements, including conformance with the International Professional Practices Framework
 - If Council's Internal Audit Charter is appropriate and whether the internal audit policies and procedures and audit/risk methodologies used by Council are suitable
 - of the strategic four (4)-year plan and annual work plan of internal audits to be undertaken by Council's internal audit function
 - if Council's internal audit activities are effective, including the performance of the Head of Internal Audit and internal audit function
 - of the findings and recommendations of internal audits conducted, and corrective actions needed to address issues raised
 - of the implementation by Council of these corrective actions, and
 - on the appointment of the Head of Internal Audit and external providers if the internal audit function is structured appropriately and has sufficient skills and expertise to meet its responsibilities.

External audit

- Act as a forum for communication between the Governing Body, Chief Executive Officer, senior management, the internal audit function and external audit
- Coordinate as far as is practicable, the work programs of internal audit and external audit
- Provide input and feedback on the financial statement and performance audit coverage proposed by external audit and provide feedback on the audit services provided

- Review all external plans and reports in respect of planned or completed audits and monitor Council's implementation of audit recommendations, and
- Provide advice to the Governing Body and Chief Executive Officer on action taken on significant issues raised in relevant external audit reports and better practice guides.

Risk

Risk management

Review and advise Council:

- If Council has in place a current and appropriate risk management framework that is consistent with the Australian risk management standard
- Whether Council is providing the resources necessary to successfully implement its risk management framework
- Whether Council's risk management framework is adequate and effective for identifying and managing the risks Council faces, including those associated individual projects, programs and other activities
- If risk management is integrated across all levels of Council and across all processes, operations, services, decision-making, functions and reporting
- Of the adequacy of risk reports and documentation, for example, Council's risk register and risk profile
- Whether a sound approach has been followed in developing risk management plans for major projects or undertakings
- Whether appropriate policies and procedures are in place for the management and exercise of delegations
- If Council has taken steps to embed a culture which is committed to ethical and lawful behaviour
- If there is a positive risk culture within Council and strong leadership that supports effective risk management
- Of the adequacy of staff training and induction in risk management
- How Council's risk management approach impacts on Council's insurance arrangements
- Of the effectiveness of Council's management of its assets, and
- Of the effectiveness of business continuity arrangements, including business continuity plans, disaster recovery plans and the periodic testing of these plans.

Internal controls

Review and advise Council:

- Whether Council's approach to maintaining an effective internal audit framework, including over external parties such as contractors and advisors, is sound and effective
- Whether Council has in place relevant policies and procedures and that these are periodically reviewed and updated
- Whether appropriate policies and procedures are in place for the management and exercise of delegations
- Whether staff are informed of their responsibilities and processes and procedures to implement controls are complied with
- If Council's monitoring and review of controls is sufficient, and
- If internal and external audit recommendations to correct internal control weaknesses are implemented appropriately.

Compliance

Review and advise Council of the adequacy and effectiveness of Council's compliance framework, including:

- If Council has appropriately considered legal and compliance risks as part of Council's risk management framework
- How Council manages its compliance with applicable laws, regulations, policies, procedures, codes, and contractual arrangements, and
- Whether appropriate processes are in place to assess compliance.

Fraud and corruption

Review and advise Council of the adequacy and effectiveness of Council's fraud and corruption prevention framework and activities, including whether Council has appropriate processes and systems in place to capture and effectively investigate fraud-related information.

Financial management

Review and advise Council:

- If Council is complying with accounting standards and external accountability requirements
- Satisfy itself the annual financial reports comply with applicable Australian Accounting Standards and supported by appropriate management sign-off on the statements and the adequacy of internal controls
- Review the external audit opinion, including whether appropriate action has been taken in response to audit recommendations and adjustments

- To consider contentious financial reporting matters in conjunction with council's management and external auditors
- Review the processes in place designed to ensure financial information included in the annual report is consistent with the signed financial statements
- Satisfy itself there are appropriate mechanisms in place to review and implement, where appropriate, relevant State Government reports and recommendations
- Satisfy itself there is a performance management framework linked to organisational objectives and outcomes
- If policies and procedures for management review and consideration of the financial position and performance of Council are adequate, and
- If Council's grants and tied funding policies and procedures are sound.

Governance

Review and advise Council regarding its governance framework, including its:

- Decision-making processes
- Implementation of governance policies and procedures
- Reporting lines and accountability
- Alignment of key roles and responsibilities
- Committee structure
- Management oversight responsibilities
- Human resources and performance management activities
- Reporting and communication activities
- Information and communications technology (ICT) governance. And
- Management and governance of the use of data, information and knowledge.

Improvement

Strategic planning

Review and advise Council:

- Of the adequacy and effectiveness of Council's Integrated Planning and Reporting (IP&R) processes
- If appropriate reporting and monitoring mechanisms are in place to measure progress against objectives; and

- Whether Council is successfully implementing and achieving its IP&R objectives and strategies.

Service reviews and business improvement

- Act as a forum for communication and monitoring of any audits conducted by external bodies and the implementation of corrective actions (for example, NSW Government agencies, Commonwealth Government agencies, insurance bodies);
- Review and advise Council:
 - If Council has robust systems to set objectives and goals to determine and deliver appropriate levels of service to the community and business performance;
 - If appropriate reporting and monitoring mechanisms are in place to measure service delivery to the community and overall performance; and
 - How Council can improve its service delivery and Council's performance of its business and functions generally.

Performance data and measurement

Review and advise Council:

- If Council has a robust system to determine appropriate performance indicators to measure the achievement of its strategic objectives;
- If the performance indicators Council uses are effective; and
- Of the adequacy of performance data collection and reporting.



Tenterfield Shire Council

Internal Audit Charter

Tenterfield Shire Council has established Internal Audit as a key component of council's governance and assurance framework and in compliance with the *Guidelines for risk management and internal audit in local councils in NSW*. This Charter provides the framework for the conduct of Internal Audit in council and has been approved by the governing body taking into account the advice of council's Audit, Risk and Improvement Committee.

Purpose of internal audit

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve a council's operations. It helps a council accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Internal audit provides an independent and objective review and advisory service to provide advice to the governing body, Chief Executive Officer and Audit, Risk and Improvement Committee about the council's governance processes, risk management and control frameworks and its external accountability obligations. It also assists the council to improve its business performance.

Independence

Council's Internal Audit function is to be independent of council so it can provide an unbiased assessment of the council's operations and risk and control activities.

Internal Audit reports functionally to council's Audit, Risk and Improvement Committee on the results of completed audits, and for strategic direction and accountability purposes, and reports administratively to the Chief Executive Officer to facilitate day-to-day operations. Internal audit activities are not subject to direction by council and council's management has no role in the exercise of the council's internal audit activities.

The Audit, Risk and Improvement Committee is responsible for communicating any internal audit issues or information to the governing body. Should the governing body require additional information, a request for the information may be made to the Chair by resolution. The Chair may only provide the information requested by the governing body where the Chair is satisfied that it is reasonably necessary for the governing body to receive the information for the purposes of performing its functions under the *NSW Local Government Act 1993*. Individual councillors are not entitled to request or receive information from the committee.

The council does not have sufficient resources to appoint a separate Head of Internal Audit. The Chief Executive Officer has delegated day-to-day responsibilities for operation and administration of Internal Audit to Council's Chief Corporate Officer supported by the Manager Customer Service, Governance and Records.

Where the Chair of the council's Audit, Risk and Improvement Committee has any concerns about the treatment of the Chief Corporate Officer, or any action taken that may compromise the Chief Corporate Officer's ability to undertake their functions independently, they can report their concerns to the governing body.

The Chief Corporate Officer is to confirm at least annually to the Audit, Risk and Improvement Committee the independence of internal audit activities from the council.

Authority

Council authorises the periodically internal Audit to have full, free and unrestricted access to all functions, premises, assets, personnel, records and other documentation and information that the Chief Corporate Officer considers necessary to enable Internal Audit to fulfil its responsibilities.

All records, documentation and information accessed while undertaking internal audit activities are to be used solely for the conduct of these activities. The Chief Corporate Officer and individual internal audit staff are responsible and accountable for maintaining the confidentiality of the information they receive during their work.

All internal audit documentation is to remain the property of council, including where internal audit services are performed by an external third-party provider.

Information and documents pertaining to Internal Audit are not to be made publicly available. The Chief Corporate Officer may only release council information to external parties that are assisting Internal Audit to fulfil its responsibilities with the approval of the Chief Executive Officer, except where it is being provided to an external investigative or oversight agency for the purpose of informing that agency of a matter that may warrant its attention.

Role

Internal Audit is to support the council's Audit, Risk and Improvement Committee to review and provide independent advice to the council in accordance with section 428A of the *NSW Local Government Act 1993*. This includes conducting internal audits of council and monitoring the implementation of corrective actions.

Internal Audit is to also play an active role in:

- developing and maintaining a culture of accountability and integrity
- facilitating the integration of risk management into day-to-day business activities and processes, and
- promoting a culture of high ethical standards.

Head of Internal Audit function

Council's Internal Audit is to be led by a member of council's staff with sufficient skills, knowledge and experience to ensure it fulfils its roles and responsibilities to the council and its Audit, Risk and Improvement Committee. The Chief Corporate Officer must be independent, impartial, unbiased and objective when performing their work and free from any conflicts of interest.

Responsibilities of the Chief Corporate Officer include:

- contract management
- managing the internal audit budget
- ensuring the external provider completes internal audits in line with the audit, risk and improvement committee's annual plan and four-yearly strategic plan
- forwarding audit reports by the external provider to the Audit, Risk and Improvement Committee
- acting as a liaison between the external provider and the Audit, Risk and Improvement Committee
- monitoring the council's implementation of corrective actions that arise from the findings of audits and reporting progress to the Audit, Risk and Improvement Committee, and
- assisting the Audit, Risk and Improvement Committee to ensure the council's internal audit activities comply with the *Guidelines on risk management and internal audit in local councils in NSW*.

If any of the internal audit activity presents a potential conflict of interest in areas for which the Chief Corporate Officer may be responsible, Internal Audit, or the external third party provider, would report directly to the Chair of the Audit, Risk and Improvement Committee.

Out-sourced Internal Audit team

Council may contract an external third-party provider to undertake its internal audit activities. To ensure the independence of the external provider, the Chief Corporate Officer is to ensure the external provider:

- does not conduct any audits on specific council operations or areas that they have worked on within the last two years
- is not the same provider conducting the council's external audit
- is not the auditor of any contractors of the council that may be possibly subject to the internal audit, and
- is able to meet the council's obligations under the *Guidelines on risk management and internal audit for local councils in NSW*.

The Chief Corporate Officer must consult with the Audit, Risk and Improvement Committee and Chief Executive Officer regarding the appropriateness of the skills, knowledge and experience of any external provider before they are engaged by the council.

Performing internal audit activities

The work of Internal Audit is to be thoroughly planned and executed. The council's Audit, Risk and Improvement Committee must develop a strategic plan every four years to ensure that all matters listed in Schedule 1 are reviewed by the Committee and the internal audit function over each council term. The strategic plan must be reviewed at least annually to ensure it remains appropriate. The Committee is to also develop an annual workplan to guide the work of the internal audit function over the forward year. In the development of the strategic and annual plan, the Audit, Risk and Improvement Committee will identify where assurance through the three lines of defence may be obtained by existing controls, other activities and / or through reporting by management which may exclude the need for specific internal audit activity.

All internal audit activities are to be performed in a manner that is consistent with relevant professional standards including the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors and ISO 31000:2018 Risk Management

The Chief Corporate Officer is to provide the findings and recommendations of internal audits to the Audit, Risk and Improvement Committee at the end of each audit. Each report is to include a response from the relevant senior manager.

The Chief Corporate Officer is to establish an ongoing monitoring system to follow up council's progress in implementing corrective actions.

The Chief Executive Officer, in consultation with the Audit, Risk and Improvement Committee, is to develop and maintain policies and procedures to guide the operation of the council's Internal Audit.

The Chief Corporate Officer is to ensure that the Audit, Risk and Improvement Committee is advised at each of the Committee's meetings of the internal audit activities completed during that quarter, progress in implementing the annual work plan and progress made implementing corrective actions.

The Chief Corporate Officer and the Chair Audit, Risk and Improvement Committee will report to the Audit, Risk and Improvement Committee and through to the Council of the level of audit activity proposed and achievable with available resources against the key risks and priorities identified in the strategic and annual planning process.

Conduct

Internal audit personnel are required to comply with the council's Code of Conduct. Complaints about breaches of council's Code of Conduct by internal audit personnel are to be dealt with in accordance with the *Procedures for the Administration of the Model Code of Conduct for Local Councils in NSW*. The Chief Executive Officer must consult with the council's Audit, Risk and Improvement Committee before any disciplinary action taken against the Chief Corporate Officer in response to a breach of the council's Code of Conduct.

Internal auditors are also required to comply with the Code of Ethics for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors.

Administrative arrangements

Audit, Risk and Improvement Committee meetings

The following Council officers will attend Audit, Risk and Improvement Committee meetings as non-voting attendees:

- Chief Executive Officer
- Chief Corporate Officer
- Manager Customer Service, Governance and Records
- Manager Finance and Technology
- Manager Human Resources, Workforce Development and Risk
- Executive Assistant
- Other staff attendees deemed appropriate by the Chief Corporate Officer

The following persons may attend Audit, Risk and Improvement Committee meetings as non-voting observers:

- One Councillor, as appointed by the governing body
- External audit (financial) service providers
- NSW Auditor General's Office representatives
- Other observers deemed appropriate by the Chair of the Committee

The Chair of the Committee can request that attendees and observers leave a meeting at any time.

The Chief Executive Officer must meet separately with the Audit, Risk and Improvement Committee at least once per year.

The Chief Executive Officer can meet with the Chair of the Audit, Risk and Improvement Committee at any time, as necessary, in between committee meetings.

External audit

Internal and external audit activities will be coordinated to help ensure the adequacy of overall audit coverage and to minimise duplication of effort.

Periodic meetings and contact between internal and external audit shall be held to discuss matters of mutual interest and to facilitate coordination.

External audit will have full and free access to all internal audit plans, working papers and reports.

Dispute resolution

Internal Audit service providers should maintain an effective working relationship with the Audit, Risk and Improvement Committee and seek to resolve any differences they may have in an amicable and professional way via discussion and negotiation.

In the event of a disagreement between an Internal Audit service provider and the council, the dispute is to be resolved by the Chief Executive Officer and/or the Audit, Risk and Improvement Committee. Disputes between the Internal Audit service provider and Audit, Risk and Improvement Committee are to be resolved by the governing body of the council.

Unresolved disputes regarding compliance with statutory or other requirements are to be referred to the Secretary of the Department of Planning, Industry and Environment in writing.

Review arrangements

Council's Audit, Risk and Improvement Committee must review the performance of the internal audit function each year and report its findings to the governing body. A strategic review of Internal Audit must be conducted each council term that considers the views of an external party with a strong knowledge of internal audit on the performance of the Internal Audit and reported to the governing body.

This charter is to be reviewed annually by the Committee and once each council term by the governing body. Any substantive changes are to be approved by the governing body.

Further information

For further information on Tenterfield Shire Council's internal audit activities contact the Manager Customer Service, Governance and Records on council@tenterfield.nsw.gov.au or by phone at (02) 6736 6000.

Reviewed by the Chief Executive Officer of Tenterfield Shire Council



Daryl Buckingham
Chief Executive Officer
16 August 2022

Reviewed by Chair of the Tenterfield Shire Council Audit, Risk and Improvement Committee



Peter Sheville
Chair
16 August 2022

Reviewed and adopted in accordance with a resolution of Tenterfield Shire Council

Bronwyn Petrie
Mayor
August 2022

Res No.22/

Schedule 1 – internal audit function responsibilities

Audit

Internal audit

- Conduct internal audits as directed by the council's Audit, Risk and Improvement Committee
- Implement the council's annual and strategic internal audit work plans
- Monitor the implementation by council of corrective actions
- Assist the council to develop and maintain a culture of accountability and integrity
- Facilitate the integration of risk management into day-to-day business activities and processes, and
- Promote a culture of high ethical standards.

External audit

- Provide input and feedback on the financial statement and performance audit coverage proposed by external audit and provide feedback on the audit services provided
- Review all external plans and reports in respect of planned or completed audits and monitor council's implementation of audit recommendations, and
- Provide advice on action taken on significant issues raised in relevant external audit reports and better practice guides.

Risk

Risk management

Review and advise:

- if the council has in place a current and appropriate risk management framework that is consistent with the Australian risk management standard
- whether the council's risk management framework is adequate and effective for identifying and managing the risks the council faces, including those associated with individual projects, programs and other activities
- if risk management is integrated across all levels of the council and across all processes, operations, services, decision-making, functions and reporting of the adequacy of risk reports and documentation, for example, the council's risk register and risk profile
- whether a sound approach has been followed in developing risk management plans for major projects or undertakings
- whether appropriate policies and procedures are in place for the management and exercise of delegations
- if council has taken steps to embed a culture that is committed to ethical and lawful behaviour
- if there is a positive risk culture within the council and strong leadership that supports effective risk management
- of the adequacy of staff training and induction in risk management
- how the council's risk management approach impacts on the council's insurance arrangements

- of the effectiveness of council's management of its assets, and
- of the effectiveness of business continuity arrangements, including business continuity plans, disaster recovery plans and the periodic testing of these plans.

Internal controls

Review and advise:

- whether council's approach to maintaining an effective internal audit framework, including over external parties such as contractors and advisors, is sound and effective
- whether council has in place relevant policies and procedures and that these are periodically reviewed and updated
- whether appropriate policies and procedures are in place for the management and exercise of delegations
- whether staff are informed of their responsibilities and processes and procedures to implement controls are complied with
- if the council's monitoring and review of controls is sufficient, and
- if internal and external audit recommendations to correct internal control weaknesses are implemented appropriately

Compliance

Review and advise of the adequacy and effectiveness of the council's compliance framework, including:

- if the council has appropriately considered legal and compliance risks as part of the council's risk management framework
- how the council manages its compliance with applicable laws, regulations, policies, procedures, codes, and contractual arrangements, and
- whether appropriate processes are in place to assess compliance.

Fraud and corruption

Review and advise of the adequacy and effectiveness of the council's fraud and corruption prevention framework and activities, including whether the council has appropriate processes and systems in place to capture and effectively investigate fraud-related information.

Financial management

Review and advise:

- if council is complying with accounting standards and external accountability requirements
- of the appropriateness of council's accounting policies and disclosures
- of the implications for council of the findings of external audits and performance audits and council's responses and implementation of recommendations
- whether the council's financial statement preparation procedures and timelines are sound
- the accuracy of the council's annual financial statements prior to external audit, including:
 - management compliance/representations
 - significant accounting and reporting issues
- the methods used by the council to account for significant or unusual transactions and areas of significant estimates or judgements
- appropriate management signoff on the statements
- if effective processes are in place to ensure financial information included in the council's report is consistent with signed financial statements

- if the council's financial management processes are adequate
- the adequacy of cash management policies and procedures
- if there are adequate controls over financial processes, for example:
 - appropriate authorisation and approval of payments and transactions
 - adequate segregation of duties
 - timely reconciliation of accounts and balances
 - review of unusual and high value purchases
- if policies and procedures for management review and consideration of the financial position and performance of the council are adequate
- if council's grants and tied funding policies and procedures are sound.

Governance

Review and advise of the adequacy of the council governance framework, including the council's:

- decision-making processes
- implementation of governance policies and procedures
- reporting lines and accountability
- assignment of key roles and responsibilities
- committee structure
- management oversight responsibilities
- human resources and performance management activities
- reporting and communication activities
- information and communications technology (ICT) governance, and
- management and governance of the use of data, information and knowledge.

Improvement

Strategic planning

Review and advise:

- of the adequacy and effectiveness of the council's Integrated Planning & Reporting (IP&R) processes
- if appropriate reporting and monitoring mechanisms are in place to measure progress against objectives, and
- whether the council is successfully implementing and achieving its IP&R objectives and strategies.

Service reviews and business improvement

Review and advise:

- if [council has robust systems to set objectives and goals to determine and deliver appropriate levels of service to the community and business performance
- if appropriate reporting and monitoring mechanisms are in place to measure service delivery to the community and overall performance, and
- how the council can improve its service delivery and the council's performance of its business and functions generally.

Performance data and measurement

Review and advise:

- if council has a robust system to determine appropriate performance indicators to measure the achievement of its strategic objectives
- if the performance indicators council uses are effective, and
- of the adequacy of performance data collection and reporting.

Department:	Office of the Chief Corporate Officer
Submitted by:	Manager Finance & Technology
Reference:	ITEM GOV69/22
Subject:	FINANCE & ACCOUNTS - PERIOD ENDED 31 JULY 2022

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK

CSP Goal:	Leadership - LEAD 14 - Resources and advocacy of Council are aligned support the delivery of the community vision outlined in the Community Strategic Plan.
CSP Strategy:	Council is a financially sustainable organisation, delivering value services to the Community.
CSP Delivery Program	Ensure that financial sustainability and the community's capacity to pay inform adopted community service levels.

SUMMARY

The purpose of this Report is for the Responsible Accounting Officer to provide, in accordance with Clause 212 of the Local Government (General) Regulation 2005 a written report setting out details of all money that the Council has invested under Section 625 of the Local Government Act 1993. The Report must be made up to the last day of the month immediately preceding the meeting.

OFFICER'S RECOMMENDATION:

That Council receive and note the Finance and Accounts Report for the period ended 31 July 2022.

BACKGROUND

In accordance with Clause 212 of the Local Government (General) Regulation 2005 the Responsible Accounting Officer must provide a written report setting out details of all money that the Council has invested under Section 625 of the Local Government Act 1993. The Report must be made up to the last day of the month immediately preceding the meeting.

REPORT:

A reconciliation of cash books of all funds has been carried out with the appropriate bank statements. A certified schedule of all Council's investments showing the various amounts invested is shown as an attachment to this report.

(a) Reconciliation of Accounts

A reconciliation of the cash books of all funds have been carried out with the appropriate bank statements as at 31 July 2022.

Cash Book Balances on this date were as follows:-

General (Consolidated)	\$ 30,205,781.06	Credit
General Trust	\$ 382,340.85	Credit

(b) Summary of Investments

Our Governance No. 69 Cont...

The attachment to this report is a certified schedule of all Council's investments as at 31 July 2022 showing the various invested amounts and applicable interest rates.

Concealed Water Leakage Concession Policy Update

For the month of July 2022 no concessions were granted under Council's Concealed Water Leakage Concession Policy.

603 Certificates

During the sale of a property a 603 Certificate is usually requested to identify if there are any outstanding or payable fees to Council by way of rates, charges or otherwise in respect of a parcel of land. There were 45 applications for 603 Certificates in July 2022.

In the calendar year to date, there have been 223 applications compared to 281 applications for the same period last year.

Cash and Investments – Detailed Analysis of External Restrictions

Please note: Council is currently undertaking its Annual Financial Statements and Audit reporting requirements. Detailed analysis will be presented after the completion of Audit in September.

COUNCIL IMPLICATIONS:

1. Community Engagement / Communication (per engagement strategy)

Nil.

2. Policy and Regulation

- Investment Policy (Policy Statement 1.091)
- Local Government Act 1993
- Local Government (General) Regulation 2005
- Ministerial Investment Order
- Local Government Code of Accounting Practice and Financial Reporting
- Australian Accounting Standards
- Office of Local Government Circulars

3. Financial (Annual Budget & LTFP)

Nil.

4. Asset Management (AMS)

Nil.

5. Workforce (WMS)

Nil.

6. Legal and Risk Management

Nil.

7. Performance Measures

Nil.

8. Project Management

Nil.

Our Governance No. 69 Cont...

Kylie Smith
Chief Corporate Officer

Prepared by staff member:	Roy Jones
Approved/Reviewed by Manager:	Kylie Smith, Chief Corporate Officer
Department:	Office of the Chief Corporate Officer
Attachments:	1 Investment Report July 2022 1 Page

TENTERFIELD SHIRE COUNCIL - SUMMARY OF INVESTMENTS 31 JULY 2022

Financial Institution	Issuer Rating	Investment Term	Maturity Date	Interest Rate	Amount	Percentage Exposure
NAB	AA-	90 Days	26/Sep/22	2.25%	1,500,000.00	25.00%
<u>TOTAL NAB INVESTMENTS</u>					<u>1,500,000.00</u>	<u>25.00%</u>
Commonwealth Bank	AA-	3 Months	26/Sep/22	2.44%	3,000,000.00	50.00%
<u>TOTAL CBA INVESTMENTS</u>					<u>3,000,000.00</u>	<u>50.00%</u>
Westpac	AA-	3 Months	27/Oct/22	2.64%	1,500,000.00	25.00%
<u>TOTAL WESTPAC INVESTMENTS</u>					<u>1,500,000.00</u>	<u>25.00%</u>
INVESTMENTS TOTAL					6,000,000.00	100.00%

Summary

I hereby certify that the investments as shown herein, have been invested in accordance with Section 625 of the Local Government Act 1993, and associated Regulations, and in accordance with Council policy and procedures.

Responsible Accounting Officer

By:

R.Jones

* Except as highlighted in the associated Council Report.

Department:	Office of the Chief Corporate Officer
Submitted by:	Manager Finance & Technology
Reference:	ITEM GOV70/22
Subject:	CAPITAL EXPENDITURE REPORT AS AT 31 JULY 2022

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK

CSP Goal:	Leadership - LEAD 14 - Resources and advocacy of Council are aligned support the delivery of the community vision outlined in the Community Strategic Plan.
CSP Strategy:	Council is a financially sustainable organisation, delivering value services to the Community.
CSP Delivery Program	Collaborate and deliver resources with other organisations to ensure a variety of cost effective services across the service area.

SUMMARY

The purpose of this report is to show the Year-to-date (YTD) financial progress of Capital Works projects against the budget.

OFFICER'S RECOMMENDATION:

That Council receive and note the Capital Expenditure Report for the period ended 31 July 2022.

BACKGROUND

The Capital Expenditure Report indicates to Council the financial progress of each project against the forecast expenditure for that project. The information has also been set out to show which Council service the expenditure relates to.

REPORT:

The carry-forward budgets for capital projects that are ongoing from the 2021/22 year, in particular grant-funded works, will be presented in the first Quarterly Budget Review for September 2022. These projects account for the most significant capital expenditure variances at this stage of the financial year, which is to be expected.

Staff are reminded to proceed with their capital projects as early as possible in the year, so that the funds can be spent within the financial year as per the operational plan and budget. The purpose of this is to avoid excessive carry forward projects across future financial years and to achieve the projects that Council presented in the Operational Plan for the current year.

COUNCIL IMPLICATIONS:

- 1. Community Engagement / Communication (per engagement strategy)**
Nil.

- 2. Policy and Regulation**

- Local Government Act 1993
- Local Government (General) Regulation 2005
- Local Government Code of Accounting Practice and Financial Reporting
- Australian Accounting Standards
- Office of Local Government Circulars

Our Governance No. 70 Cont...

3. Financial (Annual Budget & LTFP)

Nil.

4. Asset Management (AMS)

Nil.

5. Workforce (WMS)

Nil.

6. Legal and Risk Management

Nil.

7. Performance Measures

Nil.

8. Project Management

Nil.

Kylie Smith
Chief Corporate Officer

Prepared by staff member:	Roy Jones; Jessica Wild
Approved/Reviewed by Manager:	Kylie Smith, Chief Corporate Officer
Department:	Office of the Chief Corporate Officer
Attachments:	There are no attachments for this report.

Department:	Office of the Chief Corporate Officer
Submitted by:	Manager Finance & Technology
Reference:	ITEM GOV71/22
Subject:	2021/2022 FINANCIAL STATEMENTS TO BE REFERRED FOR AUDIT

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK

CSP Goal:	Leadership - LEAD 14 - Resources and advocacy of Council are aligned support the delivery of the community vision outlined in the Community Strategic Plan.
CSP Strategy:	Council is a financially sustainable organisation, delivering value services to the Community.
CSP Delivery Program	Ensure that financial sustainability and the community's capacity to pay inform adopted community service levels.

SUMMARY

The purpose of this report is to comply with statutory requirements in relation to the General Purpose Financial Statements and Special Purpose Financial Statements for the year ended 30 June 2022. The Financial Statements are to be referred to Council's Auditor, with authorisation from the Mayor, a Councillor, the Chief Executive and the Responsible Accounting Officer.

OFFICER'S RECOMMENDATION:

That Council;

(1) In relation to the Financial Statements and in accordance with Section 413(2)(c) of the Local Government Act 1993 (as amended):

- a) Council resolves that in its opinion the General Purpose Financial Statements and the Special Purpose Financial Statements for the year ended 30 June 2022 and Special Schedules are properly drawn up in accordance with the provisions of the Local Government Act 1993, (as amended) and the Regulations there under; and**
- b) That the Financial Statements be approved and signed by the Mayor, the Deputy Mayor, the Chief Executive and the Responsible Accounting Officer.**

(2) That the Financial Statements be referred to Council's Auditor for audit; and

(3) That the audited Financial Statements be forwarded to the Office of Local Government by 31 October 2022; and

(4) That the Chief Executive Officer be delegated authority to place the Audited Financial Statements on public exhibition from Tuesday, 1 November 2022 if possible (or the soonest practicable alternative date if not) and that notice be given that Council will present its Audited Financial Statements at the Ordinary Council Meeting to be held on 23

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November 2022 if possible (or the soonest practicable alternative date if not); and

- (5) That the audited Financial Statements be presented at the meeting of Council to be held on 23 November 2022 if possible in accordance with Section 419(1) of the Local Government Act 1993 (as amended) or alternatively at the soonest practicable date as determined by the Chief Executive Officer.**

BACKGROUND

As per Section 416(1) of the Local Government Act 1993 (as amended), a Council's Financial Statements for a year must be prepared and audited within four (4) months of the end of the reporting period concerned.

The statutory process that must be followed is that:

1. A statement as required under section 413(2) (c) must be made by resolution and signed by the Mayor, one (1) Councillor, the Chief Executive and the Responsible Accounting Officer.
2. The Financial Statements must then be referred to the Council's Auditor, and once audited the statements must be included in Council's Annual Report.
3. Copies of the Audited Financial Statements must then be lodged with the Office of Local Government by 31 October 2022.
4. As soon as practicable after Council receives a copy of the Auditor's report, the Statements must be placed on public exhibition for a period of seven (7) days and notice given of a meeting at which Council proposes to present its Audited Financial Statements, together with the Auditor's report. This act of giving notice of the meeting is required to be delegated to the Chief Executive as technically the notice of meeting cannot be set until the final audited Statements and Audit Report are received, however, subject to any matters raised during the audit, the Audited Statements and Audit Reports will be presented at the Council Meeting to be held on 23 November 2022.

It should be noted that Council's Audit, Risk and Improvement Committee was provided with the draft set of Financial Statements prior to the Audit, Risk and Improvement Committee meeting held on Tuesday 23 August 2022 and comments received will be incorporated into revisions of these draft financial statements.

REPORT:

A draft of the General Purpose Financial Statements, Special Purpose Financial Statements and Special Schedules for Council for the year ended 30 June 2022 are attached to this report to be referred for audit.

The draft 2021/2022 Financial Statements were presented at the 23 August 2022 Audit, Risk and Improvement Committee meeting where it was resolved:

- (1) That the Audit, Risk and Improvement Committee note the report.*

Our Governance No. 71 Cont...

- (2) *That any comments/suggestions from the Audit, Risk and Improvement Committee be incorporated into the final version of the Draft Financial Statements to be presented to Council at the 24 August 2022 Council Meeting.*
- (3) *That the Audit, Risk and Improvement Committee recommends to Council that at the 24 August 2022 Ordinary Council meeting, the draft set of Financial Statements (including any changes identified by the Audit, Risk and Improvement Committee and the remaining sections once completed) be referred to Council's Auditors for Audit.*

Once the 2021/2022 Financial Statements have been audited, the Auditor's Reports and analysis will be presented to Council and the public at Council's Ordinary Meeting to be held on 23 November 2022, in accordance with Section 419 (1) of the Local Government Act 1993 (as amended).

Overall Result:

The draft Income Statement identifies a Net Operating Result for the year of \$17.633M (\$17.493M in 2020/2021) including capital income.

Council's draft operating result excluding capital income and capital contributions is showing a surplus of \$2.128M compared with a \$2.535M deficit in 2020/2021.

It should be noted that this is a **preliminary result** and is still to be audited. The Audited Financial Statements will be presented to Council at the 23 November 2022 Ordinary Council meeting.

The Annual Financial Statements are prepared on an accrual basis.

The main factors contributing to the surplus during the Financial Year 2021-22 include:

- Operating Grants - 75% of Financial Assistance Grant for 2022/23 received in 2021/22 financial year totaling \$4,192,840.
- Operating Grants - Received cash income of \$1,000,000.00 in March 2022 for February 2022 Floods Disaster Recovery Funding Arrangement – Category D – nil expenditure as at 30 June.
- Other Income - Accounting treatment of Waste Transfer Station remediation (non-cash) de-recognition of remediation provision of \$950,000.
- Operating Grants - Received cash income of \$1,500,000.00 in March 2022 for February 2022 Floods Disaster Recovery Funding Arrangement – Immediate Recovery Works – \$706K expenditure as at 30 June.

It is important to note that due to the nature of accrual accounting and timing differences of when revenue is received and associated expenses are spent (at times across more than one reporting period) the surplus figure (before capital income) is not a true indicator of Council's financial operation/performance and comparatively an increase in associated expenses in next financial year will/may result in a larger deficit in the operating statement.

Water and Sewer Fund Results

- As per the draft Special Purpose Financial Statements, the Water Fund has made a draft surplus of \$404K compared to a budgeted surplus (March 2022 Quarterly Budget review) of \$461K before capital income.

Our Governance No. 71 Cont...

- The Sewer Fund has made a draft surplus of \$800K compared to a budgeted surplus (March 2022 Quarterly Budget Review) of \$799K before capital income.

The surplus will be reinvested into their respective funds to be used for asset renewal and upgrade required as per Council Asset Management Strategy.

Certification

Under section 413(2)(c) of the Local Government Act 1993 (as amended), before audit certificates can be issued, it is necessary for Council to adopt a resolution to be attached to the Financial Statements stating that:

Council's Annual Financial Statements and Special Purpose Finance Statements are being prepared in accordance with:

- The Local Government Act 1993, (as amended) and the Regulations made thereunder;
- The Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- The Local Government Code of Accounting Practice and Financial Reporting.

These statements must be signed by the Mayor, one (1) other Councillor, the Chief Executive and the Responsible Accounting Officer. A copy of the required statement to be signed is included in the attached draft Financial Statements. It has been assumed, similar to past practice, that the Mayor and Deputy Mayor will sign this statement in conjunction with the Chief Executive and Manager Finance & Technology as the Responsible Accounting Officer. The draft financial statements until audited are not a legal document.

COUNCIL IMPLICATIONS:

1. Community Engagement / Communication (per engagement strategy)

The Audited Financial Statements form part of Council's Annual Report and therefore represents an integral part of the Integrated Planning and Reporting Framework. The Audited Financial Statements provide an important avenue for the review of Council's progress by any interested stakeholders including the Community and Council is required to exhibit the audited Financial Statements.

It is a requirement that as soon as practicable after receiving a copy of the Auditor's report, that the Statements must be placed on public exhibition and notice given of a meeting at which Council proposes to present its Audited Financial Statements, together with the Auditor's report. As advised above, this should occur at the November Ordinary Council Meeting.

2. Policy and Regulation

There are no Policy issues arising out of this report.

3. Financial (Annual Budget & LTFP)

The Financial Statements are Council's primary form of review on Council's sustainability and the financial performance of Council throughout the reporting period. For this reason, they remain a crucial part of the performance measurement framework and the financial performance as disclosed should be a serious consideration in any future decision making.

Our Governance No. 71 Cont...

4. Asset Management (AMS)

There are no specific asset management issues arising out of this report.

5. Workforce (WMS)

There are no workforce issues arising out of this report.

6. Legal and Risk Management

The preparation, audit and review of Council's Financial Statements ensure compliance with:

- The Local Government Act 1993, (as amended) and the Regulations made there under;
- The Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board;
- The Local Government Code of Accounting Practice and Financial Reporting.

7. Performance Measures

There are no performance measure issues arising out of this report.

8. Project Management

There are no project management issues arising out of this report.

Kylie Smith
Chief Corporate Officer

Prepared by staff member:	Roy Jones
Approved/Reviewed by Manager:	Kylie Smith, Chief Corporate Officer
Department:	Office of the Chief Corporate Officer
Attachments:	1 Draft Financial Statements 2021-22

Tenterfield Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2022

"Quality Nature, Quality Heritage and Quality Lifestyle"



Tenterfield Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022

"Quality Nature, Quality Heritage and Quality Lifestyle"



Tenterfield Shire Council

General Purpose Financial Statements

for the year ended 30 June 2022

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Overview

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

247 Rouse Street
Tenterfield NSW 2372

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.tenterfield.nsw.gov.au.

Tenterfield Shire Council

General Purpose Financial Statements
for the year ended 30 June 2022

Understanding Council's Financial Statements

Each year NSW Local Governments are required to present audited financial statements to their council and community.

Tenterfield Shire Council

General Purpose Financial Statements

for the year ended 30 June 2022

Statement by Councillors and Management made pursuant to Section 413(2)(c) 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 August 2022.

Bronwyn Petrie

Mayor

24 August 2022

John Macnish

Deputy Mayor

24 August 2022

Daryl Buckingham

Chief Executive

24 August 2022

Roy Jones

Responsible Accounting Officer

24 August 2022

Tenterfield Shire Council | Income Statement | For the year ended 30 June 2022

Tenterfield Shire Council

Income Statement

for the year ended 30 June 2022

Original unaudited budget 2022 \$ '000		Notes	Actual 2022 \$ '000	Actual 2021 \$ '000
	Income from continuing operations			
11,035	Rates and annual charges	B2-1	11,260	10,765
2,682	User charges and fees	B2-2	2,466	2,919
1,762	Other revenues	B2-3	1,712	1,090
8,600	Grants and contributions provided for operating purposes	B2-4	16,748	11,926
3,721	Grants and contributions provided for capital purposes	B2-4	15,505	20,028
120	Interest and investment income	B2-5	122	66
–	Other income	B2-6	160	174
27,920	Total income from continuing operations		47,973	46,968
	Expenses from continuing operations			
9,388	Employee benefits and on-costs	B3-1	8,836	8,473
3,633	Materials and services	B3-2	10,132	8,346
618	Borrowing costs	B3-3	562	485
7,891	Depreciation, amortisation and impairment of non-financial assets	B3-4	7,945	7,608
2,398	Other expenses	B3-5	817	1,751
270	Net loss from the disposal of assets	B4-1	2,048	2,812
24,198	Total expenses from continuing operations		30,340	29,475
3,722	Operating result from continuing operations		17,633	17,493
3,722	Net operating result for the year attributable to Council		17,633	17,493
1	Net operating result for the year before grants and contributions provided for capital purposes		2,128	(2,535)

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

Tenterfield Shire Council | Statement of Comprehensive Income | For the year ended 30 June 2022

Tenterfield Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2022

	Notes	2022 \$ '000	2021 \$ '000
Net operating result for the year – from Income Statement		17,633	17,493
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	7,838	1,133
Total items which will not be reclassified subsequently to the operating result		7,838	1,133
Total other comprehensive income for the year		7,838	1,133
Total comprehensive income for the year attributable to Council		25,471	18,626

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

Tenterfield Shire Council | Statement of Financial Position | For the year ended 30 June 2022

Tenterfield Shire Council

Statement of Financial Position

as at 30 June 2022

	Notes	2022 \$ '000	2021 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	37,107	13,383
Receivables	C1-3	3,021	5,026
Inventories	C1-4	326	355
Contract assets and contract cost assets	C1-5	5,584	7,417
Total current assets		46,038	26,181
Non-current assets			
Infrastructure, property, plant and equipment (IPPE)	C1-6	489,847	469,004
Intangible assets	C1-7	772	789
Right of use assets	C2-1	126	246
Total non-current assets		490,745	470,039
Total assets		536,783	496,220
LIABILITIES			
Current liabilities			
Payables	C3-1	4,458	2,433
Contract liabilities	C3-2	11,721	3,412
Lease liabilities	C2-1	36	63
Borrowings	C3-3	870	804
Employee benefit provisions	C3-4	1,539	1,912
Provisions	C3-5	1,412	863
Total current liabilities		20,036	9,487
Non-current liabilities			
Lease liabilities	C2-1	113	153
Borrowings	C3-3	17,979	12,905
Provisions	C3-5	2,168	2,659
Total non-current liabilities		20,260	15,717
Total liabilities		40,296	25,204
Net assets		496,487	471,016
EQUITY			
Accumulated surplus		189,010	171,377
IPPE revaluation reserve	C4-1	307,477	299,639
Council equity interest		496,487	471,016
Total equity		496,487	471,016

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

Tenterfield Shire Council | Statement of Changes in Equity | For the year ended 30 June 2022

Tenterfield Shire Council

Statement of Changes in Equity
for the year ended 30 June 2022

	Notes	as at 30/06/22			as at 30/06/21		
		Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000
Opening balance at 1 July		171,377	299,639	471,016	153,884	298,506	452,390
Restated opening balance		171,377	299,639	471,016	153,884	298,506	452,390
Net operating result for the year		17,633	–	17,633	17,493	–	17,493
Restated net operating result for the period		17,633	–	17,633	17,493	–	17,493
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	–	7,838	7,838	–	1,133	1,133
Other comprehensive income		–	7,838	7,838	–	1,133	1,133
Total comprehensive income		17,633	7,838	25,471	17,493	1,133	18,626
Closing balance at 30 June		189,010	307,477	496,487	171,377	299,639	471,016

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

Tenterfield Shire Council | Statement of Cash Flows | For the year ended 30 June 2022

Tenterfield Shire Council

Statement of Cash Flows

for the year ended 30 June 2022

Original unaudited budget 2022 \$ '000		Notes	Actual 2022 \$ '000	Actual 2021 \$ '000
Cash flows from operating activities				
Receipts:				
11,035	Rates and annual charges		11,316	10,984
2,682	User charges and fees		3,007	3,102
120	Interest received		103	183
12,321	Grants and contributions		44,144	29,518
-	Bonds, deposits and retentions received		53	25
1,762	Other		1,550	187
Payments:				
(9,388)	Payments to employees		(9,166)	(8,349)
(3,633)	Payments for materials and services		(9,979)	(10,071)
(618)	Borrowing costs		(471)	(437)
(2,398)	Other		(146)	(807)
11,883	Net cash flows from operating activities	G1-1	40,411	24,335
Cash flows from investing activities				
Receipts:				
-	Sale of real estate assets		49	324
2,418	Proceeds from sale of IPPE		1,705	2,057
Payments:				
(17,786)	Payments for IPPE		(23,434)	(31,519)
-	Purchase of intangible assets		(80)	(211)
(15,368)	Net cash flows from investing activities		(21,760)	(29,349)
Cash flows from financing activities				
Receipts:				
5,905	Proceeds from borrowings		5,904	4,049
Payments:				
(803)	Repayment of borrowings		(764)	(650)
(60)	Principal component of lease payments		(67)	(68)
5,042	Net cash flows from financing activities		5,073	3,331
1,557	Net change in cash and cash equivalents		23,724	(1,683)
13,383	Cash and cash equivalents at beginning of year		13,383	15,066
14,940	Cash and cash equivalents at end of year	C1-1	37,107	13,383

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

Tenterfield Shire Council

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Tenterfield Shire Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 24 August 2022. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

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

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

Council is a not for-profit entity.

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

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

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

and are clearly marked.

COVID-19

The outbreak of the Novel Coronavirus (COVID-19), declared by the World Health Organisation as a "Global Pandemic" on 11 March 2020, has impacted global financial markets. Travel restrictions have been implemented by many countries.

Council did not identify any potential material adjustments required to be done as a result of the pandemic. Even though the pandemic had a widespread effect on slowing down economies around the world, as at 30 June 2022 it is hard to predict any significant future implications on Council's business. Council's business operations remain on the same pattern. Council is not aware of any post balance sheet date events which would result in separate disclosures or adjustments to the 30 June 2022 financial results. Hence, 30 June 2022 financial statements were prepared on a going concern basis.

Historical cost convention

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

Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. Estimates and assumptions that have a potential significant effect are outlined in the following financial statement notes:

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6
- (ii) estimated tip remediation provisions – refer Note C3-5
- (iii) employee benefit provisions – refer Note C3-4.

A1-1 Basis of preparation (continued)

Significant judgements in applying the Council's accounting policies

- i. Impairment of receivables – refer Note C1-3.
- ii. Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* – refer to Notes B2-2 – B2-4.
- iii. Determination of the lease term, discount rate (when not implicit in the lease) and whether an arrangement contains a lease – refer to Note C2-1.

Monies and other assets received by Council

The Consolidated Fund

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

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

- General purpose operations
- Tenterfield Water service
- Tenterfield Sewerage service
- Stormwater Management Fund
- Waste Management Fund

Due to their immaterial value and nature, the following committees, entities and operations have been excluded from consolidation:

- Sir Henry Parkes Memorial Management Committee (Joint Committee);
- Tenterfield Safeyards Advisory Committee;
- Aboriginal Advisory Committee;
- Heritage Advisory Committee;
- ANZAC Centenary Steering Committee; and
- Disability, Inclusion and Access Advisory Committee.

The Trust Fund

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

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

Goods and Services Tax (GST)

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

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

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

Volunteer services

Council does not recognise services provided by volunteers in its income statement due to the immateriality and unjustifiable cost of trying to reliably capture and assign a value to the many services volunteers in our community provide.

A1-1 Basis of preparation (continued)

New accounting standards and interpretations issued but not yet effective

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2022 reporting period.

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

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

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current; and AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date

AASB 2020-1 amends AASB 101 Presentation of Financial Statements to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current.

For example the amendments clarify that a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.

Council does not expect any material impact from the above amendments and to its classification of liabilities as current or non-current.

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

AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018 - 2020 and Other Amendments

This Standard amends a number of standards as follows:

- AASB 1 to simplify the application of AASB 1 by a subsidiary that becomes a first-time adopter after its parent in relation to the measurement of cumulative translation differences,
- AASB 3 to update a reference to the Conceptual Framework for Financial Reporting without changing the accounting requirements for business combinations,
- AASB 9 to clarify the fees an entity includes when assessing whether the terms of a new or modified financial liability are substantially different from the terms of the original financial liability,
- AASB 116 to require an entity to recognise the sales proceeds from selling items produced while preparing property, plant and equipment for its intended use and the related cost in profit or loss, instead of deducting the amounts received from the cost of the asset,
- AASB 137 to specify the costs that an entity includes when assessing whether a contract will be loss-making, and
- AASB 141 to remove the requirement to exclude cash flows from taxation when measuring fair value, thereby aligning the fair value measurement requirements in AASB 141 with those in other Australian Accounting Standards.

Council does not expect any material impact from the above amendments.

This standard has an effective date for the 30 June 2023 reporting period.

AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates [amends AASB 7, AASB 101, AASB 108, AASB 134 & AASB Practice Statement 2]

This Standard amends a number of standards as follows:

AASB 7 to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements;

AASB 101 to require entities to disclose their material accounting policy information rather than their significant accounting policies;

AASB 108 to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates;

continued on next page ...

Page 14 of 85

A1-1 Basis of preparation (continued)

AASB 134 to identify material accounting policy information as a component of a complete set of financial statements; and

AASB Practice Statement 2 to provide guidance on how to apply the concept of materiality to accounting policy disclosures.

Above amendments might result in reductions in quantum of accounting policies disclosures to focus on key decision areas and material policies only. Council does not expect any material impact on reported financial performance or position.

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

Apart from the standards listed above there are no other released standards and interpretations (with future effective dates) that are expected to have a material impact on Council.

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

New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2022.

None of the newly adopted standards had a material impact on Council's reported financial position, financial performance and/or associated financial statement disclosures.

B Financial Performance

B1 Functions or activities

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

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

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2022 \$ '000	2021 \$ '000	2022 \$ '000	2021 \$ '000	2022 \$ '000	2021 \$ '000	2022 \$ '000	2021 ¹ \$ '000	2022 \$ '000	2021 \$ '000
Functions or activities										
Civic Office	-	16	-	405	-	(389)	-	16	-	262
Organisation and Leadership	-	-	-	817	-	(817)	-	-	-	-
Community Development	-	10	-	188	-	(178)	-	10	-	354
Economic Growth and Tourism	-	1,100	-	1,411	-	(311)	-	1,062	-	2,043
Theatre and Museum Complex	-	72	-	259	-	(187)	-	(21)	-	196
Finance and Technology	-	8,126	-	1,059	-	7,067	-	3,387	-	9,317
Corporate and Governance	-	1	-	688	-	(687)	-	-	-	576
Workforce Development	-	262	-	1,507	-	(1,245)	-	52	-	-
Library Services	-	86	-	466	-	(380)	-	81	-	131
Emergency Services	-	317	-	639	-	(322)	-	316	-	634
Asset Management and Resourcing	-	1	-	647	-	(646)	-	-	-	2,035
Commercial Works	-	283	-	195	-	88	-	-	-	-
Environmental Management	-	503	-	638	-	(135)	-	498	-	23
Planning and Regulation	-	1,808	-	582	-	1,226	-	909	-	334
Plant, Fleet and Equipment	-	70	-	(511)	-	581	-	-	-	7,967
Buildings and Amenities	-	1,838	-	1,428	-	410	-	1,579	-	10,851
Livestock Saleyards	-	103	-	135	-	(32)	-	-	-	2,295
Parks, Gardens and Open Space	-	135	-	1,115	-	(980)	-	21	-	10,025
Swimming Complex	-	20	-	189	-	(169)	-	20	-	961
Stormwater and Drainage	-	74	-	100	-	(26)	-	2	-	3,740
Transport Network	-	22,158	-	10,846	-	11,312	-	22,076	-	377,578
Sewerage Services	-	2,712	-	1,674	-	1,038	-	16	-	27,356
Waste Management	-	2,857	-	2,453	-	404	-	72	-	8,022
Water Supply	-	4,416	-	2,545	-	1,871	-	1,858	-	31,520
Other	-	-	-	-	-	-	32,253	-	536,783	-
Total functions and activities	-	46,968	-	29,475	-	17,493	32,253	31,954	536,783	496,220

(1) Contributions in amount of \$2,133 thousand were included in 2020 for comparative purposes

B1-2 Components of functions or activities

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

Civic Office

Corporate affairs and relations; the governance framework; overall corporate performance and reporting; community advocacy; mayoral, councillor and committee support; and media and external communications.

Organisation and Leadership

Collaboration with other organisations and governments; continual improvement; overall strategic direction of the administrative arm; community engagement; administrative support; service integration and corporate advertising.

Community Development

Community engagement, development of partnerships, indigenous affairs, inclusiveness, accessible services, supporting diversity and cultural events.

Economic Growth and Tourism

Community prosperity, tourism, connectivity, partnering, promotion and livability. The Office of the Chief Executive directly oversees these outcomes.

Theatre and Museum Complex

Sir Henry Parkes School of Art; cultural diversity, events and art activities; youth engagement; volunteering; and festivals.

Finance and Technology

Information technology; financial sustainability and advise; investments; financial capacity; procurement compliance; regulatory and statutory compliance; business systems; property strategy, overall management and register, land mapping service (GIS).

Corporate and Governance

Statutory reporting, business processes and integration; procurement compliance; audit; community involvement; customer service; governance; information technology and information management; insurance, risk and business continuity; registers and records management, legal services and election support.

Workforce Development

Workplace health and wellbeing, planning and culture; workers compensation; workforce performance; training; recruitment, selection and retention; and internal communications.

Library Services

Home services; vision impaired; review and updating collections; exchanges; internet and Wi Fi access; accessible technology; exhibitions; online training and resources; research and reference services; and the management of corporate art and memorabilia.

Emergency Services

Integrating land use policies to support emergency management; disaster management; review of emergency management plans; inter-agency communication and collaboration; and rural addressing.

Asset Management and Resourcing

Review, investigation, survey, design, development and project management; asset investigation, planning, policy formulation and management (both as a bureau service to whole organisation and for transport infrastructure).

Commercial Works

Private works management, benchmarking, offsetting costs through creating synergies.

Environmental Management

Education; noxious plants; feral pests (advocacy); illegal dumping and pollution; and roads & footpath regulatory enforcement.

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B1-2 Components of functions or activities (continued)

Planning and Regulation

Development planning, controls, assessment and certification; regulation of premises; built environment; urban design; land use data, mapping and reporting; building and assessment advice; heritage; domestic animals; public health and pollution.

Plant, Fleet and Equipment

Effective provision and management of plant, fleet, equipment, store and depots; and tendering and procurement.

Buildings and Amenities

Energy management and conservation, asset planning and maintenance scheduling; building and amenities utilisation, income generation and administration.

Livestock Saleyards

Planning, development, maintenance, operations and administration of the Saleyards.

Parks, Gardens and Open Space

Consultation, planning, development; increasing patronage; amenity; maintenance and operations; public art; cycleways; public trees; sportsgrounds (active and passive); cleanliness and administration.

Swimming Complex

Service provision; regulatory compliance; planning; supervision of patrons; and management.

Stormwater and Drainage

Ongoing management and improvement of all stormwater infrastructure, gross pollutant traps, natural urban waterways and erosion control apparatus.

Transport Network

Sustainable management and improvement of all infrastructure used to facilitate transportation: vehicular, aviation, pedestrian and cyclists; car parking; quarries; delineation, line marking, signage and lighting; regulatory compliance; emergency response and on-call; traffic committee administration; and risk mitigation.

Sewerage Services

Ongoing catchment, transportation, and treatment; monitoring, reporting, environmental compliance and emergency management; trade waste and commercial; fees and charges; public education and administration.

Waste Management

Ongoing and sustainably managing waste: reduction; recycling; landfill remediation and development; and public education.

Water Supply

Ongoing water catchment, storage, treatment, distribution, monitoring, regulating, reporting, compliance, charging and administration.

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

B2 Sources of income

B2-1 Rates and annual charges

	2022 \$ '000	2021 \$ '000
Ordinary rates		
Residential	2,122	2,107
Farmland	2,368	2,321
Mining	10	10
Business	322	280
Less: pensioner rebates (mandatory)	(130)	(136)
Rates levied to ratepayers	4,692	4,582
Pensioner rate subsidies received	73	75
Total ordinary rates	4,765	4,657
Annual charges		
(pursuant to s.496, s.496A, s.496B, s.501 & s.611)		
Domestic waste management services	1,080	1,015
Stormwater management services	71	70
Water supply services	1,364	1,294
Sewerage services	2,545	2,394
Waste management services (non-domestic)	190	180
Waste management facility charge	1,342	1,254
Less: pensioner rebates (mandatory)	(217)	(218)
Annual charges levied	6,375	5,989
Pensioner subsidies received:		
– Water	30	30
– Sewerage	27	27
– Domestic waste management	63	62
Total annual charges	6,495	6,108
Total rates and annual charges	11,260	10,765
Timing of revenue recognition for rates and annual charges		
Rates and annual charges recognised at a point in time (2)	11,260	10,765
Total rates and annual charges	11,260	10,765

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

Accounting policy

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

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area that are not subsidised by the NSW Government.

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

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

B2-2 User charges and fees

	Timing	2022 \$ '000	2021 \$ '000
Specific user charges			
(per s.502 - specific 'actual use' charges)			
Water supply services	1	1,116	1,299
Sewerage services	1	126	173
Waste management services (non-domestic)	1	272	304
Trade waste	1	18	27
Total specific user charges		1,532	1,803
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Inspection services	2	19	21
Planning and building regulation	2	363	334
Private works – section 67	2	118	283
Section 603 certificates	2	37	38
Other	2	–	1
Companion animals	2	3	4
Local government and health act fees	2	10	9
Total fees and charges – statutory/regulatory		550	690
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Aerodrome	2	1	1
Cemeteries	2	121	113
Saleyards	2	120	103
Tourism	2	7	32
Cinema	2	44	26
Library	2	4	5
Museum and theatre	2	31	53
Service installation	2	25	55
Other	2	31	38
Total fees and charges – other		384	426
Total other user charges and fees		934	1,116
Total user charges and fees		2,466	2,919
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		1,532	1,803
User charges and fees recognised at a point in time (2)		934	1,116
Total user charges and fees		2,466	2,919

Accounting policy

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

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

Where an upfront fee is charged the fee is recognised on a straight-line basis over the expected life of the membership.

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

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

B2-3 Other revenues

	Notes	Timing	2022 \$ '000	2021 \$ '000
Diesel rebate		2	60	70
Recycling income (non-domestic)		2	89	52
Insurance rebates		2	27	27
Sale of surplus material		2	1	1
Found assets		2	—	532
Training reimbursement		2	300	180
Net effect from de-recognition of remediation provisions	C3-5c,E3-1	2	1,119	4
Other		2	116	224
Total other revenue			1,712	1,090
Timing of revenue recognition for other revenue				
Other revenue recognised over time (1)			—	—
Other revenue recognised at a point in time (2)			1,712	1,090
Total other revenue			1,712	1,090

Accounting policy for other revenue

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

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

B2-4 Grants and contributions

		Operating 2022 \$ '000	Operating 2021 \$ '000	Capital 2022 \$ '000	Capital 2021 \$ '000
	Timing				
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	1,807	1,636	–	–
Financial assistance – local roads component	2	920	824	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	2,774	1,750	–	–
Financial assistance – local roads component	2	1,419	885	–	–
Amount recognised as income during current year		6,920	5,095	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Water supplies	1	53	–	1,516	862
Bushfire and emergency services	2	145	136	–	20
Community centres	1	–	–	6	337
Economic development	2	135	89	–	–
Environmental programs	2	–	18	–	–
Heritage and cultural	1,2	104	1,227	184	1,590
Library	2	62	62	19	19
LIRS subsidy	2	15	19	–	–
Noxious weeds	1,2	165	498	–	–
Recreation and culture	2	40	29	245	2
Community development	2	343	9	–	–
Public conveniences	1	–	–	(52)	144
Street lighting	2	33	66	–	–
Town planning	1,2	80	50	1	139
Waste management	2	–	–	88	50
Disaster recovery	2	5,593	1,261	–	–
Transport (roads to recovery)	2	1,081	1,567	–	–
Transport (other roads and bridges funding)	1,2	204	16	13,238	15,844
Critical drought initiative	2	–	–	–	793
Other councils – joint works/services	1	126	133	–	–
Transport for NSW contributions (regional roads, block grant)	2	1,594	1,594	–	–
FBT contributions	2	51	52	–	–
Waste management services	2	4	5	–	–
Total special purpose grants and non-developer contributions – cash		9,828	6,831	15,245	19,800
Total special purpose grants and non-developer contributions (tied)		9,828	6,831	15,245	19,800
Total grants and non-developer contributions		16,748	11,926	15,245	19,800
Comprising:					
– Commonwealth funding		9,704	8,333	10,607	5,963
– State funding		6,813	3,593	4,639	13,837
– Other funding		231	–	(1)	–
		16,748	11,926	15,245	19,800

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Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

B2-4 Grants and contributions (continued)

Developer contributions

	Notes	Timing	Operating 2022 \$ '000	Operating 2021 \$ '000	Capital 2022 \$ '000	Capital 2021 \$ '000
Developer contributions:						
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
Cash contributions						
S 7.11 – contributions towards amenities/services		2	–	–	212	197
S 64 – water supply contributions		2	–	–	23	15
S 64 – sewerage service contributions		2	–	–	25	16
Total developer contributions – cash			–	–	260	228
Total developer contributions			–	–	260	228
Total contributions			–	–	260	228
Total grants and contributions			16,748	11,926	15,505	20,028
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			179	133	1,470	1,343
Grants and contributions recognised at a point in time (2)			16,569	11,793	14,035	18,685
Total grants and contributions			16,748	11,926	15,505	20,028

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Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

B2-4 Grants and contributions (continued)

Unspent grants and contributions

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

	Operating 2022 \$ '000	Operating 2021 \$ '000	Capital 2022 \$ '000	Capital 2021 \$ '000
Notes				
Grants				
Unspent grants at 1 July	1,207	2,626	3,577	946
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	2,528	1,189	445	154
Add: grants received for the provision of goods and services in a future period	–	–	11,490	3,412
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(1,189)	(2,196)	(154)	(426)
Less: Funds received in prior year but revenue recognised and funds spent in current year	–	(412)	(3,412)	(509)
Unspent grants at 30 June	2,546	1,207	11,946	3,577
Contributions				
Unspent contributions at 1 July	–	–	222	–
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	–	248	222
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	–	–	–	–
Unspent contributions at 30 June	–	–	470	222

Accounting policy

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

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

The performance obligations may vary according to the agreement. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

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

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

Capital grants

Capital grants received by Council under an enforceable contract for the acquisition or construction of infrastructure, property, plant and equipment to identified specifications which will be under Council's control on completion are recognised as revenue as and when the obligation to construct or purchase is completed.

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B2-4 Grants and contributions (continued)

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project.

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

Developer contributions

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

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

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

Other grants and contributions

Assets, including cash, received from other grants and contributions are recognised at fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

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

B2-5 Interest and investment income

	2022 \$ '000	2021 \$ '000
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	70	33
– Cash and investments	52	33
Total interest and investment income (losses)	122	66
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
General Council cash and investments	122	66
Total interest and investment income	122	66

Accounting policy

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

B2-6 Other income

	Notes	2022 \$ '000	2021 \$ '000
Rental income			
Other lease income			
Council owned property		160	174
Total other lease income		160	174
Total rental income	C2-2	160	174
Total other income		160	174

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

B3 Costs of providing services

B3-1 Employee benefits and on-costs

	2022 \$ '000	2021 \$ '000
Salaries and wages	7,525	7,591
Employee leave entitlements (ELE)	1,345	1,513
Superannuation	880	880
Workers' compensation insurance	186	188
Fringe benefit tax (FBT)	39	46
Other	42	45
Total employee costs	10,017	10,263
Less: capitalised costs	(1,181)	(1,790)
Total employee costs expensed	8,836	8,473

Accounting policy

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

Retirement benefit obligations

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

Superannuation plans

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

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

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

B3-2 Materials and services

	Notes	2022 \$ '000	2021 \$ '000
Raw materials and consumables		3,292	2,752
Contractor and consultancy costs		4,818	3,514
Audit Fees	F2-1	60	50
Councillor and Mayoral fees and associated expenses	F1-2	184	182
Advertising		36	127
Cleaning		42	57
Election expenses		84	–
Electricity and heating		279	251
Insurance		523	461
Postage		31	42
Printing and stationery		31	15
Street lighting		127	117
Subscriptions and publications		137	223
Telephone and communications		268	248
Travel expenses		10	4
Training costs (other than salaries and wages)		75	133
Other expenses		107	119
– Legal expenses: other		34	37
Other		4	14
Total materials and services		10,132	8,346
Total materials and services		10,132	8,346

Accounting policy

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

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

B3-3 Borrowing costs

	Notes	2022 \$ '000	2021 \$ '000
(i) Interest bearing liability costs			
Interest on leases		9	7
Interest on loans		522	463
Total interest bearing liability costs		531	470
Total interest bearing liability costs expensed		531	470
(ii) Other borrowing costs			
– Remediation liabilities	C3-5	31	15
Total other borrowing costs		31	15
Total borrowing costs expensed		562	485

Accounting policy

Borrowing costs are expensed as incurred.

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

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

	Notes	2022 \$ '000	2021 \$ '000
Depreciation and amortisation			
Plant and equipment		779	646
Office equipment		55	45
Furniture and fittings		4	5
Land improvements (depreciable)		36	36
Infrastructure:	C1-6		
– Buildings		846	772
– Other structures		182	118
– Roads		3,306	3,204
– Bridges		926	941
– Footpaths		42	42
– Stormwater drainage		100	100
– Water supply network		718	711
– Sewerage network		493	488
– Swimming pools		25	21
– Other open space/recreational assets		146	108
Right of use assets	C2-1	120	85
Other assets:			
– Library books		33	24
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C3-5, C1-6	161	333
– Quarry assets	C3-5, C1-6	16	6
Intangible assets	C1-7	97	151
Total gross depreciation and amortisation costs		8,085	7,836
Less: capitalised costs		(140)	(228)
Total depreciation and amortisation costs		7,945	7,608
Total depreciation, amortisation and impairment for non-financial assets		7,945	7,608

Accounting policy

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. Useful lives are included in Note C1-6 for IPPE assets and Note C1-7 for intangible assets.

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

Impairment of non-financial assets

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

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

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

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

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

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

B3-5 Other expenses

	Notes	2022 \$ '000	2021 \$ '000
Receivables write-off			
Other		-	25
Total impairment of receivables	C1-3	-	25
Other			
Grants funded rates credit		-	493
Grants funded donations, contributions and assistance to other organisations (incl. Section 356)		377	603
Council funded donations, contributions and assistance to other organisations (incl. Section 356)		66	126
Emergency services levy (includes FRNSW, SES, and RFS levies)		374	504
Total other		817	1,726
Total other expenses		817	1,751

Accounting policy

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

Impairment expenses are recognised when identified.

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

B4 Gains or losses

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

	Notes	2022 \$ '000	2021 \$ '000
Gain (or loss) on disposal of plant and equipment	C1-6		
Proceeds from disposal – plant and equipment		1,705	2,057
Less: carrying amount of plant and equipment assets sold/written off		(1,880)	(2,347)
Gain (or loss) on disposal		(175)	(290)
Gain (or loss) on disposal of infrastructure	C1-6		
Less: carrying amount of infrastructure assets sold/written off		(1,884)	(2,564)
Gain (or loss) on disposal		(1,884)	(2,564)
Gain (or loss) on disposal of real estate assets held for sale	C1-4		
Proceeds from disposal – real estate assets		49	324
Less: carrying amount of real estate assets sold/written off		(38)	(282)
Gain (or loss) on disposal		11	42
Net gain (or loss) from disposal of assets		(2,048)	(2,812)

Accounting policy

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

Non-infrastructure assets

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.

Infrastructure assets

It is not common for infrastructure assets to be sold. De-recognition of carrying value of infrastructure assets usually occurs in cases of replacement or when they are no longer serviceable. Physical replacement of infrastructure assets result in loss from disposal of replaced assets through profit and loss account. Renewal works which represent reversal of consumed service potential add up to the carrying value of the asset.

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 31/05/2021 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	2022 Budget	2022 Actual	2022 ----- Variance -----	
Revenues				
Rates and annual charges	11,035	11,260	225	2% F
User charges and fees	2,682	2,466	(216)	(8)% U
Other revenues	1,762	1,712	(50)	(3)% U
Operating grants and contributions	8,600	16,748	8,148	95% F
Capital grants and contributions	3,721	15,505	11,784	317% F
Interest and investment revenue	120	122	2	2% F
Other income	-	160	160	∞ F

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

B5-1 Material budget variations (continued)

\$ '000	2022 Budget	2022 Actual	2022 ----- Variance -----	
Expenses				
Employee benefits and on-costs	9,388	8,836	552	6% F
Materials and services	3,633	10,132	(6,499)	(179)% U
Borrowing costs	618	562	56	9% F
Depreciation, amortisation and impairment of non-financial assets	7,891	7,945	(54)	(1)% U
Other expenses	2,398	817	1,581	66% F
Net losses from disposal of assets	270	2,048	(1,778)	(659)% U
Includes amount of write offs of undepreciated components of renewed infrastructure assets. It is hard to budget for this category of loss.				

Statement of cash flows

Cash flows from operating activities	11,883	40,411	28,528	240% F
Cash flows from investing activities	(15,368)	(21,760)	(6,392)	42% U
Cash flows from financing activities	5,042	5,073	31	1% F

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

	2022 \$ '000	2021 \$ '000
Cash assets		
Cash on hand and at bank	30,725	8,631
Cash equivalent assets		
– Deposits at call	6,000	4,370
Trust account	382	382
Total cash and cash equivalents	37,107	13,383

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	37,107	13,383
Balance as per the Statement of Cash Flows	37,107	13,383

Accounting policy

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

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

C1-2 Restricted and allocated cash, cash equivalents and investments

	2022 \$ '000	2021 \$ '000
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	37,107	13,383
Less: Externally restricted cash, cash equivalents and investments	31,626	14,583
Cash, cash equivalents and investments not subject to external restrictions	5,481	(1,200)
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	11,132	3,413
Specific purpose unexpended grants – water fund	588	–
External restrictions – included in liabilities	11,720	3,413
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants (recognised as revenue) – general fund (including waste and stormwater)	2,654	1,345
Specific purpose unexpended grants (recognised as revenue) – water fund	28	–
Bruxner Way widening (RMS)	–	26
Developer contributions – general (including waste and stormwater)	388	222
Developer contributions – water fund	38	–
Developer contributions – sewer fund	41	–
RFS reserves	92	–
Water fund	2,180	590
Sewer fund	5,704	4,846
Domestic waste management	7,373	3,109
Stormwater management	1,026	1,032
Trust fund	382	–
External restrictions – other	19,906	11,170
Total external restrictions	31,626	14,583

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.

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Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

C1-2 Restricted and allocated cash, cash equivalents and investments (continued)

	2022	2021
	\$ '000	\$ '000

(b) Internal allocations

Cash, cash equivalents and investments not subject to external restrictions	5,481	(1,200)
Less: Internally restricted cash, cash equivalents and investments	5,000	—
Unrestricted and unallocated cash, cash equivalents and investments	481	(1,200)

Internal allocations

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

Special projects	5,000	—
Total internal allocations	5,000	—

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

	2022	2021
	\$ '000	\$ '000

(c) Unrestricted and unallocated

Unrestricted and unallocated cash, cash equivalents and investments	481	(1,200)
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Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

C1-3 Receivables

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Rates and annual charges	396	–	452	–
Interest and extra charges	79	–	62	–
User charges and fees	486	–	775	–
Private works	81	–	86	–
Accrued revenues				
– Interest on investments	3	–	1	–
Government agency receivables	1,287	–	3,036	–
Net GST receivable	708	–	628	–
Other debtors	36	–	41	–
Total	3,076	–	5,081	–
Less: provision for impairment				
Other debtors	(55)	–	(55)	–
Total provision for impairment – receivables	(55)	–	(55)	–
Total net receivables	3,021	–	5,026	–

Externally restricted receivables

Water supply				
– Rates and availability charges	69	–	67	–
– Other	625	–	1,079	–
Sewerage services				
– Rates and availability charges	118	–	122	–
– Other	60	–	99	–
Domestic waste management	209	–	213	–
Stormwater management	4	–	4	–
Total external restrictions	1,085	–	1,584	–
Unrestricted receivables	1,936	–	3,442	–
Total net receivables	3,021	–	5,026	–

	2022 \$ '000	2021 \$ '000
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Movement in provision for impairment of receivables

Balance at the beginning of the year (calculated in accordance with AASB 139)	55	55
Balance at the end of the year	55	55

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C1-3 Receivables (continued)

Accounting policy

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

Impairment

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

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

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 60 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.

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.

Rates and annual charges outstanding are secured against the property.

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

C1-4 Inventories

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
(i) Inventories at cost				
Real estate for resale	32	–	70	–
Stores and materials	294	–	285	–
Total inventories at cost	326	–	355	–
Total inventories	326	–	355	–

(i) Other disclosures

	Notes	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
(a) Details for real estate development					
Residential		32	–	70	–
Total real estate for resale		32	–	70	–
(Valued at the lower of cost and net realisable value)					
Represented by:					
Acquisition costs		32	–	70	–
Total costs		32	–	70	–
Total real estate for resale		32	–	70	–
Movements:					
Real estate assets at beginning of the year		70	–	352	–
– WDV of sales (expense)	B4-1	(38)	–	(282)	–
Total real estate for resale		32	–	70	–

Accounting policy

Raw materials and stores, work in progress and finished goods

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

Land held for resale

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

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

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

C1-5 Contract assets

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Contract assets	5,584	–	7,417	–
Total contract assets	5,584	–	7,417	–

Contract assets

Grant Contract Asset (AASB 1058 - asset exemption)	4,264	–	4,482	–
Accrued Income (AASB 1058)	1,194	–	2,802	–
Contract Asset (AASB 15)	126	–	133	–
Total contract assets	5,584	–	7,417	–

Significant changes in contract assets

Contract Assets relating to work for external parties (AASB 15)

No significant changes - consistent with prior year.

Grant Contract Assets - work related to infrastructure grants (AASB 1058 - Asset Exemption)

No significant changes - consistent with prior year.

Accrued Income - not specific or not enforceable grants (AASB 1058)

Drop was largely attributed to funds receipted to cover expenditure incurred on DRFA disaster recovery projects in 2021 financial year.

Accounting policy

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.

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period										At 30 June 2022		
	Gross carrying amount \$'000	Accumulated depreciation and impairment \$'000	Net carrying amount \$'000	Additions renewals ¹ \$'000	Additions new assets \$'000	Carrying value of disposals \$'000	Depreciation expense \$'000	WIP transfers \$'000	Adjustments and transfers \$'000	Reclassifications \$'000	Transfers to remediation provision \$'000	Revaluation decremental impairment to equity (ARR) \$'000	Revaluation increments to equity (ARR) \$'000	Gross carrying amount \$'000	Accumulated depreciation and impairment \$'000	Net carrying amount \$'000
Capital work in progress	16,056	–	16,056	3,046	11,873	–	–	(7,992)	–	–	(5)	–	–	22,978	–	22,978
Plant and equipment	16,383	(6,953)	9,430	2,170	34	(1,880)	(779)	2	–	–	–	–	–	16,709	(7,732)	8,977
Office equipment	724	(389)	335	–	46	–	(55)	–	–	–	–	–	–	770	(444)	326
Furniture and fittings	155	(138)	17	–	–	–	(4)	–	–	–	–	–	–	155	(142)	13
Land:																
– Crown land - managed by council	1,278	–	1,278	–	–	–	–	–	–	223	–	–	–	1,502	–	1,502
– Crown land - devolved to council	2,750	–	2,750	–	–	–	–	–	–	(223)	–	–	–	2,527	–	2,527
– Operational land	3,995	–	3,995	–	–	–	–	–	–	–	–	–	–	3,995	–	3,995
– Community land	1,525	–	1,525	–	–	–	–	–	–	–	–	–	–	1,525	–	1,525
– Land under roads (post 30/6/08)	10	–	10	–	–	–	–	–	–	–	–	–	–	10	–	10
Land improvements – depreciable	1,758	(616)	1,142	–	–	–	(36)	–	–	–	–	–	–	1,758	(652)	1,106
Infrastructure:																
– Buildings	32,950	(17,671)	15,279	168	541	(50)	(846)	397	–	–	–	–	–	33,898	(18,409)	15,489
– Other structures	4,960	(1,794)	3,166	–	7	–	(182)	–	–	–	–	–	–	4,967	(1,976)	2,991
– Roads	268,882	(52,429)	216,453	2,156	1,021	(1,134)	(3,306)	–	–	–	–	–	–	270,357	(55,167)	215,190
– Bridges	89,403	(41,344)	48,059	1,931	–	(688)	(926)	4,001	–	–	–	–	–	90,279	(37,902)	52,377
– Footpaths	3,374	(915)	2,459	–	–	–	(42)	–	–	–	–	–	–	3,374	(958)	2,416
– Bulk earthworks (non-depreciable)	93,763	–	93,763	159	–	–	–	–	–	–	–	–	–	93,922	–	93,922
– Stormwater drainage	8,395	(4,659)	3,736	63	13	(1)	(100)	–	–	–	–	–	–	8,431	(4,720)	3,711
– Water supply network	58,672	(34,813)	23,859	–	2	–	(718)	3,592	–	–	–	–	8,994	66,057	(30,328)	35,729
– Sewerage network	34,217	(12,537)	21,680	–	66	–	(493)	–	–	–	–	(1,156)	–	31,622	(11,524)	20,098
– Swimming pools	1,408	(1,047)	361	–	–	–	(25)	–	–	–	–	–	–	1,408	(1,072)	336
– Other open space/recreational assets	2,956	(708)	2,248	11	174	(10)	(146)	–	–	–	–	–	–	3,130	(853)	2,277
Other assets:																
– Library books	167	(60)	107	–	–	–	(33)	–	–	–	–	–	–	167	(94)	73
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):																
– Tip assets	3,124	(1,910)	1,214	–	–	–	(161)	–	1,114	–	–	–	–	3,440	(1,273)	2,167
– Quarry assets	105	(23)	82	–	–	–	(16)	–	47	–	–	–	–	152	(40)	112
Total infrastructure, property, plant and equipment	647,010	(178,006)	469,004	9,704	13,777	(3,763)	(7,868)	–	1,161	–	(5)	(1,156)	8,994	663,133	(173,286)	489,847

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

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C1-6 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period										At 30 June 2021		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Other movements (Found Assets at FV through P/L)	Other movements (Found Assets at FV through Equity)	Revaluation downwards/impairment to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
Capital work in progress	7,177	—	7,177	2,809	7,850	—	—	(1,781)	—	—	—	—	16,056	—	16,056	
Plant and equipment	14,747	(6,649)	8,098	2,865	1,396	(2,347)	(646)	60	5	—	—	—	16,383	(6,953)	9,430	
Office equipment	671	(344)	327	—	53	—	(45)	—	—	—	—	—	724	(389)	335	
Furniture and fittings	155	(133)	22	—	—	—	(5)	—	—	—	—	—	155	(138)	17	
Land:																
– Operational land	3,441	—	3,441	—	21	—	—	—	—	532	—	—	3,995	—	3,995	
– Community land	1,414	—	1,414	—	—	—	—	—	—	—	—	111	1,525	—	1,525	
– Crown land - managed by council	1,202	—	1,202	—	—	—	—	—	—	—	—	76	1,278	—	1,278	
– Crown land - devolved to council	2,504	—	2,504	—	—	—	—	—	—	—	—	247	2,750	—	2,750	
– Land under roads (post 30/6/08)	10	—	10	—	—	—	—	—	—	—	—	—	10	—	10	
Land improvements – depreciable	1,746	(391)	1,355	—	—	—	(36)	—	(9)	—	(331)	162	1,758	(616)	1,142	
Infrastructure:																
– Buildings	30,643	(17,230)	13,413	486	1,922	(218)	(772)	271	176	—	—	—	32,950	(17,671)	15,279	
– Other structures	3,642	(1,324)	2,318	—	272	—	(118)	197	(167)	—	—	664	4,960	(1,794)	3,166	
– Roads	263,213	(50,777)	212,436	3,996	4,581	(1,356)	(3,204)	1	—	—	—	—	268,882	(52,429)	216,453	
– Bridges	89,157	(42,394)	46,763	1,753	244	(927)	(941)	1,167	—	—	—	—	89,403	(41,344)	48,059	
– Footpaths	3,350	(873)	2,477	—	22	—	(42)	—	—	—	—	—	3,374	(915)	2,459	
– Bulk earthworks (non-depreciable)	91,880	—	91,880	—	1,883	—	—	1	—	—	—	—	93,763	—	93,763	
– Stormwater drainage	8,354	(4,558)	3,796	—	40	—	(100)	—	—	—	—	—	8,395	(4,659)	3,736	
– Water supply network	58,100	(34,507)	23,593	747	36	(18)	(711)	1	—	—	—	210	58,672	(34,813)	23,859	
– Sewerage network	33,905	(11,934)	21,971	—	—	—	(488)	—	—	—	—	198	34,217	(12,537)	21,680	
– Swimming pools	1,205	(298)	907	—	—	—	(21)	—	—	—	(524)	—	1,408	(1,047)	361	
– Other open space/recreational assets	2,350	(668)	1,682	92	229	(45)	(108)	83	(5)	—	—	320	2,956	(708)	2,248	
Other assets:																
– Library books	947	(816)	131	—	—	—	(24)	—	—	—	—	—	167	(60)	107	
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):																
– Tip assets	2,865	(1,667)	1,198	—	—	—	(333)	—	349	—	—	—	3,124	(1,910)	1,214	
– Quarry assets	88	(39)	49	—	—	—	(6)	—	39	—	—	—	105	(23)	82	
Total infrastructure, property, plant and equipment	622,766	(174,602)	448,164	12,748	18,549	(4,911)	(7,600)	—	388	532	(855)	1,988	647,010	(178,006)	469,004	

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

C1-6 Infrastructure, property, plant and equipment (continued)

Accounting policy

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

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

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

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.

When infrastructure, property, plant and equipment are acquired by Council for nil or consideration significantly less than fair value, the assets are initially recognised at their fair value at acquisition date.

Land is not depreciated unless it was acquired to be controlled by the council for a specified period of time. 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	Water and sewer assets	Years
Office equipment	10	Water - Mains	80 to 90
Office furniture	10 to 20	Water - Pumping Stations	30 to 80
Computer equipment	4	Water Dam	100
Plants - Light vehicles	1	Water - Reservoirs	40 to 80
Plants - Heavy plant/road making equipment	10	Water - Treatment Works	30 to 80
Other plant and equipment	10	Sewerage - Ancillary	30 to 50
		Sewerage - Pumping Stations	30
		Sewerage - Treatment Works	30 to 70
		Sewerage - Mains	70 to 210
Transportation assets		Stormwater assets	
Sealed roads: surface	30	Drains	80
Sealed roads: pavement base	50		
Sealed roads: pavement sub-base	Infinite		
Unsealed roads surface	25		
- depreciable component	25		
- non-depreciable component	Infinite	Buildings	
Bulk earthworks	Infinite	Buildings	15 to 75
Bridge: concrete	100		
Bridge: timber	80	Other infrastructure assets	
Kerb, gutter and footpaths	80	Swimming pools	50
		Other open space/ recreational assets	10 to 100

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date. As at 30 June 2022 only vehicle assets had residual values.

Depreciation starts in the year following the year of acquisition of an asset.

Land under roads

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

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

Crown reserves

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

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C1-6 Infrastructure, property, plant and equipment (continued)

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 did not recognise Rural Fire Services Assets, including buildings, plant and equipment, due to lack of evidence of control over the economic benefits which are expected to flow from these assets.

C1-7 Intangible assets

Intangible assets are as follows:

	2022 \$ '000	2021 \$ '000
Software		
Opening values at 1 July		
Gross book value	1,175	964
Accumulated amortisation	(386)	(235)
Net book value – opening balance	789	729
Movements for the year		
Purchases	80	211
Amortisation charges	(97)	(151)
Closing values at 30 June		
Gross book value	1,255	1,175
Accumulated amortisation	(483)	(386)
Total software – net book value	772	789
Total intangible assets – net book value	772	789

Accounting policy

Information technology (IT) and software

Costs incurred in developing products or systems and costs incurred in acquiring software and licenses that will contribute to future period financial benefits through revenue generation and/or cost reduction are capitalised to software and systems.

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

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

C2 Leasing activities

C2-1 Council as a lessee

Information relating to the leases in place and associated balances and transactions is provided below.

Buildings

Council leases land for operational purposes. The land leases contains an annual pricing mechanism based on CPI movements at each anniversary of the lease inception.

Office and IT equipment

Leases for office and IT equipment are generally for low value assets, except for significant items such as photocopiers. The leases are for 5 years with no renewal option, the payments are fixed, however some of the leases include variable payments based on usage.

(a) Right of use assets

	Office and IT equipment \$ '000	Land \$ '000	Total \$ '000
2022			
Opening balance at 1 July	114	132	246
Depreciation charge	(105)	(15)	(120)
Balance at 30 June	9	117	126
2021			
Opening balance at 1 July	178	—	178
Additions to right-of-use assets	—	132	132
Adjustments to right-of-use assets due to re-measurement of lease liability	21	—	21
Depreciation charge	(85)	—	(85)
Balance at 30 June	114	132	246

(b) Lease liabilities

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Lease liabilities	36	113	63	153
Total lease liabilities	36	113	63	153

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Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

C2-1 Council as a lessee (continued)

(c) (i) The maturity analysis

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

	< 1 year \$ '000	1 – 5 years \$ '000	> 5 years \$ '000	Total \$ '000	Total per Statement of Financial Position \$ '000
2022					
Cash flows	40	53	96	189	149
2021					
Cash flows	77	75	106	258	216

(d) Income Statement

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

	2022 \$ '000	2021 \$ '000
Interest on lease liabilities	9	7
Variable lease payments based on usage not included in the measurement of lease liabilities	–	14
Depreciation of right of use assets	120	85
	129	106

(e) Statement of Cash Flows

Total cash outflow for leases	78	75
	78	75

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

Council has a lease at significantly below market for land and building which is used for School of Arts.

The lease is for 80 years and requires payments of a maximum amount of \$1 per year. The use of the right-to-use asset is restricted by the lessor to specified community services which Council must provide, these services are detailed in the lease. Council does not believe that this lease is material from a statement of financial position or performance perspective.

Accounting policy

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

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

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

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

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C2-1 Council as a lessee (continued)

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 (below \$10,000). 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 to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included in the Statement of Financial Position as:

– property, plant and equipment – where the rental is incidental, or the asset is held to meet Council's service delivery objective (refer note C1-6).

	2022 \$ '000	2021 \$ '000
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(i) Assets held as property, plant and equipment

Lease income (excluding variable lease payments not dependent on an index or rate)	160	174
Total income relating to operating leases for Council assets	160	174

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

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

< 1 year	160	174
1–2 years	160	174
2–3 years	160	174
3–4 years	160	174
4–5 years	160	174
> 5 years	160	174
Total undiscounted lease payments to be received	960	1,044

Accounting policy

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

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

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

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

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

C3 Liabilities of Council

C3-1 Payables

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Goods and services	3,044	–	1,363	–
Goods and services – accruals	211	–	267	–
Accrued expenses:				
– Borrowings	140	–	80	–
– Salaries and wages	190	–	147	–
Advances	7	–	7	–
Security bonds, deposits and retentions	184	–	131	–
Other	300	–	56	–
Trust account	382	–	382	–
Total payables	4,458	–	2,433	–

Payables relating to restricted assets

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Externally restricted assets				
Water	290	–	323	–
Sewer	61	–	27	–
Other	–	–	72	–
Payables relating to externally restricted assets	351	–	422	–
Total payables relating to restricted assets	351	–	422	–
Total payables relating to unrestricted assets	4,107	–	2,011	–
Total payables	4,458	–	2,433	–

Accounting policy

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

Payables

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

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

C3-2 Contract Liabilities

		2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
	Notes				
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	11,721	–	3,412	–
Total grants received in advance		11,721	–	3,412	–
Total contract liabilities		11,721	–	3,412	–

Notes

(i) Council has received funding to construct assets to be controlled by the council under Stronger Country Communities Funding and Drought Stimulus Package grant agreements. The funds received are under enforceable contracts which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

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

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

	2022 \$ '000	2021 \$ '000
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	3,412	921
Total revenue recognised that was included in the contract liability balance at the beginning of the period	3,412	921

Significant changes in contract liabilities

Unexpended capital grants (to construct Council controlled assets)

Increase by \$8 million year over year is due to receipt of funds in advance for infrastructure projects. Major components of the contract liability as at 30 June 2022 is represented by the unspent grant funds for the following projects:

- a) Tooloom Road West Rehabilitation - \$2M;
- b) Local Roads & Community Infrastructure Program - Round 3 - \$1M;
- c) Tenterfield Youth Precinct & Mountain Bike Trailhead - \$1M;
- d) Kildare Road (Tenterfield Tourist Route 9) as part of Fixing Local Roads program - \$1.7M;
- e) BLERF - Improve Mt Lindesay Road - \$1M; and
- f) BSB000641 - Drake Village Revitalisation - \$0.9M.

Accounting policy

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

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

C3-3 Borrowings

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Loans – secured ¹	870	17,979	804	12,905
Total borrowings	870	17,979	804	12,905

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

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

Borrowings relating to restricted assets

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Externally restricted assets				
Water	171	5,799	237	5,931
Sewer	101	1,569	93	1,670
Borrowings relating to externally restricted assets	272	7,368	330	7,601
Total borrowings relating to restricted assets	272	7,368	330	7,601
Total borrowings relating to unrestricted assets	598	10,611	474	5,304
Total borrowings	870	17,979	804	12,905

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Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

C3-3 Borrowings (continued)

(a) Changes in liabilities arising from financing activities

	2021		Non-cash movements				2022
	Opening balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	13,709	5,140	–	–	–	–	10,849
Lease liability (Note C2-1b)	216	(67)	–	–	–	–	149
Total liabilities from financing activities	13,925	5,073	–	–	–	–	18,998

	2020		Non-cash movements				2021
	Opening balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	10,310	3,399	–	–	–	–	13,709
Lease liability (Note C2-1b)	131	(47)	132	–	–	–	216
Total liabilities from financing activities	10,441	3,352	132	–	–	–	13,925

(b) Financing arrangements

	2022 \$ '000	2021 \$ '000
Total facilities		
Credit cards/purchase cards	50	50
Total financing arrangements	50	50
Undrawn facilities		
– Credit cards/purchase cards	32	41
Total undrawn financing arrangements	32	41

Accounting policy

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

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

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

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

C3-4 Employee benefit provisions

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Annual leave	683	-	759	-
Long service leave	856	-	1,153	-
Total employee benefit provisions	1,539	-	1,912	-

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

	2022 \$ '000	2021 \$ '000
--	-----------------	-----------------

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

Provisions – employees benefits	1,108	1,215
	1,108	1,215

Accounting policy

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

Short-term obligations

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

Other long-term employee benefit obligations

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

On-costs

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

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

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

C3-5 Provisions

	2022 Current \$ '000	2022 Non-Current \$ '000	2021 Current \$ '000	2021 Non-Current \$ '000
Other provisions				
Workers compensation	32	–	42	–
Sub-total – other provisions	32	–	42	–
Asset remediation/restoration:				
Asset remediation/restoration (future works)	1,380	2,168	821	2,659
Sub-total – asset remediation/restoration	1,380	2,168	821	2,659
Total provisions	1,412	2,168	863	2,659

Description of and movements in provisions

	Other provisions		
	Workers compen- sation \$ '000	Asset remediation \$ '000	Net carrying amount \$ '000
2022			
At beginning of year	42	3,480	3,522
Unwinding of discount	–	31	31
Remeasurement effect through profit and loss (Note B2-3)	–	(1,119)	(1,119)
Remeasurement effect through asset (Note C1-6)	–	1,161	1,161
Amounts used (payments) (Note C1-6)	–	(5)	(5)
Other	(10)	–	(10)
Total other provisions at end of year	32	3,548	3,580
2021			
At beginning of year	29	3,160	3,189
Unwinding of discount	–	15	15
Remeasurement effect through asset (Note C1-6)	–	(22)	(22)
Amounts used (payments) (Note C1-6)	–	(79)	(79)
Other	13	406	419
Total other provisions at end of year	42	3,480	3,522

Nature and purpose of provisions

Asset remediation

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

Accounting policy

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

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

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

Asset remediation – tips and quarries

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs. Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The cost estimates are calculated annually

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C3-5 Provisions (continued)

during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

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

Other movements in the provisions for close-down and restoration costs, including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations, and revisions to discount rates, are capitalised within infrastructure, property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation reserve

The infrastructure, property, plant and equipment (IPPE) revaluation reserve is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment.

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

	General 2022 \$ '000	Water 2022 \$ '000	Sewer 2022 \$ '000
Income from continuing operations			
Rates and annual charges	7,454	1,310	2,496
User charges and fees	1,160	1,139	167
Interest and investment income	111	2	9
Other revenues	1,694	8	10
Grants and contributions provided for operating purposes	16,487	234	27
Grants and contributions provided for capital purposes	13,941	1,539	25
Other income	160	—	—
Total income from continuing operations	41,007	4,232	2,734
Expenses from continuing operations			
Employee benefits and on-costs	7,985	514	337
Materials and services	8,349	874	909
Borrowing costs	268	161	135
Depreciation, amortisation and impairment of non-financial assets	6,677	740	528
Other expenses	817	—	—
Net losses from the disposal of assets	2,048	—	—
Total expenses from continuing operations	26,142	2,289	1,909
Operating result from continuing operations	14,865	1,943	825
Net operating result for the year	14,865	1,943	825
Net operating result attributable to each council fund	14,865	1,943	825
Net operating result for the year before grants and contributions provided for capital purposes	924	404	800

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

D1-2 Statement of Financial Position by fund

	General 2022 \$ '000	Water 2022 \$ '000	Sewer 2022 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	28,528	2,834	5,745
Receivables	2,149	694	178
Inventories	326	–	–
Contract assets and contract cost assets	5,140	444	–
Total current assets	36,143	3,972	5,923
Non-current assets			
Infrastructure, property, plant and equipment	429,024	39,400	21,423
Intangible assets	772	–	–
Right of use assets	126	–	–
Total non-current assets	429,922	39,400	21,423
Total assets	466,065	43,372	27,346
LIABILITIES			
Current liabilities			
Payables	4,112	285	61
Income received in advance	(5)	5	–
Contract liabilities	11,133	588	–
Lease liabilities	36	–	–
Borrowings	598	171	101
Employee benefit provision	1,539	–	–
Provisions	1,412	–	–
Total current liabilities	18,825	1,049	162
Non-current liabilities			
Lease liabilities	113	–	–
Borrowings	10,611	5,799	1,569
Provisions	2,168	–	–
Total non-current liabilities	12,892	5,799	1,569
Total liabilities	31,717	6,848	1,731
Net assets	434,348	36,524	25,615
EQUITY			
Accumulated surplus	159,123	15,959	13,928
Revaluation reserves	275,225	20,565	11,687
Council equity interest	434,348	36,524	25,615
Total equity	434,348	36,524	25,615

D2 Interests in other entities

D2-1 Subsidiaries, joint arrangements and associates not recognised

New England Joint Organisation (NEJO)

The NEJO was established on 11 May 2018 and is a separately constituted entity pursuant to Part 7 (Sections 400O to 400ZH) of the *Local Government Act (NSW) 1993*, as amended, and the *Local Government (General) Regulation 2008*.

The principle purpose of the NEJO is to establish strategic regional priorities and to provide regional leadership to the geographical area for which it serves, and to identify and take up opportunities for intergovernmental cooperation on matters relating to the joint organisation area.

NEJO comprises of seven voting member councils: Armidale Regional Council, Glen Innes Severn Council, Inverell Shire Council, Moree Plains Shire Council, Narrabri Shire Council, Tenterfield Shire Council and Uralla Shire Council.

The Board of NEJO consists of:

- The Mayors of each Member Council, who are entitled to one (1) vote at Meetings;
- A non-voting representative of the NSW Government, who is the Regional Director of the Department of Premier and Cabinet.

The Chairperson is to be elected by the voting representatives of the Board from one (1) of the Mayoral representatives. Chairperson does not have a casting vote.

A decision of the Board is supported by a majority at which a quorum is present is a decision of NEJO.

Tenterfield Shire Council, as a member of the NEJO, has a one seventh voting right in respect to the decisions of the Board. Considering the fact that decision making is based on majority votes, council does not have control, joint control or significant influence over relevant activities of the organisation.

In accordance with the Charter each member of the NEJO contributes annual fees towards the operation of the joint organisation. In 2020/2021 the contribution made by Tenterfield Shire Council was \$13,180. For the period ended 30 June 2021 NEJO's net operating result was \$81 thousand (2020: \$46 thousand).

North West Weight of Loads Committee (NWWLC)

Council joined the North West Weight of Loads Committee (NWWLC) in March 2021. The NWWLC is a joint venture between the Council of the Shire of Moree Plains, the Council of the Shire of Narrabri, the Western Plains Regional Council, the Council of the Shire of Glen Innes Severn, the Council of the Shire of Gunnedah, the Council of the Shire of Tenterfield, the Council of the Shire of Inverell and the Council of the Shire of Warrumbungle. Council's interest in the group capital is 12.5% with no control or significant influence over the group's activity. The principal activity of the NWWLC is the checking and enforcement of load weights carried by heavy vehicles on roads within the above named Council boundaries.

Tenterfield Shire Council's member contribution to the NWWLC was \$2,026.55 in 2020/21.

For the period ended 30 June 2021 NWWLC's net operating income attributable to Tenterfield Shire Council was zero.

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

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

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

Financial risk management is carried out by the finance team under policies approved by the Councilors.

The fair value of receivables, loans, investments and financial liabilities approximates the carrying amount.

The risks associated with the financial instruments held are:

- interest rate risk – the risk that movements in interest rates could affect returns
- liquidity risk – the risk that Council will not be able to pay its debts as and when they fall due
- credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to Council.

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees. Council also seeks advice from its independent advisers before placing any cash and investments.

(a) Market risk – interest rate and price risk

	2022	2021
	\$ '000	\$ '000

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	183	5
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(b) Credit risk

Council's receivables for the purposes of credit risk exposure comprise two categories:

1) Category 1: rates and annual charges (including interests on outstanding rates); statutory entitlements (GST receivable); government grants and subsidies; accrued grants income; and interest on investments.

2) Category 2: user charges and fees; private works; other debtors.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives.

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

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

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

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

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

Credit risk profile

Receivables – Category 1

Rates and annual charges (including interest on overdue rates debtors)

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

Government grants, subsidies, GST receivable

Credit risk on this type of debtors is negligible due to allocation of the funds to the council for the whole period of fund agreements, absence of evidence of default of the Australian Government in the past, currently and in the future and timely payments made by the government.

Interest on investments

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.

Contract Assets

This class of assets comprises of accrued income under various government grants. Credit risk on this type of accruals is negligible due to allocation of the funds to the council for the whole period of fund agreements, absence of evidence of default of the Australian Government in the past, currently and in the future and timely payments made by the government.

	Not yet overdue \$ '000	overdue rates and annual charges < 5 years \$ '000	≥ 5 years \$ '000	Total \$ '000
2022				
Gross carrying amount - Receivables (AASB 9)	396	–	–	396
Contract Assets (AASB 15 and AASB 1058)	5,584	–	–	5,584
2021				
Gross carrying amount - Receivables (AASB 9)	628	514	–	1,142
Contract Assets (AASB 15 and AASB 1058)	7,417	–	–	7,417

Receivables - Category 2

Fees and charges, Private works and other debtors

Council applies the simplified approach for Category 2 debtors to provide for expected credit losses prescribed by AASB 9, which permits the use of the lifetime expected loss provision. To measure the expected credit losses, Category 2 debtors have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision as at 30 June 2021 is determined as follows. The expected credit losses incorporate forward-looking information.

	Not yet overdue \$ '000	0 - 30 days \$ '000	Overdue debts 31 - 60 days \$ '000	61 - 90 days \$ '000	> 91 days \$ '000	Total \$ '000
2022						
Gross carrying amount	2,040	46	5	589	–	2,680
Expected loss rate (%)	0.29%	10.00%	15.00%	7.30%	0.00%	2.02%
ECL provision	6	5	1	43	–	55
2021						
Gross carrying amount	2,083	1,110	293	453	–	3,939
Expected loss rate (%)	0.15%	0.12%	0.48%	11.00%	0.00%	1.41%
ECL provision	3	1	1	50	–	55

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

(c) Liquidity risk

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

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

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

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

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

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (for lease liability maturity analysis refer to Note C2-1) and therefore the balances in the table may not equal the balances in the statement of financial position due to the effect of discounting.

	Weighted average interest rate %	Subject to no maturity \$ '000	≤ 1 Year \$ '000	payable in: 1 - 5 Years \$ '000	> 5 Years \$ '000	Total cash outflows \$ '000	Actual carrying values \$ '000
2022							
Payables	0.00%	184	4,274	–	–	4,458	4,458
Loans	4.61%	–	1,575	7,603	16,244	25,422	18,849
Total financial liabilities		184	5,849	7,603	16,244	29,880	23,307
2021							
Payables	0.00%	131	2,035	–	–	2,166	2,433
Loans	4.44%	–	1,407	7,652	9,603	18,662	13,709
Total financial liabilities		131	3,442	7,652	9,603	20,828	16,142

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

The fair value of assets 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	
		2022	2021	2022	2021	2022	2021	2022	2021
Infrastructure, property, plant and equipment	C1-6								
Plant and equipment		30/06/18	30/06/18	—	—	8,977	9,430	8,977	9,430
Office equipment		30/06/16	30/06/16	—	—	326	335	326	335
Furniture and fittings		30/06/16	30/06/16	—	—	13	17	13	17
Crown land		30/06/21	30/06/21	—	—	4,029	4,028	4,029	4,028
Land – operational		30/06/18	30/06/18	—	—	3,995	3,995	3,995	3,995
Land – community		30/06/21	30/06/21	—	—	1,525	1,525	1,525	1,525
Land under roads		30/06/14	30/06/14	—	—	10	10	10	10
Land improvements – depreciated		30/06/21	30/06/21	—	—	1,106	1,142	1,106	1,142
Buildings		30/06/18	30/06/18	—	—	15,489	15,279	15,489	15,279
Other structures		30/06/21	30/06/21	—	—	2,991	3,166	2,991	3,166
Roads		30/06/19	30/06/19	—	—	215,190	216,453	215,190	216,453
Bulk earthworks		30/06/19	30/06/19	—	—	52,377	48,059	52,377	48,059
Footpaths		30/06/19	30/06/19	—	—	2,416	2,459	2,416	2,459
Bridges		30/06/19	30/06/19	—	—	93,922	93,763	93,922	93,763
Stormwater assets		30/06/19	30/06/19	—	—	3,711	3,736	3,711	3,736
Water supply assets		30/06/22	30/06/17	—	—	35,729	23,859	35,729	23,859
Sewerage network		30/06/22	30/06/17	—	—	20,098	21,680	20,098	21,680
Swimming pools		30/06/21	30/06/21	—	—	336	361	336	361
Open space and recreation		30/06/21	30/06/21	—	—	2,277	2,248	2,277	2,248
Library books		30/06/21	30/06/21	—	—	73	107	73	107
Tip assets		30/06/22	30/06/18	—	—	2,167	1,214	2,167	1,214
Quarry assets		30/06/22	30/06/18	—	—	112	82	112	82
Total infrastructure, property, plant and equipment				—	—	466,869	452,948	466,869	452,948

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:

E2-1 Fair value measurement (continued)

Infrastructure, property, plant and equipment (IPPE)

Crown Land

All valuations of Crown Land are based upon the land valuations issued by the Valuer - General. Crown Land was valued as at 30 June 2021 using the 1 July 2019 VG valuation data. There has been no change to the valuation process during the reporting period.

Community Land

All valuations of Community Land are based upon the land valuations issued by the Valuer - General. Community Land was valued as at 30 June 2021. There has been no change to the valuation process during the reporting period.

Operational Land

The valuation of Operational Land has been based upon relevant sales in the area. In certain locations there was a lack of appropriate comparable sales evidence and in these instances the closest comparable sales and factors relating the land parcels geographic, land use and zoning were also taken into consideration. The last valuation was undertaken at 30 June 2018 by Scott Fullarton Valuations Pty Ltd. There has been no change to the valuation process during the reporting period.

Other Structures, Swimming Pools and Open Space & Recreation Assets

The valuation process involved current replacement cost approach. Unobservable inputs such as replacement cost, asset condition and useful life required extensive professional judgement. The unobservable inputs place this class of asset at Level 3. The last valuation was undertaken on 30 June 2021 by APV Valuers and Asset Management Pty Ltd. There has been no change to the valuation process during the reporting period.

Plant & Equipment, Office Equipment, Furniture & Fittings and Library Books

Plant & Equipment, Furniture & Fittings, Library Books and Office Equipment are valued at cost but disclosed at fair value in the Notes of the financial statements. It is assumed that the carrying amount of these asset classes is approximate fair value. Assets include graders, motor vehicles, mowers, chainsaws, computers, tables, chairs, lighting, library books and resources. The key unobservable input is the condition of the assets. There has been no change to the valuation process during the reporting period.

Buildings

Buildings assets are valued externally. Council engaged Scott Fullarton Valuations Pty Ltd to perform a comprehensive valuation of buildings assets as at 30 June 2018.

Most of the Council's buildings are specialised by nature and were valued utilising the cost approach. The approach estimated the replacement cost of each building and componentising of significant parts of specific buildings with different useful lives and taking into account a range of factors. Where the unit rates could be supported by market evidence, Level 2 inputs were utilised. Other inputs (such as estimates useful life, asset condition and componentisation) required extensive professional judgement and impacted significantly on the final determination of fair value. As such, these assets have been valued utilising Level 3 inputs.

There were no changes in valuation technique from prior year.

Water supply and Sewerage network assets

Due to specialised nature of the assets all water and sewer network assets were valued using cost approach with the Level 3 input dominating the valuation. As a result, this class of assets is always valued externally with sufficient regularity to ensure carrying amount of the assets is not materially different to fair value. Council engaged independent professional valuer, Australis Asset Advisory Group, to perform a comprehensive revaluation of its water and sewerage supply network assets as at 30 June 2022.

Valuer applied significant judgement in determining following inputs into the valuation process: unit rates, condition assessment and obsolescence, useful life. The valuation technique has not changed from previous year.

Transportation assets

Transportation assets is a valuation class of asset for the purposes of AASB 13 *Fair Value Measurement* which combines following classes of assets from Note C1-6: roads, bridges, footpaths, bulk earthworks, stormwater drainage.

This valuation relies on key unobservable inputs such as unit rates, condition ratings, useful life. The key unobservable inputs and no active market place these assets categories at Level 3. The last valuation of replacement cost was undertaken on 30

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E2-1 Fair value measurement (continued)

June 2019 by AssetVal Pty Ltd. Further adjustments were then applied based on the condition of the assets using internal inspection data.

Remediation Assets for Tips and Quarries

Restoration, cell capping, leachate collection and site closures have been recognised as significant costs for the remediation assets. In particular, the closing of a landfill site will include preparation, final cell capping, site re-vegetation and leachate management. The key unobservable inputs are discount rate, estimated costs, legislative requirements, and timing of remediation and indexation of labour costs. There has been no change to the valuation process during the reporting period.

Fair value measurements using significant unobservable inputs (level 3)

There were no movements between levels of hierarchy during the year. For schedule of changes in values please refer to Note C1-6.

Highest and best use

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

E3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

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

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

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

Description of the funding arrangements.

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

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

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

* For 180 Point Members, Employers are required to contribute 7.5% of salaries to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$40.0 million per annum for 1 July 2019 to 31 December 2021 and \$20.0 million per annum for 1 January to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2021. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

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E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2022 was \$ 72,689.98. The last valuation of the Scheme was performed by Fund Actuary, Richard Boyfield FIAA as at 30 June 2021.

Council's expected contribution to the plan for the next annual reporting period is \$51,543.60.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2021 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,376.6	
Past Service Liabilities	2,380.7	99.4%
Vested Benefits	2,391.7	99.4%

* 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 0.20% as at 30 June 2022.

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

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

Investment return	5.5% per annum
Salary inflation	3.5% per annum
Increase in CPI	2.5% per annum

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.

(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 30/6 this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

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

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

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

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

(iv) Other guarantees

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

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E3-1 Contingencies (continued)

2. Other liabilities

(i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

(ii) Potential land acquisitions due to planning restrictions imposed by Council

Council has classified a number of privately owned land parcels as local open space or bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (and subsequent land asset) from such potential acquisitions has not been possible.

(iii) Remediation of closed landfill

Council derecognised provision for remediation of the closed landfill at the Tenterfield Waste Transfer Station due to high level of uncertainty about timing and expenditure subject to an order from the Environment Protection Authority (EPA) (see Note B2-3). Based on the latest information available, the EPA allows council to keep the things as they are at the moment, without performing any works in addition to what has already been done in the past.

Based on management's estimates, should the EPA issues an order for remediation works, the cost may vary from \$120 thousand to \$1 million in 2022 financial year terms.

ASSETS NOT RECOGNISED

(i) Land under roads

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

(ii) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

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:

	2022 \$ '000	2021 \$ '000
Compensation:		
Short-term benefits	-	886
Post-employment benefits	-	67
Total	-	953

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

F1-2 Councillor and Mayoral fees and associated expenses

	2022 \$ '000	2021 \$ '000
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The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:

Mayoral fee	27	27
Councillors' fees	118	122
Other Councillors' expenses (including Mayor)	39	33
Total	184	182

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

F2 Other relationships

F2-1 Audit fees

	2022 \$ '000	2021 \$ '000
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During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

Auditors of the Council - NSW Auditor-General:

(i) Audit and other assurance services

Audit and review of financial statements

Remuneration for audit and other assurance services

Total Auditor-General remuneration

Total audit fees

60	50
60	50
60	50
60	50

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

	2022 \$ '000	2021 \$ '000
Net operating result from Income Statement	17,633	17,493
Adjust for non-cash items:		
Depreciation and amortisation	7,945	7,608
Net losses/(gains) on disposal of assets	2,048	2,812
Net effect from found assets	—	(532)
Net effect from de-recognition of remediation provision	(1,119)	—
Unwinding of discount rates on reinstatement provisions	31	15
+/- Movement in operating assets and liabilities and other cash items:		
Decrease/(increase) in receivables	2,005	(2,889)
Decrease/(increase) in inventories	(9)	(27)
Decrease/(increase) in accrued grants income	—	—
Decrease/(increase) in contract assets	1,833	(2,039)
Increase/(decrease) in payables	1,681	(864)
Increase/(decrease) in accrued interest payable	60	33
Increase/(decrease) in other accrued expenses payable	43	56
Increase/(decrease) in other liabilities	297	110
Increase/(decrease) in contract liabilities	8,309	2,491
Increase/(decrease) in employee benefit provision	(373)	68
Increase/(decrease) in other provisions	27	—
Net cash provided from/(used in) operating activities from the Statement of Cash Flows	40,411	24,335

G2-1 Commitments

Capital commitments (exclusive of GST)

	2022	2021
	\$ '000	\$ '000

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

Property, plant and equipment

Water Supply	8,340	9,046
Plant and equipment	216	—
Intangibles	51	73
Sewer Network	117	100
Waste Management	100	110
Roads	8,141	4,252
Parks	147	19
Buildings	139	362
Other	5	83
Total commitments	17,256	14,045

These expenditures are payable as follows:

Within the next year	17,256	14,045
Total payable	17,256	14,045

Sources for funding of capital commitments:

Unrestricted general funds	384	458
Future grants and contributions	14,089	12,808
Externally restricted reserves	275	779
Internally restricted reserves	2,508	—
Total sources of funding	17,256	14,045

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

G3-1 Events occurring after the reporting date

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed. No other matters have arisen subsequent to balance date that would require these financial statements to be amended

G4 Statement of developer contributions as at 30 June 2022

G4-1 Summary of developer contributions

	Opening balance at 1 July 2021 \$ '000	Contributions received during the year		Interest and investment income earned \$ '000	Expenditure during year and transfers to unrestricted \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2022 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash \$ '000					
Drainage	2	2	-	-	-	-	4	-
Roads	145	168	-	3	(15)	-	301	-
New multi-residential development	4	-	-	-	-	-	4	-
Open space	2	2	-	-	-	-	4	-
Community facilities	5	5	-	-	-	-	10	-
Emergency services	10	10	-	-	-	-	20	-
Waste management	18	19	-	-	-	-	37	-
Other	5	6	-	-	-	-	11	-
S7.11 contributions – under a plan	191	212	-	3	(15)	-	391	-
Total S7.11 and S7.12 revenue under plans	191	212	-	3	(15)	-	391	-
S64 contributions	31	48	-	-	-	-	79	-
Total contributions	222	260	-	3	(15)	-	470	-

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.

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

G4-2 Developer contributions by plan

	Opening balance at 1 July 2021 \$ '000	Contributions received during the year		Interest and investment income earned \$ '000	Expenditure during year and transfers to unrestricted \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2022 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash \$ '000					
CONTRIBUTION PLAN NUMBER 2013								
Drainage	2	2	-	-	-	-	4	-
Roads	145	168	-	3	(15)	-	301	-
New multi-residential development	4	-	-	-	-	-	4	-
Open space	2	2	-	-	-	-	4	-
Community facilities	5	5	-	-	-	-	10	-
Emergency services	10	10	-	-	-	-	20	-
Waste management	18	19	-	-	-	-	37	-
Other	5	6	-	-	-	-	11	-
Total	191	212	-	3	(15)	-	391	-

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2022	Indicator 2022	Indicators 2021 2020		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	4,176	12.86%	1.12%	1.14%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	32,468				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	15,720	32.77%	31.97%	39.63%	> 60.00%
Total continuing operating revenue ¹	47,973				
3. Unrestricted current ratio					
Current assets less all external restrictions	12,883	1.96x	2.25x	2.17x	> 1.50x
Current liabilities less specific purpose liabilities	6,585				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	12,683	9.10x	6.98x	6.49x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	1,393				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	475	4.01%	4.41%	7.55%	< 10.00%
Rates and annual charges collectable	11,844				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	37,107	21.62 mths	7.88 mths	8.77 mths	> 3.00 mths
Monthly payments from cash flow of operating and financing activities	1,716				

⁽¹⁾ Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

⁽²⁾ Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

G5-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2022	2021	2022	2021	2022	2021	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	10.98%	(4.24)%	15.00%	6.99%	29.53%	37.91%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ¹	25.80%	24.64%	58.10%	57.24%	98.10%	98.41%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	1.96x	2.25x	3.79x	4.50x	36.56x	42.23x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	12.30x	6.67x	3.64x	5.12x	6.42x	11.77x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	5.91%	6.37%	0.00%	0.00%	0.00%	0.00%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	19.38 mths	4.68 mths	21.97 mths	∞	49.92 mths	∞	> 3.00 mths
Monthly payments from cash flow of operating and financing activities							

(1) - (2) Refer to Notes at Note G5-1 above.

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

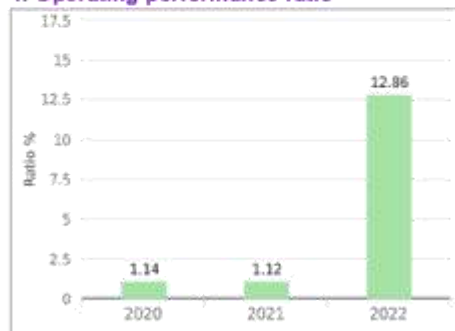
Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

End of the audited financial statements

H Additional Council disclosures (unaudited)

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 2021/22 result

2021/22 ratio 12.86%

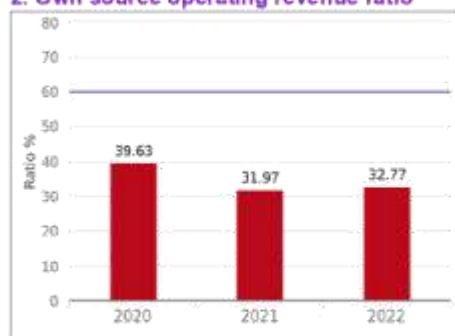
Benchmark: — > 0.00%

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 2021/22 result

2021/22 ratio 32.77%

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 2021/22 result

2021/22 ratio 1.96x

Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

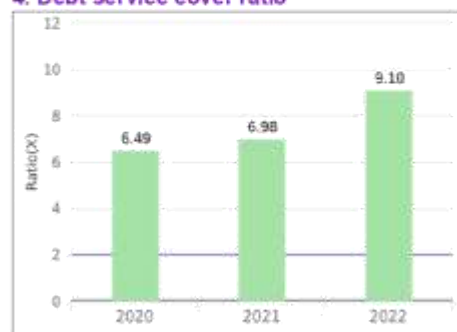
Ratio is outside benchmark

continued on next page ...

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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 2021/22 result

2021/22 ratio 9.10x

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 2021/22 result

2021/22 ratio 4.01%

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 2021/22 result

2021/22 ratio 21.62 mths

Benchmark: — > 3.00mths

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

H1-2 Council information and contact details

Principal place of business:
247 Rouse Street
Tenterfield NSW 2372

Contact details

Mailing Address:
PO Box 214
Tenterfield NSW 2372

Opening hours:
9:00am - 4:30pm
Monday to Friday

Telephone: 02 6736 6000
Facsimile: 02 6736 6005

Internet: www.tenterfield.nsw.gov.au
Email: council@tenterfield.nsw.gov.au

Officers

Chief Executive
Daryl Buckingham

Responsible Accounting Officer
Roy Jones

Public Officer
Kylie Smith

Auditors
Audit Office of New South Wales
GPO Box 12
SYDNEY NSW 2001

Elected members

Mayor
Bronwyn Petrie

Councillors
Greg Sauer (Deputy Mayor)
Gary Verri
Bronwyn Petrie
John Macnish
Brian Murray
Tom Peters
Don Forbes
Robert Rogan
Michael Petrie

Other information

ABN: 85 010 810 083

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

Tenterfield Shire Council

General Purpose Financial Statements

for the year ended 30 June 2022

Independent Auditor's Reports:

On the Financial Statements (Sect 417 [2])

Independent Auditor's Report

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

continued on next page ...

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Tenterfield Shire Council | Notes to the Financial Statements 30 June 2022

Tenterfield Shire Council

General Purpose Financial Statements

for the year ended 30 June 2022

Independent Auditor's Reports: (continued)

On the Financial Statements (Sect 417 [3])

Independent Auditor's Report

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

Tenterfield Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2022

"Quality Nature, Quality Heritage and Quality Lifestyle"



Tenterfield Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2022

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Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.

- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).

- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

Tenterfield Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2022

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

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



- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality',
- the Local Government Code of Accounting Practice and Financial Reporting,
- the NSW Office of Water Best-Practice Management of Water and Sewerage Guidelines.



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

- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- accord with Council's accounting and other records.
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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

Signed in accordance with a resolution of Council made on 24 August 2022.

	
Bronwyn Petrie	John Macnish
Mayor	Deputy Mayor
24 August 2022	24 August 2022

	
Daryl Buckingham	Roy Jones
Chief Executive	Responsible Accounting Officer
24 August 2022	24 August 2022

Tenterfield Shire Council | Income Statement of water supply business activity | For the year ended 30 June 2022

Tenterfield Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2022

	2022 \$ '000	2021 \$ '000
Income from continuing operations		
Access charges	1,310	1,238
User charges	1,116	1,299
Fees	23	56
Interest and investment income	2	6
Grants and contributions provided for operating purposes	234	218
Other income	8	(72)
Total income from continuing operations	2,693	2,745
Expenses from continuing operations		
Employee benefits and on-costs	514	542
Borrowing costs	161	225
Materials and services	874	958
Depreciation, amortisation and impairment	740	734
Loss on de-recognition of assets	-	18
Other expenses	-	76
Total expenses from continuing operations	2,289	2,553
Surplus (deficit) from continuing operations before capital amounts	404	192
Grants and contributions provided for capital purposes	1,539	1,670
Surplus (deficit) from continuing operations after capital amounts	1,943	1,862
Surplus (deficit) from all operations before tax	1,943	1,862
Less: corporate taxation equivalent (25%) [based on result before capital]	(101)	(50)
Surplus (deficit) after tax	1,842	1,812
Plus accumulated surplus	14,013	12,151
Plus adjustments for amounts unpaid:		
- Corporate taxation equivalent	104	50
Closing accumulated surplus	15,959	14,013
Return on capital %	1.4%	1.4%
Subsidy from Council	877	23
Calculation of dividend payable:		
Surplus (deficit) after tax	1,842	1,812
Less: capital grants and contributions (excluding developer contributions)	(1,539)	(1,670)
Surplus for dividend calculation purposes	303	142
Potential dividend calculated from surplus	152	70

Tenterfield Shire Council | Income Statement of sewerage business activity | For the year ended 30 June 2022

Tenterfield Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2022

	2022 \$ '000	2021 \$ '000
Income from continuing operations		
Access charges	2,496	2,344
User charges	126	173
Liquid trade waste charges	18	27
Fees	23	34
Interest and investment income	9	7
Grants and contributions provided for operating purposes	27	27
Other income	10	84
Total income from continuing operations	2,709	2,696
Expenses from continuing operations		
Employee benefits and on-costs	337	270
Borrowing costs	135	142
Materials and services	909	636
Depreciation, amortisation and impairment	528	507
Net loss from the disposal of assets	—	26
Other expenses	—	93
Total expenses from continuing operations	1,909	1,674
Surplus (deficit) from continuing operations before capital amounts	800	1,022
Grants and contributions provided for capital purposes	25	16
Surplus (deficit) from continuing operations after capital amounts	825	1,038
Surplus (deficit) from all operations before tax	825	1,038
Less: corporate taxation equivalent (25%) [based on result before capital]	(200)	(266)
Surplus (deficit) after tax	625	772
Plus accumulated surplus	13,101	12,063
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	202	266
Closing accumulated surplus	13,928	13,101
Return on capital %	4.4%	5.1%
Subsidy from Council	—	—
Calculation of dividend payable:		
Surplus (deficit) after tax	625	772
Less: capital grants and contributions (excluding developer contributions)	(25)	(16)
Surplus for dividend calculation purposes	600	756
Potential dividend calculated from surplus	300	377

Tenterfield Shire Council | Statement of Financial Position of water supply business activity | For the year ended 30 June 2022

Tenterfield Shire Council

Statement of Financial Position of water supply business activity
as at 30 June 2022

	2022 \$ '000	2021 \$ '000
ASSETS		
Current assets		
Contract assets and contract cost assets	444	784
Cash and cash equivalents	2,834	590
Receivables	694	1,146
Total current assets	3,972	2,520
Non-current assets		
Infrastructure, property, plant and equipment	39,400	29,557
Total non-current assets	39,400	29,557
Total assets	43,372	32,077
LIABILITIES		
Current liabilities		
Contract liabilities	588	-
Payables	285	318
Income received in advance	5	5
Borrowings	171	237
Total current liabilities	1,049	560
Non-current liabilities		
Borrowings	5,799	5,931
Total non-current liabilities	5,799	5,931
Total liabilities	6,848	6,491
Net assets	36,524	25,586
EQUITY		
Accumulated surplus	15,959	14,014
Revaluation reserves	20,565	11,572
Total equity	36,524	25,586

Tenterfield Shire Council | Statement of Financial Position of sewerage business activity | For the year ended 30 June 2022

Tenterfield Shire Council

Statement of Financial Position of sewerage business activity
as at 30 June 2022

	2022 \$ '000	2021 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	5,745	4,846
Receivables	178	221
Total current assets	5,923	5,067
Non-current assets		
Infrastructure, property, plant and equipment	21,423	22,668
Total non-current assets	21,423	22,668
Total assets	27,346	27,735
LIABILITIES		
Current liabilities		
Payables	61	27
Borrowings	101	93
Total current liabilities	162	120
Non-current liabilities		
Borrowings	1,569	1,670
Total non-current liabilities	1,569	1,670
Total liabilities	1,731	1,790
Net assets	25,615	25,945
EQUITY		
Accumulated surplus	13,928	13,102
Revaluation reserves	11,687	12,843
Total equity	25,615	25,945

Note – Significant Accounting Policies

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2005* (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)

Nil

Category 2

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

a. Tenterfield Shire Water Supplies

Water supply system servicing the towns of Tenterfield, Urbenville and Jennings.

b. Tenterfield Shire Sewerage Services

Sewerage reticulation and treatment system servicing the towns of Tenterfield and Jennings.

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes, which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose financial statements. For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

Notional rate applied (%)

Corporate income tax rate – 25% (20/21 26%)

continued on next page ...

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Note – Significant Accounting Policies (continued)

Land tax – the first \$822,000 of combined land values attracts 0%. For the combined land values in excess of \$822,000 up to \$5,026,000 the rate is \$100 + 1.6%. For the remaining combined land value that exceeds \$5,026,000 a premium marginal rate of 2.0% applies.

Payroll tax – 4.85% on the value of taxable salaries and wages in excess of \$1,210,000.

In accordance with the Department of Planning, Industry & Environment – Water guidelines, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the Best Practice Management of Water Supply and Sewer Guidelines as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to the DPIE – Water guidelines is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

Income tax

An income tax equivalent has been applied on the profits of the business activities. Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested. Accordingly, the return on capital invested is set at a pre-tax level – gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 25% (20/21 26%).

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to the 'Council' as the owner of business operations – it represents an internal payment and has no effect on the operations of the Council.

Accordingly, there is no need for disclosure of internal charges in the SPFS. The rate applied of 25% is/is not the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face 'true' commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

(i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

(ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council's business activities on the Income Statement.

(iii) Dividends

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

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with the DPIE – Water guidelines and must not exceed 50% of the relevant surplus in any one year, or the number of water supply or sewerage assessments at 30 June 2022 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

continued on next page ...

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Tenterfield Shire Council | Special Purpose Financial Statements 2022

Note – Significant Accounting Policies (continued)

In accordance with the Best Practice Management of Water Supply and Sewer Guidelines, a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are submitted to DPIE – Water.

Tenterfield Shire Council | Special Purpose Financial Statements 2022

Tenterfield Shire Council

Special Purpose Financial Statements
for the year ended 30 June 2022

Tenterfield Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2022

"Quality Nature, Quality Heritage and Quality Lifestyle"



Tenterfield Shire Council

Special Schedules

for the year ended 30 June 2022

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Tenterfield Shire Council | Permissible income for general rates | For the year ended 30 June 2022

Tenterfield Shire Council

Permissible income for general rates

	Notes	Calculation 2021/22 \$ '000	Calculation 2022/23 \$ '000
Notional general income calculation ¹			
Last year notional general income yield	a	4,715	4,825
Plus or minus adjustments ²	b	—	(4)
Notional general income	c = a + b	4,715	4,821
Permissible income calculation			
Or rate peg percentage	e	2.00%	0.70%
Or plus rate peg amount	$i = a \times (c + g)$	94	34
Sub-total	k = (c + g + h + i + j)	4,809	4,855
Plus (or minus) last year's carry forward total	l	2	(15)
Sub-total	n = (l + m)	2	(15)
Total permissible income	o = k + n	4,811	4,840
Less notional general income yield	p	4,825	4,852
Catch-up or (excess) result	q = o - p	(14)	(12)
Carry forward to next year ³	t = q + r + s	(14)	(12)
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) 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 *Local Government Act 1993*. 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.

Permissible income for general rates

Permissible income for general rates: PLUS PDF inserted here

Council needs to uplift custom PDF here - please uplift via "PLUS PDF" choice in the Home/TOC screen

Tenterfield Shire Council | Report on infrastructure assets as at 30 June 2022 | For the year ended 30 June 2022

Tenterfield Shire Council

Report on infrastructure assets as at 30 June 2022

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	2021/22 Required maintenance	2021/22 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Other	–	–	–	–	15,489	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	–	–	–	–	15,489	–	0.0%	0.0%	0.0%	0.0%	0.0%
Other structures	Other structures	–	–	–	–	2,991	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	–	–	–	–	2,991	–	0.0%	0.0%	0.0%	0.0%	0.0%
Roads	Other	–	–	–	–	363,905	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	–	–	–	–	363,905	–	0.0%	0.0%	0.0%	0.0%	0.0%
Water supply network	Other	–	–	–	–	35,729	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	–	–	–	–	35,729	–	0.0%	0.0%	0.0%	0.0%	0.0%
Sewerage network	Other	–	–	–	–	20,098	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	–	–	–	–	20,098	–	0.0%	0.0%	0.0%	0.0%	0.0%
Stormwater drainage	Other	–	–	–	–	3,711	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	–	–	–	–	3,711	–	0.0%	0.0%	0.0%	0.0%	0.0%
Open space / recreational assets	Swimming pools	–	–	–	–	2,613	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Open Space & Recreation	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	–	–	–	–	2,613	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Total – all assets	–	–	–	–	444,536	–	0.0%	0.0%	0.0%	0.0%	0.0%

(a) Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

1 Excellent/very good	No work required (normal maintenance)	4 Poor	Renewal required
2 Good	Only minor maintenance work required	5 Very poor	Urgent renewal/upgrading required
3 Satisfactory	Maintenance work required		

Tenterfield Shire Council | Report on infrastructure assets as at 30 June 2022 | For the year ended 30 June 2022

Tenterfield Shire Council

Report on infrastructure assets as at 30 June 2022

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2022	Indicator 2022	Indicators 2021 2020		Benchmark
Buildings and infrastructure renewals ratio ¹					
Asset renewals ¹	—	0.00%	151.93%	102.03%	>= 100.00%
Depreciation, amortisation and impairment	6,784				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	—	0.00%	6.24%	5.10%	< 2.00%
Net carrying amount of infrastructure assets	467,514				
Asset maintenance ratio					
Actual asset maintenance	—	∞	100.03%	100.01%	> 100.00%
Required asset maintenance	—				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	—	∞	4.01%	3.74%	
Gross replacement cost	—				

(*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Includes renewal works In Work in Progress (WIP).

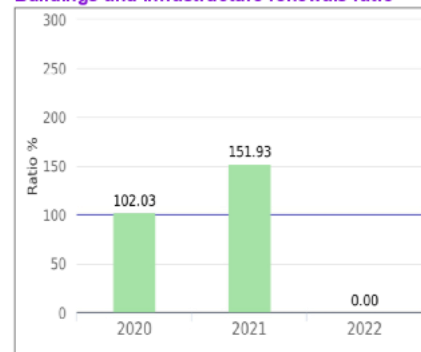
(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Tenterfield Shire Council | Report on infrastructure assets as at 30 June 2022 | For the year ended 30 June 2022

Tenterfield Shire Council

Report on infrastructure assets as at 30 June 2022

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on result

21/22 ratio 0.00%

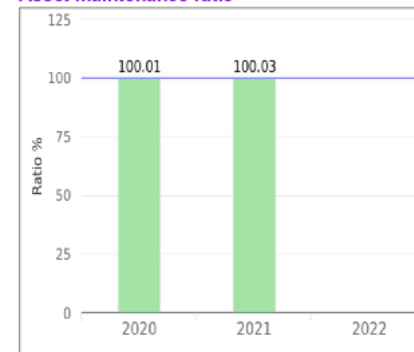
Benchmark: — $\geq 100.00\%$

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

Asset maintenance ratio



Asset maintenance ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

Commentary on result

21/22 ratio ∞

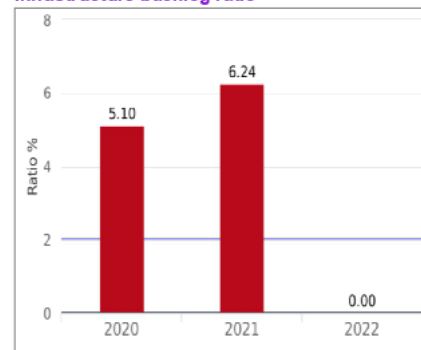
Benchmark: — $> 100.00\%$

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on result

21/22 ratio 0.00%

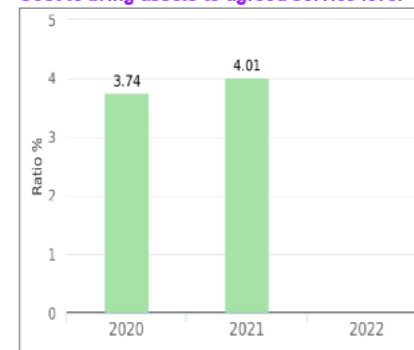
Benchmark: — $< 2.00\%$

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on result

21/22 ratio ∞

Tenterfield Shire Council | Report on infrastructure assets as at 30 June 2022 | For the year ended 30 June 2022

Tenterfield Shire Council

Report on infrastructure assets as at 30 June 2022

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2022	2021	2022	2021	2022	2021	
Buildings and infrastructure renewals ratio ¹							
Asset renewals ¹	0.00%	172.18%	0.00%	105.06%	0.00%	0.00%	>= 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	0.00%	5.47%	0.00%	23.42%	0.00%	1.61%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	∞	100.03%	∞	100.00%	∞	100.00%	> 100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	∞	2.26%	∞	21.37%	∞	0.00%	
Gross replacement cost							

(1) Includes renewal works in Work In Progress (WIP).

(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.

Department:	Office of the Chief Executive
Submitted by:	Executive Assistant & Media
Reference:	ITEM GOV72/22
Subject:	MURRAY DARLING ASSOCIATION INC - 78TH NATIONAL CONFERENCE & ANNUAL GENERAL MEETING - ALBURY NSW - 19 - 21 SEPTEMBER 2022

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK	
CSP Goal:	Leadership - LEAD 13 - Council recognises the diversity of the communities that make up the Tenterfield Shire Council Local Government Area.
CSP Strategy:	Council recognises the diversity of the communities that make up the Tenterfield Shire Council Local Government Area.
CSP Delivery Program	Identify, represent, advocate and lobby for inclusion of the Shire's needs in regional and state planning.

SUMMARY

The purpose of this report is for Council to endorse and approve the attendance of Council delegate on the Murray Darling Association Inc to attend the 78th National Conference and Annual General Meeting at Albury on 19 to 21 September 2022.

OFFICER'S RECOMMENDATION:

That Council approve the attendance of Council's Murray Darling Association Inc delegate and Region 11 Executive Member, Councillor Greg Sauer at the 78th National Conference & Annual General Meeting at Albury, 19 to 21 September 2022.

BACKGROUND

Council's delegates to the Murray Darling Association Inc (MDA) are the Mayor/Deputy Mayor and any one (1) Councillor as an alternative if the Mayor or Deputy Mayor are unavailable. (*Resolution 31/22, 23 February 2022*).

Deputy Mayor Greg Sauer is an Executive Member of the Region 11 Murray Darling Association Inc.

REPORT:

The 78th National Conference and Annual General Meeting of the Murray Darling Association Inc is bannered Economics, Dams, and Infrastructure and this exciting event will bring together leaders and decision makers from across the Murray-Darling Basin.

This year's program will explore many themes such as:-

- Water Uses
- Water Security
- Tourism
- Circular Economy
- Algae/Bushfires
- Climate Change.

Our Governance No. 72 Cont...

A resilient economy, and infrastructure to support it, is essential to the people of the Basin Communities. In the same way, a healthy river system must have a balance of flow and harvest. *There is no future on a dry system.*

COUNCIL IMPLICATIONS:

1. Community Engagement / Communication (per engagement strategy)

Nil.

2. Policy and Regulation

- Councillor Expenses & Facilities Policy 1.160.

3. Financial (Annual Budget & LTFP)

- Registration - \$943.56 per person
- Accommodation - 2 person unit reserved - \$271.50 per night x 4 nights
- Transport – Cr Sauer has requested to take his own vehicle and will requested that he be reimbursed for the cost of fuel only, not the reimbursed travel per kilometer rate.

4. Asset Management (AMS)

Nil.

5. Workforce (WMS)

Nil.

6. Legal and Risk Management

Discussions around water security for the Shire are always relevant therefore it seems prudent that Council is represented at this Conference.

7. Performance Measures

Nil.

8. Project Management

Nil.

Daryl Buckingham
Chief Executive

Prepared by staff member:

Elizabeth Melling

Approved/Reviewed by Manager:

Daryl Buckingham, Chief Executive

Department:

Office of the Chief Executive

Attachments:

1 Murray Darling Association -
Conference 2022 Information

2
Pages



**Join us for the MDA's 78th National Conference in Albury NSW,
Monday 19th – Wednesday 21st September.**

The MDA's 78th National Conference is an annual event that is held in different locations of the Murray-Darling Basin each year, and facilitates extensive and in-depth networking between delegates, local government, and organisation representatives.

With an overarching theme of **Economics, Dams, and Infrastructure**, this year's National Conference will explore many themes such as *Water Uses, Water Security, Tourism, Circular Economy, Algae/Bushfires, and Climate Change*.

A resilient economy, and infrastructure to support it, is essential to the people of the Basin Communities. In the same way, a healthy river system must have a balance of flow and harvest. **There is no future on a dry system.**

The MDA's 78th National Conference & AGM is your opportunity to **be part of the solution** – to join the conversation, to inform future policy, and to engage with the innovators, scientists, educators, and leaders of our time.

Join us in Albury, home to the winding Murray River and its waterways; where local, technical, and political leaders will come together to tackle the big issues of the Basin and forge a future for councils, catchments, and communities.

For more information on the upcoming Conference, and to register, please navigate to the [MDA's website](#), or click on REGISTER NOW below.


REGISTER NOW!


FIND OUT MORE!


SPONSORSHIP

GUEST SPEAKERS INCLUDE:

 SENATOR PERIN DAVEY <small>Senator Water Minister, Deputy Leader of the National Party</small>	 CEO ANDREW McCONVILLE <small>Chief Executive Officer, MDA</small>	 MICHAEL JONES, <small>CSI Land Science Laboratories</small> DAVID HAMMOND
 SAM BIRRELL MP <small>Federal Member for Murrumbidgee</small>	 GREG RYAN (Life Director) <small>Society President, Albury & District Historical Society</small>	 PROF. JAMIE PITTOCK <small>Professor, Water, MDA</small>
 MICHAEL PISASALE <small>Water Policy Manager</small>	 HON TROY GRANT <small>Inspector General of Water Compliance</small>	 DR HEINZ SCHANDL <small>Water Impact Management International, CSIRO-Griffith University Initiative Coordinator</small>
 HILARY JOHNSON <small>Assistant Secretary, Southern Water Use, Health, Science and Community Engagement</small>	 PROF. MAX FINLAYSON <small>Professor, Institute for Land, Water and Society</small>	

REGISTER NOW!
 EARLY BIRD TICKETS END 31/7/22



Kind Regards,

Tim



Communications and Engagement Officer

Tim Phillips

Murray Darling Association

Contact: (03) 5480 3805, or 0429 862 122

t.phillips@mda.asn.au | www.mda.asn.au

Murray Darling Association acknowledges the traditional owners & custodians of country and pay our respects to the people, cultures and elders past, present and emerging.

Department:	Office of the Chief Executive
Submitted by:	Executive Assistant & Media
Reference:	ITEM RES8/22
Subject:	COUNCIL RESOLUTION REGISTER - JULY 2022

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK

CSP Goal:	Leadership - LEAD 14 - Resources and advocacy of Council are aligned support the delivery of the community vision outlined in the Community Strategic Plan.
CSP Strategy:	Council fosters a strong organisational culture which strives for best practice in all operations with a supportive corporate governance framework.
CSP Delivery Program	Ensure that the performance of Council as an organisation complies with all statutory reporting guidelines and information is available to decision makers.

SUMMARY

The purpose of this Report is to provide a standing monthly report to the Ordinary Meeting of Council that outlines all Resolutions of Council previously adopted and yet to be finalised.

OFFICER'S RECOMMENDATION:

That Council notes the status of the Council Resolution Register to July 2022.

Daryl Buckingham
Chief Executive

Prepared by staff member:	Elizabeth Melling
Approved/Reviewed by Manager:	Daryl Buckingham, Chief Executive
Department:	Office of the Chief Executive
Attachments:	1 Resolution Register 14 Pages

OUTSTANDING ACTIONS REPORT			
Division:		Printed: Thursday, 18 August 2022 9:09:36 AM	
Committee:		Date From:	
Officer:		Date To:	

Meeting	Date	Officer	Title	Target
(3)			Further investigate/consult on naming of Old Maryland Land/Catarins Road. (Tim Bonner/Greg Sauer) Motion Carried 19 May 2022 1:03pm Ritchie, Hayley Refer to Resolution 25/22 02 Dec 2021 1:12pm Fitzpatrick, Christie Data imported from Resolution Register 17.2.20 Initial road status investigations being carried out. 17.7.20 Still awaiting road status report from search agents, recent follow up requested has been made to them. 14.4.21 Result of road status search have not been received as yet. 10.5.21 Pending submissions of Road Asset Management Plan. 7.6.21 Follow up request has been made to the road status search agents. 16.7.21 Results from Status search Agents now received. Consultation with road users to commence. 18.8.21 Letters sent to property owners on Herding Yard Creek Road, Catarins Road & Red Ridge Lane 14.10.21 Responses have been received from property owners and a report will be prepared for Council.	

Meeting	Date	Officer	Title	Target
Council 24/06/2020	24/06/2020	Counsell, David	Aerodrome Grass Area Lease	8/07/2020
100/20	Resolved that Council resolve to advertise for the four (4) year lease of the grassed area within the Tenterfield Aerodrome not directly associated with the landing strip for the purpose of restricted agricultural operations including the mowing and harvesting of grass with any submissions received to be reported back to Council for consideration. (Brian Murray/Donald Forbes)			

Notes 18 Aug 2022 9:03am Melling, Elizabeth Draft - Aerodrome Operational Manual Completed. Awaiting Council decision at Ordinary Council Meeting regarding disposal of asset. 08 Mar 2022 1:45pm Counsell, David Aerodrome Operational Manual being finalised before presenting to Council at a future meeting. 14 Feb 2022 12:05pm Counsell, David Aerodrome Operational Manual being compiled for compliant activities and will be presented to Council in March 2022 with other issues such as fencing and risk associated with the Aerodrome. 02 Dec 2021 1:16pm Fitzpatrick, Christie Data imported from Resolution Register: 1.7.20 Plan of area to be prepared for lease documents. Not yet advertised. 7.8.20 Survey of the airstrip has been undertake and is being compiled with lease documents for advertising. 14.4.21 Documents and advertising still to be finalised. 10.5.21 To be advertised. 15.6.21 Accompanying documents to be drafted. 14.10.21 Task is being included in the scope for a consultant to complete Management Plan of the Aerodrome operations. 10.11.21 Consultant engaged to include this action with Plan of Management process for the aerodrome.				
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Meeting	Date	Officer	Title	Target
Council 22/07/2020	22/07/2020	Pryor, James	Tenterfield Common Easement and Lot Compulsory Acquisition	27/07/2020
133/20	Resolved that Council: (1) Proceed with the compulsory acquisition of the interest in the land described as right of carriageway and easement for water supply within Lot 7023 DP1126222 and within Lot 7022 DP 1126834 for the purpose of creating and obtaining an easement for water supply and right of carriage way to the water source and pump infrastructure in accordance with the requirements of the Land Acquisition (Just Terms Compensation) Act 1991; (2) Proceed with the compulsory acquisition of the land described as subdivided Lot 7022 DP 1126834 for the purpose of subdivision and acquisition of the newly-formed Lot for the purposes of developing water infrastructure on the site and security infrastructure around the site in accordance with the requirements of the Land Acquisition (Just Terms Compensation) Act 1991; (3) Make an application to the Minister and the Governor for approval to acquire interest in the land described as right of carriageway and easement for water supply within Lot 7023 DP1126222 by compulsory process under section 186(1) of the Local Government Act;			

OUTSTANDING ACTIONS REPORT			
Division:	Committee:	Officers:	Printed: Thursday, 18 August 2022 9:09:36 AM Date From: Date To:

Meeting	Date	Officer	Title	Target
(4)			Make an application to the Minister and the Governor for approval to acquire the subdivided Lot 7022 DP 1126834 by compulsory process under section 186(1) of the Local Government Act;	
(5)			Classifies the land as operational land;	
(6)			Requests the Minister for Local Government approve a reduction in the notification period from 90 days to 30 days;	
(7)			Proceed with the subdivision of the land described as Lot 7022 DP1126834 and all other processes required for the purpose of compulsory acquisition of the newly-formed Lot in accordance with the requirements of the Land Acquisition (Just Terms Compensation) Act 1991;	
(8)			Proceed with the compulsory acquisition of the land described as 'Proposed Lot 1' for the purpose of developing a site for established emergency water infrastructure in accordance with the requirements of the Land Acquisition (Just Terms Compensation) Act 1991.	

(Brian Murray/Michael Petrie)

Notes

02 Dec 2021 1:17pm Fitzpatrick, Christie

Data imported from Resolution Register:

13.8.20 Jennings & Kneipp instructed to develop the 88B instrument for the easement.

CA application drafted.

No response from the Common Trust regarding their concurrence within the allotted timeframe.

9.9.20 Jennings & Kneipp are to develop the 88B instrument for the easement. No response from Common Trust regarding their concurrence within the allotted timeframe. CA application drafted and signed by CE.

15.10.20 Compulsory Land Acquisition submitted to Crown Lands for processing.

3.12.20 Sent to OLG as advised by Crown to begin next steps.

9.2.21 Register Acquisition Plan being finalised between surveyor and OLG.

10.3.21 Registered Acquisition Plan with NSW Land Registry Services for advice.

20.4.21 This acquisition has stalled as the Common Trust Board have not signed the papers for the Agreement.

11.6.21 Resending papers to trust.

Waiting on response

9.9.21 Advisements underway to proceed with acquisition due to second attempt with no response.

11.11.21 Several attempts made by phone and letter to the Common Trust since April 2021, however no response has been received.

Works are being scheduled to proceed.

Meeting	Date	Officer	Title	Target
Council 26/08/2020	26/08/2020	Coonan, Neville	NOTICE OF MOTION - MARYLAND CULLENDORE ROAD THROUGH MARYLAND NATIONAL PARK	9/09/2020
176/20	Resolved that Council contact Crown Lands Department and National Parks & Wildlife Service informing them that Tenterfield Shire Council wishes to keep the Maryland Cullendore Road open.			(Gary Verri/Bronwyn Petrie)

Notes

02 Dec 2021 1:24pm Fitzpatrick, Christie

Data imported from Resolution Register:

11.9.20 Letter forwarded to NPWS dated 3 September 2020, awaiting response.

12.2.21 Phone meeting held NPWS & EO 14.12.20 further details to be discussed through CE & Manager EDCE

12.3.21 Meeting held with Acting CE, DI, EO & Manager EDCE. EO to provide response to NPWS.

19.4.21 NPWS has confirmed that gazettal documents have been withdrawn from the Ministers Office. Meeting to be arranged between TSC and NPWS.

10.5.21 Making arrangements for NPWS to attend June 2021 Councillor Workshop.

10.6.21 Councillor workshop with NPWS 10.06.21

18.8.21 NPWS looking at all paper roads through NP. Will prioritise Maryland NP. TSC to pay for survey.

14.10.21 Estimate of survey costs and any other expenses being arranged for consideration.

Meeting	Date	Officer	Title	Target
Council 23/09/2020	23/09/2020	Cooper, Mark	Crown Lands Plans of Management	7/10/2020
195/20	Resolved that Council endorse the listed draft Plans of Management and forward to the Crown Lands Minister for approval prior to the compulsory community consultation period:			

- Plan of Management - General Community Use;

OUTSTANDING ACTIONS REPORT		Printed: Thursday, 18 August 2022 9:09:36 AM
Division:		Date From:
Committee:		Date To:
Officer:		

Meeting	Date	Officer	Title	Target
Notes 19 Jul 2022 7:31am Keneally, Fiona Grant application submitted to BBRF program unsuccessful. Budget constraints limit Council's ability to contribute to grant projects or fund facility and road upgrades. Resource constraints limit staff capacity for further grant applications. No further action 2022/23 02 Dec 2021 1:43pm Fitzpatrick, Christie Data imported from Resolution Register: 18.2.21 Currently investigating Aboriginal Land Claim and potential grant application preparation for facilities and road upgrade 9.4.21 Aboriginal Land Claim refused on 7/4/21. Appeal period expires on 29/7/21. 15.6.21 Appeal period expires 29/7/21. 18.8.21 BBRF – application for \$2.156.208 (Mt Mackenzie Tourism Infrastructure upgrade submitted. Announcement due mid 2021) 8.9.21 An appeal has been lodged by NSW Aboriginal Land Council against the refusal of the Aboriginal Land Claim. A response to a subpoena was sent 3/9/2021. 18.10.21 Ongoing 10.11.21 Meeting with crown solicitor to provide further evidence for the appeal.				

Meeting	Date	Officer	Title	Target
Council 16/12/2020	16/12/2020	Cooper, Mark	Tenterfield Shire - Draft Tree Management Plan	30/12/2020
278/20	Resolved that Council endorse the Draft Tree Management Plan and place on public exhibition with: <ul style="list-style-type: none">• Further information to be provided on tree species on Logan Street; and• Additional Item (4.3) noting Liston community input in planting and providing trees; and• Further information regarding Tenterfield Park. <div>(Greg Sauer/Gary Verri)</div>			
Notes 07 Feb 2022 11:48am Cooper, Mark Ongoing 02 Dec 2021 1:41pm Fitzpatrick, Christie Data imported from Resolution Register: 1.2.21 Tree Management Plan has been put on Public Exhibition for 28 Days finishing on 28 February 2021 9.3.21 Submissions now closed. Several received. Preparing to present to Council workshop in April. 6.5.21 Draft plan to be presented to Councillor workshop in May. 12.5.21 Presented at Councillor Workshop. 7.7.21 Need to update street trees planted in Villages in readiness for adoption. 17.8.21-18.10.21 Ongoing				

Meeting	Date	Officer	Title	Target
Council 24/02/2021	24/02/2021	Coonan, Neville	Request to relocate the Band Hall to Leechs Gully Road (former Leechs Gully Hall Site)	10/03/2021
16/21	Resolved that Council: <div><div>(1) Supports the gifting of the Band Hall to the Leechs Gully Progress Association subject to the association being responsible for: <div><div>(a) Ensuring the Band Hall can fit on the property by conducting an identification survey;</div><div>(b) Ensuring the Band Hall transfer meets heritage requirements;</div><div>(c) Paying for all costs associated with the relocation of the Band Hall;</div><div>(d) All upkeep and maintenance on the band hall once ownership is formally transferred to the association.</div></div></div><div>(2) Allocates up to \$50,000 to the Leechs Gully Progress Association towards the costs associated with the items in (1) above.</div><div>(3) Negotiates with the Leechs Gully Progress Association on the proposed relocation of the Band Hall.</div><div>(John Macnish/Bronwyn Petrie)</div></div>			
Notes 16 Aug 2022 2:57pm Coonan, Neville				

OUTSTANDING ACTIONS REPORT		Printed: Thursday, 18 August 2022 9:09:36 AM
Division:		Date From:
Committee:		Date To:
Officer:		

Meeting	Date	Officer	Title	Target
DA application including a heritage report has not yet been submitted.				
18 May 2022 5:12pm Melling, Elizabeth				
Ongoing - Chief Executive Office met with Grant Johnson for an update 12 May 2022				
02 Dec 2021 1:47pm Fitzpatrick, Christie				
Data imported from Resolution Register:				
24.2.21 Mr Rod Dowe was informed of Council's decision.				
25.2.21 Mr Dowe will contact a surveyor re the recommendation of part 1 (a) as a first step in the process.				
1.3.21 Mr Dowe provided with the names of some Heritage Consultants.				
12.3.21 The above is evidence of part 3 of the recommendation being enacted.				
20.4.21 The Gem Club have been advised of the council resolution and provided with contact with Leeches Gully Progress Association for continued use of the hall if relocation takes place.				
4.5.21 Survey to be completed and relocation quotes are being sought by Progress Association				
11.6.21 Nothing further to report.				
19.7.21 Committee to meet and review Constitution.				
13.8.21 Ongoing waiting for Progress Assoc to become an incorporated body.				
8.10.21 Meeting to be organised with Progress Association and TSC				
11.11.21 Meeting held on site to discuss the actions required to expedite the relocation of the Hall to Leeches Gully.				
8.12.21 They have organised a heritage report which is due Feb 2022. PS is coordinating the matter.				

Meeting	Date	Officer	Title	Target
Council 24/03/2021	24/03/2021	Gibbins, Jessica	Snake Creek Road - Road Reserve Update	7/04/2021
60/21	Resolved that Council:			
	(1) Proceed with the compulsory acquisition of the land described as part of Lot 7301 DP 1145839 for the purpose of dedicating a road in accordance with the requirements of the Land Acquisition (Just Terms Compensation) Act 1991;			
	(2) Make an application to the Minister and the Governor for approval to acquire part of Lot 7301 DP 1145839 by compulsory process under section 177 (2)(b) of the Roads Act 1993. (Greg Sauer/Bronwyn Petrie)			
Notes				
14 Feb 2022 2:58pm Gibbins, Jessica Collating documents for the new application to send to OLG				
02 Dec 2021 1:54pm Fitzpatrick, Christie Data imported from Resolution Register: 10.5.21 Office of Local Government application required. 15.6.21-19.7.21 Office of Local Government Application being drafted. 18.8.21 Application and attachments sent 17/8/21 OUT21/61C3BA5A. 14.10.21 Application rejected as need updated searches & correspondence. Being arranged for resubmitting.				

Meeting	Date	Officer	Title	Target
Council 28/04/2021	28/04/2021	Counsell, David	Molesworth Street Drainage Easement	12/05/2021
86/21	Resolved that the matter of the Molesworth Street Draining Easement be deferred until the roles and responsibilities are determined in relation to stormwater discharge onto Lots 1 and 13. (Brian Murray/Michael Petrie)			
Notes				
14 Feb 2022 12:07pm Counsell, David				
Further advice on responsibilities being resolved with planning authorities and further report to be presented to Council in March 2022.				
02 Dec 2021 1:56pm Fitzpatrick, Christie				
Data imported from Resolution Register:				
7.5.21 Matter referred to cross department meeting for discussion with Council's Planning and Building Departments for further action.				
7.6.21 Council report from April has been discussed at cross department meeting and assessment of the extent of properties and impacts is being investigated.				
19.7.21-18.10.21 Council Report to be prepared by Engineering with input from Planning Dept				

Meeting	Date	Officer	Title	Target
Council 28/04/2021	28/04/2021	Melling, Elizabeth	SOUTHERN QLD INLAND & NSW BORDER REGIONAL WATER ALLIANCE - TENTERFIELD SHIRE COUNCIL MEMBERSHIP	12/05/2021

OUTSTANDING ACTIONS REPORT		Printed: Thursday, 18 August 2022 9:09:36 AM
Division:		Date From:
Committee:		Date To:
Officer:		

Meeting	Date	Officer	Title	Target
91/21	Resolved that Council endorse in principle:			
	(1) Tenterfield Shire Council as a member of Southern Qld Inland & NSW BorderRegional Water Alliance Limited subject to approval of the Constitution of the Company; and			
	(2) Tenterfield Shire Council Mayor as a Director of Southern Qld Inland & NSW Border Regional Water Alliance Limited.			(Gary Verri/Michael Petrie)
Notes 12 Aug 2022 4:19pm Melling, Elizabeth Awaiting legal advice on constitution. 02 Dec 2021 1:57pm Fitzpatrick, Christie Data imported from Resolution Register: 3.5.21 Letter provided to Mayor Antonio of Toowoomba Regional Council as Chair. 31.5.21 Zoom meeting arranged for 2 June 2021. 15.6.21 Zoom meeting attended 2/6. 19.7.21 Awaiting legal advice regarding cross border (NSW/QLD) constitution and any associated issues. 18.8.21 Ongoing. 5.10.21 Border Mayors Water Alliance meeting in Toowoomba with Minister Butcher. 5.11.21 Meeting with B Joyce MP regarding funding 8/11/21				

Meeting	Date	Officer	Title	Target
Council 27/10/2021	27/10/2021	Coonan, Neville	LEASING OF COUNCIL OWNED PROPERTY	10/11/2021
OFFICER'S RECOMMENDATION: That Council: (1) Acknowledges that Council entered into a "Service Agreement" with NSWRFs which was executed in December 2011. The Agreement provides NSWRFs a Licence to enter and use the premises at 50 Francis Street, Tenterfield. (2) Notes the written concurrence provided by NSWRFs for the proposed Leasing or Licensing of part of 50 Francis Street, Tenterfield (Lot 1 Section 37 DP 758959 - within the NSWRFs compound) to BackTrack for a term of up to 5 years for the purpose of a Youth Hub and that NSWRFs agree to share the toilet and associated facilities with BackTrack for the term of the Lease or Licence. (3) Delegate authority to the Chief Executive to enter into a new License over part of Lot 1 Section 37 DP 758959 (within the NSWRFs compound) for a 5-year term, subject to the summarized terms and conditions included in the Report. (4) Authorises the Licence to be signed under the Seal of Council by the Mayor and Chief Executive. LOST AMENDMENT That Council defer ITEM COM25/21 be deferred until an onsite inspection with the Captain of the Steinbrook Brigade and the Acting Manager Rural Fire Service - Glenn Byrnes. <div style="text-align: right;">(Bronwyn Petrie/John Macnish)</div> Amendment Lost Resolved that Council: (1) Acknowledges that Council entered into a "Service Agreement" with NSWRFs which was executed in December 2011. The Agreement provides NSWRFs a Licence to enter and use the premises at 50 Francis Street, Tenterfield. (2) Notes the written concurrence provided by NSWRFs for the proposed Leasing or Licensing of part of 50 Francis Street, Tenterfield (Lot 1 Section 37 DP 758959 to BackTrack for a term of up to 5 years for the purpose of a Youth Hub and that NSWRFs agree to share the toilet and associated facilities with BackTrack for the term of the Lease or Licence.				

OUTSTANDING ACTIONS REPORT			
Division:		Printed: Thursday, 18 August 2022 9:09:36 AM	
Committee:		Date From:	
Officer:		Date To:	

Meeting	Date	Officer	Title	Target
				(Peter Petty/Kim Rhodes)
			Motion Carried	
			Resolved that Council notes the status of the Council Resolution Register to May 2022.	
				(Greg Sauer/Tim Bonner)
			Motion Carried	
Notes 12 Aug 2022 4:26pm Melling, Elizabeth Emailed Mayor Pennisi today with dates and times next week Mayor Petrie is available. 18 Jul 2022 4:27pm Melling, Elizabeth Contacted Cr Petrie with details of SDRC Mayor and assistant, asking for available dates to meet at Wallangarra to further the relationship.				

Meeting	Date	Officer	Title	Target
Council 22/06/2022	22/06/2022	Reid, Caitlin	Reconnecting Regional NSW Community Events Fund	6/07/2022
125/22	Resolved that Council: <ol style="list-style-type: none"> 1. Agree on allocation amounts as identified below, which are based on expression of interest forms submitted by community and event committees. 2. Apply for the Reconnecting Regional NSW Community Events Program on behalf of identified community events. Administer funds and acquit event grant, with required information supplied by community and event committees. 			
				(Peter Murphy/Peter Petty)
			Motion Carried	
Notes 05 Jul 2022 3:48pm Melling, Elizabeth Grant Application submitted 5 July 2022. Expect to have update from funding body by the end of July.				

Meeting	Date	Officer	Title	Target
Council 22/06/2022	22/06/2022	Gibbins, Jessica	McCliftys Road & Bungulla Reserve Road - Public Gate & Vehicle By-pass Applications	6/07/2022
124/22	Resolved that Council as the Roads Authority under the Roads Act 1993:- <ol style="list-style-type: none"> (1) Approves the installation of a public gate and vehicular by-pass on McCliftys Road at approx. 0.316km west of the New England Highway intersection and Bungulla Reserve Road at the intersection with Rosehill Road in accordance with Council Policy No 2.162 - Public Gates and Vehicle By-passes; and (2) Provide applicant with Council Consent as outlined in 4.2 Council's Internal Administrative Procedures of Policy 2.162. (3) Advertise the approval with proposed installation 1 month after advertising as required by the Roads Regulation 2008. 			
				(Giana Saccon/Tom Peters)
			Motion Carried	
Notes				

Meeting	Date	Officer	Title	Target
Council 27/07/2022	27/07/2022	Counsell, David	Policy 2.130 Construction & Maintenance of Property Access from Council Roads	10/08/2022
160/22	Resolved that Council: Place Policy 2.130 Construction & Maintenance of Property Access from Council Roads on public display for 28 days to seek community input prior to reviewing the policy.			

OUTSTANDING ACTIONS REPORT			
Division:	Committee:	Officers:	Printed: Thursday, 18 August 2022 9:09:36 AM Date From: Date To:

Meeting	Date	Officer	Title	Target
				(Greg Sauer/John Macnish)
<p>Amendment Carried</p> <p>Resolved that Council:</p> <ul style="list-style-type: none"> d) Defer ITEM COM11/22 until the August Ordinary Council Meeting allowing for further investigation of the community's needs. e) Consider the option to distribute the surplus assets to those communities to support their ongoing development when reconsidered. f) Suspend the surplus assets sale at this time until further consideration of the distribution to the community can be resolved. <p>(John Macnish/Kim Rhodes)</p> <p>Motion Carried</p>				
<p>Notes</p> <p>17 Aug 2022 8:56am Mathers, Lee Councillors have consulted with the Progress Committees from each of the branches Drake, Urbanville and Torrington. A new report and recommendations are to be submitted to the August Ordinary Council meeting for consideration.</p> <p>12 Aug 2022 3:12pm Melling, Elizabeth Currently consulting with Progress Ass of the Branch locations.</p>				

Meeting	Date	Officer	Title	Target
Council 27/07/2022	27/07/2022	Mills, Bruce	Review of Your Local News and options for social media	10/08/2022
145/22	<p>Resolved that Council:</p> <ol style="list-style-type: none"> 1) Undertake a three-month trial of a "noticeboard-only" Facebook page and review at the end of the trial – with a report on findings back to Council; and 2) Note that the recommendation is made mindful of the Customer Satisfaction Survey showing the preference for "Your Local News" printed brochure. <p style="text-align: right;">(Peter Petty/Geoff Nye)</p> <p>Motion Carried</p> <p><i>Upon being put to the meeting, the motion was declared carried. The record of vote was sought by Cr Peter Petty and supported by the Chairperson. Recorded under the Model Code of Meeting Practice (Local Government NSW) – Section 11 Point 6.</i></p> <p><i>For the Motion were Crs TP Peters, G Sauer, J Macnish, TB Bonner, B Petrie, K Rhodes, Nye and PM Murphy Total (8).</i></p> <p><i>Against the Motion were Crs G Saccon and PP Petty Total (2).</i></p>			
<p>Notes</p> <p>12 Aug 2022 4:11pm Melling, Elizabeth</p> <p>Facebook page created 2.8.2022 and live. Three month trial ends end of Oct 2022.</p>				

Meeting	Date	Officer	Title	Target
Council 27/07/2022	27/07/2022	Counsell, David	AM White Drive reserve dedication	10/08/2022
148/22	Resolved that Council proceed with action to formally dedicate Part of Lot 2 DP 815097 as a Public Road Reserve along A M White Drive from New England Highway to Bolivia Hall. <div>(Tim Bonner/Peter Petty)</div> Motion Carried			
Notes 17 Aug 2022 12:50pm Melling, Elizabeth Matter to be raised with Crown Lands for discussion of process				