



QUALITY NATURE - QUALITY HERITAGE - QUALITY LIFESTYLE

BUSINESS PAPER ORDINARY COUNCIL MEETING 21 DECEMBER 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 "Koreelah Room", Council Administration Building, 247 Rouse St, Tenterfield NSW, on **Wednesday 21 December 2022** commencing at **9.30 am**.

Daryl Buckingham
Chief Executive

COMMUNITY CONSULTATION – PUBLIC ACCESS

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 and livestreamed on Council's YouTube Channel 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."*

### 3. APOLOGIES

### 4. DISCLOSURES & DECLARATIONS OF INTEREST

### 5. CONFIRMATION OF PREVIOUS MINUTES

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### 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**

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## **12. NOTICES OF MOTION**

## **13. RESOLUTION REGISTER**

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## **14. CONFIDENTIAL BUSINESS**

### **CONFIDENTIAL**

(ITEM ECO22/22) TENTERFIELD AERODROME SALE BY TENDER

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.

## **15. MEETING CLOSED**

**(ITEM MIN12/22) CONFIRMATION OF PREVIOUS MINUTES**

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**REPORT BY:** Elizabeth Melling

**RECOMMENDATION**

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

- **Ordinary Council Meeting – 23 November 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 23 November 2022 10 Pages

# MINUTES



**QUALITY NATURE - QUALITY HERITAGE - QUALITY LIFESTYLE**

## **MINUTES OF ORDINARY COUNCIL MEETING WEDNESDAY 23 NOVEMBER 2022**

MINUTES OF THE **Ordinary Council Meeting** OF TENTERFIELD SHIRE held at the Memorial Hall, Urbenville on Wednesday 23 November 2022 commencing at 9:30 am

**ATTENDANCE**

Councillor Bronwyn Petrie (Mayor)  
Councillor John Macnish (Deputy Mayor)  
Councillor Peter Petty  
Councillor Tom Peters  
Councillor Kim Rhodes  
Councillor Giana Saccon  
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.*



**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**

**214/22** **Resolved** that Cr Tim Bonner and Cr Greg Sauer were apologies.

(Peter Petty/Greg Sauer)

**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 MIN11/22) CONFIRMATION OF PREVIOUS MINUTES**

**215/22**

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

- Ordinary Council Meeting – 26 October 2022

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

(Kim Rhodes/Peter Petty)

**Motion Carried**

**TABLING OF DOCUMENTS**

**216/22**

**Resolved** that Council accept the following documents tabled by Cr Bronwyn Petrie, they included:-

- 1) Country Mayors Association Inc of New South Wales Minutes Friday 18 November 2022; and
- 2) Country Mayors Association Inc of New South Wales – Media Release Regarding the new Executive Team.

(Kim Rhodes/Peter Petty)

**Motion Carried**

**URGENT, LATE & SUPPLEMENTARY ITEMS OF BUSINESS**

**217/22**

**Resolved** that Council accept the following Addendum Agenda:

- 1) (ITEM GOV100/22) Quarterly Budget Review Statement - September 2022

(Peter Murphy/Giana Saccon)

**Motion Carried**

**MAYORAL MINUTE**

**SUMMARY**

I, Mayor Bronwyn Petrie intend to move the following Mayoral Minute with respect to the following issue:-

**218/22**

**Declaration of State-wide Road Emergency 2022**

**That Tenterfield Council joins with Local Government NSW and Country Mayors Association of NSW in declaring a State-wide Road Emergency.**

Councillors,

We are all well aware the Tenterfield Shire has been hit by a seemingly relentless series of flood and storm events in the past 12 months.

We are not alone, with a total of 126 of New South Wales' 128 local government areas having had natural disaster declarations within the last 12 months, according to the President of Local Government NSW, Darriea Turley.

On the third of November 2022, Local Government NSW declared a State-wide Roads Emergency.

The declaration – and urgent call for the NSW and Federal governments to increase their existing road funding commitments in the wake of the flooding events – comes on the back of an estimated \$2.5 billion in road damages and a collapse of the local and regional road network.

I call on Tenterfield Shire Council to show our support for this move and wholeheartedly endorse the Local Government NSW declaration of State-wide Road Emergency.

The declaration has already been publicly supported by our peak regional body, the Country Mayors Association of New South Wales.

As part of the State-wide Roads Emergency, LGA NSW and Country Mayors Association of NSW are calling for:

- An acceleration and significant increase in funding for the \$1.1 billion Fixing Local Roads and Fixing Country Bridges program from the New South Wales Government
- A boost to Roadblock Grant funding to compensate for the damage to the regional road network from the Federal Government
- New funding to provide councils with plant machinery and skilled workers to expedite road repairs from the Federal Government.

We have faced, and may continue to face, an unprecedented and unrelenting series of natural disasters that have impacted our residents and business owners, with people isolated, workers unable to get to work, and students unable to get to training or school.

Add to this our very real and immediate concern for our primary producers, let alone our visitor economy.

The local and regional road network is critically enabling infrastructure. It is absolutely vital to our primary producers, and the key to keeping affordable food on the table across New South Wales and beyond. Our food and fibre industries are the mainstay of agricultural production in this state and important not only for domestic consumption and employment, but also for export.

We still have some roads that currently have limited freight access to farms, and roads that even 4WD vehicles are finding impassable with even minor rain events. Heavy rain will completely block access on certain roads until bridges and culverts can be repaired.

Our road network, and the road network of shires across the state, has disastrous damage. We are facing a task that is beyond the reasonable scope of any local government authority. We face an unprecedented disaster that requires an unprecedented response. We not only need to repair roads, but we need to rebuild better to reduce future impacts.

We greatly appreciate the disaster funding the State government has provided us this year but it is inadequate for the monumental task facing our engineering department and road crews, with successive events undoing the repair work.

We congratulate the Minister for NSW Regional Roads, Sam Faraway, for his announcement yesterday, the 22nd of November, to deploy 200 people and heavy machinery to the Central West and Murrumbidgee to assist with the mammoth task of reconnecting their road network.

However we also need help. Our community needs help. Other regional and rural communities across the state and beyond need help. We desperately need our leaders to lead.

We need to support our peak bodies in their declaration of State-wide Road Emergency.

This is an emergency, and it is time to seek further assistance, and by supporting this Mayoral Minute you are endorsing that I write to the Prime Minister of Australia Anthony Albanese and the Premier of New South Wales Dominic Perrottet pleading for immediate action.

**Motion Carried**

## **OPEN COUNCIL REPORTS**

### **OUR ECONOMY**

Nil.

### **OUR ENVIRONMENT**

Nil.

### **OUR COMMUNITY**

#### **(ITEM COM29/22) FACEBOOK TRIAL**

##### **SUMMARY**

The purpose of this report is to advise Council of the results of the three-month trial of Facebook.

**218/22**

**Resolved** that Council:

Continue the Facebook page permanently in its current "no comments" format.

(Geoff Nye/Giana Saccon)

**Motion Carried**

**OUR GOVERNANCE**

**(ITEM GOV99/22) MONTHLY OPERATION REPORT OCTOBER 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 2022/2023 Operational Plan.

**219/22** **Resolved** that Council receives and notes the status of the Monthly Operational Report for October 2022.

(Peter Petty/Kim Rhodes)

**Motion Carried**

**SUSPENSION OF STANDING ORDERS**

**220/22** **Resolved** that Standing Orders be suspended.

(Peter Petty/Peter Murphy)

**Motion Carried**

*The meeting adjourned for morning tea, the time being 11.17 am.*

*The meeting reconvened, the time being 11.42 am.*

**RESUMPTION OF STANDING ORDERS**

**221/22** **Resolved** that Standing Orders be resumed.

(Kim Rhodes/Peter Petty)

**Motion Carried**

*Wes Hoffman, Manager HR, Workforce Development & Safety entered the meeting, the time being 11.42 am.*

**(ITEM GOV94/22) HR WORKFORCE DEVELOPMENT & SAFETY - UPDATES OF POLICIES**

**SUMMARY**

The purpose of this report is to update the listed policies that align with HR Workforce Development & Safety

**222/22** **Resolved** that Council:

Adopt the following policies:

- Asbestos Policy
- Work Health & Safety Policy

- Workplace Rehabilitation and Return to Work Policy
- Succession Planning
- Conference/Seminar/Training/Expenses Policy
- Leave Policy
- Workforce Development Policy
- Recruitment & Selection Policy
- Salary System (Including Performance Review)

(Peter Petty/Kim Rhodes)

**Motion Carried**

*Wes Hoffman, Manager HR, Workforce Development & Safety left the meeting, the time being 11.50 am.*

**(ITEM GOV95/22) TENTERFIELD SHIRE COUNCIL ANNUAL REPORT 2021/2022**

**SUMMARY**

The purpose of this Report is for Council to receive the Annual Report, inclusive of the Audited Annual Financial Statements, for the financial year ending 30 June 2022.

**223/22**

**Resolved** that Council receive and adopt the Annual Report for 2021/2022.

(John Macnish/Kim Rhodes)

**Motion Carried**

*Roy Jones, Manager Finance & Technology entered the meeting, the time being 12.13 pm.*

**(ITEM GOV97/22) FINANCE & ACCOUNTS - PERIOD ENDED 31 OCTOBER 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.

**224/22**

**Resolved** that Council receive and note the Finance and Accounts Report for the period ended 31 October 2022.

(Tom Peters/Giana Saccon)

**Motion Carried**



**(ITEM GOV96/22) CAPITAL EXPENDITURE REPORT AS AT 31 OCTOBER 2022**

**SUMMARY**

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

**225/22** **Resolved** that Council receive and note the Capital Expenditure Report for the period ended 31 October 2022.

(Kim Rhodes/John Macnish)

**Motion Carried**

**(ITEM GOV98/22) REVIEW OF INVESTMENT POLICY**

**SUMMARY**

The purpose of this report is for Council to review and adopt the Investment Policy.

**226/22** **Resolved** that Council adopts the Investment Policy as attached.

(Geoff Nye/Peter Petty)

**Motion Carried**

**(ITEM GOV100/22) QUARTERLY BUDGET REVIEW STATEMENT - SEPTEMBER 2022**

**SUMMARY**

The purpose of this Report is to provide Council with a Quarterly Budget Review Statement in accordance with Regulation 203 of the Local Government (General) Regulation 2005 (the Regulation).

**227/22** **Resolved** that Council:

Adopts the September 2022 Quarterly Budget Review Statement and recommendations therein that:

- a) No additional operating or capital expenditure outside of the recommendations in this review be approved by Council unless they are offset by other savings (e.g. with road works such as re-sheeting, with a plan to reduce maintenance costs) or grant funded, and even then only where there will be no additional operating costs as a result of the expenditure i.e. if capital related expenditure, it should be for the replacement of existing assets only, not new assets;
- b) Acknowledge the ongoing governance and treasury management difficulties Council faces with the current structure of many grant and disaster funding payments, and advocate for changes to the timing of these cash payments from State and Federal governments.

- c) Council continues to explore increases in operational income by considering selling assets and reassessing commercial lease agreements to increase cash flow to meet requirements for the financial year in line with original budget.

(Geoff Nye/Peter Petty)

**Motion Carried**

Roy Jones, Manager Finance & Technology left the meeting, the time being 12.35 pm.

**REPORTS OF DELEGATES & COMMITTEES**

**COUNTRY MAYORS ASSOCIATION OF NSW**

- 228/22** **Resolved** that Council receive and note Mayor Petrie's verbal summary of the Country Mayors Association of NSW meetings of Friday 18 November 2022, email out copies of:-

- a) Annual General Meeting Minutes;
- b) General Meeting Minutes; and
- c) Media Release – Road Emergency

(Peter Petty/Geoff Nye)

**Motion Carried**

**NOTICES OF MOTION**

- 229/22** **Resolved** that Tenterfield Council joins with Local Government NSW and Country Mayors Association of NSW in declaring a State-wide Road Emergency.

(Tom Peters/Geoff Nye)

**Motion Carried**

**RESOLUTION REGISTER**

**(ITEM RES11/22) COUNCIL RESOLUTION REGISTER - OCTOBER 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.



**230/22** **Resolved** that Council notes the status of the Council Resolution Register to October 2022.

(Geoff Nye/Giana Saccon)

**Motion Carried**

**CONFIDENTIAL BUSINESS**

Nil.

**MEETING CLOSED**

There being no further business the Mayor declared the meeting closed at 12.48 pm.

*Following lunch Community Consultation was held with the present Urbenville residents.*

.....  
Councillor Bronwyn Petrie  
Mayor/Chairperson

|                      |                                                                                 |
|----------------------|---------------------------------------------------------------------------------|
| <b>Department:</b>   | <b>Office of the Chief Corporate Officer</b>                                    |
| <b>Submitted by:</b> | Roy Jones, Manager Finance & Technology                                         |
| <b>Reference:</b>    | <b>ITEM GOV102/22</b>                                                           |
| <b>Subject:</b>      | <b>PRESENTATION OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022</b> |

#### **LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK**

|                             |                                                                                                                                                      |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CSP Goal:</b>            | <b>Leadership</b> - Council is a transparent, financially-sustainable and high-performing organisation, delivering valued services to the Community. |
| <b>CSP Strategy:</b>        | Ensure Council operates in an effective and financially sustainable manner to deliver affordable services.                                           |
| <b>CSP Delivery Program</b> | Ensure that financial sustainability and the community's capacity to pay inform adopted community service levels.                                    |

#### **SUMMARY**

The purpose of this Report is to present to Council the Audited Financial Statements for the year ended 30 June 2022, in accordance with the provisions of Section 418 of the *Local Government Act 1993*.

#### **OFFICER'S RECOMMENDATION:**

**That Council notes the Audited Annual Financial Statements for the year ended 30 June 2022.**

#### **BACKGROUND**

The Local Government Act 1993 contains specific requirements to be followed in relation to the presentation of Council's statutory Financial Statements. In summary the procedures are listed below:

1. The prepared Financial Statements are required to contain Certificates to be signed in accordance with a Resolution of Council. Council authorised the signing of the Certificates by Resolution at the Ordinary Meeting held on 24 August 2022.
2. The Financial Statements and Certificates referred to in item one (1) are then referred to Council's Auditor.
3. As soon as practical after receiving the Auditor's Report, Council must forward a copy of the Audited Financial Statements to the Office of Local Government (OLG). These documents were forwarded to the OLG on Wednesday 16 November 2022.
4. A Public Notice must be provided of Council's intention to present its Audited Financial Statements. Council provided a Public Notice which was published in the Tenterfield Star on 8 December 2022 and on Council's website.
5. Anyone can make written submissions to Council regarding its Audited Financial Statements or Auditor's Reports for a period of 7 (seven) days after the Reports have been presented to Council.

It should be noted that Council's Audit, Risk and Improvement Committee was provided with the draft set of Financial Statements at the Audit, Risk and Improvement Committee meeting held on Tuesday 23 August 2022. The Committee recommended

Our Governance No. 102 Cont...

that Council should refer the draft Statements for Audit, which Council did at the 24 August 2022 Ordinary Council meeting.

### **Unrestricted cash in 2021-22**

As a result of the audit process the Financial Statements were required to provide additional disclosure relating to negative unrestricted cash in Note C1-2. From 1 July 2021 to March 2022 the Council continued to have a negative unrestricted cash position. This results in a breach of section 409(3) of the LG Act and a potential breach of section 410(3) of the LG Act as described above. This position turned around in March 2022 following Council's receipt of the outstanding funds for work done under disaster recovery grants. The Council's restricted cash position has continued to improve in 2021-22. As at 30 June 2022 the amount of unrestricted cash (before internal allocations) was a positive \$5.5 million.

Council has put in place internal controls to monitor unrestricted cash balances on a quarterly basis. In addition, the Council has established a loan facility with NAB for operational need purposes which is available for use as at 30 June 2022.

### **Request for Extension to Lodge Financial Statements to Office of Local Government**

The Audit Office of New South Wales requested Council on 17 October to seek an extension to lodge the audited Financial Statements 2021/2022 under 416 (2) of the NSW Local Government Act 1993. Council complied with the request and wrote to the OLG to request an extension. The audited Financial Statements were forwarded to the Office of Local Government upon the completion of the Auditor's Report on 16 November 2022.

### **REPORT:**

The Auditor's Report states that Council's accounting records have been kept in accordance with relevant Legislation and Accounting Policies.

Council received a Qualified Opinion on the Report on the general-purpose financial statements with Basis for this opinion being – Non recognition of Rural Fire Fighting equipment.

Council through resolution (157/22) on 27 July 2022 had adopted receiving a Qualified Opinion due to non-recognition of Rural Fire Service Assets.

Council's Financial Statements and Key Performance Indicators for the year ended 30 June 2022 reveal that Council is highly dependent on operating grants and has limited avenues to increase its Own Source Revenue as depicted with a below benchmark ratio of 32.79% (benchmark >60%).

### **Overall Result:**

The Income Statement identified a Net Operating Result of \$17.596M (compared to \$17.493M in 2020/2021).

Council's Net operating result excluding capital income and capital contributions of \$2.091M is favourable (compared to the \$2.535M deficit in 2020/2021). The increase is mainly attributed to the increase in operating grants income relating to prepaid Financial Assistance Grants (\$1.8 million) and Disaster Recovery Funding (\$4.3million).

Our Governance No. 102 Cont...

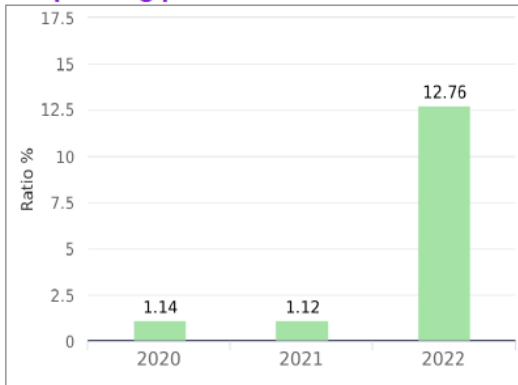
**Results by Fund**

As per Note D1-1 of the General Purpose Financial Statements, excluding capital income and capital contributions, the General Fund made a surplus of \$887K (\$3.749M deficit in 2020/21); the Water Fund made a surplus of \$404K (\$192K surplus in 2020/21); and the Sewer Fund made a surplus of \$800K (\$1.022M surplus in 2020/21).

**Financial Graphs and Ratios**

Council’s financial performance can be seen in the following graphs of the operating financial ratios:

**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 12.76%**

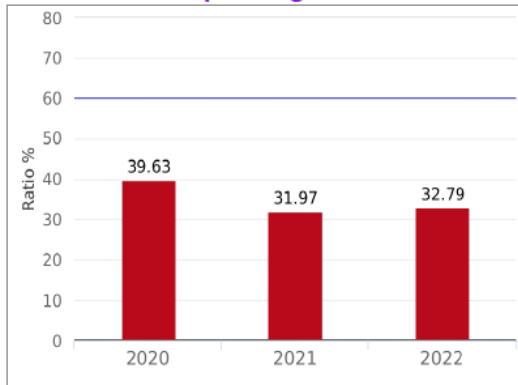
The ratio of 12.76% is higher than the benchmark of >0 and much higher than previous FY2020-21 of 1.12%. This is predominately due to council being in receipt of a number of operating grants in the FY 2021/22 relating to various Disaster Recovery works. Council also received 75% of Financial Assistance Grant for FY 2022-23 in FY 2021-22 therefore increasing operating revenue.

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 32.79%**

Council ratio of 32.79% is below the benchmark ratio (>60%) in the FY 2021-22. Council continues to seek ways to increase this including a supposed Special Rate Variation for the FY 2023/24 and FY 2024/25. Council is also considering sale of assets to increase its operating ratio for next financial year.

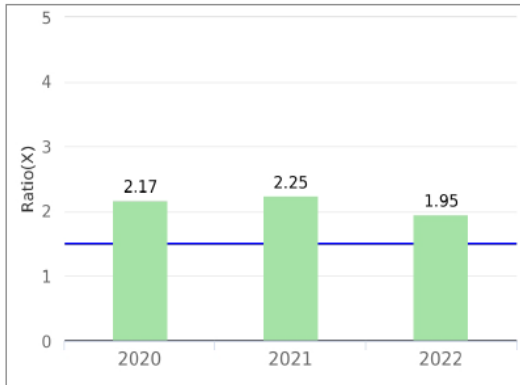
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark  
Ratio is outside benchmark

Our Governance No. 102 Cont...

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 1.95x

Council ratio of 1.95x is above the benchmark of (1.50x) but slightly lower than previous year ratio of 2.25x. Council continues to address its unrestricted funds and maintain good governance over its working capital to ensure the ratio is above the benchmark.

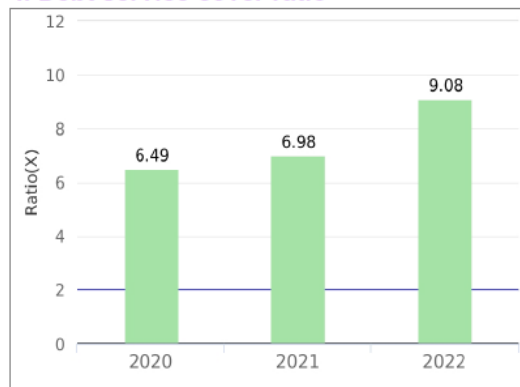
Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

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 9.08x

Council maintains a healthy ratio of 9.08x which is well above the benchmark of (>2.00x). Council monitors its borrowing and loan repayment capacity by focusing on long term – intergenerational asset creation.

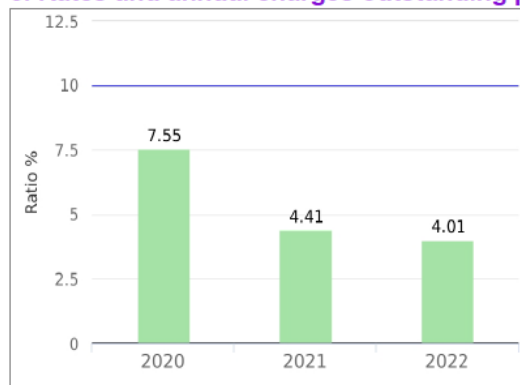
Benchmark: — > 2.00x

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%

Council ratio of 4.01% is better than the benchmark of (<10%).

Benchmark: — < 10.00%

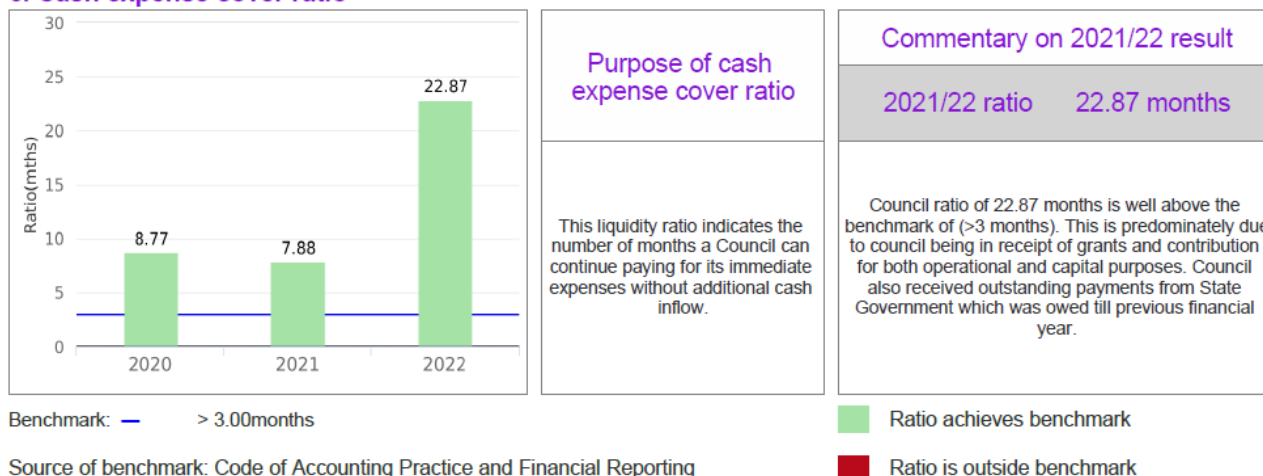
Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

Our Governance No. 102 Cont...

### 6. Cash expense cover ratio



Audit representatives have confirmed their presence at the December Ordinary Council Meeting via video conference in order to provide an overview of Council's financial position and to answer any questions that Councillors may have regarding the Audited Financial Statements.

### 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.

#### 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

#### 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. 102 Cont...

#### **4. Asset Management (AMS)**

There are no specific asset management issues arising out of this Report. However, it is important to note that assets classes within the Water, Waste and Transport infrastructure remains high on Council's list of priorities. One of the key factors which may result in higher depreciation expense for Financial Year 2023-2024 is the indexation of assets as at 30 June 2022 whose depreciation impact will be realised next financial year.

#### **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.

**Erika Bursford**  
**Acting Chief Corporate Officer**

|                               |                                                                                |
|-------------------------------|--------------------------------------------------------------------------------|
| Prepared by staff member:     | Roy Jones, Manager Finance & Technology                                        |
| Approved/Reviewed by Manager: | Erika Bursford, Acting Chief Corporate Officer                                 |
| Department:                   | Office of the Chief Corporate Officer                                          |
| Attachments:                  | <b>1</b> Tenterfield Shire Council - Audited<br>Financial Statements - 2021-22 |

# Tenterfield Shire Council

ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2022

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*"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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*"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](http://www.tenterfield.nsw.gov.au).

Tenterfield Shire Council

General Purpose Financial Statements  
for the year ended 30 June 2022

Understanding Council's Financial Statements

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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

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<br>unaudited<br>budget<br>2022<br>\$ '000 |                                                                                                        | Notes | Actual<br>2022<br>\$ '000 | Actual<br>2021<br>\$ '000 |
|----------------------------------------------------|--------------------------------------------------------------------------------------------------------|-------|---------------------------|---------------------------|
|                                                    | <b>Income from continuing operations</b>                                                               |       |                           |                           |
| 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  | 16,711                    | 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                                             | <b>Total income from continuing operations</b>                                                         |       | <b>47,936</b>             | 46,968                    |
|                                                    | <b>Expenses from continuing operations</b>                                                             |       |                           |                           |
| 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                                             | <b>Total expenses from continuing operations</b>                                                       |       | <b>30,340</b>             | 29,475                    |
| <b>3,722</b>                                       | <b>Operating result from continuing operations</b>                                                     |       | <b>17,596</b>             | <b>17,493</b>             |
| <b>3,722</b>                                       | <b>Net operating result for the year attributable to Council</b>                                       |       | <b>17,596</b>             | <b>17,493</b>             |
|                                                    |                                                                                                        |       |                           |                           |
|                                                    |                                                                                                        |       |                           |                           |
|                                                    |                                                                                                        |       |                           |                           |
| 1                                                  | <b>Net operating result for the year before grants and contributions provided for capital purposes</b> |       | <b>2,091</b>              | (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<br>\$ '000 | 2021<br>\$ '000 |
|----------------------------------------------------------------------------------------|-------|-----------------|-----------------|
| <b>Net operating result for the year – from Income Statement</b>                       |       | <b>17,596</b>   | <b>17,493</b>   |
| <b>Other comprehensive income:</b>                                                     |       |                 |                 |
| Amounts which will not be reclassified subsequently to the operating result            |       |                 |                 |
| Gain (loss) on revaluation of infrastructure, property, plant and equipment            | C1-6  | 49,418          | 1,133           |
| <b>Total items which will not be reclassified subsequently to the operating result</b> |       | <b>49,418</b>   | <b>1,133</b>    |
| <b>Total other comprehensive income for the year</b>                                   |       | <b>49,418</b>   | <b>1,133</b>    |
| <b>Total comprehensive income for the year attributable to Council</b>                 |       | <b>67,014</b>   | <b>18,626</b>   |

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<br>\$ '000 | 2021<br>\$ '000 |
|------------------------------------------------------|-------|-----------------|-----------------|
| <b>ASSETS</b>                                        |       |                 |                 |
| <b>Current assets</b>                                |       |                 |                 |
| 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  | 5,547           | 7,417           |
| <b>Total current assets</b>                          |       | <b>46,001</b>   | <b>26,181</b>   |
| <b>Non-current assets</b>                            |       |                 |                 |
| Infrastructure, property, plant and equipment (IPPE) | C1-6  | 531,427         | 469,004         |
| Intangible assets                                    | C1-7  | 772             | 789             |
| Right of use assets                                  | C2-1  | 126             | 246             |
| <b>Total non-current assets</b>                      |       | <b>532,325</b>  | <b>470,039</b>  |
| <b>Total assets</b>                                  |       | <b>578,326</b>  | <b>496,220</b>  |
| <b>LIABILITIES</b>                                   |       |                 |                 |
| <b>Current liabilities</b>                           |       |                 |                 |
| 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             |
| <b>Total current liabilities</b>                     |       | <b>20,036</b>   | <b>9,487</b>    |
| <b>Non-current liabilities</b>                       |       |                 |                 |
| Lease liabilities                                    | C2-1  | 113             | 153             |
| Borrowings                                           | C3-3  | 17,979          | 12,905          |
| Provisions                                           | C3-5  | 2,168           | 2,659           |
| <b>Total non-current liabilities</b>                 |       | <b>20,260</b>   | <b>15,717</b>   |
| <b>Total liabilities</b>                             |       | <b>40,296</b>   | <b>25,204</b>   |
| <b>Net assets</b>                                    |       | <b>538,030</b>  | <b>471,016</b>  |
| <b>EQUITY</b>                                        |       |                 |                 |
| Accumulated surplus                                  |       | 188,973         | 171,377         |
| IPPE revaluation reserve                             | C4-1  | 349,057         | 299,639         |
| <b>Council equity interest</b>                       |       | <b>538,030</b>  | <b>471,016</b>  |
| <b>Total equity</b>                                  |       | <b>538,030</b>  | <b>471,016</b>  |

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 | 2022                           |                                     |                         | 2021                           |                                     |                         |
|-----------------------------------------------------------------------------|-------|--------------------------------|-------------------------------------|-------------------------|--------------------------------|-------------------------------------|-------------------------|
|                                                                             |       | Accumulated surplus<br>\$ '000 | IPPE revaluation reserve<br>\$ '000 | Total equity<br>\$ '000 | Accumulated surplus<br>\$ '000 | IPPE revaluation reserve<br>\$ '000 | Total equity<br>\$ '000 |
| Opening balance at 1 July                                                   |       | 171,377                        | 299,639                             | 471,016                 | 153,884                        | 298,506                             | 452,390                 |
| <b>Opening balance</b>                                                      |       | <b>171,377</b>                 | <b>299,639</b>                      | <b>471,016</b>          | <b>153,884</b>                 | <b>298,506</b>                      | <b>452,390</b>          |
| Net operating result for the year                                           |       | 17,596                         | -                                   | 17,596                  | 17,493                         | -                                   | 17,493                  |
| <b>Net operating result for the period</b>                                  |       | <b>17,596</b>                  | <b>-</b>                            | <b>17,596</b>           | <b>17,493</b>                  | <b>-</b>                            | <b>17,493</b>           |
| <b>Other comprehensive income</b>                                           |       |                                |                                     |                         |                                |                                     |                         |
| Gain (loss) on revaluation of infrastructure, property, plant and equipment | C1-6  | -                              | 49,418                              | 49,418                  | -                              | 1,133                               | 1,133                   |
| <b>Other comprehensive income</b>                                           |       | <b>-</b>                       | <b>49,418</b>                       | <b>49,418</b>           | <b>-</b>                       | <b>1,133</b>                        | <b>1,133</b>            |
| <b>Total comprehensive income</b>                                           |       | <b>17,596</b>                  | <b>49,418</b>                       | <b>67,014</b>           | <b>17,493</b>                  | <b>1,133</b>                        | <b>18,626</b>           |
| <b>Closing balance at 30 June</b>                                           |       | <b>188,973</b>                 | <b>349,057</b>                      | <b>538,030</b>          | <b>171,377</b>                 | <b>299,639</b>                      | <b>471,016</b>          |

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<br>unaudited<br>budget<br>2022<br>\$ '000 |                                                 | Notes | Actual<br>2022<br>\$ '000 | Actual<br>2021<br>\$ '000 |
|----------------------------------------------------|-------------------------------------------------|-------|---------------------------|---------------------------|
| <b>Cash flows from operating activities</b>        |                                                 |       |                           |                           |
| <i>Receipts:</i>                                   |                                                 |       |                           |                           |
| 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                                           |       | 431                       | 187                       |
| <i>Payments:</i>                                   |                                                 |       |                           |                           |
| (9,388)                                            | Payments to employees                           |       | (9,166)                   | (8,349)                   |
| (3,633)                                            | Payments for materials and services             |       | (8,860)                   | (10,071)                  |
| (618)                                              | Borrowing costs                                 |       | (471)                     | (437)                     |
| (2,398)                                            | Other                                           |       | (146)                     | (807)                     |
| 11,883                                             | <b>Net cash flows from operating activities</b> | G1-1  | <b>40,411</b>             | <b>24,335</b>             |
| <b>Cash flows from investing activities</b>        |                                                 |       |                           |                           |
| <i>Receipts:</i>                                   |                                                 |       |                           |                           |
| -                                                  | Sale of real estate assets                      |       | 49                        | 324                       |
| 2,418                                              | Proceeds from sale of IPPE                      |       | -                         | -                         |
| <i>Payments:</i>                                   |                                                 |       |                           |                           |
| (17,786)                                           | Payments for IPPE                               |       | (21,729)                  | (29,462)                  |
| -                                                  | Purchase of intangible assets                   |       | (80)                      | (211)                     |
| (15,368)                                           | <b>Net cash flows from investing activities</b> |       | <b>(21,760)</b>           | <b>(29,349)</b>           |
| <b>Cash flows from financing activities</b>        |                                                 |       |                           |                           |
| <i>Receipts:</i>                                   |                                                 |       |                           |                           |
| 5,905                                              | Proceeds from borrowings                        |       | 5,904                     | 4,049                     |
| <i>Payments:</i>                                   |                                                 |       |                           |                           |
| (803)                                              | Repayment of borrowings                         |       | (764)                     | (650)                     |
| (60)                                               | Principal component of lease payments           |       | (67)                      | (68)                      |
| 5,042                                              | <b>Net cash flows from financing activities</b> |       | <b>5,073</b>              | <b>3,331</b>              |
| 1,557                                              | <b>Net change in cash and cash equivalents</b>  |       | <b>23,724</b>             | <b>(1,683)</b>            |
| 13,383                                             | Cash and cash equivalents at beginning of year  |       | 13,383                    | 15,066                    |
| 14,940                                             | <b>Cash and cash equivalents at end of year</b> | C1-1  | <b>37,107</b>             | <b>13,383</b>             |

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

## 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.

#### Domestic and international situation

Widespread volatility caused by international and domestic events in 2022 (war in Ukraine, natural disasters in NSW and nationwide, etc.) has significantly impacted supply chains, labour costs and inflation. With continuing changes in material costs, labour shortages and supply issues there has been a significant increases in amount of discussion and data regarding changes in construction costs. Commodity prices including key construction materials have seen significant increases over the last 2 years. As a result of assessment done, council has performed indexation of its infrastructure assets to ensure their carrying amount is not materially different to fair value as at 30 June 2022 (see Note C1-6). Management keeps monitoring ongoing developments on the international and Australian markets and the impact they may have on the financial results and position of the council.

#### 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.

## A1-1 Basis of preparation (continued)

### **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.

### **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 Saleyards 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.



## A1-1 Basis of preparation (continued)

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.

### 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:

continued on next page ...

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### A1-1 Basis of preparation (continued)

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

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

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

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

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

**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<br>\$ '000 | 2021<br>\$ '000 | 2022<br>\$ '000 | 2021<br>\$ '000 | 2022<br>\$ '000  | 2021<br>\$ '000 | 2022<br>\$ '000          | 2021<br>\$ '000 | 2022<br>\$ '000           | 2021<br>\$ '000 |
| <b>Functions or activities</b>        |                 |                 |                 |                 |                  |                 |                          |                 |                           |                 |
| Civic Office                          | 34              | 16              | 408             | 405             | (374)            | (389)           | 24                       | 16              | 262                       | 262             |
| Organisation and Leadership           | –               | –               | 925             | 817             | (925)            | (817)           | –                        | –               | 9                         | –               |
| Community Development                 | 253             | 10              | 75              | 188             | 178              | (178)           | 253                      | 10              | 354                       | 354             |
| Economic Growth and Tourism           | 393             | 1,100           | 1,046           | 1,411           | (653)            | (311)           | 386                      | 1,062           | 3,122                     | 2,043           |
| Theatre and Museum Complex            | 99              | 72              | 287             | 259             | (188)            | (187)           | 11                       | (21)            | 348                       | 196             |
| Finance and Technology                | 9,510           | 8,126           | 1,035           | 1,059           | 8,475            | 7,067           | 4,581                    | 3,387           | 23,000                    | 9,317           |
| Corporate and Governance              | 1               | 1               | 728             | 688             | (727)            | (687)           | –                        | –               | 346                       | 576             |
| Workforce Development                 | 473             | 262             | 1,161           | 1,507           | (688)            | (1,245)         | 139                      | 52              | –                         | –               |
| Library Services                      | 86              | 86              | 484             | 466             | (398)            | (380)           | 82                       | 81              | 156                       | 131             |
| Emergency Services                    | 145             | 317             | 722             | 639             | (577)            | (322)           | 145                      | 316             | 633                       | 634             |
| Asset Management and Resourcing       | 2               | 1               | 654             | 647             | (652)            | (646)           | –                        | –               | 2,277                     | 2,035           |
| Commercial Works                      | 118             | 283             | 89              | 195             | 29               | 88              | –                        | –               | –                         | –               |
| Environmental Management              | 168             | 503             | 286             | 638             | (118)            | (135)           | 165                      | 498             | 21                        | 23              |
| Planning and Regulation               | 701             | 1,808           | 615             | 582             | 86               | 1,226           | 299                      | 909             | 317                       | 334             |
| Plant, Fleet and Equipment            | 60              | 70              | (201)           | (511)           | 261              | 581             | –                        | –               | 7,665                     | 7,967           |
| Buildings and Amenities               | 265             | 1,838           | 1,187           | 1,428           | (922)            | 410             | 120                      | 1,579           | 12,586                    | 10,851          |
| Livestock Saleyards                   | 120             | 103             | 144             | 135             | (24)             | (32)            | –                        | –               | 1,520                     | 2,295           |
| Parks, Gardens and Open Space         | 195             | 135             | 1,081           | 1,115           | (886)            | (980)           | 71                       | 21              | 11,684                    | 10,025          |
| Swimming Complex                      | –               | 20              | 193             | 189             | (193)            | (169)           | –                        | 20              | 854                       | 961             |
| Stormwater and Drainage               | 74              | 74              | 170             | 100             | (96)             | (26)            | 2                        | 2               | 4,745                     | 3,740           |
| Transport Network                     | 24,104          | 22,158          | 13,014          | 10,846          | 11,090           | 11,312          | 24,059                   | 22,076          | 425,435                   | 377,578         |
| Sewerage Services                     | 2,735           | 2,712           | 1,910           | 1,674           | 825              | 1,038           | 25                       | 16              | 27,164                    | 27,356          |
| Waste Management                      | 4,168           | 2,857           | 2,039           | 2,453           | 2,129            | 404             | 111                      | 72              | 13,027                    | 8,022           |
| Water Supply                          | 4,232           | 4,416           | 2,288           | 2,545           | 1,944            | 1,871           | 1,743                    | 1,858           | 42,801                    | 31,520          |
| <b>Total functions and activities</b> | <b>47,936</b>   | <b>46,968</b>   | <b>30,340</b>   | <b>29,475</b>   | <b>17,596</b>    | <b>17,493</b>   | <b>32,216</b>            | <b>31,954</b>   | <b>578,326</b>            | <b>496,220</b>  |



## B1-2 Components of functions or activities

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

### 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.

continued on next page ...

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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.

**B2 Sources of income**

**B2-1 Rates and annual charges**

|                                                                       | 2022<br>\$ '000 | 2021<br>\$ '000 |
|-----------------------------------------------------------------------|-----------------|-----------------|
| <b>Ordinary rates</b>                                                 |                 |                 |
| Residential                                                           | 2,122           | 2,107           |
| Farmland                                                              | 2,368           | 2,321           |
| Mining                                                                | 10              | 10              |
| Business                                                              | 322             | 280             |
| Less: pensioner rebates (mandatory)                                   | (130)           | (136)           |
| <b>Rates levied to ratepayers</b>                                     | <b>4,692</b>    | <b>4,582</b>    |
| Pensioner rate subsidies received                                     | 73              | 75              |
| <b>Total ordinary rates</b>                                           | <b>4,765</b>    | <b>4,657</b>    |
| <b>Annual charges</b>                                                 |                 |                 |
| <small>(pursuant to s.496, s.496A, s.496B, s.501 &amp; s.611)</small> |                 |                 |
| 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)           |
| <b>Annual charges levied</b>                                          | <b>6,375</b>    | <b>5,989</b>    |
| Pensioner subsidies received:                                         |                 |                 |
| – Water                                                               | 30              | 30              |
| – Sewerage                                                            | 27              | 27              |
| – Domestic waste management                                           | 63              | 62              |
| <b>Total annual charges</b>                                           | <b>6,495</b>    | <b>6,108</b>    |
| <b>Total rates and annual charges</b>                                 | <b>11,260</b>   | <b>10,765</b>   |
| <b>Timing of revenue recognition for rates and annual charges</b>     |                 |                 |
| Rates and annual charges recognised at a point in time (2)            | 11,260          | 10,765          |
| <b>Total rates and annual charges</b>                                 | <b>11,260</b>   | <b>10,765</b>   |

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.

**B2-2 User charges and fees**

|                                                                               | Timing | 2022<br>\$ '000 | 2021<br>\$ '000 |
|-------------------------------------------------------------------------------|--------|-----------------|-----------------|
| <b>Specific user charges</b>                                                  |        |                 |                 |
| (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              |
| <b>Total specific user charges</b>                                            |        | <b>1,532</b>    | <b>1,803</b>    |
| <b>Other user charges and fees</b>                                            |        |                 |                 |
| <b>(i) Fees and charges – statutory and regulatory functions (per s.608)</b>  |        |                 |                 |
| 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               |
| <b>Total fees and charges – statutory/regulatory</b>                          |        | <b>550</b>      | <b>690</b>      |
| <b>(ii) Fees and charges – other (incl. general user charges (per s.608))</b> |        |                 |                 |
| 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              |
| <b>Total fees and charges – other</b>                                         |        | <b>384</b>      | <b>426</b>      |
| <b>Total other user charges and fees</b>                                      |        | <b>934</b>      | <b>1,116</b>    |
| <b>Total user charges and fees</b>                                            |        | <b>2,466</b>    | <b>2,919</b>    |
| <b>Timing of revenue recognition for user charges and fees</b>                |        |                 |                 |
| 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           |
| <b>Total user charges and fees</b>                                            |        | <b>2,466</b>    | <b>2,919</b>    |

**Accounting policy**

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

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service, 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.

**B2-3 Other revenues**

|                                                        | Notes     | Timing | 2022<br>\$ '000 | 2021<br>\$ '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             |
| Effect of re-measurement of remediation provision      | C3-5      | 2      | 172             | -               |
| Effect from de-recognition of remediation provision    | E3-1,C3-5 | 2      | 947             | 4               |
| Other                                                  |           | 2      | 116             | 224             |
| <b>Total other revenue</b>                             |           |        | <b>1,712</b>    | <b>1,090</b>    |
| <b>Timing of revenue recognition for other revenue</b> |           |        |                 |                 |
| Other revenue recognised over time (1)                 |           |        | -               | -               |
| Other revenue recognised at a point in time (2)        |           |        | 1,712           | 1,090           |
| <b>Total other revenue</b>                             |           |        | <b>1,712</b>    | <b>1,090</b>    |

**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<br>2022<br>\$ '000 | Operating<br>2021<br>\$ '000 | Capital<br>2022<br>\$ '000 | Capital<br>2021<br>\$ '000 |
|----------------------------------------------------------------------------|------------------------------|------------------------------|----------------------------|----------------------------|
| Timing                                                                     |                              |                              |                            |                            |
| <b>General purpose grants and non-developer contributions (untied)</b>     |                              |                              |                            |                            |
| <b>General purpose (untied)</b>                                            |                              |                              |                            |                            |
| <b>Current year allocation</b>                                             |                              |                              |                            |                            |
| Financial assistance – general component                                   | 2 1,807                      | 1,636                        | –                          | –                          |
| Financial assistance – local roads component                               | 2 920                        | 824                          | –                          | –                          |
| <b>Payment in advance - future year allocation</b>                         |                              |                              |                            |                            |
| Financial assistance – general component                                   | 2 2,774                      | 1,750                        | –                          | –                          |
| Financial assistance – local roads component                               | 2 1,419                      | 885                          | –                          | –                          |
| <b>Amount recognised as income during current year</b>                     | <b>6,920</b>                 | <b>5,095</b>                 | <b>–</b>                   | <b>–</b>                   |
| <b>Special purpose grants and non-developer contributions (tied)</b>       |                              |                              |                            |                            |
| <b>Cash contributions</b>                                                  |                              |                              |                            |                            |
| 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                           | 193                        | 2                          |
| Community development                                                      | 2 343                        | 9                            | –                          | –                          |
| Public conveniences                                                        | 1 –                          | –                            | –                          | 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 1,044                      | 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                            | –                          | –                          |
| <b>Total special purpose grants and non-developer contributions – cash</b> | <b>9,791</b>                 | <b>6,831</b>                 | <b>15,245</b>              | <b>19,800</b>              |
| <b>Total special purpose grants and non-developer contributions (tied)</b> | <b>9,791</b>                 | <b>6,831</b>                 | <b>15,245</b>              | <b>19,800</b>              |
| <b>Total grants and non-developer contributions</b>                        | <b>16,711</b>                | <b>11,926</b>                | <b>15,245</b>              | <b>19,800</b>              |
| <b>Comprising:</b>                                                         |                              |                              |                            |                            |
| – Commonwealth funding                                                     | 9,704                        | 8,333                        | 10,607                     | 5,963                      |
| – State funding                                                            | 6,813                        | 3,593                        | 4,638                      | 13,837                     |
| – Other funding                                                            | 194                          | –                            | –                          | –                          |
|                                                                            | <b>16,711</b>                | <b>11,926</b>                | <b>15,245</b>              | <b>19,800</b>              |

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**B2-4 Grants and contributions (continued)**

**Developer contributions**

|                                                                                              | Notes | Timing | Operating<br>2022<br>\$ '000 | Operating<br>2021<br>\$ '000 | Capital<br>2022<br>\$ '000 | Capital<br>2021<br>\$ '000 |
|----------------------------------------------------------------------------------------------|-------|--------|------------------------------|------------------------------|----------------------------|----------------------------|
| <b>Developer contributions:</b><br><b>(s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b> |       | G4     |                              |                              |                            |                            |
| <b>Cash contributions</b>                                                                    |       |        |                              |                              |                            |                            |
| 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                         |
| <b>Total developer contributions – cash</b>                                                  |       |        | <b>–</b>                     | <b>–</b>                     | <b>260</b>                 | <b>228</b>                 |
| <b>Total developer contributions</b>                                                         |       |        | <b>–</b>                     | <b>–</b>                     | <b>260</b>                 | <b>228</b>                 |
| <b>Total contributions</b>                                                                   |       |        | <b>–</b>                     | <b>–</b>                     | <b>260</b>                 | <b>228</b>                 |
| <b>Total grants and contributions</b>                                                        |       |        | <b>16,711</b>                | <b>11,926</b>                | <b>15,505</b>              | <b>20,028</b>              |
| <b>Timing of revenue recognition for grants and contributions</b>                            |       |        |                              |                              |                            |                            |
| Grants and contributions recognised over time (1)                                            |       |        | 179                          | 133                          | 1,470                      | 1,343                      |
| Grants and contributions recognised at a point in time (2)                                   |       |        | 16,532                       | 11,793                       | 14,035                     | 18,685                     |
| <b>Total grants and contributions</b>                                                        |       |        | <b>16,711</b>                | <b>11,926</b>                | <b>15,505</b>              | <b>20,028</b>              |



**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:

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

**Accounting policy**

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

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

The performance obligations 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<br>\$ '000 | 2021<br>\$ '000 |
|------------------------------------------------------------------|-----------------|-----------------|
| <b>Interest on financial assets measured at amortised cost</b>   |                 |                 |
| – Overdue rates and annual charges (incl. special purpose rates) | 70              | 33              |
| – Cash and investments                                           | 52              | 33              |
| <b>Total interest and investment income (losses)</b>             | <b>122</b>      | <b>66</b>       |
| <b>Interest and investment income is attributable to:</b>        |                 |                 |
| <b>Unrestricted investments/financial assets:</b>                |                 |                 |
| General Council cash and investments                             | 122             | 66              |
| <b>Total interest and investment income</b>                      | <b>122</b>      | <b>66</b>       |

### Accounting policy

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

## B2-6 Other income

|                                 | 2022<br>\$ '000 | 2021<br>\$ '000 |
|---------------------------------|-----------------|-----------------|
| <b>Rental income</b>            |                 |                 |
| <b>Other lease income</b>       |                 |                 |
| Council owned property          | 160             | 174             |
| <b>Total other lease income</b> | <b>160</b>      | <b>174</b>      |
| <b>Total rental income</b>      | <b>160</b>      | <b>174</b>      |
| <b>Total other income</b>       | <b>160</b>      | <b>174</b>      |

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

**B3 Costs of providing services**

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

|                                      | 2022<br>\$ '000 | 2021<br>\$ '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              |
| <b>Total employee costs</b>          | <b>10,017</b>   | <b>10,263</b>   |
| Less: capitalised costs              | (1,181)         | (1,790)         |
| <b>Total employee costs expensed</b> | <b>8,836</b>    | <b>8,473</b>    |

**Accounting policy**

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

**Retirement benefit obligations**

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

**Superannuation plans**

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

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

**B3-2 Materials and services**

|                                                     | Notes | 2022<br>\$ '000 | 2021<br>\$ '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                        |       | 258             | 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              |
| <b>Total materials and services</b>                 |       | <b>10,132</b>   | <b>8,346</b>    |
| <b>Total materials and services</b>                 |       | <b>10,132</b>   | <b>8,346</b>    |

**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<br>\$ '000 | 2021<br>\$ '000 |
|--------------------------------------------------------|-------|-----------------|-----------------|
| <b>(i) Interest bearing liability costs</b>            |       |                 |                 |
| Interest on leases                                     |       | 9               | 7               |
| Interest on loans                                      |       | 522             | 463             |
| <b>Total interest bearing liability costs</b>          |       | <b>531</b>      | <b>470</b>      |
| <b>Total interest bearing liability costs expensed</b> |       | <b>531</b>      | <b>470</b>      |
| <b>(ii) Other borrowing costs</b>                      |       |                 |                 |
| – Remediation liabilities                              | C3-5  | 31              | 15              |
| <b>Total other borrowing costs</b>                     |       | <b>31</b>       | <b>15</b>       |
| <b>Total borrowing costs expensed</b>                  |       | <b>562</b>      | <b>485</b>      |

**Accounting policy**

Borrowing costs are expensed as incurred.

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

|                                                                                 | Notes | 2022<br>\$ '000 | 2021<br>\$ '000 |
|---------------------------------------------------------------------------------|-------|-----------------|-----------------|
| <b>Depreciation and amortisation</b>                                            |       |                 |                 |
| Plant and equipment                                                             |       | 779             | 646             |
| Office equipment                                                                |       | 55              | 45              |
| Furniture and fittings                                                          |       | 4               | 5               |
| Land improvements (depreciable)                                                 |       | 36              | 36              |
| <b>Infrastructure:</b>                                                          | 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              |
| <b>Other assets:</b>                                                            |       |                 |                 |
| – Library books                                                                 |       | 33              | 24              |
| <b>Reinstatement, rehabilitation and restoration assets:</b>                    |       |                 |                 |
| – Tip assets                                                                    | C1-6  | 161             | 333             |
| – Quarry assets                                                                 | C1-6  | 16              | 6               |
| Intangible assets                                                               | C1-7  | 97              | 151             |
| <b>Total gross depreciation and amortisation costs</b>                          |       | <b>8,085</b>    | <b>7,836</b>    |
| Less: capitalised costs                                                         |       | (140)           | (228)           |
| <b>Total depreciation and amortisation costs</b>                                |       | <b>7,945</b>    | <b>7,608</b>    |
| <b>Total depreciation, amortisation and impairment for non-financial assets</b> |       | <b>7,945</b>    | <b>7,608</b>    |

**Accounting policy**

**Depreciation and amortisation**

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. 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<br>\$ '000 | 2021<br>\$ '000 |
|---------------------------------------------------------------------------------------------------|-------|-----------------|-----------------|
| <b>Receivables write-off</b>                                                                      |       |                 |                 |
| Other                                                                                             |       | -               | 25              |
| <b>Total impairment of receivables</b>                                                            | C1-3  | -               | <b>25</b>       |
| <b>Other</b>                                                                                      |       |                 |                 |
| 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             |
| <b>Total other</b>                                                                                |       | <b>817</b>      | <b>1,726</b>    |
| <b>Total other expenses</b>                                                                       |       | <b>817</b>      | <b>1,751</b>    |

**Accounting policy**

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

Impairment expenses are recognised when identified.

**B4 Gains or losses**

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

|                                                                       | Notes | 2022<br>\$ '000 | 2021<br>\$ '000 |
|-----------------------------------------------------------------------|-------|-----------------|-----------------|
| <b>Gain (or loss) on disposal of plant and equipment</b>              | C1-6  |                 |                 |
| Non-cash income from trade-in – plant and equipment                   |       | 1,705           | 2,057           |
| Less: carrying amount of plant and equipment assets sold/written off  |       | (1,880)         | (2,347)         |
| <b>Gain (or loss) on disposal</b>                                     |       | <b>(175)</b>    | <b>(290)</b>    |
| <b>Gain (or loss) on disposal of infrastructure</b>                   | C1-6  |                 |                 |
| Less: carrying amount of infrastructure assets sold/written off       |       | (1,884)         | (2,564)         |
| <b>Gain (or loss) on disposal</b>                                     |       | <b>(1,884)</b>  | <b>(2,564)</b>  |
| <b>Gain (or loss) on disposal of real estate assets held for sale</b> | C1-4  |                 |                 |
| Proceeds from disposal – real estate assets                           |       | 49              | 324             |
| Less: carrying amount of real estate assets sold/written off          |       | (38)            | (282)           |
| <b>Gain (or loss) on disposal</b>                                     |       | <b>11</b>       | <b>42</b>       |
| <b>Net gain (or loss) from disposal of assets</b>                     |       | <b>(2,048)</b>  | <b>(2,812)</b>  |

**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<br>Budget | 2022<br>Actual | 2022<br>----- Variance ----- |                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|------------------------------|----------------------|
| <b>Revenues</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                |                |                              |                      |
| Rates and annual charges                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 11,035         | 11,260         | 225                          | 2% <b>F</b>          |
| User charges and fees                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2,682          | 2,466          | (216)                        | (8)% <b>U</b>        |
| Other revenues                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 1,762          | 1,712          | (50)                         | (3)% <b>U</b>        |
| <b>Operating grants and contributions</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>8,600</b>   | <b>16,711</b>  | <b>8,111</b>                 | <b>94% <b>F</b></b>  |
| Council was successful in obtaining additional grants for operating purposes in 2021/22 relating to Disaster Recovery – Flood Event March 2021 (\$2.12 M), Flood event in November 2021 (\$953K), Disaster Recovery relating to February 2022 (\$1.5M) which was attributed to the roads infrastructure. Finally, Council received 75% FAG Grant advance payment whereas at time of original budget 50% FAG grant was budgeted. An (\$1.0M) disaster recovery grant for Category D Roads due to February 2022 Floods. |                |                |                              |                      |
| <b>Capital grants and contributions</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>3,721</b>   | <b>15,505</b>  | <b>11,784</b>                | <b>317% <b>F</b></b> |
| Council was provided a Special Grant for Mt Lindsey Road Project (\$8.9M), Council received Bridge grant (\$1.086 M), Council received (\$1.264M) for Water Treatment Plant Replacement and other road grant (\$593K) which were not budgeted at time of Original Budget.                                                                                                                                                                                                                                             |                |                |                              |                      |
| Interest and investment revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 120            | 122            | 2                            | 2% <b>F</b>          |
| Other income                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | –              | 160            | 160                          | ∞ <b>F</b>           |



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

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

| \$ '000                                                                                                                                                                                                                                                                                                                                                  | 2022<br>Budget | 2022<br>Actual | 2022<br>----- Variance ----- |          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|------------------------------|----------|
| <b>Expenses</b>                                                                                                                                                                                                                                                                                                                                          |                |                |                              |          |
| <b>Employee benefits and on-costs</b>                                                                                                                                                                                                                                                                                                                    | 9,388          | 8,836          | 552                          | 6% F     |
| <b>Materials and services</b>                                                                                                                                                                                                                                                                                                                            | 3,633          | 10,132         | (6,499)                      | (179)% U |
| Mainly due to increase in expenditure resulting in maintenance costs associated with severe flood damage. Council saw an increase in IT systems operating costs due to increase in consultancy cost associated with repairs and maintenance of an ageing infrastructure.                                                                                 |                |                |                              |          |
| <b>Borrowing costs</b>                                                                                                                                                                                                                                                                                                                                   | 618            | 562            | 56                           | 9% F     |
| <b>Depreciation, amortisation and impairment of non-financial assets</b>                                                                                                                                                                                                                                                                                 | 7,891          | 7,945          | (54)                         | (1)% U   |
| <b>Other expenses</b>                                                                                                                                                                                                                                                                                                                                    | 2,398          | 817            | 1,581                        | 66% F    |
| The difference is due to the mapping between general ledger budget items compared to financial statements. Significant expenditure categories such as insurance, utilities, electricity and telecommunications are mapped as other expenses in budget document but are consolidated into materials and services for the purpose of financial statements. |                |                |                              |          |
| <b>Net losses from disposal of assets</b>                                                                                                                                                                                                                                                                                                                | 270            | 2,048          | (1,778)                      | (659)% U |
| Council has recorded a loss of disposal of infrastructure assets of \$1.88 Million. At the time of budget it is hard for Council to budget for this line item. Due to significant amount of renewal works being carried out especially in roads and bridges majority of the write off are related to these sub asset classes.                            |                |                |                              |          |
| <b>Statement of cash flows</b>                                                                                                                                                                                                                                                                                                                           |                |                |                              |          |
| <b>Cash flows from operating activities</b>                                                                                                                                                                                                                                                                                                              | 11,883         | 40,411         | 28,528                       | 240% F   |
| Due to additional grant income received which included income from previous financial year owed to council from funding entities.                                                                                                                                                                                                                        |                |                |                              |          |
| <b>Cash flows from investing activities</b>                                                                                                                                                                                                                                                                                                              | (15,368)       | (21,760)       | (6,392)                      | 42% U    |
| Due to additional Capital outlay from grant funding predominately in Plant and Equipment, Roads and Bridges.                                                                                                                                                                                                                                             |                |                |                              |          |
| <b>Cash flows from financing activities</b>                                                                                                                                                                                                                                                                                                              | 5,042          | 5,073          | 31                           | 1% F     |

**C Financial position**

**C1 Assets we manage**

**C1-1 Cash and cash equivalents**

|                                        | 2022<br>\$ '000 | 2021<br>\$ '000 |
|----------------------------------------|-----------------|-----------------|
| <b>Cash assets</b>                     |                 |                 |
| Cash on hand and at bank               | 30,725          | 8,631           |
| Cash equivalent assets                 |                 |                 |
| – Deposits at call                     | 6,000           | 4,370           |
| Trust account                          | 382             | 382             |
| <b>Total cash and cash equivalents</b> | <b>37,107</b>   | <b>13,383</b>   |

**Reconciliation of cash and cash equivalents**

|                                                                     |               |               |
|---------------------------------------------------------------------|---------------|---------------|
| Total cash and cash equivalents per Statement of Financial Position | 37,107        | 13,383        |
| <b>Balance as per the Statement of Cash Flows</b>                   | <b>37,107</b> | <b>13,383</b> |

**Accounting policy**

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

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

**C1-2 Restricted and allocated cash, cash equivalents and investments**

|                                                                                                            | 2022<br>\$ '000 | 2021<br>\$ '000 |
|------------------------------------------------------------------------------------------------------------|-----------------|-----------------|
| (a) Externally restricted cash, cash equivalents and investments                                           |                 |                 |
| <b>Total cash, cash equivalents and investments</b>                                                        | <b>37,107</b>   | 13,383          |
| Less: Externally restricted cash, cash equivalents and investments                                         | <b>(31,626)</b> | (14,583)        |
| <b>Cash, cash equivalents and investments not subject to external restrictions</b>                         | <b>5,481</b>    | (1,200)         |
| <b>External restrictions</b>                                                                               |                 |                 |
| <b>External restrictions – included in liabilities</b>                                                     |                 |                 |
| External restrictions included in cash, cash equivalents and investments above comprise:                   |                 |                 |
| Specific purpose unexpended grants – general fund                                                          | 11,132          | 3,413           |
| Specific purpose unexpended grants – water fund                                                            | 588             | –               |
| <b>External restrictions – included in liabilities</b>                                                     | <b>11,720</b>   | <b>3,413</b>    |
| <b>External restrictions – other</b>                                                                       |                 |                 |
| 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             | –               |
| <b>External restrictions – other</b>                                                                       | <b>19,906</b>   | <b>11,170</b>   |
| <b>Total external restrictions</b>                                                                         | <b>31,626</b>   | <b>14,583</b>   |

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

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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**

|                                                                                    |                |                |
|------------------------------------------------------------------------------------|----------------|----------------|
| <b>Cash, cash equivalents and investments not subject to external restrictions</b> | <b>5,481</b>   | <b>(1,200)</b> |
| Less: Internally restricted cash, cash equivalents and investments                 | <b>(5,000)</b> | <b>-</b>       |
| <b>Unrestricted and unallocated cash, cash equivalents and investments</b>         | <b>481</b>     | <b>(1,200)</b> |

**Internal allocations**

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

|                                   |              |          |
|-----------------------------------|--------------|----------|
| Special projects                  | 5,000        | -        |
| <b>Total internal allocations</b> | <b>5,000</b> | <b>-</b> |

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**

|                                                                            |            |                |
|----------------------------------------------------------------------------|------------|----------------|
| <b>Unrestricted and unallocated cash, cash equivalents and investments</b> | <b>481</b> | <b>(1,200)</b> |
| <b>Unrestricted cash note</b>                                              |            |                |

**Unrestricted cash in 2020-21**

Council reported a negative unrestricted cash position of \$1.2 million at 30 June 2021, which represented a breach of section 409(3) of the LG Act. This was due to timing differences in the receipt of payments of funds for infrastructure projects in the final quarter of 2020-21. As a result, Council had utilised restricted funds to keep these projects progressing.

Council was unable to verify that funds raised by special rates or charges were not used to pay for general fund expenses during the year ended 30 June 2021. Council acknowledges it may have used restricted special rates and charges funds for purposes other than their intended use without Ministerial approval. Such unapproved use would not comply with section 410(3) of the LG Act.

As at 30 June 2021 Council had Disaster Recovery Funding Arrangement (DRFA) claims in excess of \$3.0 million as contract assets (refer Note C1-5) for works delivered during the financial years 2019-20 and 2020-21. Post 30 June 2021 these restricted funds have been refunded as project funding has been received. Hence, the financial statements for the year ended 30 June 2021 were prepared on a going concern basis.

**Unrestricted cash in 2021-22**

From 1 July 2021 to March 2022 the Council continued to have a negative unrestricted cash position. This results in a breach of section 409(3) of the LG Act and a potential breach of section 410(3) of the LG Act as described above. This position turned around in March 2022 following Council's receipt of the outstanding funds for work done under disaster recovery grants. The Council's restricted cash position has continued to improve in 2021-22. As at 30 June 2022 the amount of unrestricted cash (before internal allocations) was a positive \$5.5 million.

Council has put in place internal controls to monitor unrestricted cash balances on a quarterly basis. In addition, the Council has established a loan facility with NAB for operational need purposes which is available for use as at 30 June 2022.

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

**C1-3 Receivables**

|                                                     | 2022<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 | 2021<br>Current<br>\$ '000 | 2021<br>Non-current<br>\$ '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                         | -                              |
| <b>Total</b>                                        | <b>3,076</b>               | <b>-</b>                       | <b>5,081</b>               | <b>-</b>                       |
| <b>Less: provision for impairment</b>               |                            |                                |                            |                                |
| Other debtors                                       | (55)                       | -                              | (55)                       | -                              |
| <b>Total provision for impairment – receivables</b> | <b>(55)</b>                | <b>-</b>                       | <b>(55)</b>                | <b>-</b>                       |
| <b>Total net receivables</b>                        | <b>3,021</b>               | <b>-</b>                       | <b>5,026</b>               | <b>-</b>                       |
| <b>Externally restricted receivables</b>            |                            |                                |                            |                                |
| <b>Water supply</b>                                 |                            |                                |                            |                                |
| – Rates and availability charges                    | 69                         | -                              | 67                         | -                              |
| – Other                                             | 625                        | -                              | 1,079                      | -                              |
| <b>Sewerage services</b>                            |                            |                                |                            |                                |
| – Rates and availability charges                    | 118                        | -                              | 122                        | -                              |
| – Other                                             | 60                         | -                              | 99                         | -                              |
| <b>Domestic waste management</b>                    | <b>209</b>                 | <b>-</b>                       | <b>213</b>                 | <b>-</b>                       |
| <b>Stormwater management</b>                        | <b>4</b>                   | <b>-</b>                       | <b>4</b>                   | <b>-</b>                       |
| <b>Total external restrictions</b>                  | <b>1,085</b>               | <b>-</b>                       | <b>1,584</b>               | <b>-</b>                       |
| <b>Unrestricted receivables</b>                     | <b>1,936</b>               | <b>-</b>                       | <b>3,442</b>               | <b>-</b>                       |
| <b>Total net receivables</b>                        | <b>3,021</b>               | <b>-</b>                       | <b>5,026</b>               | <b>-</b>                       |

|                                                                               | 2022<br>\$ '000 | 2021<br>\$ '000 |
|-------------------------------------------------------------------------------|-----------------|-----------------|
| <b>Movement in provision for impairment of receivables</b>                    |                 |                 |
| Balance at the beginning of the year (calculated in accordance with AASB 139) | 55              | 55              |
| <b>Balance at the end of the year</b>                                         | <b>55</b>       | <b>55</b>       |

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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<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 | 2021<br>Current<br>\$ '000 | 2021<br>Non-current<br>\$ '000 |
|----------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| <b>(i) Inventories at cost</b>   |                            |                                |                            |                                |
| Real estate for resale           | 32                         | -                              | 70                         | -                              |
| Stores and materials             | 294                        | -                              | 285                        | -                              |
| <b>Total inventories at cost</b> | <b>326</b>                 | <b>-</b>                       | <b>355</b>                 | <b>-</b>                       |
| <b>Total inventories</b>         | <b>326</b>                 | <b>-</b>                       | <b>355</b>                 | <b>-</b>                       |

**(i) Other disclosures**

|                                                | 2022<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 | 2021<br>Current<br>\$ '000 | 2021<br>Non-current<br>\$ '000 |
|------------------------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| <b>(a) Details for real estate development</b> |                            |                                |                            |                                |
| Residential                                    | 32                         | -                              | 70                         | -                              |
| <b>Total real estate for resale</b>            | <b>32</b>                  | <b>-</b>                       | <b>70</b>                  | <b>-</b>                       |

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

**Represented by:**

|                                             |           |          |           |          |
|---------------------------------------------|-----------|----------|-----------|----------|
| Acquisition costs                           | 32        | -        | 70        | -        |
| <b>Total costs</b>                          | <b>32</b> | <b>-</b> | <b>70</b> | <b>-</b> |
| <b>Total real estate for resale</b>         | <b>32</b> | <b>-</b> | <b>70</b> | <b>-</b> |
| <b>Movements:</b>                           |           |          |           |          |
| Real estate assets at beginning of the year | 70        | -        | 352       | -        |
| - WDV of sales (expense)                    | (38)      | -        | (282)     | -        |
| <b>Total real estate for resale</b>         | <b>32</b> | <b>-</b> | <b>70</b> | <b>-</b> |

**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<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 | 2021<br>Current<br>\$ '000 | 2021<br>Non-current<br>\$ '000 |
|------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Contract assets              | 5,547                      | -                              | 7,417                      | -                              |
| <b>Total contract assets</b> | <b>5,547</b>               | <b>-</b>                       | <b>7,417</b>               | <b>-</b>                       |

**Contract assets**

|                                                    |              |          |              |          |
|----------------------------------------------------|--------------|----------|--------------|----------|
| Grant Contract Asset (AASB 1058 - asset exemption) | 4,264        | -        | 4,482        | -        |
| Accrued Income (AASB 1058)                         | 1,157        | -        | 2,802        | -        |
| Contract Asset (AASB 15)                           | 126          | -        | 133          | -        |
| <b>Total contract assets</b>                       | <b>5,547</b> | <b>-</b> | <b>7,417</b> | <b>-</b> |

**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 received 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.



**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<br>\$'000 | Accumulated depreciation and impairment<br>\$'000 | Net carrying amount<br>\$'000 | Additions renewals <sup>1</sup><br>\$'000   | Additions new assets<br>\$'000 | Carrying value of disposals<br>\$'000 | Depreciation expense<br>\$'000 | WIP transfers<br>\$'000 | Adjustments and transfers<br>\$'000 | Reclassifications<br>\$'000 | Transfers to remediation provision<br>\$'000 | Revaluation decrements/impairment to equity (ARR)<br>\$'000 | Revaluation increments to equity (ARR)<br>\$'000 | Gross carrying amount<br>\$'000 | Accumulated depreciation and impairment<br>\$'000 | Net carrying amount<br>\$'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                            |
| <b>Land:</b>                                                                   |                                 |                                                   |                               |                                             |                                |                                       |                                |                         |                                     |                             |                                              |                                                             |                                                  |                                 |                                                   |                               |
| - Crown land - managed by council                                              | 1,278                           | -                                                 | 1,278                         | -                                           | -                              | -                                     | -                              | -                       | -                                   | 223                         | -                                            | -                                                           | 146                                              | 1,647                           | -                                                 | 1,647                         |
| - Crown land - devolved to council                                             | 2,750                           | -                                                 | 2,750                         | -                                           | -                              | -                                     | -                              | -                       | -                                   | (223)                       | -                                            | -                                                           | 245                                              | 2,772                           | -                                                 | 2,772                         |
| - Operational land                                                             | 3,995                           | -                                                 | 3,995                         | -                                           | -                              | -                                     | -                              | -                       | -                                   | -                           | -                                            | -                                                           | 654                                              | 4,649                           | -                                                 | 4,649                         |
| - Community land                                                               | 1,525                           | -                                                 | 1,525                         | -                                           | -                              | -                                     | -                              | -                       | -                                   | -                           | -                                            | -                                                           | 148                                              | 1,673                           | -                                                 | 1,673                         |
| - Land under roads (post 30/6/08)                                              | 10                              | -                                                 | 10                            | -                                           | -                              | -                                     | -                              | -                       | -                                   | -                           | -                                            | -                                                           | 3                                                | 13                              | -                                                 | 13                            |
| Land improvements – depreciable                                                | 1,758                           | (616)                                             | 1,142                         | -                                           | -                              | -                                     | (36)                           | -                       | -                                   | -                           | -                                            | -                                                           | 100                                              | 1,917                           | (711)                                             | 1,206                         |
| <b>Infrastructure:</b>                                                         |                                 |                                                   |                               |                                             |                                |                                       |                                |                         |                                     |                             |                                              |                                                             |                                                  |                                 |                                                   |                               |
| - Buildings                                                                    | 32,950                          | (17,671)                                          | 15,279                        | 168                                         | 541                            | (50)                                  | (846)                          | 397                     | -                                   | -                           | -                                            | -                                                           | 2,364                                            | 39,295                          | (21,442)                                          | 17,853                        |
| - Other structures                                                             | 4,980                           | (1,794)                                           | 3,186                         | -                                           | 7                              | -                                     | (182)                          | -                       | -                                   | -                           | -                                            | -                                                           | 269                                              | 5,416                           | (2,155)                                           | 3,261                         |
| - Roads                                                                        | 268,882                         | (52,420)                                          | 216,463                       | 2,156                                       | 1,021                          | (1,134)                               | (3,306)                        | -                       | -                                   | -                           | -                                            | -                                                           | 22,238                                           | 298,409                         | (60,982)                                          | 237,427                       |
| - Bridges                                                                      | 89,403                          | (41,344)                                          | 48,059                        | 1,931                                       | -                              | (688)                                 | (926)                          | 4,001                   | -                                   | -                           | -                                            | -                                                           | 4,917                                            | 99,606                          | (42,312)                                          | 57,294                        |
| - Footpaths                                                                    | 3,374                           | (915)                                             | 2,459                         | -                                           | -                              | -                                     | (42)                           | -                       | -                                   | -                           | -                                            | -                                                           | 252                                              | 3,726                           | (1,057)                                           | 2,669                         |
| - Bulk earthworks (non-depreciable)                                            | 93,783                          | -                                                 | 93,783                        | 159                                         | -                              | -                                     | -                              | -                       | -                                   | -                           | -                                            | -                                                           | 9,782                                            | 103,704                         | -                                                 | 103,704                       |
| - Stormwater drainage                                                          | 8,395                           | (4,859)                                           | 3,736                         | 63                                          | 13                             | (1)                                   | (100)                          | -                       | -                                   | -                           | -                                            | -                                                           | 242                                              | 8,993                           | (5,039)                                           | 3,954                         |
| - 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)                           | -                       | -                                   | -                           | -                                            | -                                                           | 30                                               | 1,535                           | (1,169)                                           | 366                           |
| - Other open space/recreational assets                                         | 2,956                           | (708)                                             | 2,248                         | 11                                          | 174                            | (10)                                  | (146)                          | -                       | -                                   | -                           | -                                            | -                                                           | 190                                              | 3,397                           | (931)                                             | 2,466                         |
| <b>Other assets:</b>                                                           |                                 |                                                   |                               |                                             |                                |                                       |                                |                         |                                     |                             |                                              |                                                             |                                                  |                                 |                                                   |                               |
| - Library books                                                                | 167                             | (60)                                              | 107                           | -                                           | -                              | -                                     | (33)                           | -                       | -                                   | -                           | -                                            | -                                                           | -                                                | 167                             | (94)                                              | 73                            |
| <b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b> |                                 |                                                   |                               |                                             |                                |                                       |                                |                         |                                     |                             |                                              |                                                             |                                                  |                                 |                                                   |                               |
| - 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                           |
| <b>Total infrastructure, property, plant and equipment</b>                     | <b>647,010</b>                  | <b>(178,006)</b>                                  | <b>469,004</b>                | <b>9,704</b>                                | <b>13,777</b>                  | <b>(3,763)</b>                        | <b>(7,868)</b>                 | <b>-</b>                | <b>1,161</b>                        | <b>-</b>                    | <b>(5)</b>                                   | <b>(1,156)</b>                                              | <b>50,574</b>                                    | <b>718,802</b>                  | <b>(187,375)</b>                                  | <b>531,427</b>                |

(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)**

| By aggregated asset class                                                      | At 1 July 2020               |                                                |                            | Asset movements during the reporting period |                             |                                    |                             |                      |                                                         |                                                            |                                                           |                                               | At 30 June 2021              |                                                |                            |
|--------------------------------------------------------------------------------|------------------------------|------------------------------------------------|----------------------------|---------------------------------------------|-----------------------------|------------------------------------|-----------------------------|----------------------|---------------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------|------------------------------|------------------------------------------------|----------------------------|
|                                                                                | Gross carrying amount \$'000 | Accumulated depreciation and impairment \$'000 | Net carrying amount \$'000 | Additions renewals \$'000                   | Additions new assets \$'000 | Carrying value of disposals \$'000 | Depreciation expense \$'000 | WIP transfers \$'000 | Other movements (Found Assets at FV through P/L) \$'000 | Other movements (Found Assets at FV through Equity) \$'000 | Revaluation decrements/ 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                                                       | 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                                       | 1,398                       | (2,347)                            | (646)                       | 80                   | 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                         |
| <b>Land:</b>                                                                   |                              |                                                |                            |                                             |                             |                                    |                             |                      |                                                         |                                                            |                                                           |                                               |                              |                                                |                            |
| - 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                      |
| <b>Infrastructure:</b>                                                         |                              |                                                |                            |                                             |                             |                                    |                             |                      |                                                         |                                                            |                                                           |                                               |                              |                                                |                            |
| - 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                    | 3,906                                       | 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                      |
| <b>Other assets:</b>                                                           |                              |                                                |                            |                                             |                             |                                    |                             |                      |                                                         |                                                            |                                                           |                                               |                              |                                                |                            |
| - Library books                                                                | 947                          | (816)                                          | 131                        | -                                           | -                           | -                                  | (24)                        | -                    | -                                                       | -                                                          | -                                                         | -                                             | 167                          | (60)                                           | 107                        |
| <b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b> |                              |                                                |                            |                                             |                             |                                    |                             |                      |                                                         |                                                            |                                                           |                                               |                              |                                                |                            |
| - Tip assets                                                                   | 2,865                        | (1,667)                                        | 1,198                      | -                                           | -                           | -                                  | (333)                       | -                    | 349                                                     | -                                                          | -                                                         | -                                             | 3,124                        | (1,910)                                        | 1,214                      |
| - Quarry assets                                                                | 88                           | (39)                                           | 49                         | -                                           | -                           | -                                  | (8)                         | -                    | 39                                                      | -                                                          | -                                                         | -                                             | 105                          | (23)                                           | 82                         |
| <b>Total infrastructure, property, plant and equipment</b>                     | <b>622,766</b>               | <b>(174,602)</b>                               | <b>448,164</b>             | <b>12,748</b>                               | <b>18,549</b>               | <b>(4,911)</b>                     | <b>(7,600)</b>              | <b>-</b>             | <b>388</b>                                              | <b>532</b>                                                 | <b>(855)</b>                                              | <b>1,988</b>                                  | <b>647,010</b>               | <b>(178,006)</b>                               | <b>469,004</b>             |

(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:

|                                            | Years    | Water and sewer assets                | Years     |
|--------------------------------------------|----------|---------------------------------------|-----------|
| <b>Plant and equipment</b>                 |          |                                       |           |
| 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 - Ancilliary                 | 30 to 50  |
|                                            |          | Sewerage - Pumping Stations           | 30        |
|                                            |          | Sewerage - Treatment Works            | 30 to 70  |
|                                            |          | Sewerage - Mains                      | 70 to 210 |
| <b>Transportation assets</b>               |          | <b>Stormwater assets</b>              |           |
| Sealed roads: surface                      | 30       | Drains                                | 80        |
| Sealed roads: pavement base                | 50       |                                       |           |
| Sealed roads: pavement sub-base            | Infinite |                                       |           |
| Unsealed roads surface:                    |          |                                       |           |
| - depreciable component                    | 25       |                                       |           |
| - non-depreciable component                | Infinite | <b>Buildings</b>                      |           |
| Bulk earthworks                            | Infinite | Buildings                             | 15 to 75  |
| Bridge: concrete                           | 100      |                                       |           |
| Bridge: timber                             | 80       | <b>Other infrastructure assets</b>    |           |
| 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.

## C1-6 Infrastructure, property, plant and equipment (continued)

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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<br>\$ '000 | 2021<br>\$ '000 |
|-------------------------------------------------|-----------------|-----------------|
| <b>Software</b>                                 |                 |                 |
| <b>Opening values at 1 July</b>                 |                 |                 |
| Gross book value                                | 1,175           | 964             |
| Accumulated amortisation                        | (386)           | (235)           |
| <b>Net book value – opening balance</b>         | <b>789</b>      | <b>729</b>      |
| <b>Movements for the year</b>                   |                 |                 |
| Purchases                                       | 80              | 211             |
| Amortisation charges                            | (97)            | (151)           |
| <b>Closing values at 30 June</b>                |                 |                 |
| Gross book value                                | 1,255           | 1,175           |
| Accumulated amortisation                        | (483)           | (386)           |
| <b>Total software – net book value</b>          | <b>772</b>      | <b>789</b>      |
| <b>Total intangible assets – net book value</b> | <b>772</b>      | <b>789</b>      |

**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.

**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<br>equipment<br>\$ '000 | Land<br>\$ '000 | Total<br>\$ '000 |
|-----------------------------------------------------------------------------|---------------------------------------|-----------------|------------------|
| <b>2022</b>                                                                 |                                       |                 |                  |
| Opening balance at 1 July                                                   | 114                                   | 132             | 246              |
| Depreciation charge                                                         | (105)                                 | (15)            | (120)            |
| <b>Balance at 30 June</b>                                                   | <b>9</b>                              | <b>117</b>      | <b>126</b>       |
| <b>2021</b>                                                                 |                                       |                 |                  |
| 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)             |
| <b>Balance at 30 June</b>                                                   | <b>114</b>                            | <b>132</b>      | <b>246</b>       |

**(b) Lease liabilities**

|                                | 2022<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 | 2021<br>Current<br>\$ '000 | 2021<br>Non-current<br>\$ '000 |
|--------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Lease liabilities              | 36                         | 113                            | 63                         | 153                            |
| <b>Total lease liabilities</b> | <b>36</b>                  | <b>113</b>                     | <b>63</b>                  | <b>153</b>                     |

**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<br>\$ '000 | 1 – 5 years<br>\$ '000 | > 5 years<br>\$ '000 | Total<br>\$ '000 | Total per<br>Statement of<br>Financial<br>Position<br>\$ '000 |
|-------------|---------------------|------------------------|----------------------|------------------|---------------------------------------------------------------|
| <b>2022</b> |                     |                        |                      |                  |                                                               |
| Cash flows  | 40                  | 53                     | 96                   | 189              | 149                                                           |
| <b>2021</b> |                     |                        |                      |                  |                                                               |
| 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<br>\$ '000 | 2021<br>\$ '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              |
|                                                                                             | <b>129</b>      | <b>106</b>      |

**(e) Statement of Cash Flows**

|                               |           |           |
|-------------------------------|-----------|-----------|
| Total cash outflow for leases | 78        | 75        |
|                               | <b>78</b> | <b>75</b> |

**(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.

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

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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 Councils service delivery objective (refer note C1-6).

|  | 2022<br>\$ '000 | 2021<br>\$ '000 |
|--|-----------------|-----------------|
|--|-----------------|-----------------|

**(i) Assets held as property, plant and equipment**

|                                                                                    |            |            |
|------------------------------------------------------------------------------------|------------|------------|
| Lease income (excluding variable lease payments not dependent on an index or rate) | 160        | 174        |
| <b>Total income relating to operating leases for Council assets</b>                | <b>160</b> | <b>174</b> |

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

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

|                                                         |            |              |
|---------------------------------------------------------|------------|--------------|
| < 1 year                                                | 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          |
| <b>Total undiscounted lease payments to be received</b> | <b>960</b> | <b>1,044</b> |

**Accounting policy**

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

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

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

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

**C3 Liabilities of Council**

**C3-1 Payables**

|                                         | 2022<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 | 2021<br>Current<br>\$ '000 | 2021<br>Non-current<br>\$ '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                        | -                              |
| <b>Total payables</b>                   | <b>4,458</b>               | <b>-</b>                       | <b>2,433</b>               | <b>-</b>                       |

**Payables relating to restricted assets**

|                                                          | 2022<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 | 2021<br>Current<br>\$ '000 | 2021<br>Non-current<br>\$ '000 |
|----------------------------------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| <b>Externally restricted assets</b>                      |                            |                                |                            |                                |
| Water                                                    | 290                        | -                              | 323                        | -                              |
| Sewer                                                    | 61                         | -                              | 27                         | -                              |
| Other                                                    | -                          | -                              | 72                         | -                              |
| <b>Payables relating to externally restricted assets</b> | <b>351</b>                 | <b>-</b>                       | <b>422</b>                 | <b>-</b>                       |
| <b>Total payables relating to restricted assets</b>      | <b>351</b>                 | <b>-</b>                       | <b>422</b>                 | <b>-</b>                       |
| <b>Total payables relating to unrestricted assets</b>    | <b>4,107</b>               | <b>-</b>                       | <b>2,011</b>               | <b>-</b>                       |
| <b>Total payables</b>                                    | <b>4,458</b>               | <b>-</b>                       | <b>2,433</b>               | <b>-</b>                       |

**Accounting policy**

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

**Payables**

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

**C3-2 Contract Liabilities**

| Notes                                                                  | 2022<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 | 2021<br>Current<br>\$ '000 | 2021<br>Non-current<br>\$ '000 |
|------------------------------------------------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| <b>Grants and contributions received in advance:</b>                   |                            |                                |                            |                                |
| Unexpended capital grants (to construct Council controlled assets) (i) | 11,721                     | -                              | 3,412                      | -                              |
| <b>Total grants received in advance</b>                                | <b>11,721</b>              | <b>-</b>                       | <b>3,412</b>               | <b>-</b>                       |
| <b>Total contract liabilities</b>                                      | <b>11,721</b>              | <b>-</b>                       | <b>3,412</b>               | <b>-</b>                       |

**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<br>\$ '000 | 2021<br>\$ '000 |
|--------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|
| <b>Grants and contributions received in advance:</b>                                                               |                 |                 |
| Capital grants (to construct Council controlled assets)                                                            | 3,412           | 921             |
| <b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b> | <b>3,412</b>    | <b>921</b>      |

**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) BSBR000641 - 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<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 | 2021<br>Current<br>\$ '000 | 2021<br>Non-current<br>\$ '000 |
|------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Loans – secured <sup>1</sup> | 870                        | 17,979                         | 804                        | 12,905                         |
| <b>Total borrowings</b>      | <b>870</b>                 | <b>17,979</b>                  | <b>804</b>                 | <b>12,905</b>                  |

<sup>(1)</sup> 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<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 | 2021<br>Current<br>\$ '000 | 2021<br>Non-current<br>\$ '000 |
|---------------------------------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| <b>Externally restricted assets</b>                     |                            |                                |                            |                                |
| 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                          |
| <b>Total borrowings relating to restricted assets</b>   | <b>272</b>                 | <b>7,368</b>                   | <b>330</b>                 | <b>7,601</b>                   |
| <b>Total borrowings relating to unrestricted assets</b> | <b>598</b>                 | <b>10,611</b>                  | <b>474</b>                 | <b>5,304</b>                   |
| <b>Total borrowings</b>                                 | <b>870</b>                 | <b>17,979</b>                  | <b>804</b>                 | <b>12,905</b>                  |

continued on next page ...

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**C3-3 Borrowings (continued)**

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

|                                                    | 2021                       |                       | Non-cash movements     |                               |                                                           |                                    | 2022                       |
|----------------------------------------------------|----------------------------|-----------------------|------------------------|-------------------------------|-----------------------------------------------------------|------------------------------------|----------------------------|
|                                                    | Opening Balance<br>\$ '000 | Cash flows<br>\$ '000 | Acquisition<br>\$ '000 | Fair value changes<br>\$ '000 | Acquisition due to change in accounting policy<br>\$ '000 | Other non-cash movement<br>\$ '000 | Closing balance<br>\$ '000 |
| Loans – secured                                    | 13,709                     | 5,140                 | –                      | –                             | –                                                         | –                                  | 18,849                     |
| Lease liability (Note C2-1b)                       | 216                        | (67)                  | –                      | –                             | –                                                         | –                                  | 149                        |
| <b>Total liabilities from financing activities</b> | <b>13,925</b>              | <b>5,073</b>          | <b>–</b>               | <b>–</b>                      | <b>–</b>                                                  | <b>–</b>                           | <b>18,998</b>              |

|                                                    | 2020                       |                       | Non-cash movements     |                               |                                                           |                                    | 2021                       |
|----------------------------------------------------|----------------------------|-----------------------|------------------------|-------------------------------|-----------------------------------------------------------|------------------------------------|----------------------------|
|                                                    | Opening Balance<br>\$ '000 | Cash flows<br>\$ '000 | Acquisition<br>\$ '000 | Fair value changes<br>\$ '000 | Acquisition due to change in accounting policy<br>\$ '000 | Other non-cash movement<br>\$ '000 | Closing balance<br>\$ '000 |
| Loans – secured                                    | 10,310                     | 3,399                 | –                      | –                             | –                                                         | –                                  | 13,709                     |
| Lease liability (Note C2-1b)                       | 131                        | (47)                  | 132                    | –                             | –                                                         | –                                  | 216                        |
| <b>Total liabilities from financing activities</b> | <b>10,441</b>              | <b>3,352</b>          | <b>132</b>             | <b>–</b>                      | <b>–</b>                                                  | <b>–</b>                           | <b>13,925</b>              |

**(b) Financing arrangements**

|                                             | 2022<br>\$ '000 | 2021<br>\$ '000 |
|---------------------------------------------|-----------------|-----------------|
| <b>Total facilities</b>                     |                 |                 |
| Credit cards/purchase cards                 | 50              | 50              |
| <b>Total financing arrangements</b>         | <b>50</b>       | <b>50</b>       |
| <b>Undrawn facilities</b>                   |                 |                 |
| – Credit cards/purchase cards               | 32              | 41              |
| <b>Total undrawn financing arrangements</b> | <b>32</b>       | <b>41</b>       |

**Accounting policy**

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

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.

**C3-4 Employee benefit provisions**

|                                          | 2022<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 | 2021<br>Current<br>\$ '000 | 2021<br>Non-current<br>\$ '000 |
|------------------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Annual leave                             | 683                        | –                              | 759                        | –                              |
| Long service leave                       | 856                        | –                              | 1,153                      | –                              |
| <b>Total employee benefit provisions</b> | <b>1,539</b>               | <b>–</b>                       | <b>1,912</b>               | <b>–</b>                       |

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

|                                                                                                                    | 2022<br>\$ '000 | 2021<br>\$ '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           |
|                                                                                                                    | <b>1,108</b>    | <b>1,215</b>    |

**Accounting policy**

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

**Short-term obligations**

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

**Other long-term employee benefit obligations**

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

**On-costs**

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

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

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

### C3-5 Provisions

|                                                  | 2022<br>Current<br>\$ '000 | 2022<br>Non-Current<br>\$ '000 | 2021<br>Current<br>\$ '000 | 2021<br>Non-Current<br>\$ '000 |
|--------------------------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| <b>Other provisions</b>                          |                            |                                |                            |                                |
| Workers compensation                             | 32                         | –                              | 42                         | –                              |
| <b>Sub-total – other provisions</b>              | <b>32</b>                  | <b>–</b>                       | <b>42</b>                  | <b>–</b>                       |
| <b>Asset remediation/restoration:</b>            |                            |                                |                            |                                |
| Asset remediation/restoration (future works)     | 1,380                      | 2,168                          | 821                        | 2,659                          |
| <b>Sub-total – asset remediation/restoration</b> | <b>1,380</b>               | <b>2,168</b>                   | <b>821</b>                 | <b>2,659</b>                   |
| <b>Total provisions</b>                          | <b>1,412</b>               | <b>2,168</b>                   | <b>863</b>                 | <b>2,659</b>                   |

### Description of and movements in provisions

|                                                                                         | Other provisions                        |                                 |                  |
|-----------------------------------------------------------------------------------------|-----------------------------------------|---------------------------------|------------------|
|                                                                                         | Workers<br>compen-<br>sation<br>\$ '000 | Asset<br>remediation<br>\$ '000 | Total<br>\$ '000 |
| <b>2022</b>                                                                             |                                         |                                 |                  |
| At beginning of year                                                                    | 42                                      | 3,480                           | 3,522            |
| Unwinding of discount                                                                   | –                                       | 31                              | 31               |
| Remeasurement effect through profit and loss (Note B2-3)                                | –                                       | (172)                           | (172)            |
| Effect of de-recognition of provision through profit and loss (Note B2-3 and Note E3-1) | –                                       | (947)                           | (947)            |
| Remeasurement effect through asset (Note C1-6)                                          | –                                       | 1,161                           | 1,161            |
| Amounts used (payments) (Note C1-6)                                                     | –                                       | (5)                             | (5)              |
| Other                                                                                   | (10)                                    | –                               | (10)             |
| <b>Total other provisions at end of year</b>                                            | <b>32</b>                               | <b>3,548</b>                    | <b>3,580</b>     |
| <b>2021</b>                                                                             |                                         |                                 |                  |
| At beginning of year                                                                    | 29                                      | 3,160                           | 3,189            |
| Unwinding of discount                                                                   | –                                       | 15                              | 15               |
| Effect of de-recognition of provision through profit and loss (Note B2-3 and Note E3-1) | –                                       | –                               | –                |
| Remeasurement effect through asset (Note C1-6)                                          | –                                       | (22)                            | (22)             |
| Amounts used (payments) (Note C1-6)                                                     | –                                       | (79)                            | (79)             |
| Other                                                                                   | 13                                      | 406                             | 419              |
| <b>Total other provisions at end of year</b>                                            | <b>42</b>                               | <b>3,480</b>                    | <b>3,522</b>     |

### 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

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### C3-5 Provisions (continued)

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any additional obligations which are expected to arise from future disturbance. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

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

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#### **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<br>2022<br>\$ '000 | Water<br>2022<br>\$ '000 | Sewer<br>2022<br>\$ '000 |
|--------------------------------------------------------------------------------------------------------|----------------------------|--------------------------|--------------------------|
| <b>Income from continuing operations</b>                                                               |                            |                          |                          |
| 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                                               | 16,450                     | 234                      | 27                       |
| Grants and contributions provided for capital purposes                                                 | 13,941                     | 1,539                    | 25                       |
| Other income                                                                                           | 160                        | -                        | -                        |
| <b>Total income from continuing operations</b>                                                         | <b>40,970</b>              | <b>4,232</b>             | <b>2,734</b>             |
| <b>Expenses from continuing operations</b>                                                             |                            |                          |                          |
| Employee benefits and on-costs                                                                         | 7,985                      | 514                      | 337                      |
| Materials and services                                                                                 | 8,349                      | 874                      | 909                      |
| Borrowing costs                                                                                        | 266                        | 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                      | -                        | -                        |
| <b>Total expenses from continuing operations</b>                                                       | <b>26,142</b>              | <b>2,289</b>             | <b>1,909</b>             |
| <b>Operating result from continuing operations</b>                                                     | <b>14,828</b>              | <b>1,943</b>             | <b>825</b>               |
| <b>Net operating result for the year</b>                                                               | <b>14,828</b>              | <b>1,943</b>             | <b>825</b>               |
| <b>Net operating result attributable to each council fund</b>                                          | <b>14,828</b>              | <b>1,943</b>             | <b>825</b>               |
| <b>Net operating result for the year before grants and contributions provided for capital purposes</b> | <b>887</b>                 | <b>404</b>               | <b>800</b>               |

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

**D1-2 Statement of Financial Position by fund**

|                                               | General<br>2022<br>\$ '000 | Water<br>2022<br>\$ '000 | Sewer<br>2022<br>\$ '000 |
|-----------------------------------------------|----------------------------|--------------------------|--------------------------|
| <b>ASSETS</b>                                 |                            |                          |                          |
| <b>Current assets</b>                         |                            |                          |                          |
| Cash and cash equivalents                     | 28,528                     | 2,834                    | 5,745                    |
| Receivables                                   | 2,149                      | 694                      | 178                      |
| Inventories                                   | 326                        | -                        | -                        |
| Contract assets and contract cost assets      | 5,103                      | 444                      | -                        |
| <b>Total current assets</b>                   | <b>36,106</b>              | <b>3,972</b>             | <b>5,923</b>             |
| <b>Non-current assets</b>                     |                            |                          |                          |
| Infrastructure, property, plant and equipment | 470,311                    | 39,572                   | 21,544                   |
| Intangible assets                             | 772                        | -                        | -                        |
| Right of use assets                           | 126                        | -                        | -                        |
| <b>Total non-current assets</b>               | <b>471,209</b>             | <b>39,572</b>            | <b>21,544</b>            |
| <b>Total assets</b>                           | <b>507,315</b>             | <b>43,544</b>            | <b>27,467</b>            |
| <b>LIABILITIES</b>                            |                            |                          |                          |
| <b>Current liabilities</b>                    |                            |                          |                          |
| 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                      | -                        | -                        |
| <b>Total current liabilities</b>              | <b>18,825</b>              | <b>1,049</b>             | <b>162</b>               |
| <b>Non-current liabilities</b>                |                            |                          |                          |
| Lease liabilities                             | 113                        | -                        | -                        |
| Borrowings                                    | 10,611                     | 5,799                    | 1,569                    |
| Provisions                                    | 2,168                      | -                        | -                        |
| <b>Total non-current liabilities</b>          | <b>12,892</b>              | <b>5,799</b>             | <b>1,569</b>             |
| <b>Total liabilities</b>                      | <b>31,717</b>              | <b>6,848</b>             | <b>1,731</b>             |
| <b>Net assets</b>                             | <b>475,598</b>             | <b>36,696</b>            | <b>25,736</b>            |
| <b>EQUITY</b>                                 |                            |                          |                          |
| Accumulated surplus                           | 159,086                    | 15,959                   | 13,928                   |
| Revaluation reserves                          | 316,512                    | 20,737                   | 11,808                   |
| <b>Council equity interest</b>                | <b>475,598</b>             | <b>36,696</b>            | <b>25,736</b>            |
| <b>Total equity</b>                           | <b>475,598</b>             | <b>36,696</b>            | <b>25,736</b>            |

## 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 2020/2022 the contribution made by Tenterfield Shire Council was \$13,444.55 (2021: \$13,180). For the period ended 30 June 2022 NEJO's net operating result was \$68 thousand (2021: \$81 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% which 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 in 2022 financial year was \$1,087.27 (2021: \$2,026.55).

For the period ended 30 June 2022 NWWLC's net operating income attributable to Tenterfield Shire Council was \$8,967.53 (2021: 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 Councillors.

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<br>\$ '000 | 2021<br>\$ '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 |
|-----------------------------|-----|---|

#### (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<br>overdue<br>\$ '000 | overdue rates and annual charges<br>< 5 years<br>\$ '000 | ≥ 5 years<br>\$ '000 | Total<br>\$ '000 |
|----------------------------------------------|-------------------------------|----------------------------------------------------------|----------------------|------------------|
| <b>2022</b>                                  |                               |                                                          |                      |                  |
| Gross carrying amount - Receivables (AASB 9) | 396                           | –                                                        | –                    | 396              |
| Contract Assets (AASB 15 and AASB 1058)      | 5,547                         | –                                                        | –                    | 5,547            |
| <b>2021</b>                                  |                               |                                                          |                      |                  |
| 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<br>overdue<br>\$ '000 | 0 - 30 days<br>\$ '000 | Overdue debts<br>31 - 60 days<br>\$ '000 | 61 - 90 days<br>\$ '000 | > 91 days<br>\$ '000 | Total<br>\$ '000 |
|------------------------|-------------------------------|------------------------|------------------------------------------|-------------------------|----------------------|------------------|
| <b>2022</b>            |                               |                        |                                          |                         |                      |                  |
| Gross carrying amount  | 2,003                         | 46                     | 5                                        | 589                     | –                    | 2,643            |
| Expected loss rate (%) | 0.29%                         | 10.00%                 | 15.00%                                   | 7.30%                   | 0.00%                | 2.05%            |
| ECL provision          | 6                             | 5                      | 1                                        | 43                      | –                    | 55               |
| <b>2021</b>            |                               |                        |                                          |                         |                      |                  |
| 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 | payable in:<br>≤ 1 Year \$ '000 | 1 - 5 Years \$ '000 | > 5 Years \$ '000 | Total cash outflows \$ '000 | Actual carrying values \$ '000 |
|------------------------------------|----------------------------------|--------------------------------|---------------------------------|---------------------|-------------------|-----------------------------|--------------------------------|
| <b>2022</b>                        |                                  |                                |                                 |                     |                   |                             |                                |
| Payables                           | 0.00%                            | 184                            | 4,274                           | –                   | –                 | 4,458                       | 4,458                          |
| Loans                              | 4.61%                            | –                              | 1,575                           | 7,603               | 16,244            | 25,422                      | 18,849                         |
| <b>Total financial liabilities</b> |                                  | <b>184</b>                     | <b>5,849</b>                    | <b>7,603</b>        | <b>16,244</b>     | <b>29,880</b>               | <b>23,307</b>                  |
| <b>2021</b>                        |                                  |                                |                                 |                     |                   |                             |                                |
| Payables                           | 0.00%                            | 131                            | 2,035                           | –                   | –                 | 2,166                       | 2,433                          |
| Loans                              | 4.44%                            | –                              | 1,407                           | 7,652               | 9,603             | 18,662                      | 13,709                         |
| <b>Total financial liabilities</b> |                                  | <b>131</b>                     | <b>3,442</b>                    | <b>7,652</b>        | <b>9,603</b>      | <b>20,828</b>               | <b>16,142</b>                  |



## E2-1 Fair value measurement

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

– Infrastructure, property, plant and equipment

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).

| \$ '000                                                    | Notes | Fair value measurement hierarchy |          |                                       |          |                                         |                |                |                |
|------------------------------------------------------------|-------|----------------------------------|----------|---------------------------------------|----------|-----------------------------------------|----------------|----------------|----------------|
|                                                            |       | Date of latest valuation         |          | Level 2 Significant observable inputs |          | Level 3 Significant unobservable inputs |                | Total          |                |
|                                                            |       | 2022                             | 2021     | 2022                                  | 2021     | 2022                                    | 2021           | 2022           | 2021           |
| <b>Infrastructure, property, plant and equipment</b>       | 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 | –                                     | –        | 4,419                                   | 4,028          | 4,419          | 4,028          |
| Land – operational                                         |       | 30/06/18                         | 30/06/18 | –                                     | –        | 4,649                                   | 3,995          | 4,649          | 3,995          |
| Land – community                                           |       | 30/06/21                         | 30/06/21 | –                                     | –        | 1,673                                   | 1,525          | 1,673          | 1,525          |
| Land under roads                                           |       | 30/06/14                         | 30/06/14 | –                                     | –        | 13                                      | 10             | 13             | 10             |
| Land improvements – depreciated                            |       | 30/06/21                         | 30/06/21 | –                                     | –        | 1,206                                   | 1,142          | 1,206          | 1,142          |
| Buildings                                                  |       | 30/06/18                         | 30/06/18 | –                                     | –        | 17,853                                  | 15,279         | 17,853         | 15,279         |
| Other structures                                           |       | 30/06/21                         | 30/06/21 | –                                     | –        | 3,261                                   | 3,166          | 3,261          | 3,166          |
| Roads                                                      |       | 30/06/19                         | 30/06/19 | –                                     | –        | 237,427                                 | 216,453        | 237,427        | 216,453        |
| Bulk earthworks                                            |       | 30/06/19                         | 30/06/19 | –                                     | –        | 57,294                                  | 48,059         | 57,294         | 48,059         |
| Footpaths                                                  |       | 30/06/19                         | 30/06/19 | –                                     | –        | 2,669                                   | 2,459          | 2,669          | 2,459          |
| Bridges                                                    |       | 30/06/19                         | 30/06/19 | –                                     | –        | 103,704                                 | 93,763         | 103,704        | 93,763         |
| Stormwater assets                                          |       | 30/06/19                         | 30/06/19 | –                                     | –        | 3,954                                   | 3,736          | 3,954          | 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 | –                                     | –        | 366                                     | 361            | 366            | 361            |
| Open space and recreation                                  |       | 30/06/21                         | 30/06/21 | –                                     | –        | 2,466                                   | 2,248          | 2,466          | 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             |
| <b>Total infrastructure, property, plant and equipment</b> |       |                                  |          | <b>–</b>                              | <b>–</b> | <b>508,449</b>                          | <b>452,948</b> | <b>508,449</b> | <b>452,948</b> |

### 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)

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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. Council engaged an external independent valuation firm (Australis) to update critical estimates related to rehabilitation of a tip and used internal expertise to update critical estimates for remediation of quarries on 30 June 2022.

### 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;<br>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.

**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 2022 is:

| <b>Employer reserves only *</b> | <b>\$millions</b> | <b>Asset Coverage</b> |
|---------------------------------|-------------------|-----------------------|
| 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.

## 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         | 2021       |
|--------------------------|--------------|------------|
|                          | \$ '000      | \$ '000    |
| <b>Compensation:</b>     |              |            |
| Short-term benefits      | 963          | 886        |
| Post-employment benefits | 70           | 67         |
| <b>Total</b>             | <b>1,033</b> | <b>953</b> |



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

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

|  | 2022<br>\$ '000 | 2021<br>\$ '000 |
|--|-----------------|-----------------|
|--|-----------------|-----------------|

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         |
| <b>Total</b>                                  | <b>184</b> | <b>182</b> |

**F2 Other relationships**

**F2-1 Audit fees**

|  | 2022    | 2021    |
|--|---------|---------|
|  | \$ '000 | \$ '000 |

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<br>\$ '000 | 2021<br>\$ '000 |
|----------------------------------------------------------------------------|-----------------|-----------------|
| <b>Net operating result from Income Statement</b>                          | <b>17,596</b>   | 17,493          |
| <b>Add / (less) non-cash items:</b>                                        |                 |                 |
| Depreciation and amortisation                                              | 7,945           | 7,608           |
| (Gain) / loss 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              |
| <b>Movements in operating assets and liabilities and other cash items:</b> |                 |                 |
| (Increase) / decrease of receivables                                       | 2,005           | (2,889)         |
| (Increase) / decrease of inventories                                       | (9)             | (27)            |
| Decrease/(increase) in accrued grants income                               | -               | -               |
| (Increase) / decrease of contract asset                                    | 1,870           | (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              | -               |
| <b>Net cash flows from operating activities</b>                            | <b>40,411</b>   | <b>24,335</b>   |

**G2-1 Commitments**

**Capital commitments (exclusive of GST)**

|  | <b>2022</b>    | 2021    |
|--|----------------|---------|
|  | <b>\$ '000</b> | \$ '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            |
| <b>Total commitments</b> | <b>17,256</b> | <b>14,045</b> |

**These expenditures are payable as follows:**

|                      |               |               |
|----------------------|---------------|---------------|
| Within the next year | 17,256        | 14,045        |
| <b>Total payable</b> | <b>17,256</b> | <b>14,045</b> |

**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         | -             |
| <b>Total sources of funding</b> | <b>17,256</b> | <b>14,045</b> |

### G3-1 Events occurring after the reporting date

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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<br>balance at<br>1 July 2021<br>\$ '000 | Contributions<br>received during the year |                     | Interest and<br>investment<br>income earned<br>\$ '000 | Expenditure<br>during<br>year and transfers<br>to unrestricted<br>\$ '000 | Internal<br>borrowings<br>\$ '000 | Held as<br>restricted<br>asset at 30 June<br>2022<br>\$ '000 | Cumulative<br>balance of internal<br>borrowings<br>(to)/from<br>\$ '000 |
|--------------------------------------------------|-------------------------------------------------|-------------------------------------------|---------------------|--------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------|-------------------------------------------------------------------------|
|                                                  |                                                 | Cash<br>\$ '000                           | Non-cash<br>\$ '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                                                           | -                                                                       |
| <b>S7.11 contributions – under a plan</b>        | <b>191</b>                                      | <b>212</b>                                | <b>-</b>            | <b>3</b>                                               | <b>(15)</b>                                                               | <b>-</b>                          | <b>391</b>                                                   | <b>-</b>                                                                |
| <b>Total S7.11 and S7.12 revenue under plans</b> | <b>191</b>                                      | <b>212</b>                                | <b>-</b>            | <b>3</b>                                               | <b>(15)</b>                                                               | <b>-</b>                          | <b>391</b>                                                   | <b>-</b>                                                                |
| S64 contributions                                | 31                                              | 48                                        | -                   | -                                                      | -                                                                         | -                                 | 79                                                           | -                                                                       |
| <b>Total contributions</b>                       | <b>222</b>                                      | <b>260</b>                                | <b>-</b>            | <b>3</b>                                               | <b>(15)</b>                                                               | <b>-</b>                          | <b>470</b>                                                   | <b>-</b>                                                                |

Under the *Environmental Planning and Assessment Act 1979*, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas.

It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

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

G4-2 Developer contributions by plan

|                                      | Opening<br>balance at<br>1 July 2021<br>\$ '000 | Contributions<br>received during the year |                     | Interest and<br>investment<br>income earned<br>\$ '000 | Expenditure<br>during<br>year and transfers<br>to unrestricted<br>\$ '000 | Internal<br>borrowings<br>\$ '000 | Held as<br>restricted<br>asset at 30 June<br>2022<br>\$ '000 | Cumulative<br>balance of internal<br>borrowings<br>(to)/from<br>\$ '000 |
|--------------------------------------|-------------------------------------------------|-------------------------------------------|---------------------|--------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------|-------------------------------------------------------------------------|
|                                      |                                                 | Cash<br>\$ '000                           | Non-cash<br>\$ '000 |                                                        |                                                                           |                                   |                                                              |                                                                         |
| <b>CONTRIBUTION PLAN NUMBER 2013</b> |                                                 |                                           |                     |                                                        |                                                                           |                                   |                                                              |                                                                         |
| 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                                                           | -                                                                       |
| <b>Total</b>                         | <b>191</b>                                      | <b>212</b>                                | <b>-</b>            | <b>3</b>                                               | <b>(15)</b>                                                               | <b>-</b>                          | <b>391</b>                                                   | <b>-</b>                                                                |

**G5 Statement of performance measures**

**G5-1 Statement of performance measures – consolidated results**

| \$ '000                                                                                                              | Amounts<br>2022 | Indicator<br>2022 | Indicators<br>2021 2020 |             | Benchmark     |
|----------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|-------------------------|-------------|---------------|
| <b>1. Operating performance ratio</b>                                                                                |                 |                   |                         |             |               |
| Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup> | 4,139           | 12.76%            | 1.12%                   | 1.14%       | > 0.00%       |
| Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>                           | 32,431          |                   |                         |             |               |
| <b>2. Own source operating revenue ratio</b>                                                                         |                 |                   |                         |             |               |
| Total continuing operating revenue excluding all grants and contributions <sup>1</sup>                               | 15,720          | 32.79%            | 31.97%                  | 39.63%      | > 60.00%      |
| Total continuing operating revenue <sup>1</sup>                                                                      | 47,936          |                   |                         |             |               |
| <b>3. Unrestricted current ratio</b>                                                                                 |                 |                   |                         |             |               |
| Current assets less all external restrictions                                                                        | 12,846          | 1.95x             | 2.25x                   | 2.17x       | > 1.50x       |
| Current liabilities less specific purpose liabilities                                                                | 6,585           |                   |                         |             |               |
| <b>4. Debt service cover ratio</b>                                                                                   |                 |                   |                         |             |               |
| Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>             | 12,646          | 9.08x             | 6.98x                   | 6.49x       | > 2.00x       |
| Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)                               | 1,393           |                   |                         |             |               |
| <b>5. Rates and annual charges outstanding percentage</b>                                                            |                 |                   |                         |             |               |
| Rates and annual charges outstanding                                                                                 | 475             | 4.01%             | 4.41%                   | 7.55%       | < 10.00%      |
| Rates and annual charges collectable                                                                                 | 11,844          |                   |                         |             |               |
| <b>6. Cash expense cover ratio</b>                                                                                   |                 |                   |                         |             |               |
| Current year's cash and cash equivalents plus all term deposits                                                      | 37,107          | 22.87 months      | 7.88 months             | 8.77 months | > 3.00 months |
| Monthly payments from cash flow of operating and financing activities                                                | 1,623           |                   |                         |             |               |

(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 <sup>3</sup> |             | Water Indicators    |        | Sewer Indicators    |        | Benchmark     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------|---------------------|--------|---------------------|--------|---------------|
|                                                                                                                                                                                                                                                             | 2022                            | 2021        | 2022                | 2021   | 2022                | 2021   |               |
| <b>1. Operating performance ratio</b><br>Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup><br>Total continuing operating revenue excluding capital grants and contributions <sup>1</sup> | <b>10.86%</b>                   | (4.24)%     | <b>15.00%</b>       | 6.99%  | <b>29.53%</b>       | 37.91% | > 0.00%       |
| <b>2. Own source operating revenue ratio</b><br>Total continuing operating revenue excluding capital grants and contributions <sup>1</sup><br>Total continuing operating revenue <sup>1</sup>                                                               | <b>25.82%</b>                   | 24.64%      | <b>58.10%</b>       | 57.24% | <b>98.10%</b>       | 98.41% | > 60.00%      |
| <b>3. Unrestricted current ratio</b><br>Current assets less all external restrictions<br>Current liabilities less specific purpose liabilities                                                                                                              | <b>1.95x</b>                    | 2.25x       | <b>3.79x</b>        | 4.50x  | <b>36.56x</b>       | 42.23x | > 1.50x       |
| <b>4. Debt service cover ratio</b><br>Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup><br>Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)                    | <b>12.26x</b>                   | 6.67x       | <b>3.64x</b>        | 5.12x  | <b>6.42x</b>        | 11.77x | > 2.00x       |
| <b>5. Rates and annual charges outstanding percentage</b><br>Rates and annual charges outstanding<br>Rates and annual charges collectable                                                                                                                   | <b>5.91%</b>                    | 6.37%       | <b>0.00%</b>        | 0.00%  | <b>0.00%</b>        | 0.00%  | < 10.00%      |
| <b>6. Cash expense cover ratio</b><br>Current year's cash and cash equivalents plus all term deposits<br>Monthly payments from cash flow of operating and financing activities                                                                              | <b>20.69 months</b>             | 4.68 months | <b>21.97 months</b> | ∞      | <b>49.92 months</b> | ∞      | > 3.00 months |

(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.

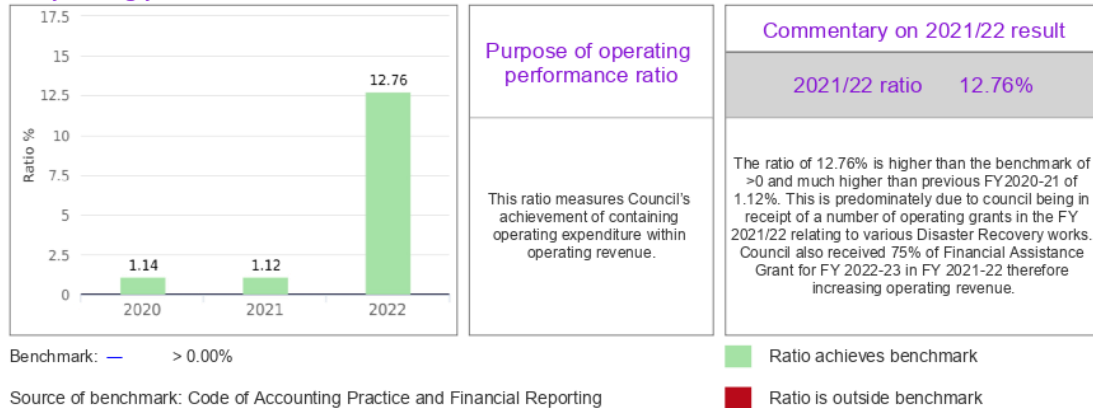
End of the audited financial statements



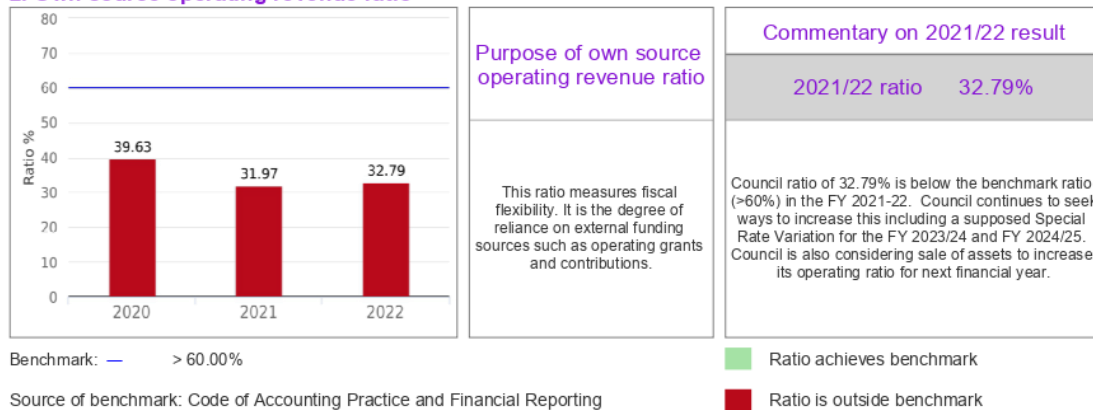
**H Additional Council disclosures (unaudited)**

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

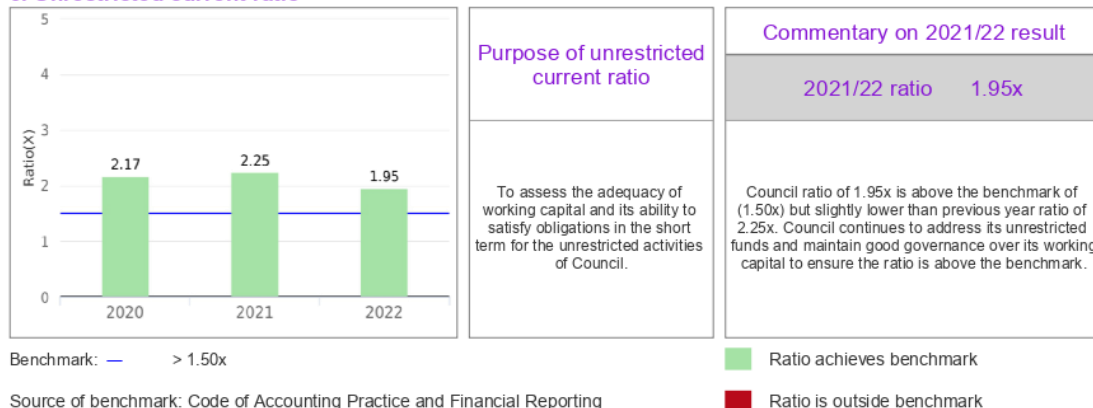
**1. Operating performance ratio**



**2. Own source operating revenue ratio**



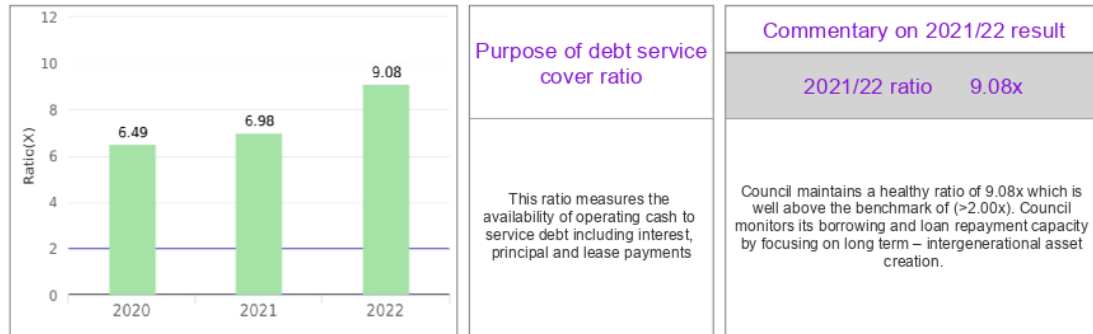
**3. Unrestricted current ratio**



continued on next page ...

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

**4. Debt service cover ratio**



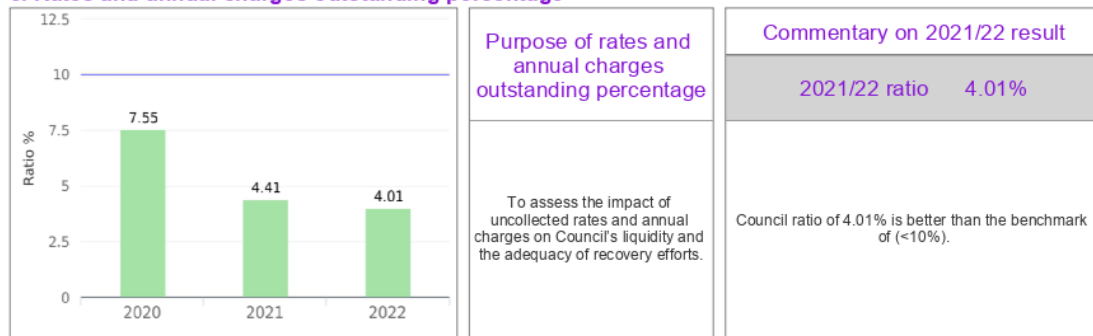
Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

**5. Rates and annual charges outstanding percentage**



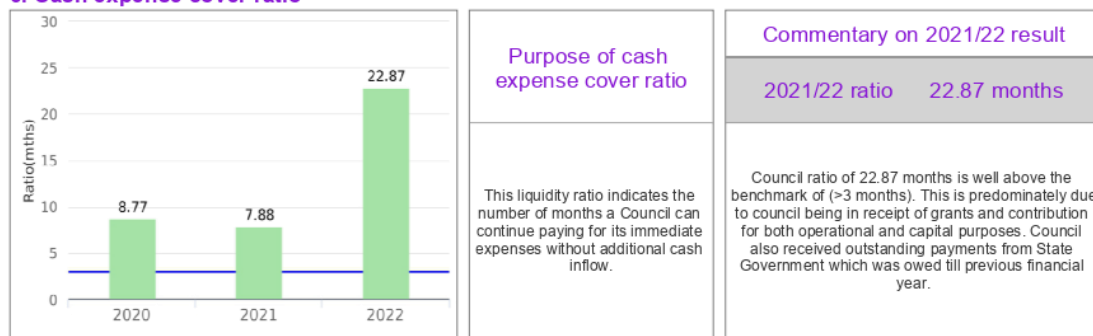
Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

**6. Cash expense cover ratio**



Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

## H1-2 Council information and contact details

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**Principal place of business:**

247 Rouse Street  
Tenterfield NSW 2372

**Contact details**

**Mailing Address:**

PO Box 214  
Tenterfield NSW 2372

**Telephone:** 02 6736 6000

**Facsimile:** 02 6736 6005

**Opening hours:**

9:00am - 4:30pm  
Monday to Friday

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

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

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

**Other information**

ABN: 85 010 810 083



**INDEPENDENT AUDITOR'S REPORT**  
**Report on the general purpose financial statements**  
**Tenterfield Shire Council**

To the Councillors of Tenterfield Shire Council

**Qualified Opinion**

I have audited the accompanying financial statements of Tenterfield Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2022, the Statement of Financial Position as at 30 June 2022, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, except for the effects of the matter described in the 'Basis for Qualified Opinion' section of my report:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
  - have been prepared, in all material respects, in accordance with the requirements of this Division
  - are consistent with the Council's accounting records
  - present fairly, in all material respects, the financial position of the Council as at 30 June 2022, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My qualified opinion should be read in conjunction with the rest of this report.

**Basis for Qualified Opinion**

**Non recognition of rural fire-fighting equipment**

As disclosed in Note C1-6 to the financial statements, the Council has not recognised rural fire-fighting equipment and buildings located on land that is controlled and recognised by the Council as assets within 'Infrastructure, property, plant and equipment' in the Statement of Financial Position at 30 June 2022. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refers to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

Rural fire-fighting buildings are controlled by the Council where the buildings are located on land that is controlled and recognised by the Council. This gives the Council the ability to allow or prevent other entities from directing the use of, and obtaining the benefits from these assets.

Rural fire-fighting equipment is controlled by the Council as:

- these assets are vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement, or cancelling the existing service agreement that was signed on 14 December 2011
- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the Rural Fires Act. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the Rural Fires Act) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

While Council has undertaken procedures to confirm the fair value of this equipment and buildings located on land that is controlled and recognised by the Council, including equipment vested in it during the year, it has not recognised these assets in the financial statements. When these assets are vested, no financial consideration is required from the Council and as such these are assets provided to Council free-of-charge.

The effect of the non-recognition is:

- rural fire-fighting equipment assets and buildings located on land that is controlled and recognised by the Council are understated by \$5.4 million in the Statement of Financial Position and related notes as at 30 June 2022
- 'Accumulated surplus' is understated by \$5.4 million in the Statement of Changes in Equity and Statement of Financial Position
- 'Grants and contributions provided for capital purposes' income, representing the fair value of rural fire-fighting equipment that have been vested as assets received free of charge, and 'Depreciation, amortisation and impairment of non-financial assets' expense in the Income Statement is understated by \$255,000 and \$345,000, respectively for the year ended 30 June 2022. 'Depreciation, amortisation and impairment of non-financial assets' expense is recognised over the useful lives of these assets, which is offset by 'Grants and contributions provided for capital purposes' income recognised at the point the assets are vested as an asset received free of charge
- the 'Operating performance' and 'Own source operating revenue' ratios in Note G5-1 'Statement of performance measures – consolidated results' is 12.5% instead of 12.8% and 32.7% instead of 32.8%, respectively
- the 'Operating performance' and 'Own source operating revenue' ratios in Note G5-2 'Statement of performance measures by fund' is 10.6% instead of 10.9% and 25.7% instead of 25.8%, respectively.

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.



Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

#### **Emphasis of Matter – Non-compliance with the *Local Government Act 1993***

I draw attention to Note C1-2 'Restricted and allocated cash, cash equivalents and investments', where the Council has reported a negative unrestricted cash balance from 1 July 2021 to March 2022. The Council reported a positive unrestricted cash position (before internal allocations) of \$5.5 million at 30 June 2022.

The Council acknowledges it has used externally restricted funds for purposes other than their intended use during the year ended 30 June 2022. In doing so, it has not complied with section 409 of the *Local Government Act 1993* (the Act).

In addition, the Council is unable to verify that funds raised by special rates or charges were not used to pay for general fund expenses during the year ended 30 June 2022. The Council acknowledges it may have used restricted special rates and charges funds for purposes other than their intended use without Ministerial approval. Such unapproved use would not comply with section 410 of the Act.

My opinion is not modified in respect of this matter.

#### **Other Information**

The Council's annual report for the year ended 30 June 2022 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the Act, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

#### **The Councillors' Responsibilities for the Financial Statements**

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the Act, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 'Material budget variations'
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Chris Harper  
Director, Financial Audit

Delegate of the Auditor General for New South Wales

15 November 2022  
SYDNEY



Cr Bronwyn Petrie  
Mayor  
Tenterfield Shire Council  
PO Box 214  
TENTERFIELD NSW 2372

Contact: Chris Harper  
Phone no: 02 9275 7374  
Our ref: D2223276/1794

15 November 2022

Dear Mayor

**Report on the Conduct of the Audit  
for the year ended 30 June 2022  
Tenterfield Shire Council**

I have audited the general purpose financial statements (GPFS) of the Tenterfield Shire Council (the Council) for the year ended 30 June 2022 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed a modified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2022 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

**SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS**

I identified the following significant audit issues and observations during my audit of the Council's financial statements. These issues and observations were addressed as part of my audit.

**Modification to the opinion in the Independent Auditor's Report**

**Non recognition of rural fire-fighting equipment**

The Council has not recognised rural fire-fighting equipment and buildings located on land that is controlled and recognised by the Council as assets within 'Infrastructure, property, plant and equipment' in the Statement of Financial Position at 30 June 2022. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refers to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

Rural fire-fighting buildings are controlled by the Council where the buildings are located on land that is controlled and recognised by the Council. This gives the Council the ability to allow or prevent other entities from directing the use of, and obtaining the benefits from these assets.

Rural fire-fighting equipment is controlled by the Council as:



- these assets are vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement or cancelling the existing service agreement that was signed on 14 December 2011
- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the Rural Fires Act. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the Rural Fires Act) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

While the Council has undertaken procedures to confirm the fair value of this equipment and buildings located on land that is controlled and recognised by the Council, including equipment vested in it during the year, it has not recognised these assets in the financial statements. When these assets are vested, no financial consideration is required from the Council and as such these are assets provided to the Council free-of-charge.

This has resulted in the audit opinion on the Council's 30 June 2022 GPFS to be modified.

Refer to the Independent Auditor's report on the GPFS.

**Non-compliance with the *Local Government Act 1993* - use of externally restricted funds for purposes other than their intended use**

Council has reported a negative unrestricted cash balance from 1 July 2021 to March 2022. The Council reported a positive unrestricted cash position (before internal allocations) of \$5.5 million at 30 June 2022.

The Council acknowledges it has used externally restricted funds for purposes other than their intended use during the year ended 30 June 2022. In doing so, it has not complied with section 409 of the Act.

In addition, the Council is unable to verify that funds raised by special rates or charges were not used to pay for general fund expenses during the year ended 30 June 2022. The Council acknowledges it may have used restricted special rates and charges funds for purposes other than their intended use, without Ministerial approval. Such unapproved use would not comply with section 410 of the Act.

**INCOME STATEMENT**

**Operating result**

|                                             | <b>2022</b> | <b>2021</b> | <b>Variance</b>                                                                           |
|---------------------------------------------|-------------|-------------|-------------------------------------------------------------------------------------------|
|                                             | <b>\$m</b>  | <b>\$m</b>  | <b>%</b>                                                                                  |
| Rates and annual charges revenue            | 11.3        | 10.8        |  4.6 |
| Grants and contributions revenue            | 32.2        | 32.0        |  0.6 |
| Operating result from continuing operations | 17.6        | 17.5        |  0.6 |

|                                                              |     |       |                                                                                     |
|--------------------------------------------------------------|-----|-------|-------------------------------------------------------------------------------------|
| Net operating result before capital grants and contributions | 2.1 | (2.5) |  |
|--------------------------------------------------------------|-----|-------|-------------------------------------------------------------------------------------|

Rates and annual charges revenue (\$11.3 million) increased by \$495,000 (4.6 per cent) in 2021–22 due to:

- the normal rate peg allowance increases during the year
- subdivision of farmland into residential areas, resulting in higher rates and annual charges.

Grants and contributions revenue (\$32.2 million) increased by \$262,000 (0.6 per cent) in 2021–22 mainly due to the effect of:

- \$4.3 million of Disaster Recovery funding in response to the February and March 2022 severe weather and flooding events
- \$1.8 million of Financial Assistance Grant due to the 75% advance payment
- a \$707,000 increase in water supply grants for the new Urbenville water supply project grant and Tenterfield water treatment plant project.

This was offset by a:

- \$2.5 million decrease in heritage and cultural grants, due to the completion of stronger country communities fund projects such as the Tenterfield memorial hall sporting complex
- \$2.4 million decrease in Transport for NSW other roads and bridges funding, due to the completion of various bridge renewal programs in 2020-21
- \$523,000 decrease in roads to recovery funding in line with Council's approved schedule of works under the program
- \$333,000 decrease in noxious weeds funding, due to the completion of the communities combating pest and weed impacts during drought project in 2020-21
- \$331,000 decrease in community centres funding, due to the completion of the memorial hall internal acoustic, ventilation and insulation treatments project in 2020-21
- \$138,000 decrease in town planning funding, due to the completion of the vibrant and connected Jennings (Wallangarra) project in 2020-21.

The Council's operating result from continuing operations (\$17.6 million including depreciation and amortisation expense of \$7.9 million) was \$103,000 higher than the 2020–21 result. This can be attributed to:

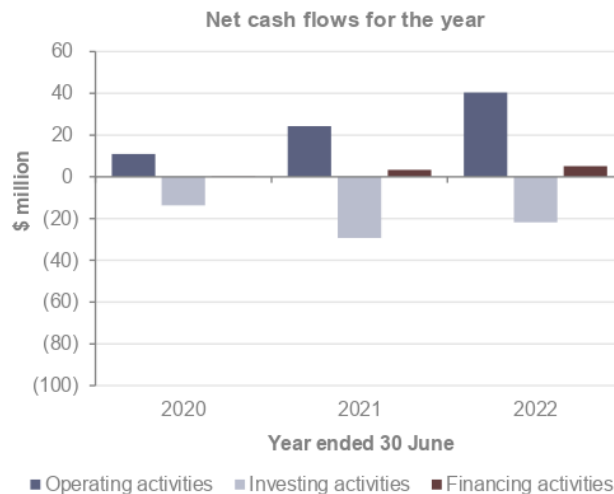
- an increase in rates and annual charges and grants and contributions, as described above
- a reduction in other expenses of \$934,000 and the net loss from disposal of assets of \$764,000.

This was offset by an increase in depreciation and amortisation of \$337,000 and materials and services expenditure of \$1.8 million.

The net operating result before capital grants and contributions (\$2.1 million) was \$4.6 million higher than the 2020–21 result. The increase is mainly attributed to the increase in operating grants income relating to prepaid Financial Assistance Grants (\$1.8 million) and Disaster Recovery Funding (\$4.3 million) as explained above.

## STATEMENT OF CASH FLOWS

- Cash from operating activities increased by \$16.1 million, mainly due to a \$14.6 million increase in grants and contributions received.
- Cash outflows from investing activities decreased by \$7.6 million due to a reduction in capital works in 2021-22.
- Cash inflows from financing activities increased by \$1.7 million due to \$5.9 million of new borrowings in 2021-22 for infrastructure projects, compared to \$4.0 million in prior year, offset by a \$113,000 increase in repayments of borrowings from prior year.



## FINANCIAL POSITION

### Cash and investments

| Cash and investments                                             | 2022        | 2021        | Commentary                                                                                                                                                                                                 |
|------------------------------------------------------------------|-------------|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                  | \$m         | \$m         |                                                                                                                                                                                                            |
| <b>Total cash, cash equivalents and investments</b>              | <b>37.1</b> | <b>13.4</b> | Major external restrictions include water, sewer and domestic waste operations, as well as grants for specific purposes, unexpended loans and developer contributions.                                     |
| Restricted and allocated cash, cash equivalents and investments: |             |             | Internal allocations include cash set aside for future special projects.                                                                                                                                   |
| • External restrictions                                          | 31.6        | 14.6        | Overall, cash and cash equivalents increased due to higher grants and contributions in 2021-22.                                                                                                            |
| • Internal allocations                                           | 5.0         | —           | Externally restricted cash, cash equivalents and investments increased by \$17.0 million due to an increase in grants and contributions income for specific purposes which had not been spent at year end. |

## PERFORMANCE

### Performance measures

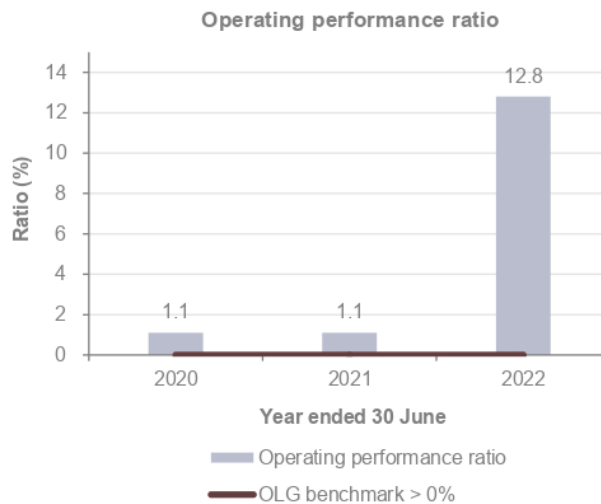
The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning and Environment.

**Operating performance ratio**

The Council exceeded the OLG benchmark for the current reporting period.

The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.

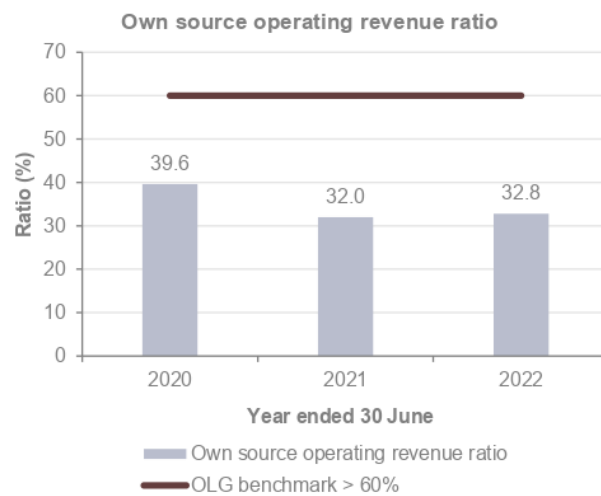
The current year ratio improved significantly due to a \$4.8 million increase in grants and contributions revenue for operating purposes.



**Own source operating revenue ratio**

The Council did not meet the OLG benchmark for the current reporting period.

The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.

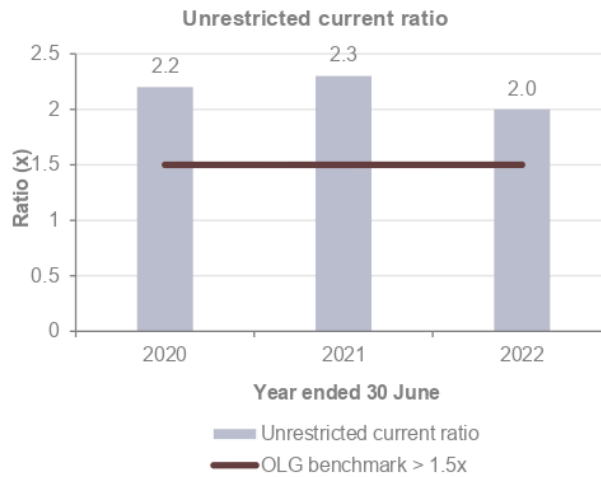


**Unrestricted current ratio**

The Council exceeded the OLG benchmark for the current reporting period.

The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.

The current year ratio is lower than prior year due to an increase in the restricted cash balance relating to grants with specific performance obligations.

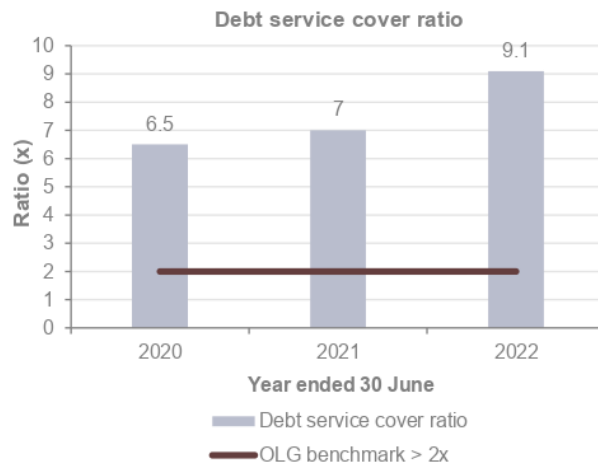


**Debt service cover ratio**

The Council exceeded the OLG benchmark for the current reporting period.

The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.

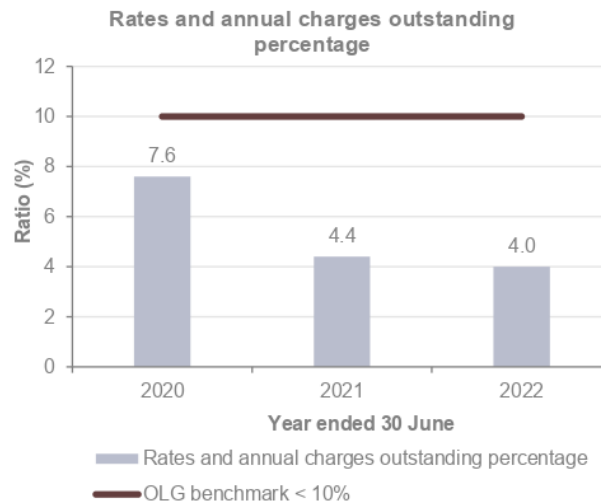
The ratio continues to improve due to improved net operating result before capital grants.



**Rates and annual charges outstanding percentage**

The Council exceeded the OLG benchmark for the current reporting period.

The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.

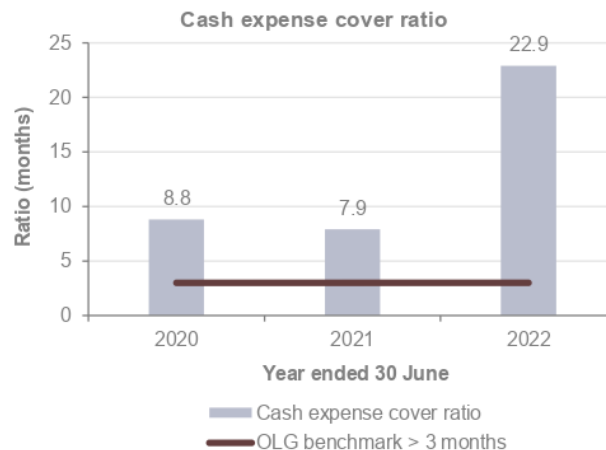


**Cash expense cover ratio**

The Council exceeded the OLG benchmark for the current reporting period.

This liquidity ratio indicates the number of months the Council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.

The ratio increased significantly due to the improved overall cash position at 30 June 2022.



**Infrastructure, property, plant and equipment renewals**

Infrastructure, property, plant and equipment renewal expenditure was \$9.7 million. This decreased by \$3.0 million compared to 2020-21 due to lower expenditure on bridges, roads and water supply related capital works during the year.

**Legislative compliance**

My audit procedures identified a material deficiency in the Council's financial statements that will be reported in the Management Letter. Rural fire-fighting equipment was not recognised in the financial statements.

My audit procedures identified instances of non-compliance with legislative requirements that will be reported to the Minister for Local Government. Refer to the 'significant audit issues and observations'

section of this report relating to 'Non-compliance with the *Local Government Act 1993* - use of externally restricted funds for purposes other than their intended use'.

Except for the matters outlined above, the Council's:

- accounting records were maintained in a manner and form that facilitated the preparation and the effective audit of the GPFS
- staff provided all accounting records and information relevant to the audit.



Chris Harper  
Director, Financial Audit

Delegate of the Auditor General for New South Wales

cc: Mr Daryl Buckingham, Chief Executive Officer  
Mr Peter Sheville, Chair of the Audit, Risk and Improvement Committee  
Ms Kylie Smith, Chief Corporate Officer  
Mr Roy Jones, Manager Finance and Technology  
Mr Jacob Sauer, Principal, Forsyths  
Mr Michael Cassel, Secretary of the Department of Planning and Environment

## Tenterfield Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2022

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*"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  
**Mayor**  
24 August 2022



John Macnish  
**Deputy Mayor**  
24 August 2022



Daryl Buckingham  
**Chief Executive**  
24 August 2022

Roy Jones

Roy Jones  
**Responsible Accounting Officer**  
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<br>\$ '000 | 2021<br>\$ '000 |
|----------------------------------------------------------------------------|-----------------|-----------------|
| <b>Income from continuing operations</b>                                   |                 |                 |
| 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)            |
| <b>Total income from continuing operations</b>                             | <b>2,693</b>    | <b>2,745</b>    |
| <b>Expenses from continuing operations</b>                                 |                 |                 |
| 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              |
| <b>Total expenses from continuing operations</b>                           | <b>2,289</b>    | <b>2,553</b>    |
| <b>Surplus (deficit) from continuing operations before capital amounts</b> | <b>404</b>      | <b>192</b>      |
| Grants and contributions provided for capital purposes                     | 1,539           | 1,670           |
| <b>Surplus (deficit) from continuing operations after capital amounts</b>  | <b>1,943</b>    | <b>1,862</b>    |
| <b>Surplus (deficit) from all operations before tax</b>                    | <b>1,943</b>    | <b>1,862</b>    |
| Less: corporate taxation equivalent (25%) [based on result before capital] | (101)           | (50)            |
| <b>Surplus (deficit) after tax</b>                                         | <b>1,842</b>    | <b>1,812</b>    |
| <b>Plus accumulated surplus</b>                                            | <b>14,013</b>   | <b>12,151</b>   |
| <b>Plus adjustments for amounts unpaid:</b>                                |                 |                 |
| - Corporate taxation equivalent                                            | 104             | 50              |
| <b>Closing accumulated surplus</b>                                         | <b>15,959</b>   | <b>14,013</b>   |
| <b>Return on capital %</b>                                                 | <b>1.4%</b>     | <b>1.4%</b>     |
| <b>Subsidy from Council</b>                                                | <b>883</b>      | <b>23</b>       |
| <b>Calculation of dividend payable:</b>                                    |                 |                 |
| Surplus (deficit) after tax                                                | 1,842           | 1,812           |
| Less: capital grants and contributions (excluding developer contributions) | (1,539)         | (1,670)         |
| <b>Surplus for dividend calculation purposes</b>                           | <b>303</b>      | <b>142</b>      |
| <b>Potential dividend calculated from surplus</b>                          | <b>152</b>      | <b>70</b>       |

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<br>\$ '000 | 2021<br>\$ '000 |
|----------------------------------------------------------------------------|-----------------|-----------------|
| <b>Income from continuing operations</b>                                   |                 |                 |
| 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              |
| <b>Total income from continuing operations</b>                             | <b>2,709</b>    | <b>2,696</b>    |
| <b>Expenses from continuing operations</b>                                 |                 |                 |
| 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              |
| <b>Total expenses from continuing operations</b>                           | <b>1,909</b>    | <b>1,674</b>    |
| <b>Surplus (deficit) from continuing operations before capital amounts</b> | <b>800</b>      | <b>1,022</b>    |
| Grants and contributions provided for capital purposes                     | 25              | 16              |
| <b>Surplus (deficit) from continuing operations after capital amounts</b>  | <b>825</b>      | <b>1,038</b>    |
| <b>Surplus (deficit) from all operations before tax</b>                    | <b>825</b>      | <b>1,038</b>    |
| Less: corporate taxation equivalent (25%) [based on result before capital] | (200)           | (266)           |
| <b>Surplus (deficit) after tax</b>                                         | <b>625</b>      | <b>772</b>      |
| <b>Plus accumulated surplus</b>                                            | <b>13,101</b>   | <b>12,063</b>   |
| <b>Plus adjustments for amounts unpaid:</b>                                |                 |                 |
| - Corporate taxation equivalent                                            | 202             | 266             |
| <b>Closing accumulated surplus</b>                                         | <b>13,928</b>   | <b>13,101</b>   |
| <b>Return on capital %</b>                                                 | <b>4.3%</b>     | <b>5.1%</b>     |
| <b>Subsidy from Council</b>                                                | <b>-</b>        | <b>-</b>        |
| <b>Calculation of dividend payable:</b>                                    |                 |                 |
| Surplus (deficit) after tax                                                | 625             | 772             |
| Less: capital grants and contributions (excluding developer contributions) | (25)            | (16)            |
| <b>Surplus for dividend calculation purposes</b>                           | <b>600</b>      | <b>756</b>      |
| <b>Potential dividend calculated from surplus</b>                          | <b>300</b>      | <b>377</b>      |

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<br>\$ '000 | 2021<br>\$ '000 |
|-----------------------------------------------|-----------------|-----------------|
| <b>ASSETS</b>                                 |                 |                 |
| <b>Current assets</b>                         |                 |                 |
| Contract assets and contract cost assets      | 444             | 784             |
| Cash and cash equivalents                     | 2,834           | 590             |
| Receivables                                   | 694             | 1,146           |
| <b>Total current assets</b>                   | <b>3,972</b>    | <b>2,520</b>    |
| <b>Non-current assets</b>                     |                 |                 |
| Infrastructure, property, plant and equipment | 39,572          | 29,557          |
| <b>Total non-current assets</b>               | <b>39,572</b>   | <b>29,557</b>   |
| <b>Total assets</b>                           | <b>43,544</b>   | <b>32,077</b>   |
| <b>LIABILITIES</b>                            |                 |                 |
| <b>Current liabilities</b>                    |                 |                 |
| Contract liabilities                          | 588             | -               |
| Payables                                      | 285             | 318             |
| Income received in advance                    | 5               | 5               |
| Borrowings                                    | 171             | 237             |
| <b>Total current liabilities</b>              | <b>1,049</b>    | <b>560</b>      |
| <b>Non-current liabilities</b>                |                 |                 |
| Borrowings                                    | 5,799           | 5,931           |
| <b>Total non-current liabilities</b>          | <b>5,799</b>    | <b>5,931</b>    |
| <b>Total liabilities</b>                      | <b>6,848</b>    | <b>6,491</b>    |
| <b>Net assets</b>                             | <b>36,696</b>   | <b>25,586</b>   |
| <b>EQUITY</b>                                 |                 |                 |
| Accumulated surplus                           | 15,959          | 14,014          |
| Revaluation reserves                          | 20,737          | 11,572          |
| <b>Total equity</b>                           | <b>36,696</b>   | <b>25,586</b>   |

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<br>\$ '000 | 2021<br>\$ '000 |
|-----------------------------------------------|-----------------|-----------------|
| <b>ASSETS</b>                                 |                 |                 |
| <b>Current assets</b>                         |                 |                 |
| Cash and cash equivalents                     | 5,745           | 4,846           |
| Receivables                                   | 178             | 221             |
| <b>Total current assets</b>                   | <b>5,923</b>    | <b>5,067</b>    |
| <b>Non-current assets</b>                     |                 |                 |
| Infrastructure, property, plant and equipment | 21,544          | 22,668          |
| <b>Total non-current assets</b>               | <b>21,544</b>   | <b>22,668</b>   |
| <b>Total assets</b>                           | <b>27,467</b>   | <b>27,735</b>   |
| <b>LIABILITIES</b>                            |                 |                 |
| <b>Current liabilities</b>                    |                 |                 |
| Payables                                      | 61              | 27              |
| Borrowings                                    | 101             | 93              |
| <b>Total current liabilities</b>              | <b>162</b>      | <b>120</b>      |
| <b>Non-current liabilities</b>                |                 |                 |
| Borrowings                                    | 1,569           | 1,670           |
| <b>Total non-current liabilities</b>          | <b>1,569</b>    | <b>1,670</b>    |
| <b>Total liabilities</b>                      | <b>1,731</b>    | <b>1,790</b>    |
| <b>Net assets</b>                             | <b>25,736</b>   | <b>25,945</b>   |
| <b>EQUITY</b>                                 |                 |                 |
| Accumulated surplus                           | 13,928          | 13,102          |
| Revaluation reserves                          | 11,808          | 12,843          |
| <b>Total equity</b>                           | <b>25,736</b>   | <b>25,945</b>   |

## 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)

##### 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.

#### Category 2

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

Nil

### Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes, which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose financial statements. For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

#### Notional rate applied (%)

Corporate income tax rate – 25% (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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**Note – Significant Accounting Policies (continued)**

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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.



**INDEPENDENT AUDITOR'S REPORT**  
**Report on the special purpose financial statements**  
**Tenterfield Shire Council**

To the Councillors of Tenterfield Shire Council

**Opinion**

I have audited the accompanying special purpose financial statements (the financial statements) of Tenterfield Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2022, the Statement of Financial Position of each Declared Business Activity as at 30 June 2022 and the Significant accounting policies note.

The Declared Business Activities of the Council are:

- Water Supply
- Sewerage.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's Declared Business Activities as at 30 June 2022, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2021-22 (LG Code).

My opinion should be read in conjunction with the rest of this report.

**Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Emphasis of Matter - Basis of Accounting**

Without modifying my opinion, I draw attention to the Significant accounting policies note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

### **Other Information**

The Council's annual report for the year ended 30 June 2022 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates'.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

### **The Councillors' Responsibilities for the Financial Statements**

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Significant accounting policies note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Chris Harper  
Director, Financial Audit

Delegate of the Auditor General for New South Wales

15 November 2022  
SYDNEY

# Tenterfield Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2022

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*"Quality Nature, Quality Heritage and Quality Lifestyle"*



Tenterfield Shire Council

Special Schedules

for the year ended 30 June 2022

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**Special Schedules:**

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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<br>2021/22<br>\$ '000 | Calculation<br>2022/23<br>\$ '000 |
|---------------------------------------------------------|-------------------------|-----------------------------------|-----------------------------------|
| <b>Notional general income calculation <sup>1</sup></b> |                         |                                   |                                   |
| Last year notional general income yield                 | a                       | 4,715                             | 4,825                             |
| Plus or minus adjustments <sup>2</sup>                  | b                       | —                                 | (4)                               |
| <b>Notional general income</b>                          | c = a + b               | <b>4,715</b>                      | <b>4,821</b>                      |
| <b>Permissible income calculation</b>                   |                         |                                   |                                   |
| Or rate peg percentage                                  | e                       | 2.00%                             | 0.70%                             |
| Or plus rate peg amount                                 | i = e x (c + g)         | 94                                | 34                                |
| <b>Sub-total</b>                                        | k = (c + g + h + i + j) | <b>4,809</b>                      | <b>4,855</b>                      |
| Plus (or minus) last year's carry forward total         | l                       | 2                                 | (15)                              |
| <b>Sub-total</b>                                        | n = (l + m)             | <b>2</b>                          | <b>(15)</b>                       |
| <b>Total permissible income</b>                         | o = k + n               | <b>4,811</b>                      | <b>4,840</b>                      |
| Less notional general income yield                      | p                       | 4,825                             | 4,852                             |
| <b>Catch-up or (excess) result</b>                      | q = o - p               | <b>(14)</b>                       | <b>(12)</b>                       |
| <b>Carry forward to next year <sup>6</sup></b>          | t = q + r + s           | <b>(14)</b>                       | <b>(12)</b>                       |
| <b>Notes</b>                                            |                         |                                   |                                   |

(1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.

(2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.

(6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.





## **INDEPENDENT AUDITOR'S REPORT**

### **Special Schedule – Permissible income for general rates**

#### **Tenterfield Shire Council**

To the Councillors of Tenterfield Shire Council

### **Opinion**

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Tenterfield Shire Council (the Council) for the year ending 30 June 2023.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2021–22 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

### **Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Emphasis of Matter - Basis of Accounting**

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

### **Other Information**

The Council's annual report for the year ended 30 June 2022 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2022'.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

### **The Councillors' Responsibilities for the Schedule**

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

### **Auditor's Responsibilities for the Audit of the Schedule**

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar8.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar8.pdf). The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Chris Harper  
Director, Financial Audit

Delegate of the Auditor General for New South Wales

15 November 2022  
SYDNEY

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<br>\$ '000 | Estimated cost to bring to the agreed level of service set by Council<br>\$ '000 | 2021/22 Required maintenance <sup>a</sup><br>\$ '000 | 2021/22 Actual maintenance<br>\$ '000 | Net carrying amount<br>\$ '000 | Gross replacement cost (GRC)<br>\$ '000 | Assets in condition as a percentage of gross replacement cost |              |              |              |              |
|-----------------------------------------|-------------------------|--------------------------------------------------------------------|----------------------------------------------------------------------------------|------------------------------------------------------|---------------------------------------|--------------------------------|-----------------------------------------|---------------------------------------------------------------|--------------|--------------|--------------|--------------|
|                                         |                         |                                                                    |                                                                                  |                                                      |                                       |                                |                                         | 1                                                             | 2            | 3            | 4            | 5            |
| <b>Buildings</b>                        | Buildings               | 2,145                                                              | 681                                                                              | 524                                                  | 524                                   | 17,853                         | 39,295                                  | 4.0%                                                          | 15.0%        | 48.0%        | 30.0%        | 3.0%         |
|                                         | <b>Sub-total</b>        | <b>2,145</b>                                                       | <b>681</b>                                                                       | <b>524</b>                                           | <b>524</b>                            | <b>17,853</b>                  | <b>39,295</b>                           | <b>4.0%</b>                                                   | <b>15.0%</b> | <b>48.0%</b> | <b>30.0%</b> | <b>3.0%</b>  |
| <b>Other structures</b>                 | Other structures        | 206                                                                | 79                                                                               | 63                                                   | 63                                    | 3,261                          | 5,416                                   | 17.0%                                                         | 45.0%        | 22.0%        | 14.0%        | 2.0%         |
|                                         | <b>Sub-total</b>        | <b>206</b>                                                         | <b>79</b>                                                                        | <b>63</b>                                            | <b>63</b>                             | <b>3,261</b>                   | <b>5,416</b>                            | <b>17.0%</b>                                                  | <b>45.0%</b> | <b>22.0%</b> | <b>14.0%</b> | <b>2.0%</b>  |
| <b>Roads</b>                            | Roads <sup>b</sup>      | 11,757                                                             | 2,865                                                                            | 4,560                                                | 4,560                                 | 237,427                        | 298,409                                 | 58.0%                                                         | 18.0%        | 11.0%        | 12.0%        | 1.0%         |
|                                         | Bridges                 | 4,279                                                              | 1,328                                                                            | 57                                                   | 57                                    | 57,294                         | 99,606                                  | 19.0%                                                         | 49.0%        | 10.0%        | 21.0%        | 1.0%         |
|                                         | Footpaths               | 12                                                                 | –                                                                                | 2                                                    | 2                                     | 2,669                          | 3,726                                   | 54.0%                                                         | 39.0%        | 6.0%         | 1.0%         | 0.0%         |
|                                         | Bulk earthworks         | –                                                                  | –                                                                                | –                                                    | –                                     | 103,704                        | 103,704                                 | 100.0%                                                        | 0.0%         | 0.0%         | 0.0%         | 0.0%         |
|                                         | <b>Sub-total</b>        | <b>16,048</b>                                                      | <b>4,193</b>                                                                     | <b>4,619</b>                                         | <b>4,619</b>                          | <b>401,094</b>                 | <b>505,445</b>                          | <b>58.9%</b>                                                  | <b>20.6%</b> | <b>8.5%</b>  | <b>11.2%</b> | <b>0.8%</b>  |
| <b>Water supply network</b>             | Water supply            | 5,953                                                              | 13,655                                                                           | 569                                                  | 569                                   | 35,729                         | 66,057                                  | 13.0%                                                         | 58.0%        | 5.0%         | 4.0%         | 20.0%        |
|                                         | <b>Sub-total</b>        | <b>5,953</b>                                                       | <b>13,655</b>                                                                    | <b>569</b>                                           | <b>569</b>                            | <b>35,729</b>                  | <b>66,057</b>                           | <b>13.0%</b>                                                  | <b>58.0%</b> | <b>5.0%</b>  | <b>4.0%</b>  | <b>20.0%</b> |
| <b>Sewerage network</b>                 | Sewerage network        | 428                                                                | 8                                                                                | 470                                                  | 470                                   | 20,098                         | 31,622                                  | 20.0%                                                         | 41.0%        | 32.0%        | 7.0%         | 0.0%         |
|                                         | <b>Sub-total</b>        | <b>428</b>                                                         | <b>8</b>                                                                         | <b>470</b>                                           | <b>470</b>                            | <b>20,098</b>                  | <b>31,622</b>                           | <b>20.0%</b>                                                  | <b>41.0%</b> | <b>32.0%</b> | <b>7.0%</b>  | <b>0.0%</b>  |
| <b>Stormwater drainage</b>              | Stormwater drainage     | 577                                                                | 330                                                                              | 69                                                   | 69                                    | 3,954                          | 8,993                                   | 25.0%                                                         | 33.0%        | 17.0%        | 22.0%        | 3.0%         |
|                                         | <b>Sub-total</b>        | <b>577</b>                                                         | <b>330</b>                                                                       | <b>69</b>                                            | <b>69</b>                             | <b>3,954</b>                   | <b>8,993</b>                            | <b>25.0%</b>                                                  | <b>33.0%</b> | <b>17.0%</b> | <b>22.0%</b> | <b>3.0%</b>  |
| <b>Open space / recreational assets</b> | Swimming pools          | 732                                                                | 1,120                                                                            | 137                                                  | 137                                   | 366                            | 1,535                                   | 0.0%                                                          | 5.0%         | 3.0%         | 13.0%        | 79.0%        |
|                                         | Open Space & Recreation | 87                                                                 | –                                                                                | 533                                                  | 533                                   | 2,466                          | 3,397                                   | 37.0%                                                         | 34.0%        | 17.0%        | 12.0%        | 0.0%         |
|                                         | <b>Sub-total</b>        | <b>819</b>                                                         | <b>1,120</b>                                                                     | <b>670</b>                                           | <b>670</b>                            | <b>2,832</b>                   | <b>4,932</b>                            | <b>25.5%</b>                                                  | <b>25.0%</b> | <b>12.6%</b> | <b>12.3%</b> | <b>24.6%</b> |
| <b>Total – all assets</b>               |                         | <b>26,176</b>                                                      | <b>20,066</b>                                                                    | <b>6,984</b>                                         | <b>6,984</b>                          | <b>484,821</b>                 | <b>661,760</b>                          | <b>48.1%</b>                                                  | <b>25.4%</b> | <b>11.9%</b> | <b>11.6%</b> | <b>3.0%</b>  |

(a) Required maintenance is the amount identified in Council's asset management plans.

(b) Roads maintenance significantly increased in 2022 financial year compared to 2021 financial year due to disaster funded recovery expenses.

**Infrastructure asset condition assessment 'key'**

|                              |                                       |                    |                                   |
|------------------------------|---------------------------------------|--------------------|-----------------------------------|
| 1 <b>Excellent/very good</b> | No work required (normal maintenance) | 4 <b>Poor</b>      | Renewal required                  |
| 2 <b>Good</b>                | Only minor maintenance work required  | 5 <b>Very poor</b> | Urgent renewal/upgrading required |
| 3 <b>Satisfactory</b>        | 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 |                | Indicators |         | Benchmark  |
|--------------------------------------------------------------------------|---------|----------------|------------|---------|------------|
|                                                                          | 2022    | Indicator 2022 | 2021       | 2020    |            |
| <b>Buildings and infrastructure renewals ratio <sup>1</sup></b>          |         |                |            |         |            |
| Asset renewals <sup>1</sup>                                              | 9,704   | 143.04%        | 151.93%    | 102.03% | >= 100.00% |
| Depreciation, amortisation and impairment                                | 6,784   |                |            |         |            |
| <b>Infrastructure backlog ratio</b>                                      |         |                |            |         |            |
| Estimated cost to bring assets to a satisfactory standard                | 26,176  | 5.15%          | 6.24%      | 5.10%   | < 2.00%    |
| Net carrying amount of infrastructure assets                             | 507,799 |                |            |         |            |
| <b>Asset maintenance ratio</b>                                           |         |                |            |         |            |
| Actual asset maintenance                                                 | 6,984   | 100.00%        | 100.03%    | 100.01% | > 100.00%  |
| Required asset maintenance                                               | 6,984   |                |            |         |            |
| <b>Cost to bring assets to agreed service level</b>                      |         |                |            |         |            |
| Estimated cost to bring assets to an agreed service level set by Council | 20,066  | 3.03%          | 4.01%      | 3.74%   |            |
| Gross replacement cost                                                   | 661,760 |                |            |         |            |

(\*) 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

Infrastructure asset performance indicators (by fund)

| \$ '000                                                                  | General fund |         | Water fund |         | Sewer fund |         | Benchmark  |
|--------------------------------------------------------------------------|--------------|---------|------------|---------|------------|---------|------------|
|                                                                          | 2022         | 2021    | 2022       | 2021    | 2022       | 2021    |            |
| <b>Buildings and infrastructure renewals ratio <sup>1</sup></b>          |              |         |            |         |            |         |            |
| Asset renewals <sup>1</sup>                                              | 162.17%      | 172.18% | 40.67%     | 105.06% | 75.86%     | 0.00%   | >= 100.00% |
| Depreciation, amortisation and impairment                                |              |         |            |         |            |         |            |
| <b>Infrastructure backlog ratio</b>                                      |              |         |            |         |            |         |            |
| Estimated cost to bring assets to a satisfactory standard                | 4.38%        | 5.47%   | 16.66%     | 23.42%  | 2.13%      | 1.61%   | < 2.00%    |
| Net carrying amount of infrastructure assets                             |              |         |            |         |            |         |            |
| <b>Asset maintenance ratio</b>                                           |              |         |            |         |            |         |            |
| Actual asset maintenance                                                 | 100.00%      | 100.03% | 100.00%    | 100.00% | 100.00%    | 100.00% | > 100.00%  |
| Required asset maintenance                                               |              |         |            |         |            |         |            |
| <b>Cost to bring assets to agreed service level</b>                      |              |         |            |         |            |         |            |
| Estimated cost to bring assets to an agreed service level set by Council | 1.14%        | 2.26%   | 20.67%     | 21.37%  | 0.03%      | 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.

|                      |                                                               |
|----------------------|---------------------------------------------------------------|
| <b>Department:</b>   | <b>Office of the Chief Corporate Officer</b>                  |
| <b>Submitted by:</b> | Roy Jones, Manager Finance & Technology                       |
| <b>Reference:</b>    | <b>ITEM GOV107/22</b>                                         |
| <b>Subject:</b>      | <b>FINANCE &amp; ACCOUNTS - PERIOD ENDED 30 NOVEMBER 2022</b> |

#### **LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK**

|                             |                                                                                                                                                      |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CSP Goal:</b>            | <b>Leadership</b> - Council is a transparent, financially-sustainable and high-performing organisation, delivering valued services to the Community. |
| <b>CSP Strategy:</b>        | Ensure Council operates in an effective and financially sustainable manner to deliver affordable services.                                           |
| <b>CSP Delivery Program</b> | 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 30 November 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 30 November 2022.  
Cash Book Balances on this date were as follows:-

|                        |                  |        |
|------------------------|------------------|--------|
| General (Consolidated) | \$ 24,720,058.00 | Credit |
| General Trust          | \$ 382,340.85    | Credit |

##### (b) Summary of Investments



Our Governance No. 107 Cont...

The attachment to this report is a certified schedule of all Council's investments as at 30 November 2022 showing the various invested amounts and applicable interest rates.

### Concealed Water Leakage Concession Policy Update

For the month of November 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 24 applications for 603 Certificates in November 2022.

In the calendar year to date, there have been 308 applications compared to 434 applications for the same period last year.

### Cash and Investments – Detailed Analysis of External Restrictions

| <b>RESTRICTED CASH ANALYSIS</b>                                         | <b>AS AT 30 NOVEMBER 2022</b> | <b>AS AT 30 JUNE 2022</b> |
|-------------------------------------------------------------------------|-------------------------------|---------------------------|
|                                                                         |                               |                           |
| <b>TOTAL CASH &amp; INVESTMENTS</b>                                     | <b>\$31,103,399</b>           | <b>\$37,107,638</b>       |
|                                                                         |                               |                           |
| <b>EXTERNALLY RESTRICTED CASH</b>                                       | <b>\$ 27,629,061</b>          | <b>\$31,625,799</b>       |
|                                                                         |                               |                           |
| <b>INCLUDED IN GRANT RELATED (EXCL DEVELOPER CONTRIBUTIONS)</b>         | <b>\$ 11,207,200</b>          | <b>\$14,401,703</b>       |
| GRANT-RELATED - GENERAL (EXCL DEVELOPER CONTRIBUTIONS AND RFS RESERVES) | \$10,085,203                  | \$13,785,826              |
| GRANT-RELATED - WATER (EXCL DEVELOPER CONTRIBUTIONS)                    | \$622,829                     | \$615,877                 |
| GRANT-RELATED - SEWER (EXCL DEVELOPER CONTRIBUTIONS)                    | -                             | -                         |
| GRANT-RELATED - WASTE (EXCL DEVELOPER CONTRIBUTIONS)                    | \$499,168                     | -                         |
| GRANT-RELATED - STORMWATER (EXCL DEVELOPER CONTRIBUTIONS)               | -                             | -                         |
| BRUXNER WAY WIDENING                                                    | -                             | -                         |
|                                                                         |                               |                           |
| <b>INCLUDED IN DEVELOPER CONTRIBUTIONS</b>                              | <b>\$ 523,771</b>             | <b>\$467,232</b>          |
| DEVELOPER CONTRIBUTIONS - GENERAL                                       | \$392,686                     | \$347,608                 |
| DEVELOPER CONTRIBUTIONS - WATER                                         | \$40,281                      | \$37,565                  |
| DEVELOPER CONTRIBUTIONS - SEWER                                         | \$44,555                      | \$41,455                  |
| DEVELOPER CONTRIBUTIONS - WASTE                                         | \$41,873                      | \$36,595                  |
| DEVELOPER CONTRIBUTIONS - STORMWATER                                    | \$4,376                       | \$4,009                   |
|                                                                         |                               |                           |
| <b>INCLUDED IN RFS RESERVES</b>                                         | <b>\$42,005</b>               | <b>\$92,098</b>           |
| RFS RESERVES                                                            | \$42,005                      | \$92,098                  |
|                                                                         |                               |                           |



Our Governance No. 107 Cont...

| <b>INCLUDED IN CASH AT BANK AND INVESTMENT LEFTOVERS (AFTER GRANT RELATED, DC AND RFS ABOVE)</b> | <b>\$15,856,085</b> | <b>\$16,664,766</b> |
|--------------------------------------------------------------------------------------------------|---------------------|---------------------|
| WATER                                                                                            | \$(114,702)         | \$2,180,603         |
| SEWER                                                                                            | \$6,275,262         | \$5,703,375         |
| WASTE                                                                                            | \$8,335,833         | \$7,372,548         |
| STORMWATER                                                                                       | \$977,351           | \$1,025,899         |
| TRUST FUND                                                                                       | \$382,341           | \$382,341           |
|                                                                                                  |                     |                     |
| <b>INTERNAL RESTRICTIONS</b>                                                                     |                     |                     |
| PLANT AND VEHICLE REPLACEMENT                                                                    | -                   | -                   |
| EMPLOYEES LEAVE ENTITLEMENTS                                                                     | -                   | -                   |
| SPECIAL PROJECTS                                                                                 | -                   | -                   |
|                                                                                                  |                     |                     |
| <b>UNRESTRICTED FUNDS</b>                                                                        | <b>\$3,474,338</b>  | <b>\$5,481,839</b>  |

**PLEASE NOTE:** During the month of November council as part of grant funding agreement was required to pay \$1.4 million from its own water fund for construction progress for Tenterfield Water Treatment Plant. This transaction has resulted in a negative cash balance in the water fund.

Council has subsequently raised an invoice to Department of Planning and Environment in early November and is expected to be reimbursed by January/February 2023. This will put the water fund in positive cash balance.

Council is not in breach of Local Government Act because of this transaction as it still has positive unrestricted general funds as end of November.

### **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.

Our Governance No. 107 Cont...

**6. Legal and Risk Management**

Nil.

**7. Performance Measures**

Nil.

**8. Project Management**

Nil.

**Erika Bursford**

**Acting Chief Corporate Officer**

|                               |                                                |
|-------------------------------|------------------------------------------------|
| Prepared by staff member:     | Roy Jones, Manager Finance & Technology        |
| Approved/Reviewed by Manager: | Erika Bursford, Acting Chief Corporate Officer |
| Department:                   | Office of the Chief Corporate Officer          |
| Attachments:                  | <b>1</b> Investment Report - 30 November 2022  |

**TENTERFIELD SHIRE COUNCIL - SUMMARY OF INVESTMENTS 30 NOVEMBER 2022**

| Financial Institution                   | Issuer Rating | Investment Term | Maturity Date | Interest Rate | Amount                     | Percentage Exposure  |
|-----------------------------------------|---------------|-----------------|---------------|---------------|----------------------------|----------------------|
| NAB                                     | AA-           | 120 Days        | 24/Jan/23     | 3.71%         | 1,500,000.00               | 25.00%               |
| <b><u>TOTAL NAB INVESTMENTS</u></b>     |               |                 |               |               | <b><u>1,500,000.00</u></b> | <b><u>25.00%</u></b> |
| Commonwealth Bank                       | AA-           | 3 Months        | 23/Dec/22     | 3.53%         | 3,000,000.00               | 50.00%               |
| <b><u>TOTAL CBA INVESTMENTS</u></b>     |               |                 |               |               | <b><u>3,000,000.00</u></b> | <b><u>50.00%</u></b> |
| Westpac                                 | AA-           | 3 Months        | 27/Jan/23     | 3.45%         | 1,500,000.00               | 25.00%               |
| <b><u>TOTAL WESTPAC INVESTMENTS</u></b> |               |                 |               |               | <b><u>1,500,000.00</u></b> | <b><u>25.00%</u></b> |
| <b>INVESTMENTS TOTAL</b>                |               |                 |               |               | <b>6,000,000.00</b>        | <b>100.00%</b>       |

**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.

|                      |                                                          |
|----------------------|----------------------------------------------------------|
| <b>Department:</b>   | <b>Office of the Chief Corporate Officer</b>             |
| <b>Submitted by:</b> | Roy Jones, Manager Finance & Technology                  |
| <b>Reference:</b>    | <b>ITEM GOV104/22</b>                                    |
| <b>Subject:</b>      | <b>CAPITAL EXPENDITURE REPORT AS AT 30 NOVEMBER 2022</b> |

|                                                               |                                                                                                                                                                                                                         |
|---------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK</b> |                                                                                                                                                                                                                         |
| <b>CSP Goal:</b>                                              | <b>Leadership</b> - Council is a transparent, financially-sustainable and high-performing organisation, delivering valued services to the Community.                                                                    |
| <b>CSP Strategy:</b>                                          | Ensure the performance of Council as an organisation complies with all statutory Guidelines, supported by effective corporate management, sound integrated planning and open, transparent and informed decision making. |
| <b>CSP Delivery Program</b>                                   | 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 30 November 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 not completed in the 2021/22 year were adopted in the first Quarterly Budget Review at the November 2022 meeting. The budgets for a number of new grants received in the current financial year were also adopted. The Capital Expenditure Report has been updated to show the current list of approved capital projects.

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

**3. Financial (Annual Budget & LTFF)**

Nil.

**4. Asset Management (AMS)**

Nil.

**5. Workforce (WMS)**

Nil.

**6. Legal and Risk Management**

Nil.

**7. Performance Measures**

Nil.

**8. Project Management**

Nil.

**Erika Bursford  
Acting Chief Corporate Officer**

|                               |                                                                              |
|-------------------------------|------------------------------------------------------------------------------|
| Prepared by staff member:     | Roy Jones, Manager Finance & Technology                                      |
| Approved/Reviewed by Manager: | Erika Bursford, Acting Chief Corporate Officer                               |
| Department:                   | Office of the Chief Corporate Officer                                        |
| Attachments:                  | <b>1</b> Capital Expenditure Report - <b>3</b><br>November 2022 <b>Pages</b> |

**Tenterfield Shire Council**  
**Capital Expenditure Report as at 30 November 2022**

| Capital Projects                                                                         | Funding Source       | 22/23 Adopted Review 1 Budget \$ | 22/23 YTD Actuals \$ | 22/23 Percentage Spent % | Comments                                                                                                            |
|------------------------------------------------------------------------------------------|----------------------|----------------------------------|----------------------|--------------------------|---------------------------------------------------------------------------------------------------------------------|
| <b>Office of the Chief Executive</b>                                                     |                      | <b>2,233,461</b>                 | <b>59,994</b>        | <b>2.69%</b>             |                                                                                                                     |
| <b>Economic Growth and Tourism</b>                                                       |                      |                                  |                      |                          |                                                                                                                     |
| 4235004. PSLP - Tenterfield Youth Precinct & Mountain Bike Trailhead                     | General Fund - Grant | 1,714,593                        | 54,994               | 3.21%                    |                                                                                                                     |
| 5400509. RTBR - Art Installations Tenterfield Creek                                      | General Fund - Grant | 5,000                            | 5,000                | 100.00%                  | Completed                                                                                                           |
| 5400510. LF027 Tenterfield Dam Recreational Precinct - Stage 1 Fishing Platform          | General Fund - Grant | 249,576                          | 0                    | 0.00%                    | Planning & design stage underway                                                                                    |
| <b>Total Economic Growth and Tourism</b>                                                 |                      | <b>1,969,169</b>                 | <b>59,994</b>        | <b>3.05%</b>             |                                                                                                                     |
| <b>Library Services</b>                                                                  |                      |                                  |                      |                          |                                                                                                                     |
| 5000515. Local Priority Grant 2019/20                                                    | General Fund - Grant | 3,848                            | 0                    | 0.00%                    | To be used as part of Refurbishment project                                                                         |
| 5000520. Local Priority Grant 2020/21                                                    | General Fund - Grant | 19,329                           | 0                    | 0.00%                    | To be used as part of Refurbishment project. Self-service IT equipment for Urbenville & Drake is on order           |
| 5000522. Local Priority Grant 2021/22                                                    | General Fund - Grant | 19,329                           | 0                    | 0.00%                    |                                                                                                                     |
| 5000524. Local Priority Grant 2022/23                                                    | General Fund - Grant | 24,900                           | 0                    | 0.00%                    |                                                                                                                     |
| 5000523. Public Library Infrastructure Grant - Refurbishment of the Tenterfield Library  | General Fund - Grant | 196,886                          | 0                    | 0.00%                    | To commence early next year                                                                                         |
| <b>Total Library Services</b>                                                            |                      | <b>264,292</b>                   | <b>0</b>             | <b>0.00%</b>             |                                                                                                                     |
| <b>Office of the Chief Corporate Officer</b>                                             |                      | <b>2,155,108</b>                 | <b>369,291</b>       | <b>17.14%</b>            |                                                                                                                     |
| <b>Buildings &amp; Amenities</b>                                                         |                      |                                  |                      |                          |                                                                                                                     |
| 4200501. Admin Building -- Refurbishment                                                 | General Fund         | 49,524                           | 16,365               | 33.04%                   |                                                                                                                     |
| 4200508. Admin Building - Roof Replacement                                               | General Fund         | 300,000                          | 0                    | 0.00%                    |                                                                                                                     |
| 4205504. Housing - 268 Douglas St - Replace Water-Damaged Carpet                         | General Fund         | 25,000                           | 0                    | 0.00%                    | To be installed in March                                                                                            |
| 4210500. Mt McKenzie Tower Construct Access Road (SRV)                                   | General Fund         | 70,000                           | 0                    | 0.00%                    |                                                                                                                     |
| 4230510. SCCF4-0858 Upgrades to Drake Hall                                               | General Fund - Grant | 109,277                          | 0                    | 0.00%                    |                                                                                                                     |
| 4230512. SCCF4-0948 Improvements to Sunnyside Hall                                       | General Fund - Grant | 138,116                          | 110,493              | 80.00%                   |                                                                                                                     |
| 4230513. BSBR000689 - Mingoala Hall Improvements                                         | General Fund - Grant | 120,000                          | 0                    | 0.00%                    |                                                                                                                     |
| 4235000. Tenterfield Memorial Hall Sporting Complex - SCCF-1023                          | General Fund         | 64,667                           | 12,402               | 19.18%                   |                                                                                                                     |
| 4235001. Memorial Hall Internal Acoustic, Ventilation & Insulation Treatments            | General Fund - Grant | 97,019                           | 30,744               | 31.69%                   |                                                                                                                     |
| 4235002. Restorations to Pioneer Cottage                                                 | General Fund - Grant | 14,131                           | 0                    | 0.00%                    | In 12 months defects rectification (final retention payment)                                                        |
| 4235003. BCRRF Stream 1 Memorial Hall                                                    | General Fund         | 31,292                           | 0                    | 0.00%                    |                                                                                                                     |
| 4235005. BSBR000682 - Installation of Ceiling Fans & Emergency Lighting at Memorial Hall | General Fund - Grant | 154,000                          | 0                    | 0.00%                    |                                                                                                                     |
| 4235006. SCCF4-0949 Floor Refurbishments to Memorial Hall                                | General Fund - Grant | 131,117                          | 0                    | 0.00%                    |                                                                                                                     |
| <b>Total Buildings &amp; Amenities</b>                                                   |                      | <b>1,304,143</b>                 | <b>170,003</b>       | <b>13.04%</b>            |                                                                                                                     |
| <b>Environmental Management</b>                                                          |                      |                                  |                      |                          |                                                                                                                     |
| 4235501. Covid-19 Council Pound Grant Expenditure                                        | General Fund - Grant | 688                              | 640                  | 93.02%                   |                                                                                                                     |
| <b>Total Environmental Management</b>                                                    |                      | <b>688</b>                       | <b>640</b>           | <b>93.02%</b>            |                                                                                                                     |
| <b>Finance &amp; Technology</b>                                                          |                      |                                  |                      |                          |                                                                                                                     |
| 1810501. Computer Equipment - Finance                                                    | General Fund         | 75,000                           | 0                    | 0.00%                    |                                                                                                                     |
| 1810508. Capitalised Software                                                            | General Fund         | 150,000                          | 28,289               | 18.86%                   |                                                                                                                     |
| <b>Total Finance &amp; Technology</b>                                                    |                      | <b>225,000</b>                   | <b>28,289</b>        | <b>12.57%</b>            |                                                                                                                     |
| <b>Livestock Saleyards</b>                                                               |                      |                                  |                      |                          |                                                                                                                     |
| 4220504. Improvements to Loading Ramps & Traffic Facilities                              | General Fund         | 207,940                          | 0                    | 0.00%                    |                                                                                                                     |
| <b>Total Livestock Saleyards</b>                                                         |                      | <b>207,940</b>                   | <b>0</b>             | <b>0.00%</b>             |                                                                                                                     |
| <b>Parks, Gardens and Open Space</b>                                                     |                      |                                  |                      |                          |                                                                                                                     |
| 4215502. Cemeteries - Earthworks Preparation for Stage 1 Expansion                       | General Fund         | 15,428                           | 0                    | 0.00%                    |                                                                                                                     |
| 4605514. PSLP - Jennings Playground Precinct                                             | General Fund - Grant | 216,909                          | 163,657              | 75.45%                   | Playground, exercise area and covered BBQ have been installed with shade cover. Carpark to be completed in December |
| 4605516. SCCF4-0951 Revitalisation of Tenterfield Netball Courts                         | General Fund - Grant | 160,000                          | 0                    | 0.00%                    |                                                                                                                     |
| <b>Total Parks, Gardens and Open Space</b>                                               |                      | <b>392,337</b>                   | <b>163,657</b>       | <b>41.71%</b>            |                                                                                                                     |
| <b>Swimming Complex</b>                                                                  |                      |                                  |                      |                          |                                                                                                                     |
| 4600512. Swimming Pool - Equipment Renewal                                               | General Fund         | 25,000                           | 6,701                | 26.80%                   |                                                                                                                     |
| <b>Total Swimming Complex</b>                                                            |                      | <b>25,000</b>                    | <b>6,701</b>         | <b>26.80%</b>            |                                                                                                                     |
| <b>Office of the Chief Operating Officer</b>                                             |                      | <b>48,897,366</b>                | <b>12,214,836</b>    | <b>24.98%</b>            |                                                                                                                     |
| <b>Asset Management &amp; Resourcing</b>                                                 |                      |                                  |                      |                          |                                                                                                                     |
| 6250502. Tenterfield Depot - Wash Down & Recycle Bay                                     | General Fund         | 20,000                           | 0                    | 0.00%                    |                                                                                                                     |
| 6250505. Tenterfield Depot - WHS & Environmental Initiative Enhancements                 | General Fund         | 100,000                          | 0                    | 0.00%                    |                                                                                                                     |
| 6250506. Tenterfield Depot - Fuel Tank Replacement/Remediation                           | General Fund         | 100,000                          | 1,863                | 1.86%                    |                                                                                                                     |
| <b>Total Asset Management &amp; Resourcing</b>                                           |                      | <b>220,000</b>                   | <b>1,863</b>         | <b>0.85%</b>             |                                                                                                                     |
| <b>Plant, Fleet &amp; Equipment</b>                                                      |                      |                                  |                      |                          |                                                                                                                     |
| 6210500. Public Works Plant - Purchases                                                  | General Fund         | 3,944,257                        | 898,750              | 22.79%                   |                                                                                                                     |
| 6210501. Public Works Plant - WDV of Asset Disposals                                     | General Fund         | (3,041,834)                      | (896,600)            | 29.48%                   |                                                                                                                     |
| <b>Total Plant, Fleet &amp; Equipment</b>                                                |                      | <b>902,423</b>                   | <b>2,150</b>         | <b>0.24%</b>             |                                                                                                                     |
| <b>Sewerage Service</b>                                                                  |                      |                                  |                      |                          |                                                                                                                     |
| 7872502. Tenterfield Mains Relining (1km Year)                                           | Sewer Fund           | 173,800                          | 0                    | 0.00%                    | RFQ underway                                                                                                        |
| 7872503. Tenterfield Mains Augmentation                                                  | Sewer Fund           | 69,600                           | 0                    | 0.00%                    | Infrastructure ordered for work to new WTP                                                                          |
| 7872505. Tenterfield Man Hole Level Alterations (Water Infiltration)                     | Sewer Fund           | 162,500                          | 40,790               | 25.10%                   | Contractor to start January                                                                                         |
| 7872515. Tenterfield Upgrade Road to Tertiary Ponds                                      | Sewer Fund           | 7,000                            | 0                    | 0.00%                    |                                                                                                                     |
| 7872517. Tenterfield Scada System Upgrade                                                | Sewer Fund           | 21,853                           | 0                    | 0.00%                    |                                                                                                                     |
| 7872519. Tenterfield Network Renewal                                                     | Sewer Fund           | 193,800                          | 0                    | 0.00%                    | Infrastructure ordered, initial smoke testing completed, additional 2 smoke testing scheduled February              |
| 7872524. Tenterfield STP - 3 Bay Shed for Storage                                        | Sewer Fund           | 50,000                           | 0                    | 0.00%                    | Investigations re-commenced                                                                                         |
| 7872525. Tenterfield STP - Grinder Pump                                                  | Sewer Fund           | 10,000                           | 0                    | 0.00%                    |                                                                                                                     |

\*Report Contains Filters



| Capital Projects                                                                                 | Funding Source                            | 22/23 Adopted Review 1 Budget \$ | 22/23 YTD Actuals \$ | 22/23 Percentage Spent % | Comments                                                                                                                                                                                                                              |
|--------------------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------|----------------------|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7872526. Tenterfield STP - Refurbishment                                                         | Sewer Fund                                | 102,500                          | 0                    | 0.00%                    | New STP probe completed, PLC's ordered, handrails and cable boxes in planning.                                                                                                                                                        |
| 7872527. Tenterfield New Pump Station - Molesworth St                                            | Sewer Fund                                | 200,000                          | 0                    | 0.00%                    |                                                                                                                                                                                                                                       |
| 7872528. Tenterfield New Pump Station - Trail Lane                                               | Sewer Fund                                | 150,000                          | 0                    | 0.00%                    |                                                                                                                                                                                                                                       |
| 7872529. Sewer System Mapping Improvements                                                       | Sewer Fund                                | 20,000                           | 10,885               | 54.43%                   | Commenced GPS verification of manholes.                                                                                                                                                                                               |
| 7872800. Urbenville Dehydrator                                                                   | Sewer Fund                                | 10,000                           | 0                    | 0.00%                    |                                                                                                                                                                                                                                       |
| 7872801. Removal Sludge from Tertiary Ponds/Renewal of Capacity                                  | Sewer Fund                                | 10,600                           | 0                    | 0.00%                    |                                                                                                                                                                                                                                       |
| 7872804. Urbenville Telemetry Upgrade                                                            | Sewer Fund                                | 15,000                           | 0                    | 0.00%                    |                                                                                                                                                                                                                                       |
| 7872807. Urbenville Telemetry From PS to STP                                                     | Sewer Fund                                | 10,000                           | 0                    | 0.00%                    |                                                                                                                                                                                                                                       |
| 7872813. Urbenville Sewer Pump Station Emergency Works - Replacement                             | Sewer Fund                                | 102,701                          | 102,701              | 100.00%                  |                                                                                                                                                                                                                                       |
| <b>Total Sewerage Service</b>                                                                    |                                           | <b>1,309,354</b>                 | <b>154,376</b>       | <b>11.79%</b>            |                                                                                                                                                                                                                                       |
| <b>Stormwater &amp; Drainage</b>                                                                 |                                           |                                  |                      |                          |                                                                                                                                                                                                                                       |
| 8252502. Drainage Pits - Upgrade                                                                 | Stormwater Fund                           | 63,000                           | 0                    | 0.00%                    |                                                                                                                                                                                                                                       |
| 8252523. Urban Culverts Renewal                                                                  | Stormwater Fund                           | 27,200                           | 0                    | 0.00%                    |                                                                                                                                                                                                                                       |
| 8252526. Stormwater Pipe Renewal                                                                 | Stormwater Fund                           | 40,000                           | 0                    | 0.00%                    |                                                                                                                                                                                                                                       |
| <b>Total Stormwater &amp; Drainage</b>                                                           |                                           | <b>130,200</b>                   | <b>0</b>             | <b>0.00%</b>             |                                                                                                                                                                                                                                       |
| <b>Transport Network</b>                                                                         |                                           |                                  |                      |                          |                                                                                                                                                                                                                                       |
| 6215110. Regional & Local Roads Traffic Facilities                                               | General Fund - Grant                      | 68,000                           | 34,143               | 50.21%                   | Further urban linemarking works programmed.                                                                                                                                                                                           |
| 6215510. Regional Roads Block Grant - Reseals Program                                            | General Fund - Grant                      | 582,668                          | 264,582              | 45.41%                   |                                                                                                                                                                                                                                       |
| 6215531. Special Grant Mt Lindesay Road (RMS/Fed)                                                | General Fund - Grant                      | 5,323,347                        | 3,878,052            | 72.85%                   | Works underway on Stages 3, 4 & 5.                                                                                                                                                                                                    |
| 6215544. BLERF - 0737 - Improve Mt Lindesay Road                                                 | General Fund - Grant                      | 5,297,708                        | 1,221,283            | 23.05%                   |                                                                                                                                                                                                                                       |
| 6215550. Footpaths Capital Works                                                                 | General Fund                              | 15,000                           | 1,337                | 8.91%                    |                                                                                                                                                                                                                                       |
| 6215552. Roads to Recovery 2019-24                                                               | General Fund - Grant                      | 1,044,335                        | 18,200               | 1.74%                    |                                                                                                                                                                                                                                       |
| 6215568. FLR200241 - Kildare Road (Tenterfield Tourist Route 9)                                  | General Fund - Grant                      | 2,666,325                        | 845,443              | 31.71%                   |                                                                                                                                                                                                                                       |
| 6215570. DRFA AGRN960 EPAR Bruxner Way - Bridge 7325 Dumaresq River Overflow Channel             | General Fund - Grant                      | 0                                | 60,463               | 0.00%                    | Disaster Recovery works - consultants provided concept design and reconstruction estimate for approval by Transport for NSW & Resilience NSW for bridge replacement/extension. Budget addition is pending advice from funding bodies. |
| 6215572. FLR300128 - Tooloom Road West Rehabilitation                                            | General Fund - Grant                      | 2,970,024                        | 128,000              | 4.31%                    | Preliminary drainage works commenced June 22.                                                                                                                                                                                         |
| 6215575. ROSI - Sunnyside Platform Road Upgrade                                                  | General Fund - Grant                      | 1,752,075                        | 1,199,175            | 68.44%                   | Bruxner Way intersection being upgraded.                                                                                                                                                                                              |
| 6215576. BSR000641 - Drake Village Revitalisation                                                | General Fund - Grant                      | 2,900,300                        | 67                   | 0.00%                    |                                                                                                                                                                                                                                       |
| 6215579. Local Roads & Community Infrastructure Program - Round 3                                | General Fund - Grant                      | 2,088,670                        | 91,735               | 4.39%                    | Pavement preparation for sealing of Washpool Lane, Leeches Gully Rd and Robinsons Lane.                                                                                                                                               |
| 6215580. Repair Program 2022/23                                                                  | General Fund - Grant                      | 565,572                          | 72,162               | 12.76%                   |                                                                                                                                                                                                                                       |
| 6220271. Bridges Renewal Program - Deepwater River Bridge Renewal                                | 50% Grant Funded                          | 13,000                           | 13,000               | 100.00%                  | Completed.                                                                                                                                                                                                                            |
| 6220272. Bridges Renewal Program - Kangaroo Creek Bridge Replacement                             | 50% Grant Funded                          | 1,100,574                        | 444,455              | 40.38%                   | Bridge approaches and railings being constructed.                                                                                                                                                                                     |
| 6220274. Bridges Renewal Program - Unknown Creek Bridge (67203) Replacement, Paddy's Flat Rd Nth | General Fund - Grant                      | 722,414                          | 54,217               | 7.50%                    | Timber bridge removed for new construction work.                                                                                                                                                                                      |
| 6220276. Bridges Renewal Program - Unknown Creek Bridge (67161) Replacement, Paddy's Flat Rd Sth | General Fund - Grant                      | 532,955                          | 370,634              | 69.54%                   | Bridge structure complete with road approaches and guard rail to be constructed.                                                                                                                                                      |
| 6220277. Fixing Country Bridges - Grahams Creek Bridge Replacement, Grahams Creek Rd             | General Fund - Grant                      | 644,907                          | 3,601                | 0.56%                    | Side track works commenced                                                                                                                                                                                                            |
| 6220278. Fixing Country Bridges - Washpool Creek Bridge Replacement, Leeches Gully Rd            | General Fund - Grant                      | 306,867                          | 209,241              | 68.19%                   | Final concrete placement of deck recently poured.                                                                                                                                                                                     |
| 6220500. Urban Streets - Reseal Program                                                          | General Fund                              | 60,000                           | 0                    | 0.00%                    |                                                                                                                                                                                                                                       |
| 6220501. Road Renewal - Gravel Roads                                                             | General Fund                              | 601,519                          | 82,111               | 13.65%                   |                                                                                                                                                                                                                                       |
| 6220503. Gravel Resheets                                                                         | General Fund                              | 632,452                          | 3,934                | 0.62%                    |                                                                                                                                                                                                                                       |
| 6220505. Kerbing & Guttering                                                                     | General Fund                              | 40,000                           | 0                    | 0.00%                    | Design commenced for Molesworth St corner.                                                                                                                                                                                            |
| 6220506. Bridges / Causeways (SRV to 2023/24)                                                    | General Fund                              | 530,000                          | 648                  | 0.12%                    |                                                                                                                                                                                                                                       |
| 6220507. Rural Roads - Reseal Program                                                            | General Fund                              | 653,940                          | 0                    | 0.00%                    |                                                                                                                                                                                                                                       |
| 6220512. Rural Culverts & Pipes                                                                  | General Fund                              | 100,000                          | 0                    | 0.00%                    |                                                                                                                                                                                                                                       |
| 6220513. Concrete Bridges                                                                        | General Fund                              | 40,223                           | 0                    | 0.00%                    |                                                                                                                                                                                                                                       |
| 6220514. Causeways                                                                               | General Fund                              | 208,163                          | 0                    | 0.00%                    | Design being prepared for Fisheries approvals                                                                                                                                                                                         |
| 6240101. Gravel Pit Rehabilitation                                                               | General Fund                              | 10,664                           | 0                    | 0.00%                    |                                                                                                                                                                                                                                       |
| 6240509. SCCF4-0946 Extension to Urbenville Footpath                                             | General Fund - Grant                      | 159,815                          | 0                    | 0.00%                    |                                                                                                                                                                                                                                       |
| 6240511. Molesworth Street Footpath Replacement Grant                                            | General Fund - Grant                      | 10,000                           | 0                    | 0.00%                    | Design commenced                                                                                                                                                                                                                      |
| 6240512. Streets as Shared Spaces - SASS00027 Linking People and Place                           | General Fund - Grant                      | 500,000                          | 76,600               | 15.32%                   |                                                                                                                                                                                                                                       |
| 6240513. Other Contributions to Works (Capital) - Expenses                                       | General Fund                              | 6,752                            | 0                    | 0.00%                    |                                                                                                                                                                                                                                       |
| <b>Total Transport Network</b>                                                                   |                                           | <b>32,148,269</b>                | <b>9,073,083</b>     | <b>28.22%</b>            |                                                                                                                                                                                                                                       |
| <b>Waste Management</b>                                                                          |                                           |                                  |                      |                          |                                                                                                                                                                                                                                       |
| 7080500. 240L Wheelie Bins                                                                       | Waste Fund                                | 2,101                            | 0                    | 0.00%                    |                                                                                                                                                                                                                                       |
| 7080503. Industrial Bins                                                                         | Waste Fund                                | 16,304                           | 3,522                | 21.60%                   |                                                                                                                                                                                                                                       |
| 7080554. Boonoo Boonoo - Landfill Cover                                                          | Waste Fund                                | 10,000                           | 0                    | 0.00%                    | Alternative cover deployed and operational                                                                                                                                                                                            |
| 7080555. Boonoo Boonoo - Cell Remediation Asset                                                  | Waste Fund                                | 50,000                           | 0                    | 0.00%                    |                                                                                                                                                                                                                                       |
| 7080558. Tip shop - Drake, Liston & Tenterfield                                                  | Waste Fund                                | 2,000                            | 146                  | 7.30%                    | Roller door installation pending for Tenterfield                                                                                                                                                                                      |
| 7080560. EPA Bushfire Recovery Program for Council Landfills                                     | Waste Fund - Grant                        | 685,209                          | 31,303               | 4.57%                    |                                                                                                                                                                                                                                       |
| 7080561. Boonoo Boonoo Landfill - Environmental Improvements                                     | Grant balance \$3,320, Waste Fund \$8,700 | 12,020                           | 9,326                | 77.59%                   | Office fencing, satellite completed                                                                                                                                                                                                   |
| 7080564. Boonoo Boonoo - Develop Stage 5                                                         | Waste Fund                                | 2,569,752                        | 50,856               | 1.98%                    | Plans completed - with EPA for approval                                                                                                                                                                                               |
| 7080568. Boonoo Boonoo - WHS Facilities & Amenities Upgrade                                      | Waste Fund                                | 0                                | 33                   | 0.00%                    |                                                                                                                                                                                                                                       |
| 7080720. Mingoola - Open Transfer Station                                                        | Waste Fund                                | 70,000                           | 0                    | 0.00%                    |                                                                                                                                                                                                                                       |
| 7080732. Torrington Landfill - Convert to Transfer                                               | Waste Fund                                | 2,000                            | 228                  | 11.42%                   | Fencing to be completed                                                                                                                                                                                                               |
| 7080811. Tenterfield WTS Groundwater Bores                                                       | Waste Fund                                | 119,879                          | 1,754                | 1.46%                    |                                                                                                                                                                                                                                       |
| <b>Total Waste Management</b>                                                                    |                                           | <b>3,539,265</b>                 | <b>97,168</b>        | <b>2.75%</b>             |                                                                                                                                                                                                                                       |

\*Report Contains Filters

| Capital Projects                                                   | Funding Source                                                 | 22/23 Adopted Review 1 Budget \$ | 22/23 YTD Actuals \$ | 22/23 Percentage Spent % | Comments                                                      |
|--------------------------------------------------------------------|----------------------------------------------------------------|----------------------------------|----------------------|--------------------------|---------------------------------------------------------------|
| <b>Water Supply</b>                                                |                                                                |                                  |                      |                          |                                                               |
| 7484505. Tenterfield Mains Replacement                             | Water Fund                                                     | 282,900                          | 139,267              | 49.23%                   | Infrastructure ordered for work to new WTP                    |
| 7484506. Tenterfield Meter Replacement                             | Water Fund                                                     | 22,600                           | 398                  | 1.76%                    | Ongoing                                                       |
| 7484522. Tenterfield Water Treatment Plant Construction            | Water Fund Grants - State \$7 million, Federal \$2.645 million | 7,614,384                        | 2,446,342            | 32.13%                   |                                                               |
| 7484533. Water Network Mapping Improvements                        | Water Fund                                                     | 20,000                           | 10,885               | 54.43%                   | Commenced GPS mapping valves and hydrants.                    |
| 7484538. BLERF 0377 - Tenterfield Villages Emergency Water Program | Water Fund - Grant \$960,000; Council contribution \$20,000    | 970,153                          | 180,605              | 18.62%                   | Planning complete, infrastructure purchased, drillers engaged |
| 7484540. Bulk Water Metering Grant                                 | Water Fund - Grant \$36,844; Council contribution \$12,281     | 49,125                           | 3,810                | 7.76%                    | Planning complete, infrastructure purchased.                  |
| 7484541. New Grid Urbenville Water Supply Project                  | Water Fund - Grant \$1,458,000; Council contribution \$100,000 | 1,558,000                        | 3,384                | 0.22%                    |                                                               |
| 7484542. Tenterfield Apex Park Bore - Relining                     | Water Fund                                                     | 39,193                           | 39,193               | 100.00%                  |                                                               |
| 7484811. Urbenville Water Treatment Plant Upgrade                  | Water Fund                                                     | 50,000                           | 46,050               | 92.10%                   |                                                               |
| 7484812. Urbenville Sewer Scada Renewal                            | Water Fund                                                     | 10,000                           | 561                  | 5.61%                    |                                                               |
| 7484901. Jennings Mains Replacement                                | Water Fund                                                     | 11,500                           | 0                    | 0.00%                    |                                                               |
| 7484950. Legume Catchment - Water Supply Options Study             | Water Fund                                                     | 20,000                           | 15,700               | 78.50%                   |                                                               |
| <b>Total Water Supply</b>                                          | Water Fund                                                     | <b>10,647,855</b>                | <b>2,886,195</b>     | <b>27.11%</b>            |                                                               |
| <b>Grand Total</b>                                                 |                                                                | <b>53,285,935</b>                | <b>12,644,120</b>    | <b>23.73%</b>            |                                                               |

\*Report Contains Filters



|                      |                                                 |
|----------------------|-------------------------------------------------|
| <b>Department:</b>   | <b>Office of the Chief Corporate Officer</b>    |
| <b>Submitted by:</b> | Lee Sisson, Governance Officer                  |
| <b>Reference:</b>    | <b>ITEM GOV103/22</b>                           |
| <b>Subject:</b>      | <b>MONTHLY OPERATIONAL REPORT NOVEMBER 2022</b> |

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**LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK**

|                      |                                                                                                                                                                                                                         |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CSP Goal:</b>     | <b>Leadership</b> - Council is a transparent, financially-sustainable and high-performing organisation, delivering valued services to the Community.                                                                    |
| <b>CSP Strategy:</b> | Ensure the performance of Council as an organisation complies with all statutory Guidelines, supported by effective corporate management, sound integrated planning and open, transparent and informed decision making. |

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**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 November 2022.**

**Erika Bursford**  
**Acting Chief Corporate Officer**

|                                                     |                                                                                                                                                                                  |                                                     |          |                                   |        |
|-----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|----------|-----------------------------------|--------|
| Prepared by staff member:                           | Lee Sisson, Governance Officer.                                                                                                                                                  |                                                     |          |                                   |        |
| Approved/Reviewed by Manager:                       | Erika Bursford, Acting Chief Corporate Officer                                                                                                                                   |                                                     |          |                                   |        |
| Department:                                         | Office of the Chief Corporate Officer                                                                                                                                            |                                                     |          |                                   |        |
| Attachments:                                        | <table> <tr> <td><b>1</b> Monthly Operational Report - November 2022</td> <td>80 Pages</td> </tr> <tr> <td><b>2</b> Organisational Structure</td> <td>1 Page</td> </tr> </table> | <b>1</b> Monthly Operational Report - November 2022 | 80 Pages | <b>2</b> Organisational Structure | 1 Page |
| <b>1</b> Monthly Operational Report - November 2022 | 80 Pages                                                                                                                                                                         |                                                     |          |                                   |        |
| <b>2</b> Organisational Structure                   | 1 Page                                                                                                                                                                           |                                                     |          |                                   |        |

# Monthly Operational Report

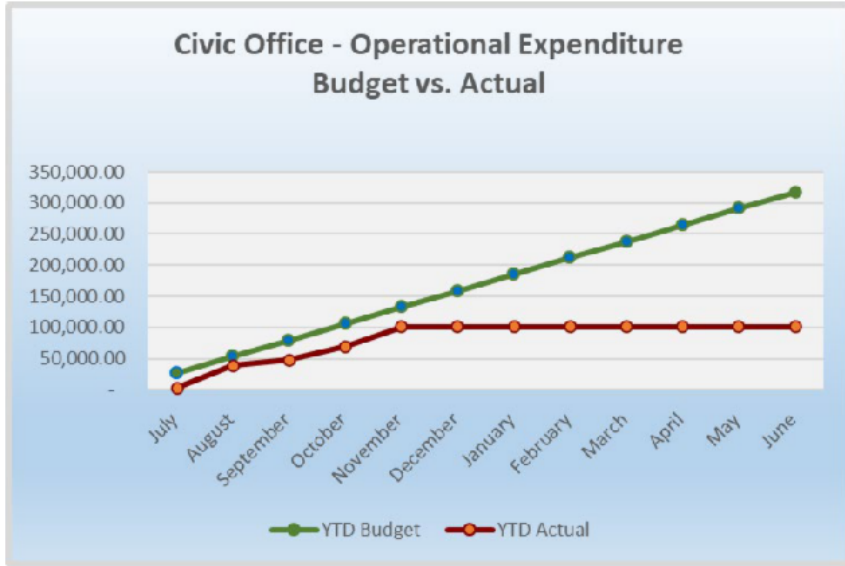
Tenterfield Shire Council November 2022

Council Meeting 21 December 2022






**TENTERFIELD**




# 1. Civic Office



| COA                      | 22/23 Review 1 Budget | 22/23 YTD Actuals November | 22/23 Percentage Spent |
|--------------------------|-----------------------|----------------------------|------------------------|
| <b>Civic Office</b>      | <b>329,401</b>        | <b>112,777</b>             | <b>34.24%</b>          |
| 1. Operating Income      | 11,993                | 11,921                     | 99.40%                 |
| 2. Operating Expenditure | 317,408               | 100,857                    | 31.78%                 |

## 1. CIVIC OFFICE

| Business Unit: Civic Office                                                                                                            |                 |                                                                                                                                                                |                                                                                               |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| Service Profile: Civic Office                                                                                                          |                 |                                                                                                                                                                |                                                                                               |
| Action                                                                                                                                 | Responsibility  | Progress Comment                                                                                                                                               | Status                                                                                        |
| 2.1.3.1 Investigate, advocate for, and source funding to improve heavy vehicle access across the region.                               | Chief Executive | November - 2022 Ongoing nothing further to report                                                                                                              |  No TARGET |
| 5.1.1.9 Influence and advocate support from Federal and State government in relation to promotion of Tenterfield community objectives. | Chief Executive | November 2022 - Ongoing nothing further to report                                                                                                              |  No TARGET |
| 5.1.1.10 Advocate to hand back Bruxner Way and Mt Lindsay Road to State Government.                                                    | Chief Executive | November - Waiting for result of State election, recent discussions with the Minister suggest its doubtful there will be any movement in this space until then |  No TARGET |





| Action                                                                                                                        | Responsibility                                           | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Status                                                                                             |
|-------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| 5.1.1.11 Manage communication, media and information channels.                                                                | Manager<br>Economic<br>Development &<br>Special Projects | <p>Facebook</p> <p>Council's Facebook page will now continue beyond its initial three-month trial as a permanent and regular communication tool. Page views for the past month have been very good, with the reach (views) more than doubling on the previous month to 8697.</p> <p>The three most viewed posts were:<br/>           CH7 BETTER HOMES &amp; GARDENS IN TENTERFIELD 7639<br/>           TENTERFIELD FEATURES ACROSS 90 PAGES IN LIFESTYLE MAG 1632<br/>           CHRISTMAS LATE NIGHT SHOPPING 795</p> <p>Clearly Tenterfield and the Shire is home to lots of very keen gardeners. The post advising CH7 Better Homes &amp; Gardens would be filming at Glenrock Gardens, the Bungalow &amp; Ivy Leaf Chapel and around town during the first week in December scoring a remarkable reach of 7639. Not bad for a Shire with a total population of 6800.</p> | <br>No TARGET   |
| 5.1.1.12 Deliver councillor services.                                                                                         | Chief Executive                                          | <p>November- 2022</p> <p>Ward Boundary Update:<br/>           Council Area Statistics Variation between B Ward (High) and E Ward (Low).<br/>           October 2022 - 15.95%<br/>           November 2022 - 16.12%<br/>           Monitoring till April 2023</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <br>No TARGET   |
| 5.2.2.1 Advocate for health services throughout the Region and ensure future government planning aligns with community needs. | Chief Executive                                          | <p>November - 2022 ongoing nothing further to report, one might expect movement if there is a change of government at the 2023 state election</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <br>No TARGET |

## 2. Organisation Leadership



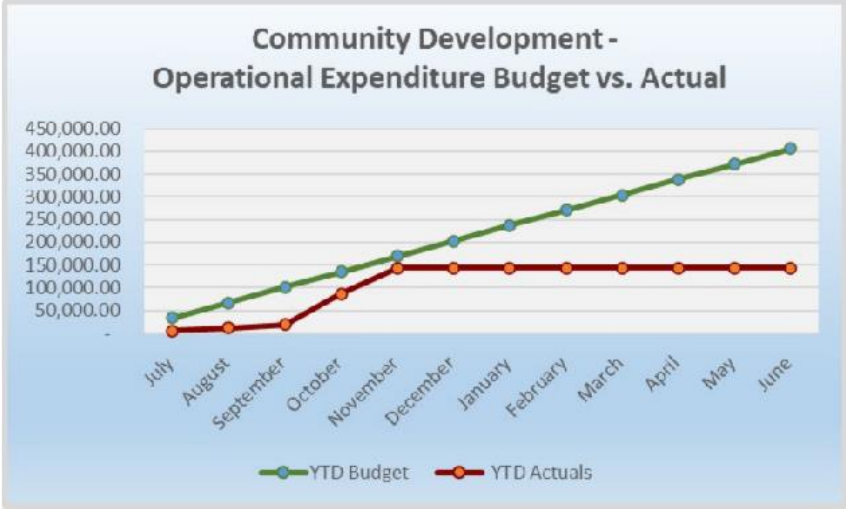
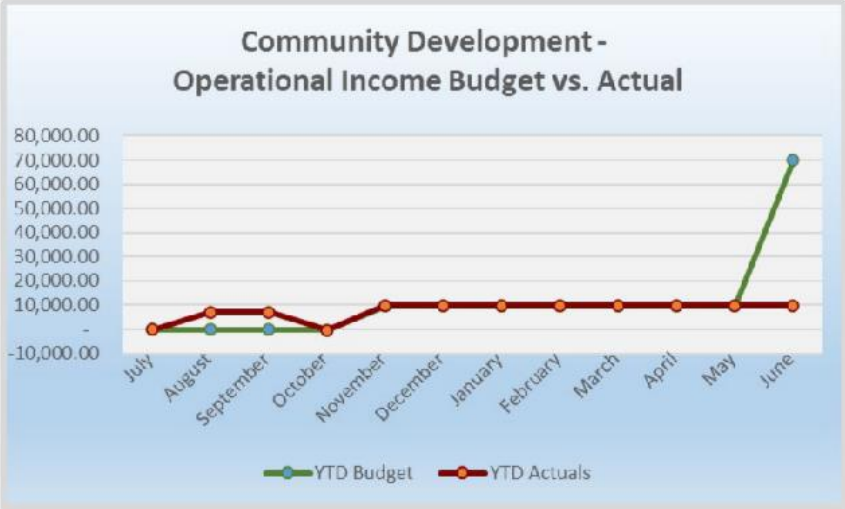
| COA                      | 22/23 Review 1 Budget | 22/23 YTD Actuals November | 22/23 Percentage Spent |
|--------------------------|-----------------------|----------------------------|------------------------|
| Organisation Leadership  | 1,018,194             | 567,390                    | 55.73%                 |
| 2. Operating Expenditure | 1,018,194             | 567,390                    | 55.73%                 |

## 2. ORGANISATION LEADERSHIP



| Business Unit: Organisation Leadership                                                                                    |                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| Service Profile: Organisation Leadership                                                                                  |                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                 |
| Action                                                                                                                    | Responsibility                                  | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Status                                                                                          |
| 5.1.2.4 Implement the long-term financial strategy, aligning the Long-Term Financial Plan with the Asset Management Plan. | Chief Executive                                 | November 2022- ongoing nothing further at this stage                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  NEEDS WORK  |
| 5.1.2.5 Apply for a Special Rate Variation.                                                                               | Chief Executive                                 | November -2022- We received the independent report from the OLG , it clearly shows that the facts and supports councils position in terms of councils performance against other councils in the group, highlights include that council has the third lowest rates, and is one of the lowest in terms of staff numbers to service ratepayers, it also shows that councils own source revenue is problematic, and again one of the lowest in our grouping it is recommended reading.<br>We also completed the final draft application for IPART the application will have been lodged by the time this is published.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  ON TRACK    |
| 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  ON TRACK    |
| 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>As advised in an email to Councillors, concern over staff safety and to ensure no staff member had to work alone, particularly on Saturdays in the run-up to and over the Christmas break when the main Council office is closed, the decision was made to run Visitor Information services from the School of Arts from Saturday 3 December to the end of the first week in January and for the week days between Christmas and New Year, 28 December to 2 January inclusive. Signs will be placed at the Visitors' Information Centre advising tourists to go to the SoA where toilets are also available.</p> <p>November visitors to Visitor Information Centre = 848 (100% increase on November 2021 – due to COVID closures; November typically a quieter month)<br/>November visitors to Visit Tenterfield website = 3,137 (17% increase on November 2021)<br/>46% of visitors from New South Wales, 39% from Queensland and 4% from Victoria. Tenterfield Visitor Information Centre has a 4.5 star review on Google (154 reviews) &amp; 4.5 star review on TripAdvisor (109 reviews).</p> |  NEEDS WORK |






### 3. Community Development



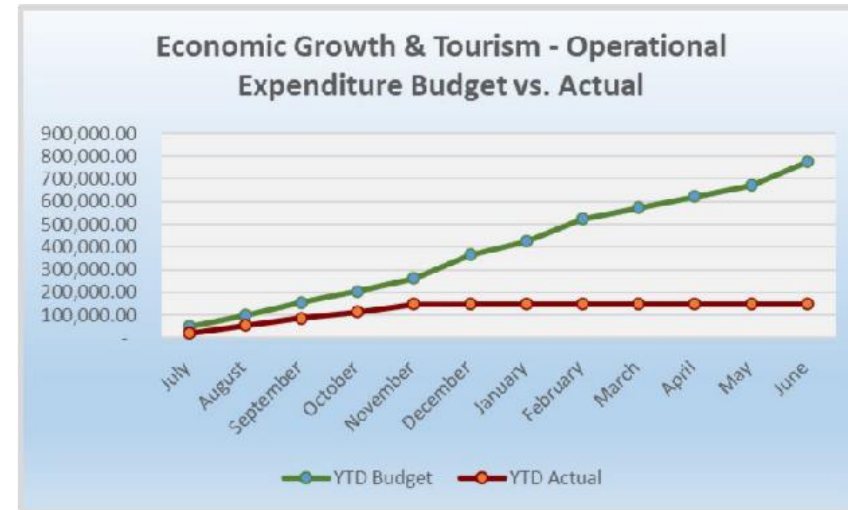
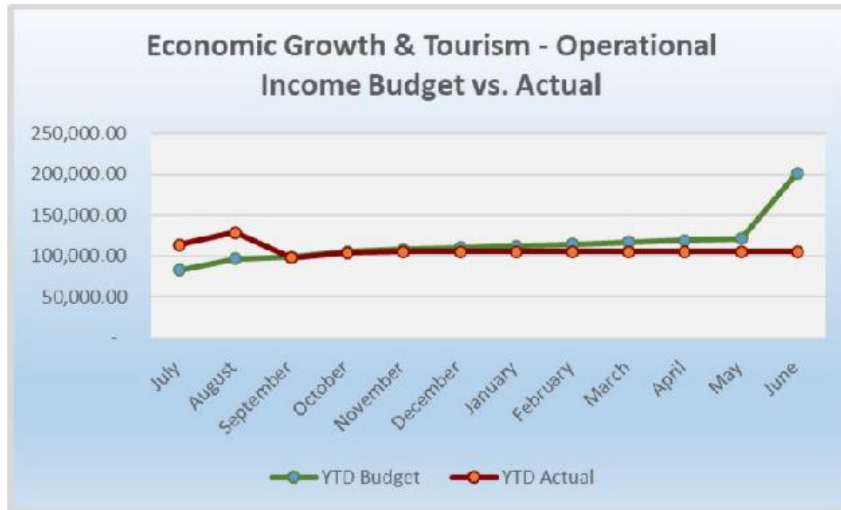
| COA                      | 22/23 Review 1 Budget | 22/23 YTD Actuals November | 22/23 Percentage Spent |
|--------------------------|-----------------------|----------------------------|------------------------|
| Community Development    | 336,171               | 133,548                    | 39.73%                 |
| 1. Operating Income      | (69,949)              | (9,757)                    | 13.95%                 |
| 2. Operating Expenditure | 406,120               | 143,305                    | 35.29%                 |

|                                                                                                                  |                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                     |
|------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| <p>1.1.1.1 Improve and maintain communication methods in accordance with the Community Engagement Strategy.</p>  | <p>Manager Arts, Culture and Library Services</p> | <p>During the November reporting period communications involved presenting community information via two issues of 'Tenterfield In Touch' on 7 and 21 November. Key information provided in these issues included details on a range of community organised events such as The Liston Hall Committee, workshop in how to write grants and tenders, and learning about Uluru Statement - Indigenous Voice to Parliament. This media stream continues to provide a valuable touch point for ensuring Tenterfield community is informed on a range of information. The Community Development Officer has finished the process of developing a draft Child Safe Policy in alignment with NSW Child Safe Standards that will inform all levels of engagement with young people for Tenterfield Shire Council. This has been handover to HR for integration with recruitment and training and development procedures.</p> <p>In line with the Community Engagement Strategy the Aboriginal Advisory Committee was consulted to review the official Council "Acknowledgement of Country" to be used across all Council communications including meetings, events, displays and digital communications. The consultation process is in progress with members of the Advisory Committee to confirm final wording.</p> <p>The Community Advisor attended a workshop with Reconciliation Australia on establishing appropriate Cultural Protocol frameworks for engaging and consulting with first nations people. This will assist in the process of developing the Reconciliation Action Plan and applying the protocols to other relevant engagement strategies across the organisation.</p> |  |
| <p>1.1.1.2 Provide opportunities for the community to participate in decision making via Council Committees.</p> | <p>Manager Arts, Culture and Library Services</p> | <p>During the November reporting period the following committee meetings provided opportunity for community to contribute to Council activities:</p> <ul style="list-style-type: none"> <li>• Saleyards Advisory Committee – Tuesday 1 November</li> <li>• Tourism Advisory Committee – Wednesday 2 November</li> <li>• Aboriginal Advisory Committee – Wednesday 2 November</li> <li>• Disability Inclusion &amp; Access Advisory Committee – Wednesday 9 November</li> <li>• Heritage Advisory Committee – Friday 18 November</li> <li>• Liquor Accord Committee – Tuesday 22 November</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |

| Action                                                                                                                                                                                                                    | Responsibility                             | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Status                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| 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).                          | Manager Arts, Culture and Library Services | During the November reporting period a draft Reconciliation Action Plan was finalised. Manager of Human Resources and CEO are currently reviewing the final draft document for submission to Reconciliation Australia to assist with guidance on the next stage of the development process in alignment with appropriate cultural protocol frameworks.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <br>No TARGET |
| 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. | Manager Arts, Culture and Library Services | <p>During the November reporting period the Community Advisor provided support to the Drake progress Association and Women’s Shed with a grant application with Foundation for Regional Renewal for \$15K for the acquisition of a Trailer to support distribution of food, water for residents and their livestock in times of emergencies and/or disaster.</p> <p>During the November reporting period the additional community events funded through the Reconnecting Regional NSW Communities Events funding being auspiced by Council totalled of \$62K. (as previously reported: 80% of the funding income \$241.3K was paid in the 2021/22 FY and remaining payment to be received this 2022/23 FY. The events funded during November include:</p> <ul style="list-style-type: none"> <li>• Eat Street Tenterfield = \$24,000</li> <li>• Bavarian Multicultural Music Festival &amp; Markets = \$20,000</li> <li>• Oracles of the Bush = \$10,000</li> <li>• Tenterfield Christmas Fair = \$4,000</li> <li>• Drake Village Community Monthly Markets = \$3,680</li> </ul> <p>A range of community events, opportunities and activities were promoted through the Tenterfield in Touch Newsletter distributed to 520+ subscribers.</p> | <br>No TARGET |


| Action                                                                                   | Responsibility                             | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Status                                                                                           |
|------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| 1.2.3.1 Deliver and report to the OLG on the Council's Disability Inclusion Action Plan. | Manager Arts, Culture and Library Services | <p>In accordance with the Disability Inclusion Action Plan, an annual report on the outcomes against the actions of the plan should be submitted to the Minister for Families, Communities and Disability Services. The Disability Council NSW assists the Minister to review the plans and provides advice on their success.</p> <p>During the November reporting period Tenterfield Shire Council's annual report was submitted in-line with NSW Government Disability Inclusion Action Planning. Accessibility related events, news and services were promoted through Tenterfield in Touch digital news channels.</p> | <br>No TARGET |

## 4. Economic Growth and Tourism



| COA                                                                             | 22/23 Review 1 Budget | 22/23 YTD Actuals November | 22/23 Percentage Spent |
|---------------------------------------------------------------------------------|-----------------------|----------------------------|------------------------|
| <b>Economic Growth and Tourism</b>                                              | <b>729,657</b>        | <b>(912,070)</b>           | <b>-125.00%</b>        |
| 1. Operating Income                                                             | (201,337)             | (105,047)                  | 52.17%                 |
| 2. Operating Expenditure                                                        | 774,017               | 148,772                    | 19.22%                 |
| 3. Capital Income                                                               | (1,819,223)           | (1,018,973)                | 56.01%                 |
| 4. Capital Expenditure                                                          | 1,969,169             | 59,994                     | 3.05%                  |
| 4235004. PSLP - Tenterfield Youth Precinct & Mountain Bike Trailhead            | 1,714,593             | 54,994                     | 3.21%                  |
| 5400509. RTBR - Art Installations Tenterfield Creek                             | 5,000                 | 5,000                      | 100.00%                |
| 5400510. LF027 Tenterfield Dam Recreational Precinct - Stage 1 Fishing Platform | 249,576               | 0                          | 0.00%                  |
| 6. Liabilities                                                                  | 7,031                 | 3,184                      | 45.28%                 |

## 4. ECONOMIC GROWTH & TOURISM

| Business Unit: Economic Growth & Tourism                                                                                                                                    |                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| Service Profile: Economic Growth & Tourism                                                                                                                                  |                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                      |
| Action                                                                                                                                                                      | Responsibility                                  | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 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>Airstrip sale tender</p> <p>Manager has advised tenderers for the airstrip that the tender has closed; their tenders have been received and Council will review tenders at its December ordinary meeting of 21 December.</p> <p>Sale of "Bendall's"</p> <p>Manager has negotiated sale contract for auction of "Bendall's" – Lot 2 DP 1037068 New England Highway, Tenterfield - through local real estate agent Jack Thomas of Nutrien Harcourts. The auction will be held early next year on a date to be determined. Preparations for sale have included surveying of the pump station site adjacent to the highway and lodging of the subdivision so Council retains ownership of the pump station land.</p> <p>Northern Border Trail Sign project</p> <p>Progress has been made on the Northern Border Trail Sign project with engineering approving the locations for the direction and interpretive signs – so the sign-maker can get on with the job of production and installing the signs along the Northern Border Trail – a key project for the Legume Progress Association and local tourism businesses.</p> <p>TCTIB AGM</p> <p>Manager attended the Tenterfield Chamber of Tourism, Industry and Business (TCTIB) Annual General Meeting at the Golf Club, on the evening of Tue, 15 Nov, followed by IT instructional session/pep talk "Get Discovered – Stay Discovered" session presented by Hugh McKellar. TCTIB president Kristen Lovett was re-elected to head the Chamber whose accounts show a sound financial position.</p> <p>Northern Rail Defenders' Forum</p> <p>Manager worked with group to set Monday, 12 December for Northern Rail Defenders' Forum public meeting in Tenterfield – at the Bowling Club – to gauge Council's and the community's support for re-opening rail lines – north and south, with a focus on re-opening the line to Wallangarra to allow historic steam trains to travel to Tenterfield. The group is led by retired Professor Siri Gamage who has gained considerable support for the Forum's plans, particularly around Armidale, Guyra and Glen Innes. The group also held a meeting on 12 December at Wallangarra for the same purpose. Information on the limited public transport options (bus to train to Sydney/ Brisbane) for Tenterfield residents has been provided to Prof Gamage.</p> |  <p>No TARGET</p> |



2.1.1.2 Deliver and manage Destination Marketing Plan and marketing campaigns and activities.

Manager  
Economic  
Development &  
Special Projects

Monday, 14 Nov 2022



Staff attended the launch of the Regional Lifestyle Magazine with 90-page Tenterfield Feature at Glenrock Gardens. The event was upbeat. Local business owners heard from publisher Elizabeth Tickle that advertising support for the magazine from Tenterfield businesses had been the strongest in magazine’s 10-year history. Coverage of Tenterfield Shire, its businesses, communities and characters including superb images from local photographers. Tenterfield (Sullivans) Newsagency owner Trish Parker said they had sold more than 500 magazines (at the time of writing 1/12/22). She said to tell Council the promotion was "money well spent".

Tenterfield Hospital Isolation Ward

Staff have met with Dr Ian Unsworth and John Brown at The Prince Albert Memorial Hospital Isolation Ward, established during the Spanish Flu Pandemic, and now restored and open to the public. Dr Unsworth and a small (5 other) volunteers would like to be “more included” in TSC tourism promotion and activities. To be included in group tourism events. They suggest being included in bus/group history tours – which would include the School of Arts, Railway Museum, Centenary Cottage, Tenterfield Saddler and the Isolation Ward. The Isolation Ward is listed on the Tenterfield True visitor information website. They have also asked for more presence in terms of brochure/info sheet at the VIC – will be done. Update the history trail information sheet for VIC and include pic and blurb of the Isolation Ward.

Other staff activity:

Attended New England High Country monthly meeting regarding upcoming campaigns and ongoing projects

NEHC1000 (1000km bike ride across the New England) is finished and waiting for it to be accepted by bikepacking.com. Cycling information to be uploaded to the New England High Country Website.

GRANTS: Reconnecting Regional NSW Events Fund –

Follow up with community organisations regarding acquittal information, branding material, grant agreements and invoices.

Numerous marketing material for events has been sent off for branding approval (NSW Government)

Social Media Campaign

Campaign kick-off meeting with We Are Explorers – digital agency running the campaign, for both Tenterfield and New England High Country campaigns. They will send a writer & photographer to the region in Feb/Mar 2023 to do a roadtrip around the region. They will produce branded editorial/blog post, social media posts, a social media reel and banner ads on their website for the New England High Country. Campaign extension for Tenterfield will occur at the same time, including additional editorial, social media posts and social media reel, focused on Tenterfield.

- o Attended Destination Network Country & Outback Northern LGA catchup.

- o Attended Tourism Advisory Committee Meeting

- o Met with tourism officers along border region to discuss potential of joint tourism campaign. Consensus was that group is happy to look at production of a map covering the area, however it is too different an area for a specific marketing campaign/touring route. Group happy to discuss additional cross border opportunities.

- o Met with Isolation Ward Committee to offer ideas for open days, online presence etc.

Australia Tourism Data Warehouse (ATDW)

- o Uploaded multiple eateries and restaurants to the ATDW, to ensure they show on the New England High Country and Visit New South Wales websites.

- o Ongoing: 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.

- o Social Media Stats – November 2022: Facebook Reach: 22,201 from 19 Facebook posts.  
Facebook Page Likes: 6,836 (+12 new) Instagram Reach: 2,491 from 15 Instagram posts & 5 stories  
Instagram Followers: 2,864 (+13 new)

5.2.3.1 Support future proposals for improved telecommunications infrastructure.

Manager  
Economic  
Development &  
Special Projects

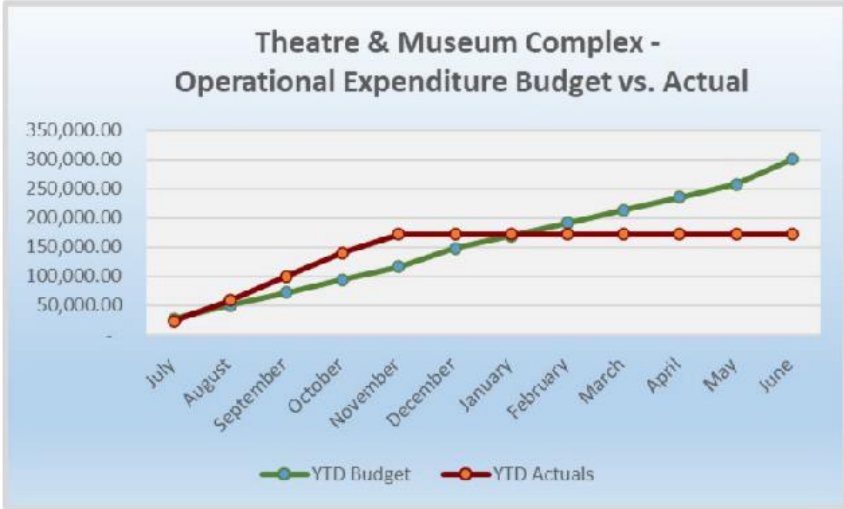
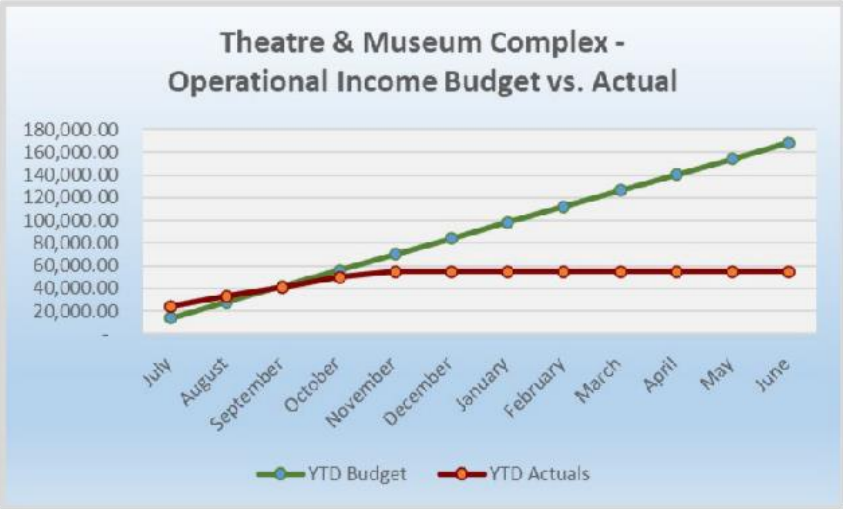
Nil to report in this area.

Although given the on-going problems with the office phones and problems last month with the phone line at the Visitors' Information Centre, here's hoping Telstra can send a technical expert to the Main Office to fix the ongoing problems with phones once and for all.








### 5. Theatre and Museum Complex

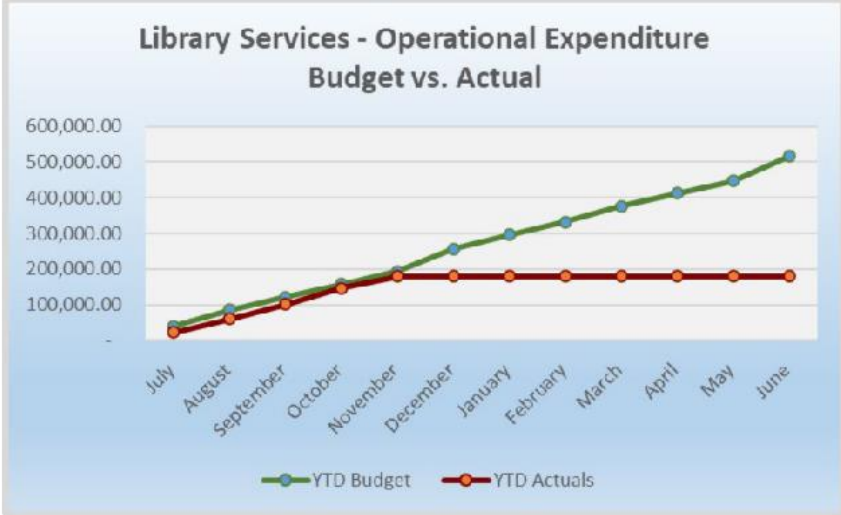
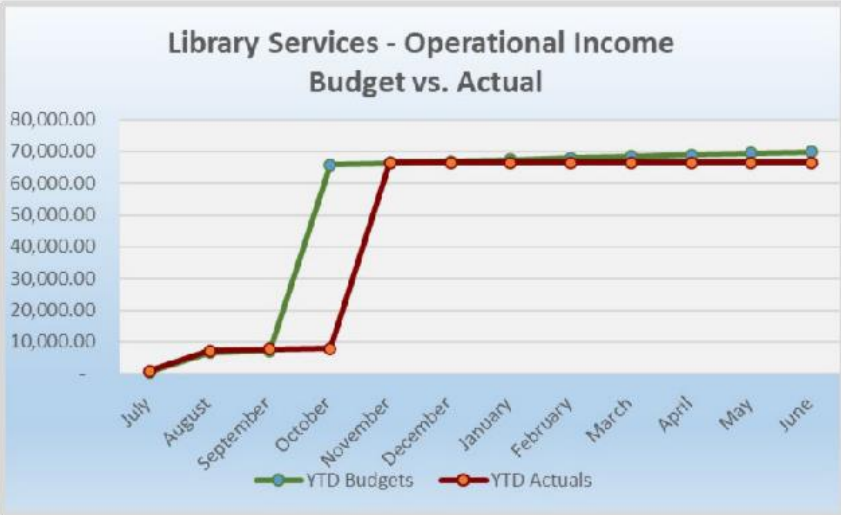


| COA                      | 22/23 Review 1 Budget | 22/23 YTD Actuals November | 22/23 Percentage Spent |
|--------------------------|-----------------------|----------------------------|------------------------|
| Theatre & Museum Complex | 132,336               | 117,224                    | 88.58%                 |
| 1. Operating Income      | (168,316)             | (54,999)                   | 32.68%                 |
| 2. Operating Expenditure | 300,652               | 172,223                    | 57.28%                 |

## 5. THEATRE & MUSEUM



| Business Unit: Theatre & Museum Complex                                                                                                                    |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| Service Profile: Theatre & Museum Complex                                                                                                                  |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                 |
| Action                                                                                                                                                     | Responsibility                             | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 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 | During the November reporting period School of Arts Theatre program held 22 screenings attracting a total audience of 139 with most popular movie title Railway Children in program with total admission of 48. During November one live show "Women Like Us" was held with a box office sell-out of 150 ticket sales. A community information session event held by Granite Border Landcare about Regenerative Agriculture also attracted full-house attendance of 150.                                                                                       |  No TARGET   |
| 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 | During the November reporting period total number of visitors for museum reached up to 145 visitors and a Christmas Party dinner function in banquet hall with 40 guests. During this period the staff training mock tour sessions continued with each staff member presenting a tour and sharing ideas for a more interesting presentation for future tours. Maintenance of house and gallery lights in museum completed during this reporting period.<br><br>Scripting and development of a venue information message for the Cinema is still in production. |  No TARGET   |
| 1.2.4.1 Provide volunteer training and upskilling in a safe and engaging work environment.                                                                 | Manager Arts, Culture and Library Services | During the November reporting period staff provided ongoing support to the SOA Volunteer program for front-of-house operations. The new volunteer position description, application, handbook and onboarding procedure including a revised WHS induction documents were approved by HR. Volunteer Call-out for SoA commenced and the website updated.                                                                                                                                                                                                          |  No TARGET |

## 6. Library Services

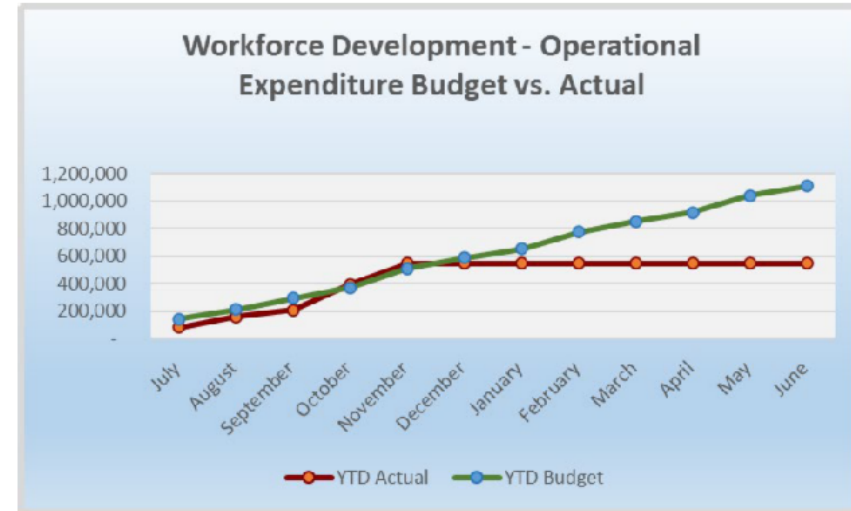
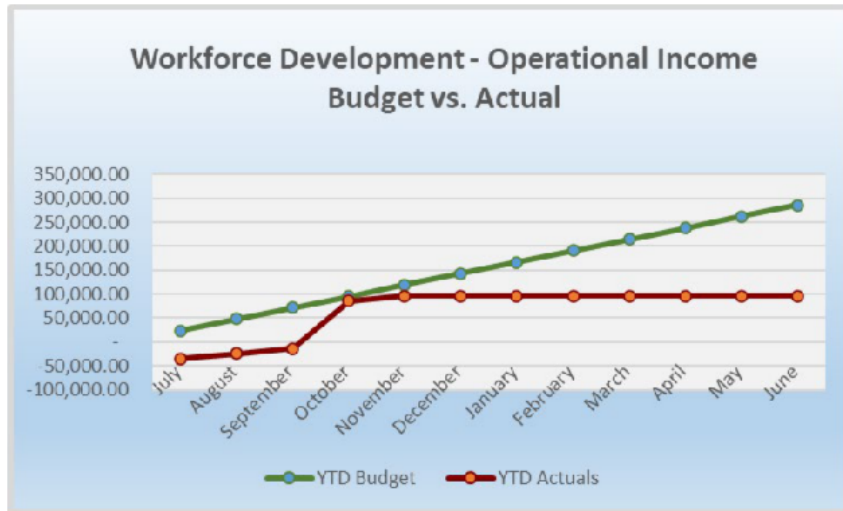


| COA                                                                                     | 22/23<br>Review 1<br>Budget | 22/23<br>YTD Actuals<br>November | 22/23<br>Percentage<br>Spent |
|-----------------------------------------------------------------------------------------|-----------------------------|----------------------------------|------------------------------|
| <b>Library Services</b>                                                                 | 496,106                     | (105,118)                        | -21.19%                      |
| 1. Operating Income                                                                     | (69,931)                    | (66,527)                         | 95.13%                       |
| 2. Operating Expenditure                                                                | 516,531                     | 180,243                          | 34.89%                       |
| 3. Capital Income                                                                       | (221,786)                   | (221,786)                        | 100.00%                      |
| 4. Capital Expenditure                                                                  | 264,292                     | 0                                | 0.00%                        |
| 5000515. Local Priority Grant 2019/20                                                   | 3,848                       | 0                                | 0.00%                        |
| 5000520. Local Priority Grant 2020/21                                                   | 19,329                      | 0                                | 0.00%                        |
| 5000522. Local Priority Grant 2021/22                                                   | 19,329                      | 0                                | 0.00%                        |
| 5000523. Public Library Infrastructure Grant - Refurbishment of the Tenterfield Library | 196,886                     | 0                                | 0.00%                        |
| 5000524. Local Priority Grant 2022/23                                                   | 24,900                      | 0                                | 0.00%                        |
| 6. Liabilities                                                                          | 7,000                       | 2,952                            | 42.17%                       |

## 6. LIBRARY SERVICES




| Business Unit: Library Services                                                                            |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                  |
|------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| Service Profile: Library Services                                                                          |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                  |
| Action                                                                                                     | Responsibility                             | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 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 November reporting period the Library provided services to 1,314 members and visitors including 197 users accessing the Library Public Computers and members borrowing 1,631 items. Activities included weekly Storytime sessions with 33 children, parents and grandparents attending. The home Library service delivered 43 items to 14 borrowers.</p> <p>The Library weeding project is ongoing with substantial work completed, remainder of project will be completed prior to close of the 2022 calendar year. Village progress associations will be informed on completion of the project to ascertain if they require further items for their collection needs.</p> <p>The Library held 5 Tech Savvy for Seniors workshops with 25 participants attending. Further workshops are scheduled for the remainder of the calendar year and next year.</p> <p>Equipment and resources were ordered for the Self-service Library Resource Hubs at Urbenville and Drake. Tentative install on site is scheduled for mid-December.</p> | <br>No TARGET |
| 1.1.3.3 Manage all corporate art, artefacts, honour boards and memorabilia (including audit and security). | Manager Arts, Culture and Library Services | <p>During the November reporting period the Manager Arts Culture and Library Services identified a Community Heritage Grant through the NSW Government, applicable for a Collection Digitisation Project. A grant was submitted first week of December and if successful will fund the establishment of the e-Hive Catalogue system and training and development of staff and volunteers of the SHPMSoA. Invitations have been extended to the other Volunteer Museums to participate in the project for digitising their collections also – Tenterfield Historical Society has confirmed interest in participating in the program.</p> <p>Initial meeting with Harry Bolton was held with the Museum Advisor to commence identifying the individual miscellaneous collection items inventory – further detail to be provided by Harry Bolton to finalise identification of the items to assist completing this task.</p>                                                                                                                           | <br>No TARGET |



## 7. Workforce Development



| COA                      | 22/23 Review 1 Budget | 22/23 YTD Actuals November | 22/23 Percentage Spent |
|--------------------------|-----------------------|----------------------------|------------------------|
| Workforce Development    | 824,133               | 449,821                    | 54.58%                 |
| 1. Operating Income      | (285,567)             | (96,441)                   | 33.77%                 |
| 2. Operating Expenditure | 1,109,700             | 546,262                    | 49.23%                 |

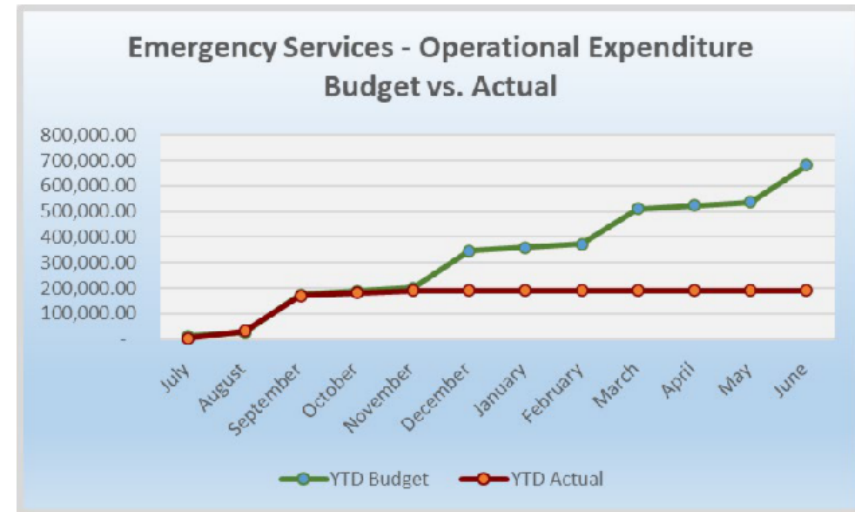
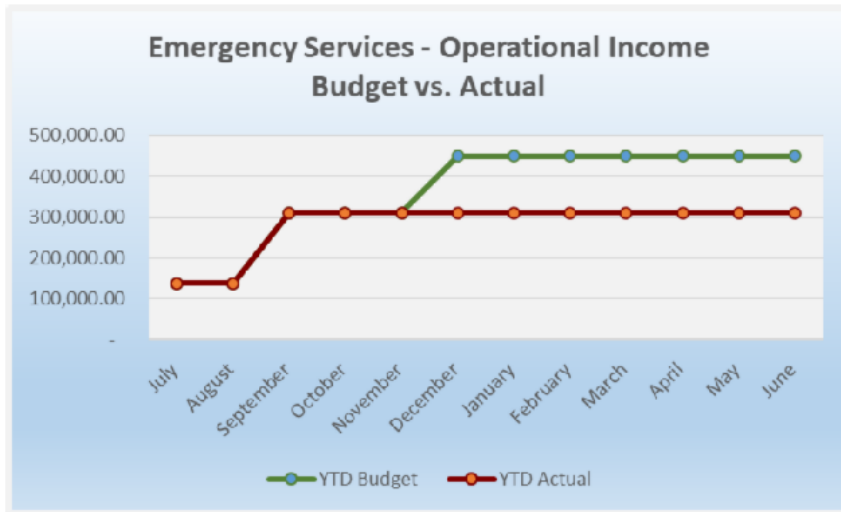
## 7. WORKFORCE DEVELOPMENT

| Business Unit: Workforce Development                                                                    |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                  |
|---------------------------------------------------------------------------------------------------------|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| Service Profile: Workforce Development                                                                  |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                  |
| Action                                                                                                  | Responsibility                     | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Status                                                                                                           |
| 5.1.1.4 Develop, manage and deliver the Workforce Management Strategy.                                  | Manager HR & Workforce Development | <p>The recruitment moratorium continues. For November, the structural review has led to one (1) internal advertisement, one (1) formal redundancy, one (1) redeployment and one (1) secondment. The United Services Union continues to be consulted and informed of the organisational changes. Casual staff are still being managed in an effort to assist with the current service delivery expectations.</p> <p>Current Full Time Equivalent (FTE) - 106</p> <p>(Note, this count has not been finalised due to the continued workforce review, organisational change and the required Award instrument processes).</p> <p>Current head count - 95 (Note, this count has not been finalised due to the continued workforce review, organisational change and the required Award instrument processes). Current Casual count - 16 (Note, casuals are not included in the FTE or head count and work many varied schedules). Implementation of some specific Workforce Management Strategies are being impeded by the current financial constraints.</p> | <br><small>ON TRACK</small>   |
| 5.1.1.5 Facilitate worker health and wellbeing consultation communication, and participation processes. | Manager HR & Workforce Development | <p>Ten (10) WHS toolbox talks were conducted in November, this included Fleet, Parks &amp; Gardens, Works, Water &amp; Sewerage. Drug &amp; Alcohol tests conducted 74 all yielding negative results.</p> <p>3 minor incidents occurred during this month, (no injuries). 154 days since the last lost time injury.</p> <p>WHS Workplace audits conducted 5, and WHS inspections conducted 28.</p> <p>Council's employee assistance program continues with ongoing onsite counselling sessions being provided monthly.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <br><small>ON TRACK</small>   |
| 5.1.1.6 Develop, manage and deliver Employer the skills targeted training plans.                        | Manager HR & Workforce Development | <p>Certificate IV in civil construction supervision ongoing.</p> <p>Certificate III in civil construction plant operations ongoing.</p> <p>Leadership program ongoing.</p> <p>Combined Traffic Control &amp; Implement Traffic Control Plans.</p> <p>Commenced enrolment for Diploma in Facilities Management and Arts &amp; Cultural Administration.</p> <p>Note the HR training budget was reduced by \$40k in November in an effort to help reduce the financial deficit.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <br><small>ON TRACK</small> |

| Action                                                                                                | Responsibility                                | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Status                                                                                          |
|-------------------------------------------------------------------------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <p>5.1.1.7 Develop, manage and deliver Employer of Choice recruitment and retention services.</p>     | <p>Manager HR &amp; Workforce Development</p> | <p>Annual Management performance reviews continue through November with most completed. The internal review and action on long term secondment, higher duties and position description drifts triggered by the financial constraints and recruitment moratorium is now 99% complete. Work continues on the repositioning of our staff resourcing to ensure where possible the retention of valuable staff assets remains a priority during this period of organisational change. Implementation of some specific Workforce Management Strategies are being impeded by the current financial constraints.</p> | <br>ON TRACK |
| <p>5.1.1.8 Manage and report on Council's Enterprise Risk Management Framework and Risk Register.</p> | <p>Manager HR &amp; Workforce Development</p> | <p>Council's risk register continues to be monitored, reviewed and updated.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <br>ON TRACK |




## 8. Emergency Services

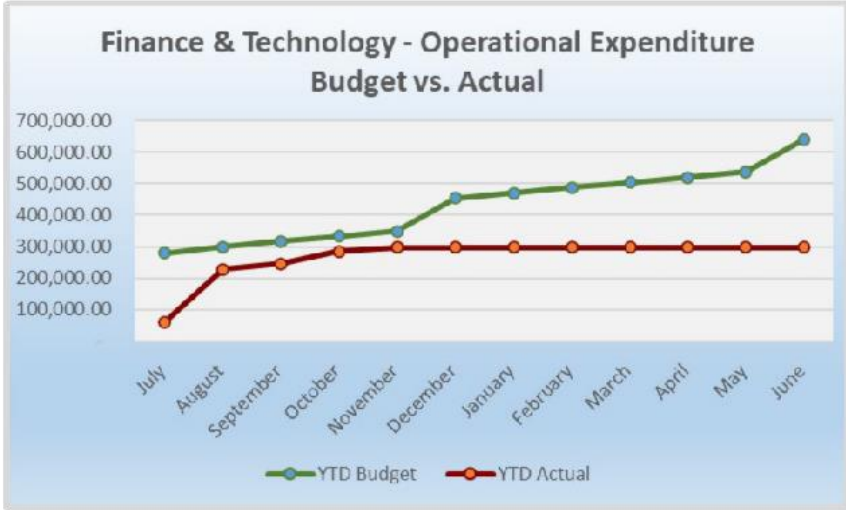
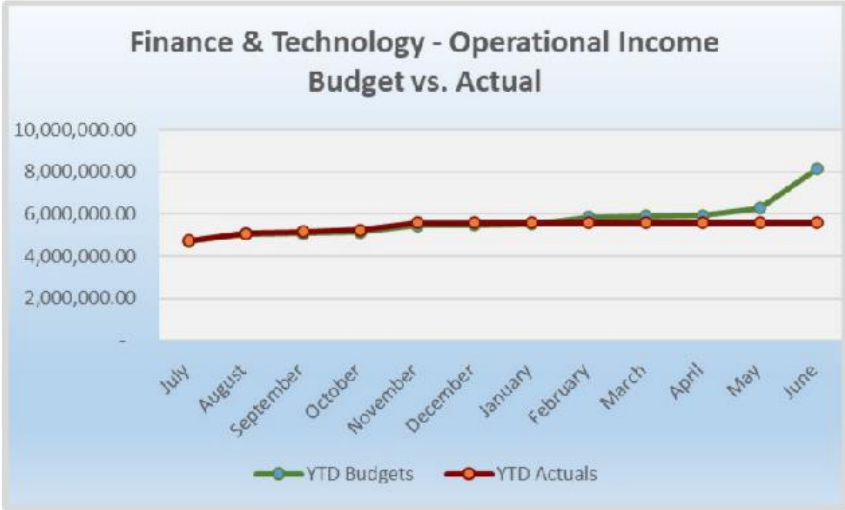


| COA                       | 22/23 Review 1 Budget | 22/23 YTD Actuals November | 22/23 Percentage Spent |
|---------------------------|-----------------------|----------------------------|------------------------|
| <b>Emergency Services</b> | 232,514               | (121,367)                  | -52.20%                |
| 1. Operating Income       | (448,895)             | (310,685)                  | 69.21%                 |
| 2. Operating Expenditure  | 681,409               | 189,318                    | 27.78%                 |

## 8. EMERGENCY SERVICES




| Business Unit: Emergency Services                                                  |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                     |
|------------------------------------------------------------------------------------|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| Service Profile: Emergency Services                                                |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                     |
| Action                                                                             | Responsibility                     | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Status                                                                              |
| 3.1.6.1 Develop, manage and deliver Emergency Management functions and facilities. | Manager HR & Workforce Development | <p>Local Emergency Management Committee (LEMC) meetings working effectively.</p> <p>Data entry into "ARENA HP" is continuing, which is a national system for supporting the use of Heavy Plant for fire and emergency response.</p> <p>ARENA is managed by the National Aerial Fire Fighting Centre (NAFC) on behalf of the NSW Rural Fire Service.</p> <p>Council Community Recovery Officer's contract has now been extended until June 2024, due to the extension of the NSW Resilience funding.</p> |  |


## 9. Finance and Technology



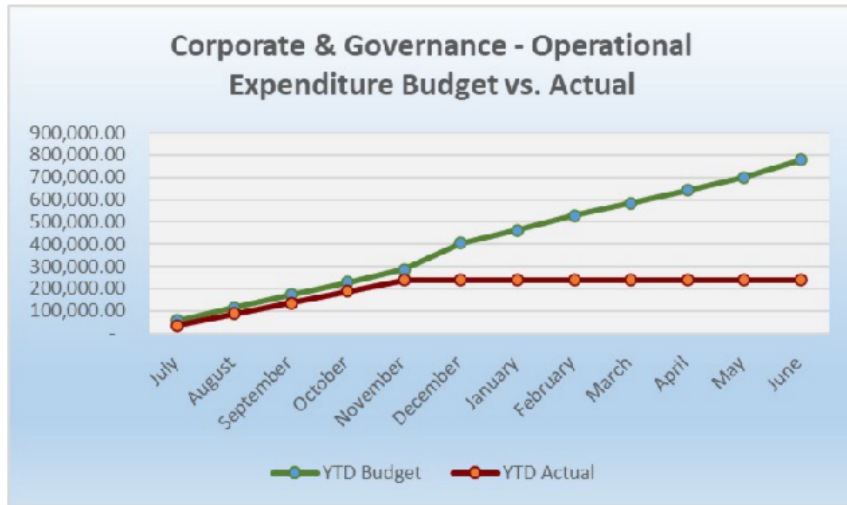
| COA                                          | 22/23 Review 1 Budget | 22/23 YTD Actuals November | 22/23 Percentage Spent |
|----------------------------------------------|-----------------------|----------------------------|------------------------|
| <b>Finance &amp; Technology</b>              | <b>(7,197,997)</b>    | <b>(5,251,834)</b>         | <b>72.96%</b>          |
| <b>1. Operating Income</b>                   | <b>(8,142,471)</b>    | <b>(5,594,726)</b>         | <b>68.71%</b>          |
| <b>2. Operating Expenditure</b>              | <b>641,181</b>        | <b>297,821</b>             | <b>46.45%</b>          |
| <b>4. Capital Expenditure</b>                | <b>225,000</b>        | <b>28,289</b>              | <b>12.57%</b>          |
| 1810501. Computer Equipment - Finance & Tech | 75,000                | 0                          | 0.00%                  |
| 1810508. Capitalised Software                | 150,000               | 28,289                     | 18.86%                 |
| <b>6. Liabilities</b>                        | <b>78,293</b>         | <b>16,782</b>              | <b>21.43%</b>          |

## 9. FINANCE & TECHNOLOGY

| Business Unit: Finance & Technology                                                                                       |                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| Service Profile: Finance & Technology                                                                                     |                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                 |
| Action                                                                                                                    | Responsibility                 | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 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. On 26 October 2022 Council resolved to Notify IPART of intent to Apply for a Special Rate Variation. Council has prepared a Draft Application to IPART in line with the Notification of Intent to Apply and which will be submitted to Council in December Council meeting. The final determination by IPART in May 2023 will determine the level of services available across the shire. Council is continuously ensuring its Working Capital is used effectively in providing operational services to its stakeholders. As at November 2022 Council is delivering and managing its financial services. | <br>MONITOR  |
| 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 will be updated upon final determination by IPART as part of the Special Rate Variation Application.<br>Council had to seek an Extension for Submission its Financial Statements to the Office of Local Government. This is mainly due to Audit Office of New South Wales resource allocation across the State Government and Local Councils.<br>During the month Council received the Final Management Letter from NSW Audit Office. The Audited Financial Statements were submitted to the Office of Local Government on 17 November 2022.                                      | <br>MONITOR  |
| 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 November 2022.<br>Council's interest income has increased since the incremental increase in interest rates over the past few months. This has assisted council in its cash flow.<br>Council has adopted an updated Investment Policy during the month of November and all investments are to be managed and administered under the new policy.                                                                                                                                                                       | <br>MONITOR |



| Action                                                                   | Responsibility                 | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Status                                                                                                        |
|--------------------------------------------------------------------------|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| 5.1.4.1 Develop, manage and deliver Council's Technology Strategic Plan. | Manager Finance and Technology | <p>Council's Technology Strategic Plan is a work in progress documents which is being updated on a regular basis in conjunction with requirements associated with hardware and cyber security. The main focus due to funding allocation is cyber security and threats originating from external sources. Council IT staff are in continuous training and development with NSW cyber security. Further, quotations are being received and compared from external service providers experts in the field of cyber security to safe guard Council's IT Infrastructure and minimize financial fraud due to a compromised system.</p> <p>A final decision has been made to terminate the current contract with Council Asset Management Provider. The service delivery and quality expectation has not been fulfilled by the provider. A close-off meeting has been held with Manager Finance and Technology and Provider. After extensive deliberations and negotiations the contract exit has been finalised and Council staff are awaiting final invoice to pay. Council also needs to consider realistically what Asset Management software and requirements it needs in the near future to fulfil its audit obligation. A stakeholder meeting is required to understand these requirements prior to seeking new software vendor.</p> | <br><small>MONITOR</small> |



## 10. Corporate and Governance



| COA                      | 22/23 Review 1 Budget | 22/23 YTD Actuals November | 22/23 Percentage Spent |
|--------------------------|-----------------------|----------------------------|------------------------|
| Corporate and Governance | 777,618               | 237,562                    | 30.55%                 |
| 1. Operating Income      | (1,616)               | (1,544)                    | 95.57%                 |
| 2. Operating Expenditure | 779,234               | 239,107                    | 30.68%                 |

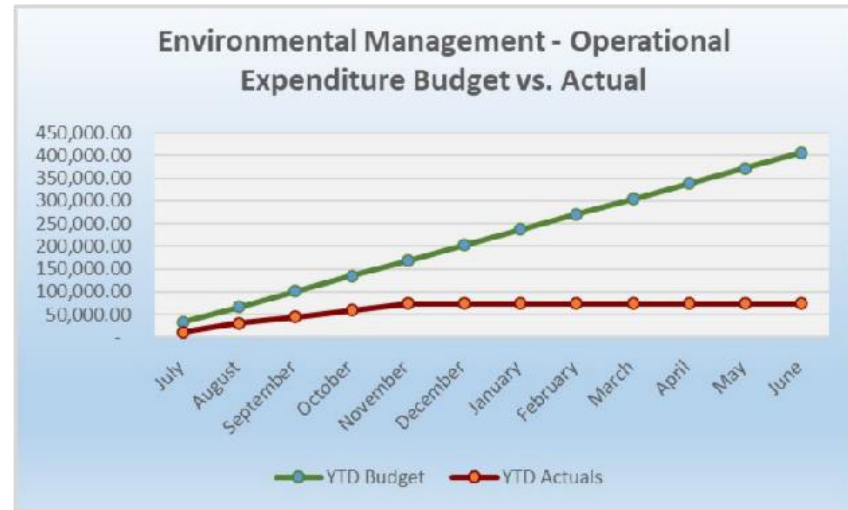
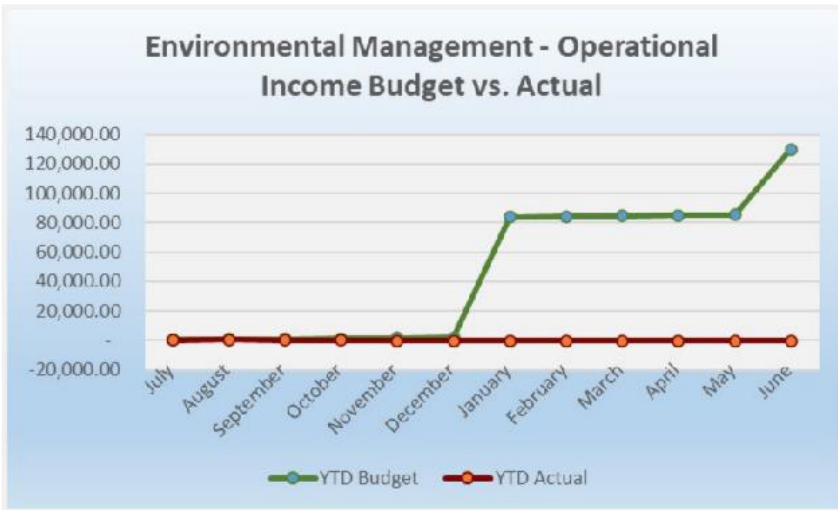
## 10. CORPORATE & GOVERNANCE

| Business Unit: Corporate & Governance                                                                                                                                                                                          |                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| Service Profile: Corporate & Governance                                                                                                                                                                                        |                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                      |
| Action                                                                                                                                                                                                                         | Responsibility                                          | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Status                                                                               |
| 5.1.1.1 Develop, manage and deliver Customer Services, in accordance with the Customer Service Charter.                                                                                                                        | Manager<br>Customer Service,<br>Governance &<br>Records | <p>Compliments for November 2022 - 0 Complaints for November 2022 - 0 Abusive customers for November 2022 - 0 Customer Service General Enquiries for November 2022 - 119<br/>Total Inbound calls for November 2022 - 1,450<br/>Inbound calls for Customer Service for November 2022 - 234<br/>Inbound calls for Planning and Development Services for November 2022 - 104<br/>Inbound calls for Infrastructure and Engineering Services for November 2022 - 219<br/>Inbound calls for Rates for November 2022 - 109</p> <p>Customer service staff receipted and registered the following applications in November 2022:<br/>Section 10.7 Planning Certificates - 18 Section 603 Certificates - 28<br/>Dwelling Permissibility Search - 7<br/>Section 735A - 3<br/>Sewer Diagrams - 9<br/>Drainage Diagrams - 5</p> <p>Customer service continues to receive an increasing number GIPA applications for conveyancing purposes, as part of the sale of properties.</p> |   |
| 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<br>Customer Service,<br>Governance &<br>Records | <p>Public Interest Disclosure Report for January to June 2022 submitted to NSW Ombudsman's Office in August 2022.<br/>Government Information (Public Access) Report for 2021/2022 submitted to the Information and Privacy Commission in October 2022.<br/>Annual Report, including audited financial statements, adopted by Council on 23 November 2022.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |

| Action                                                                                           | Responsibility                                          | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                         | Status                                                                                          |
|--------------------------------------------------------------------------------------------------|---------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| 5.1.1.3 Develop, manage and deliver Records Management Services, in accordance with legislation. | Manager<br>Customer Service,<br>Governance &<br>Records | Records staff continue to scan maps, School of Arts records and property cards during November 2022. Property cards will be reviewed and scanned in November 2022.<br><br>Server storage continues to represent a risk which Records Management is managing with Finance and Technology. A separate drive is still being used to store scans, as the existing server storage is nearly at capacity for the organisation. | <br>MONITOR  |
| 5.2.1.1 Deliver independent bi-annual Customer Satisfaction survey.                              | Manager<br>Customer Service,<br>Governance &<br>Records | The final report for the survey was submitted to Council's Ordinary Meeting of 26 October 2022. Overall satisfaction with Council's services has declined, although key public facilities such as parks, gardens and the pool are still considered to be important services delivered by Council.                                                                                                                        | <br>ON TRACK |
|                                                                                                  |                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                 |





# 11. Environmental Management



| COA                                               | 22/23 Review 1 Budget | 22/23 YTD Actuals November | 22/23 Percentage Spent |
|---------------------------------------------------|-----------------------|----------------------------|------------------------|
| <b>Environmental Management</b>                   | <b>276,964</b>        | <b>75,560</b>              | <b>27.28%</b>          |
| 1. Operating Income                               | (129,886)             | 255                        | -0.20%                 |
| 2. Operating Expenditure                          | 406,162               | 74,666                     | 18.38%                 |
| 4. Capital Expenditure                            | 688                   | 640                        | 93.02%                 |
| 4235501. Covid-19 Council Pound Grant Expenditure | 688                   | 640                        | 93.02%                 |

## 11. ENVIRONMENTAL MANAGEMENT

| Business Unit: Environmental Management                                                                                   |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                     |
|---------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| Service Profile: Environmental Management                                                                                 |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                     |
| Action                                                                                                                    | Responsibility                             | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Status                                                                              |
| 3.1.2.1 Enforce Companion Animals, Illegal Dumping and Parking Control regulations.                                       | Manager Open Space, Regulatory & Utilities | <p>2 Feral cats were caught and euthanised for November<br/>2 dogs surrendered and euthanised</p> <p>Council received notification via the police in relation to a dog attack at the farmers markets. The attack happened on Saturday morning, as Council no longer has a Ranger or suitable on call staff the attack was dealt with by the public.<br/>Council currently has no Ranger to enforce parking regulations, and miscellaneous complaints are being dealt with when time allows.<br/>No abandon vehicles impounded.<br/>No illegal dumping was reported for November<br/>Calls were received for straying livestock on public roads on weekends and after hours. No action taken as there is no on call staff available.<br/>Complaints about dogs not being walked on leads and owners not picking up after their animal, Ranger not replaced to undertake patrols.<br/>1 x Barking dog complaints received and dealt with.</p> |  |
| 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 - November</p> <p>Black Knapweed - inspections and treatments along Bellevue and Aldershot Rds., and on private property as required.<br/>Tropical Soda Apple - treatments in the Urbenville area as part of the Bushfire Recovery Grant.<br/>St John's Wort - 2 control runs along the New England Highway from Deepwater to Wallangarra and along the Bruxner Highway to Black Swamp rd.</p> <p>Water Hyacinth - On dams in the legume area</p> <p>Shire Lands Sprayed - Rugby League park</p> <p>Private Property Inspections - 19 inspections undertaken for November.</p>                                                                                                                                                                                                                                                                                                                                       |  |

Cont..

Meetings - attended 2 day Topical Soda Apple taskforce Meeting and the Northern Tablelands Regional weeds committee AGM and meeting.

High Risk Pathways - Inspections carried out along the New England Highway from Deepwater to Wallangarra, from Tenterfield to Tabulam along the Bruxner Highway, St John's Wort found in Places along the New England and on the outskirts of Tenterfield on the Bruxner Highway.. Tenterfield to the Beardy River along the Bruxner way, Tenterfield to Woodenbong along the Mt Lindsey Highway and Tooloom rd. 1 x Tropical Soda Apple Plant found on Tooloom rd.

A Black Knapweed surveillance exercise was undertaken in the Tenterfield area on the 30th November and 1st of December with the assistance of NSW Department of Primary Industries, Local land Services and multiple other agencies and Biosecurity officers from across the State to conduct property inspections within the Tenterfield area to determine whether Black Knapweed is present at other sites other than the Core Infestation. No new infestations were found in adjoining properties, roadsides or downstream from the core infestation. treatments will continue on the core infestation to try and eradicate Black Knapweed from the Tenterfield area.

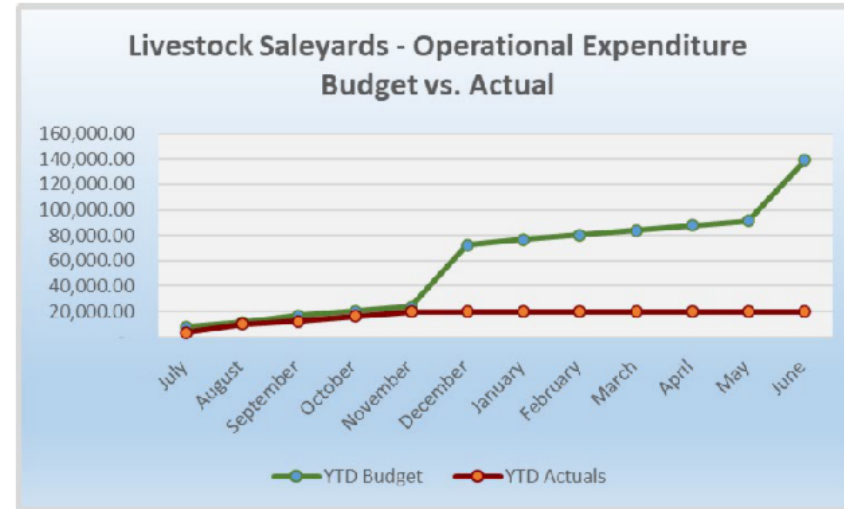
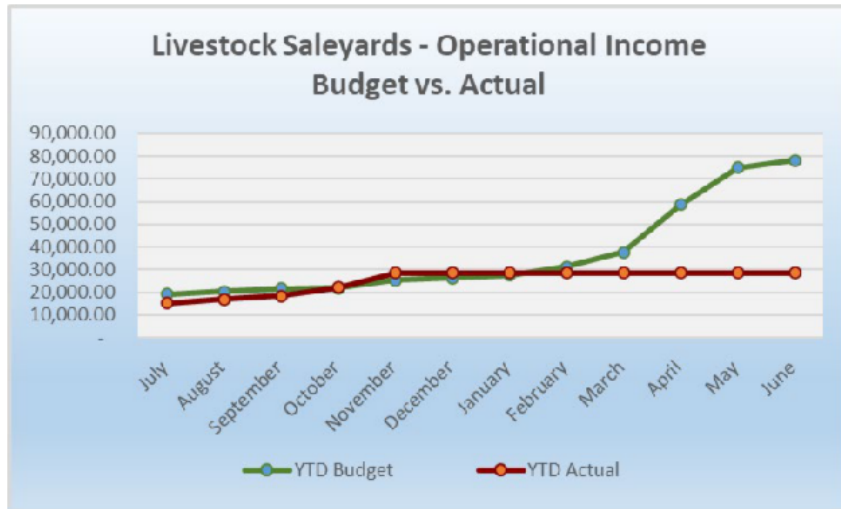
3.1.2.3 Notices and Orders to be issued or served where necessary as per the Local Government Act, EPA Act and POEO Act and Associated Regulations.

Manager Open Space, Regulatory & Utilities


Four notices were issued in relation to overgrown/untidy blocks, of which 2 have been actioned.



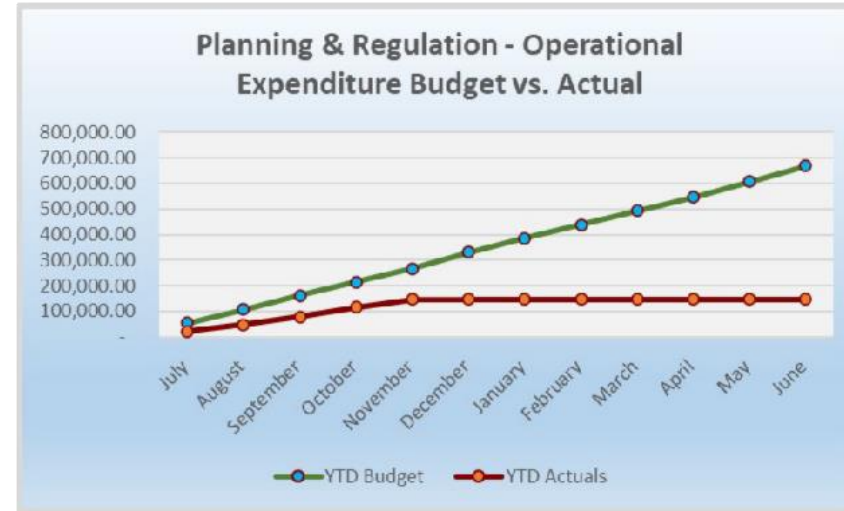
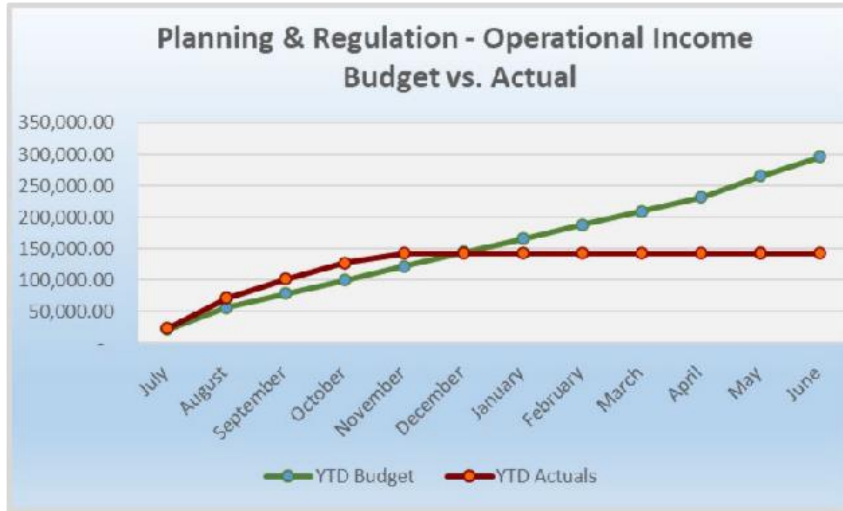
## 12. Livestock Saleyards



| COA                                                         | 22/23 Review 1 Budget | 22/23 YTD Actuals November | 22/23 Percentage Spent |
|-------------------------------------------------------------|-----------------------|----------------------------|------------------------|
| <b>Livestock Saleyards</b>                                  | <b>431,341</b>        | <b>154,007</b>             | <b>35.70%</b>          |
| 1. Operating Income                                         | (78,188)              | (28,453)                   | 36.39%                 |
| 2. Operating Expenditure                                    | 139,241               | 20,112                     | 14.44%                 |
| 3. Capital Income                                           | 162,348               | 162,348                    | 100.00%                |
| 4. Capital Expenditure                                      | 207,940               | 0                          | 0.00%                  |
| 4220504. Improvements to Loading Ramps & Traffic Facilities | 207,940               | 0                          | 0.00%                  |




| Business Unit: Livestock Saleyards                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                            |                          |                  |                  |                |                                                                                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------|------------------|------------------|----------------|----------------------------------------------------------------------------------------------|
| Service Profile: Livestock Saleyards                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                            |                          |                  |                  |                |                                                                                              |
| Action                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Responsibility                             | Progress Comment         |                  |                  |                | Status                                                                                       |
| 2.1.2.1 Manage and deliver commercial Saleyards Services.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Manager Open Space, Regulatory & Utilities | November 2022            | Prime Cattle     | 542 Head         | \$901,900.34   |  ON TRACK |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                            |                          | Private Weighing | 75 Head          | \$179,382.50   |                                                                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                            |                          | Total            | 617 Head         | \$1,081,282.84 |                                                                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                            | Financial Year 2022/2023 | 1,497 Head       | \$ 2,464,028.55  |                |                                                                                              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                            | 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         |                  |                  |                |                                                                                              |
| <p>Thompson Longhorn has been awarded the contract to construct the new double height loading ramp, as discussed at the recent Saleyard meeting.</p> <p>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. Saleyard induction on the website, with the public completing the induction process.</p> <p>Ramp 1 has been removed in readiness for the new double height ramp installation. Several yard panels have also been removed.</p> |                                            |                          |                  |                  |                |                                                                                              |

### 13. Planning and Regulation



| COA                      | 22/23 Review 1 Budget | 22/23 YTD Actuals November | 22/23 Percentage Spent |
|--------------------------|-----------------------|----------------------------|------------------------|
| Planning & Regulation    | 347,521               | 6,686                      | 1.92%                  |
| 1. Operating Income      | (295,550)             | (143,151)                  | 48.44%                 |
| 2. Operating Expenditure | 669,313               | 146,019                    | 21.82%                 |
| 3. Capital Income        | (26,242)              | 3,818                      | -14.55%                |

### 13. PLANNING & REGULATION

| Business Unit: Planning & Regulation                                                                                      |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                   |
|---------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| Service Profile: Planning & Regulation                                                                                    |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                   |
| Action                                                                                                                    | Responsibility                          | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 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 | November - All applications assessed in accordance with relevant regulatory and legislative requirements.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <br>NEEDS WORK |
| 3.1.1.2 Manage and deliver heritage advisory services.                                                                    | Manager Planning & Development Services | November- Local Heritage Fund Applications - successful applicants have until April 2023 to complete works. Heritage advisor working on Mingoola Heritage Trail project (funded) with draft sign completed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <br>NEEDS WORK |
| 3.1.1.3 Manage and deliver development, building and construction regulatory services.                                    | Manager Planning & Development Services | November- current staffing levels 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, inspections. 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 issues with the integration of the Greenlight System, NSW Planning Portal and Altus. | <br>NEEDS WORK |

## Applications Lodged November 2022

| DA Number | Applicant                              | Property Address                     | Description of Work                         |
|-----------|----------------------------------------|--------------------------------------|---------------------------------------------|
| 2022.138  | Cole Crotty (Murray, Bryce & Amorette) | 109 Miles Street, Tenterfield        | Shed                                        |
| 2022.139  | Karen Lancaster                        | 193 East Street, Tenterfield         | Dwelling                                    |
| 2022.140  | John Dean                              | 228 Old Ballandean Road, Tenterfield | Dwelling                                    |
| 2022.141  | Janette Styles                         | 2782 Torrington Road, Torrington     | Amenities                                   |
| 2022.142  | Tenterfield Surveys (Harvey)           | 706 Sunnyside Loop Road, Tenterfield | Ten (10) Lot Subdivision – Three (3) stages |



## Applications Determined November 2022

| DA Number | Applicant                              | Address                           | Description of Work              |
|-----------|----------------------------------------|-----------------------------------|----------------------------------|
| 2022.072  | RUBIN Alexander Charles                | 259 Rouse Street, Tenterfield     | Health Services Facility         |
| 2022.080  | Tenterfield Surveys (Cunningham)       | 504 Bryans Gap Road, Tenterfield  | Three (3) Lot Rural Subdivision  |
| 2022.081  | Tenterfield Surveys (Hill)             | 67 Leechs Gully Road, Tenterfield | Two (2) Lot Rural Subdivision    |
| 2022.083  | Tenterfield Surveys (Lawrence)         | Bryans Gap Road, Tenterfield      | Three (3) Lot Subdivision        |
| 2022.120  | SOWDEN Alison                          | Legume – Various locations        | Temporary Use - Trail Bike Event |
| 2022.125  | TREPKA Edwin                           | 29 Parkes Drive Tenterfield       | Dwelling                         |
| 2022.126  | HARDWICK Craig                         | Plains Station Road, Drake        | Dwelling                         |
| 2022.128  | NORTHFIELD, William                    | 1128 Scrub Road, Tenterfield      | Dwelling                         |
| 2022.130  | CROTTY Cole (John McCormack)           | Mt McKenzie Road, Tenterfield     | Dwelling                         |
| 2022.132  | Mathew Minns (Piccini)                 | Bruxner Way, Tenterfield          | Detached Studio                  |
| 2022.133  | Tom Murphy (Geoffrey Hannah)           | 91 Molesworth Street, Tenterfield | Shed                             |
| 2022.134  | RHODES-ROBERTS Lorraine                | Bellevue Road, Tenterfield        | Shed                             |
| 2022.137  | Tenterfield Surveys (Wardle & Row)     | 56 East Street, Tenterfield       | Boundary re-adjustment           |
| 2022.138  | Cole Crotty (Murray, Bryce & Amorette) | 109 Miles Street, Tenterfield     | Shed                             |

## Applications Outstanding November 2022

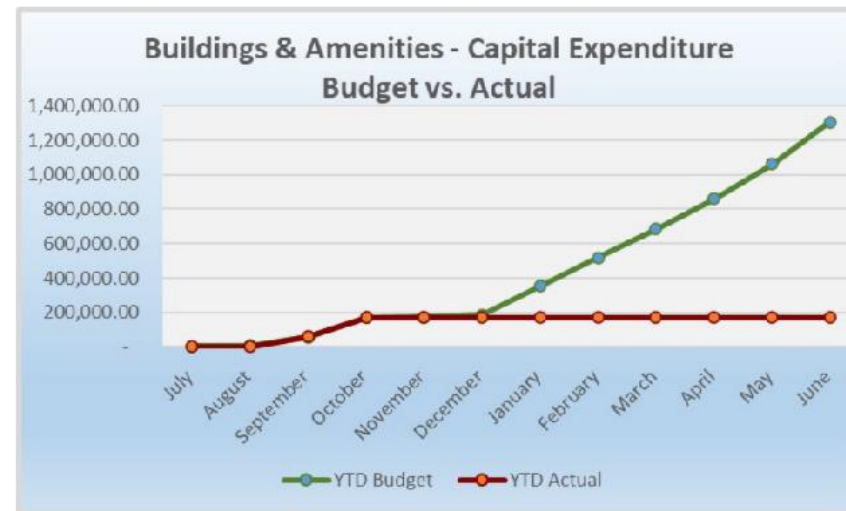
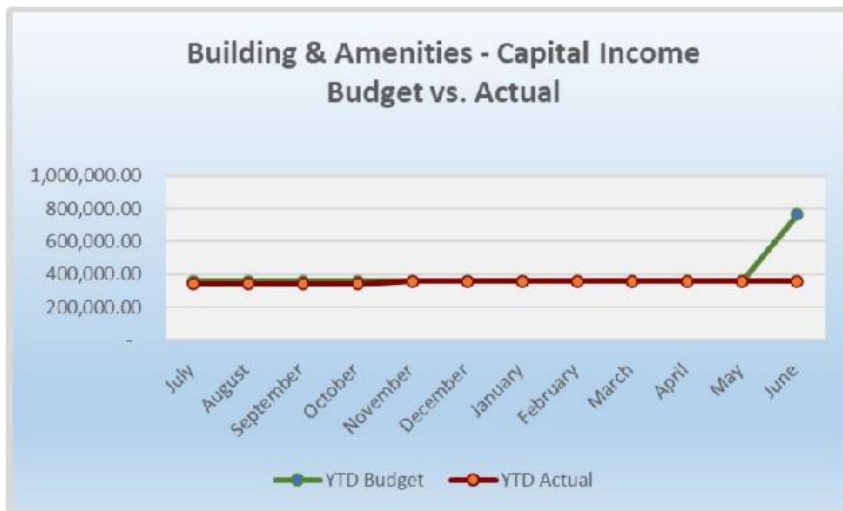
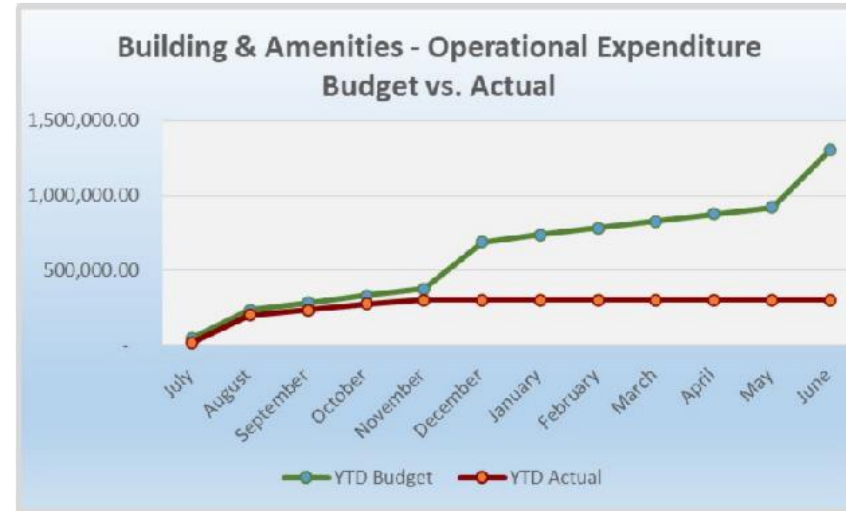
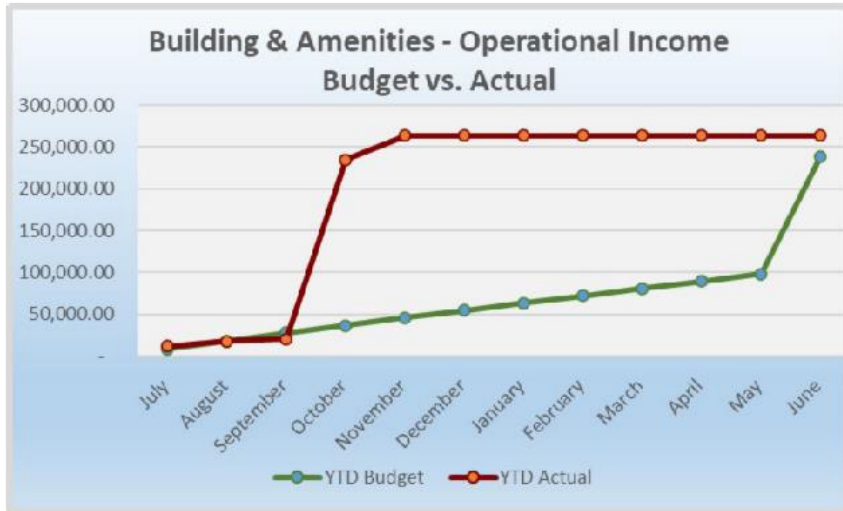
| DA Number | Applicant                                         | Property Address                      | Description of Work                                                                                                                                                                                                             | Status of Application/Comment                            |
|-----------|---------------------------------------------------|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| 2018.072  | Tenterfield Shire Council                         | 66-80 Boundary Road, Tenterfield      | Loading Ramp                                                                                                                                                                                                                    | 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 activity - including stockpiling, processing & distribution of quarry products, weighing, dispatch, maintenance & repair of equipment, administration building & amenities | Information Required from Applicant                      |
| 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,<br>Tenterfield             | Dual Occupancy,<br>Detached Garage &<br>Studio                                          | Information Required from Applicant              |
| 2022.043   | Tenterfield Surveys (Taylor)                                  | 60 Derby Street,<br>Tenterfield              | Five (5) Lot Staged<br>Urban Subdivision                                                | Information required from applicant              |
| 2022.048   | Tenterfield Surveys (Uhrig)                                   | 17 Naas Street,<br>Tenterfield               | Eleven (11) Lots Staged<br>Urban Subdivision                                            | Information required from applicant              |
| 2022.068   | Tenterfield Surveys Pty Ltd                                   | 531A Long Gully Road,<br>Drake               | Two (2) Lot Subdivision                                                                 | Awaiting NSW RFS Recommendations                 |
| 2022.084   | Tenterfield Surveys<br>(Sattolo)                              | 27 Casino Road,<br>Tenterfield               | Two (2) Lot Subdivision                                                                 | Awaiting RFS recommendations/Under<br>assessment |
| 2022.091   | TENTERFIELD SURVEYS<br>(Anjerin Genetic Resources<br>Pty Ltd) | Mole Station Road,<br>Woodside               | 3 Lot Boundary<br>Adjustment                                                            | Awaiting RFS recommendations                     |
| 2022.112   | Tenterfield Surveys (Reid)                                    | Catarrh Creek Road,<br>Torrington            | 2 Lot Subdivision                                                                       | Awaiting RFS recommendations/under<br>assessment |
| 2022.113   | Tenterfield Surveys<br>(Galloway)                             | 15 Four Mile Creek<br>Road, Tenterfield      | 2 Lot Subdivision                                                                       | Awaiting RFS recommendations/under<br>assessment |
| 2022.117   | Tenterfield Surveys<br>(Burton-Ree)                           | 109 Wallaroo Range<br>Road Willsons Downfall | Four Lot Boundary<br>Adjustment                                                         | Under assessment                                 |
| 2022.123   | SISSON Lee & Nigel                                            | 131 Rouse Street,<br>Tenterfield             | Two (2) Lot Subdivision                                                                 | Under assessment                                 |
| 2022.127   | Tenterfield Surveys (White)                                   | 197 Bruxner Road,<br>Drake                   | Three (3) Lot Rural<br>Subdivision                                                      | Under assessment                                 |
| DA2022.129 | BURLEY Peter                                                  | 454 Rouse Street,<br>Tenterfield             | Use of Existing Building<br>as Studio & Recreation<br>Facility (Outdoor) Open<br>Garden | Under assessment                                 |

|             |                              |                                        |                                             |                                               |
|-------------|------------------------------|----------------------------------------|---------------------------------------------|-----------------------------------------------|
| DA 2022.131 | Tenterfield Surveys (George) | 132 Sunnyside Loop Road, Tenterfield   | 14 Lot Rural Residential Subdivision        | Under assessment/Awaiting RFS Recommendations |
| DA 2022.135 | Linda Martin                 | 8654B New England Highway, Tenterfield | Extension                                   | Under assessment                              |
| DA 2022.136 | Westbuilt (Wilson)           | Neagles Lane, Tenterfield              | Dwelling - Manufactured                     | Under assessment                              |
| 2022.139    | Karen Lancaster              | 193 East Street, Tenterfield           | Dwelling                                    | Under assessment                              |
| 2022.140    | John Dean                    | 228 Old Ballandean Road, Tenterfield   | Dwelling                                    | Under assessment                              |
| 2022.141    | Janette Styles               | 2782 Torrington Road, Torrington       | Amenities                                   | Under assessment                              |
| 2022.142    | Tenterfield Surveys (Harvey) | 706 Sunnyside Loop Road, Tenterfield   | Ten (10) Lot Subdivision – Three (3) stages | Under assessment/Awaiting RFS recommendations |


| FY 22/23 Development Statistics        |       |                 |                                                    |                              |                                   |             |                        |                           |                           |
|----------------------------------------|-------|-----------------|----------------------------------------------------|------------------------------|-----------------------------------|-------------|------------------------|---------------------------|---------------------------|
|                                        |       | Dwellings       | Additions/<br>Renovations to<br>Existing Dwellings | Garages, Carports &<br>Sheds | Commercial or<br>Industrial Works | Subdivision | Recreation/<br>Tourism | FY 22/23 Monthly<br>Total | FY 21/22 Monthly<br>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.   | 5               | 3                                                  | 4                            | 2                                 | 2           | 0                      | 16                        | 16                        |
|                                        | Value | \$2,339,980.00  | \$23,000.00                                        | \$238,220.00                 | \$135,000.00                      | \$0.00      | \$0.00                 | \$2,736,200.00            | \$935,531.00              |
| Sep-22                                 | No.   | 5               | 3                                                  | 2                            | 0                                 | 3           | 1                      | 14                        | 19                        |
|                                        | Value | \$895,900.00    | \$450,000.00                                       | \$71,196.00                  | \$0.00                            | \$0.00      | \$0.00                 | \$1,417,096.00            | \$1,992,350.00            |
| Oct-22                                 | No.   | 4               | 1                                                  | 2                            | 0                                 | 2           | 1                      | 10                        | 12                        |
|                                        | Value | \$826,065.00    | \$48,000.00                                        | \$49,000.00                  | \$0.00                            | \$0.00      | \$48,000.00            | \$971,065.00              | \$7,634,761.00            |
| Nov-22                                 | No.   | 2               | 0                                                  | 1                            | 1                                 | 1           | 0                      | 5                         | 16                        |
|                                        | Value | \$820,000.00    | \$0.00                                             | \$70,000.00                  | \$48,467.00                       | \$0.00      | \$0.00                 | \$938,467.00              | \$852,959.00              |
| Dec-22                                 | No.   |                 |                                                    |                              |                                   |             |                        | 0                         | 8                         |
|                                        | Value |                 |                                                    |                              |                                   |             |                        | \$0.00                    | \$1,922,572.00            |
| Jan-23                                 | No.   |                 |                                                    |                              |                                   |             |                        | 0                         | 13                        |
|                                        | Value |                 |                                                    |                              |                                   |             |                        | \$0.00                    | \$2,266,697.00            |
| Feb-23                                 | No.   |                 |                                                    |                              |                                   |             |                        | 0                         | 15                        |
|                                        | Value |                 |                                                    |                              |                                   |             |                        | \$0.00                    | \$1,746,032.00            |
| Mar-23                                 | No.   |                 |                                                    |                              |                                   |             |                        | 0                         | 17                        |
|                                        | Value |                 |                                                    |                              |                                   |             |                        | \$0.00                    | \$840,500.00              |
| Apr-23                                 | No.   |                 |                                                    |                              |                                   |             |                        | 0                         | 12                        |
|                                        | Value |                 |                                                    |                              |                                   |             |                        | \$0.00                    | \$1,392,435.00            |
| May-23                                 | No.   |                 |                                                    |                              |                                   |             |                        | 0                         | 18                        |
|                                        | Value |                 |                                                    |                              |                                   |             |                        | \$0.00                    | \$1,158,383.00            |
| Jun-23                                 | No.   |                 |                                                    |                              |                                   |             |                        | 0                         | 18                        |
|                                        | Value |                 |                                                    |                              |                                   |             |                        | \$0.00                    | \$1,553,750.00            |
| No. (Year to Date)                     |       | 22              | 8                                                  | 9                            | 3                                 | 9           | 2                      | 53                        |                           |
| FY 22/23 Total Value<br>(Year to Date) |       | \$6,081,445.00  | \$720,100.00                                       | \$428,416.00                 | \$183,467.00                      | \$0.00      | \$48,000.00            | \$7,461,428.00            |                           |
| 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           |                           | \$23,607,471.00           |

## 14. Buildings and Amenities



| COA                                                                                      | 22/23<br>Review 1<br>Budget | 22/23<br>YTD Actuals<br>November | 22/23<br>Percentage<br>Spent |
|------------------------------------------------------------------------------------------|-----------------------------|----------------------------------|------------------------------|
| <b>Buildings &amp; Amenities</b>                                                         | <b>1,601,784</b>            | <b>(152,556)</b>                 | <b>-9.52%</b>                |
| 1. Operating Income                                                                      | (239,128)                   | (263,671)                        | 110.26%                      |
| 2. Operating Expenditure                                                                 | 1,300,429                   | 301,125                          | 23.16%                       |
| 3. Capital Income                                                                        | (763,660)                   | (360,013)                        | 47.14%                       |
| 4. Capital Expenditure                                                                   | 1,304,143                   | 170,003                          | 13.04%                       |
| 4200501. Admin Building -- Refurbishment                                                 | 49,524                      | 16,365                           | 33.04%                       |
| 4200508. Admin Building - Roof Replacement                                               | 300,000                     | 0                                | 0.00%                        |
| 4205504. Housing - 268 Douglas St - Replace Water-Damaged Carpet                         | 25,000                      | 0                                | 0.00%                        |
| 4210500. Mt McKenzie Tower Construct Access Road (SRV)                                   | 70,000                      | 0                                | 0.00%                        |
| 4230510. SCCF4-0858 Upgrades to Drake Hall                                               | 109,277                     | 0                                | 0.00%                        |
| 4230512. SCCF4-0948 Improvements to Sunnyside Hall                                       | 138,116                     | 110,493                          | 80.00%                       |
| 4230513. BSBR000689 - Mingoola Hall Improvements                                         | 120,000                     | 0                                | 0.00%                        |
| 4235000. Tenterfield Memorial Hall Sporting Complex - SCCF-1023                          | 64,667                      | 12,402                           | 19.18%                       |
| 4235001. Memorial Hall Internal Acoustic, Ventilation & Insulation Treatments            | 97,019                      | 30,744                           | 31.69%                       |
| 4235002. Restorations to Pioneer Cottage                                                 | 14,131                      | 0                                | 0.00%                        |
| 4235003. BCRRF Stream 1 Memorial Hall                                                    | 31,292                      | 0                                | 0.00%                        |
| 4235005. BSBR000682 - Installation of Ceiling Fans & Emergency Lighting at Memorial Hall | 154,000                     | 0                                | 0.00%                        |
| 4235006. SCCF4-0949 Floor Refurbishments to Memorial Hall                                | 131,117                     | 0                                | 0.00%                        |

## 14. BUILDINGS & AMENITIES

| Business Unit: Buildings & Amenities                          |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                     |
|---------------------------------------------------------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| Service Profile: Buildings & Amenities                        |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                     |
| Action                                                        | Responsibility                    | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Status                                                                              |
| 1.2.1.4 Develop and deliver the Property Management Strategy. | Buildings & Amenities Coordinator | <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 - ongoing.</p> <p>Council Buildings</p> <ul style="list-style-type: none"> <li>• Cleaning Contract for all Council buildings and RFS Control Centre is currently being drafted looking to advertise in January 2023.</li> <li>• Staff are currently trying to manage Council property in November 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. Only maintenance that is being completed is items that pose a issue to staff or community safety.</li> <li>• 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.</li> <li>• Security Audit is still being completed in November on all Council buildings and park land with a clean-up of security codes. A letter has been drafted for the return of excess keys from community groups. With current staff workloads and a decrease in staff levels this is aiming to be completed by the end of December 2022.</li> <li>• Current Capital Works</li> <li>• Memorial Hall Foyer, Toilets and Kitchen work is to be commence in December 2022.</li> <li>• Waiting for the plans to show walkway systems to gain access to the plant room and air-condition units that are located on the Administration roof; and</li> <li>• 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 - ongoing.</li> </ul> |  |



1.2.1.5 Manage and update Land and Property Register.

Buildings & Amenities Coordinator

- Land and Property register is currently being managed as required. Spreadsheets are being updated as needed. The operational land database was last updated in October and now preparing for the valuation of assets in 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.



1.2.1.6 Develop and deliver the Buildings and Amenities Asset Management Plan.

Buildings & Amenities Coordinator

Licences & Agreements on Council owned/managed Land

- Heads of terms agreement between Council and Telstra for Prime TV has been executed by both parties. Agreement has now been executed.
- Signed Licence Agreement between Council and BackTrack Works Ltd has now been executed and invoice for Licence has been issued.



#### GRANT FUNDING

Following Grant Projects are still outstanding:

##### 2021-2023 NSW Heritage Grant – Community Heritage

- The Mingoola Trail – Content for the sign -to be located at Mingoola has been forwarded to sign manufacturer for initial design concepts

##### Drought Communities Programme Extension

- Streetscape Recovery Project – work is underway with the expectation of 3 buildings to be finished by the end of December.

- Upgrades to the Drake Resource Centre –Acquittal documents to be completed

##### Local Drought Stimulus Package

- Memorial Hall Internal Acoustic & Insulation Treatments – Fire system is completed, and funding should be claimed by December 2022

##### National Bushfire Funding

- Advertising Campaign Expansion & Brochure Production - Extension for time has been applied for one (1) outstanding project to the Resilience NSW for the National Bushfire Funding (RES 40/20). Currently still awaiting to hear the outcome for the extension trusting we have received extension until December 2022.

##### Public Spaces Legacy Program

- Tenterfield Youth Precinct & Mountain Bike Trail Head - discussions had regarding cost and inclusions in relation to the masterplan design.

- Jennings Playground Project - has been completed with the seal of the carpark to be completed in early December.

##### Stronger Country Communities Programs

- 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 in the new year.

##### Black Summer Funding

- Removal of dead trees has commenced, Mingoola 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. Due to other work requirements these scopes have not been completed in October.

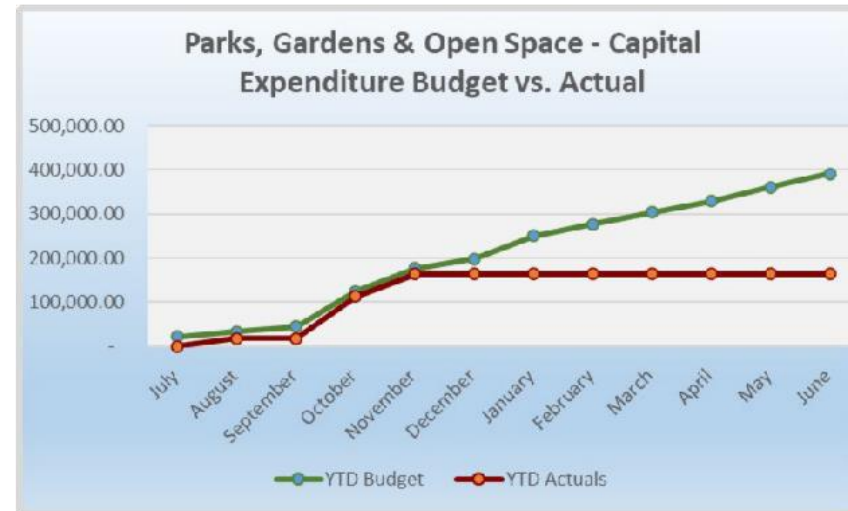
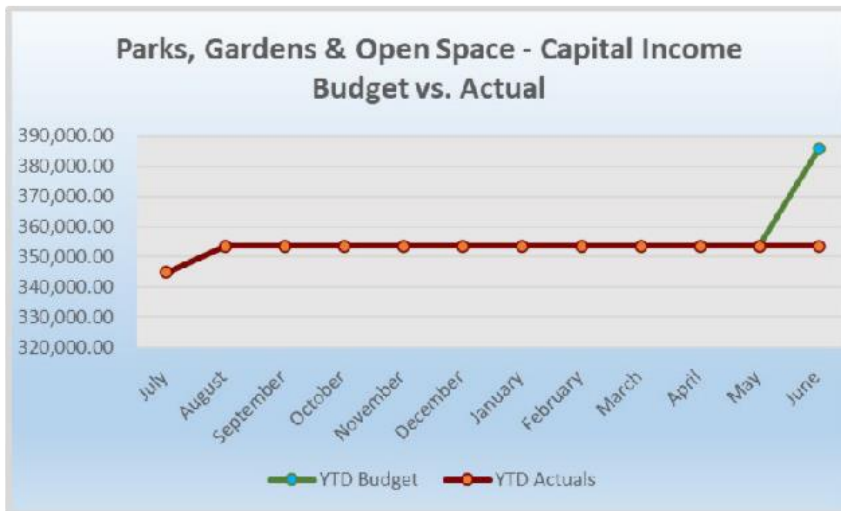
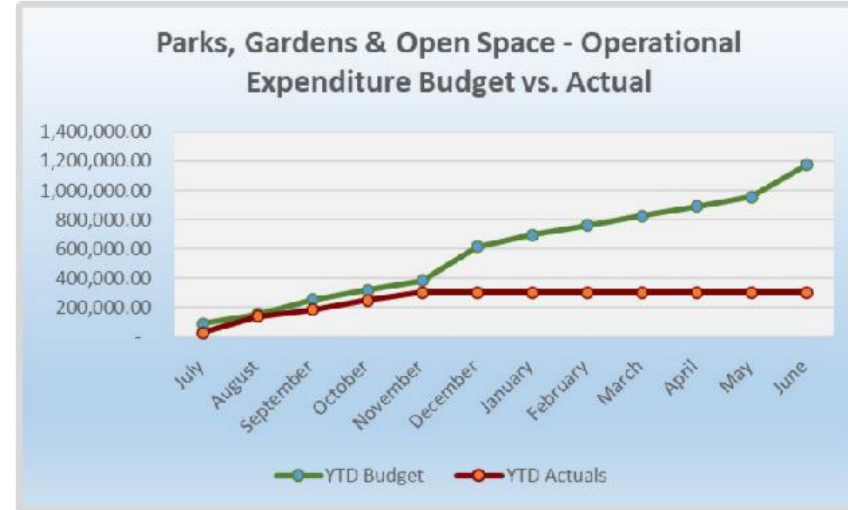
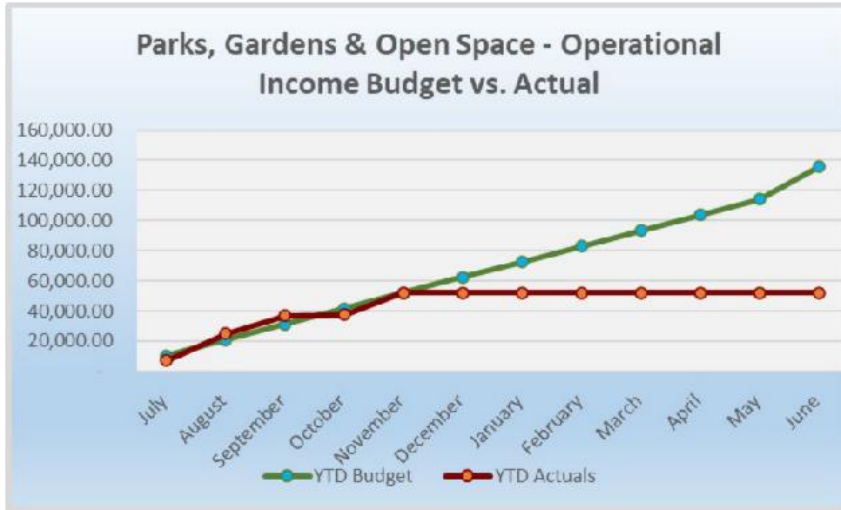
1.2.1.7 Manage Crown Lands and prepare designated Native Title Advice.

Buildings & Amenities Coordinator

- Awaiting outcome to a request from Crown lands regarding Aboriginal Land Claim 9002 & 47019
- Draft POM for Crown Street reserve has been endorsed by Council at the September 2022 Council Meeting, a draft POM and the application for Ministerial consent for the POM was forwarded to Crown Land –currently awaiting approval.
- Continuing to investigate and locate evidence for aboriginal land claims over Claim 31776 & 9253





## 15. Parks, Gardens and Open Space



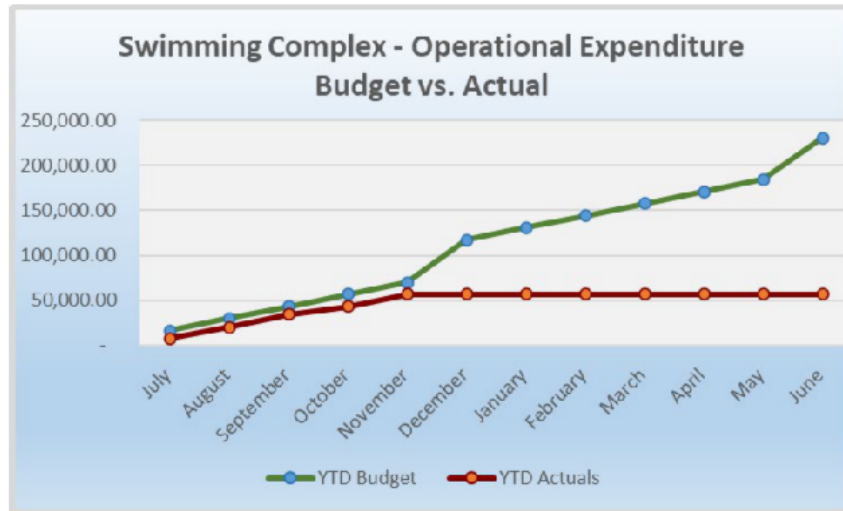
| COA                                                                | 22/23<br>Review 1<br>Budget | 22/23<br>YTD Actuals<br>November | 22/23<br>Percentage<br>Spent |
|--------------------------------------------------------------------|-----------------------------|----------------------------------|------------------------------|
| <b>Parks, Gardens and Open Space</b>                               | <b>1,043,520</b>            | <b>60,718</b>                    | <b>5.82%</b>                 |
| <b>1. Operating Income</b>                                         | <b>(135,737)</b>            | <b>(52,101)</b>                  | <b>38.38%</b>                |
| <b>2. Operating Expenditure</b>                                    | <b>1,172,587</b>            | <b>302,829</b>                   | <b>25.83%</b>                |
| <b>3. Capital Income</b>                                           | <b>(385,667)</b>            | <b>(353,667)</b>                 | <b>91.70%</b>                |
| <b>4. Capital Expenditure</b>                                      | <b>392,337</b>              | <b>163,657</b>                   | <b>41.71%</b>                |
| 4215502. Cemeteries - Earthworks Preparation for Stage 1 Expansion | 15,428                      | 0                                | 0.00%                        |
| 4605514. PSLP - Jennings Playground Precinct                       | 216,909                     | 163,657                          | 75.45%                       |
| 4605516. SCCF4-0951 Revitalisation of Tenterfield Netball Courts   | 160,000                     | 0                                | 0.00%                        |

## 15. PARKS, GARDENS & OPEN SPACE

| Business Unit: Parks, Gardens & Open Space                                                                                                                                                  |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| Service Profile: Parks, Gardens & Open Space                                                                                                                                                |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                  |
| Action                                                                                                                                                                                      | Responsibility                             | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Status                                                                                           |
| 1.2.1.1 Implement and deliver maintenance programs for Parks, Gardens and Open Spaces.                                                                                                      | Manager Open Space, Regulatory & Utilities | <p>General cleaning and maintenance of amenities.<br/>Damage to the public toilets has now been reduced as Jubilee park toilet is being closed earlier.<br/>Graffiti is continuing to happen in toilets. Playground maintenance being undertaken. Suppliers contacted in relation to the upgrade of the netball courts.</p> <p>One (1) staff member required at the Cemetery on a rotating roster.<br/>New shade cloth over the playground at Jubilee park has been replaced.<br/>Several pin oaks are still to be removed along Cowper and Logan streets.<br/>All staff over two (2) and half (1/2) day totalling (117hours) completed traffic control and implement traffic control.</p> <p>Anti-social behavior still occurring in the front of Bruxner Park. Rubbish left and thrown on the footpath.<br/>Two (2) staff are required on a daily bases for Toro Zero turn and Toro Triple Deck mowers.</p> <p>The recent windy weather and dry days has made mowing easier. Being able to push mowers in some areas that have been difficult to mow in then previous months. The windy weather and storms at the start of the month saw 4 large trees come down, along with a large number of limbs, which took 119 hours over a five (5) days to clean up.</p> <p>Memorandum of Understanding signed with Essential Energy to formalise existing work practices and processes to meet Australian Standards and existing policies.</p> | <br>MONITOR   |
| 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 | <p>Parks and Garden and Arts and Culture Committee are now combined.<br/>Village concept plans have been adopted and on Council website<br/>Grant funded upgrade to Jennings playground, including shade structure, BBQ and bin restrictor completed with carpark to be sealed in December.<br/>Additional bins installed at Jennings Park due to increase use of the park.<br/>Water availability to Jennings toilets is becoming an issue, investigations into connecting to main.<br/>Public toilets at Drake have had the door locks broken now repaired.<br/>Rubbish bin removed, on a trial basis continuing from Legume toilet block, as it was continually use for house hold rubbish. Investigation into the broken handwashing tap in Tringle park at Urbenville looktin at installing a timer tap and remove the push plate.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <br>MONITOR |


| Action                                             | Responsibility                                        | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Status                                                                              |
|----------------------------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| <p>1.2.1.3 Implement the tree management plan.</p> | <p>Manager Open Space, Regulatory &amp; Utilities</p> | <p>Tree management Plan approved by the Parks and Garden Committee, to adopt the plan excluding the tree replacement species along Logan Street.<br/>                     No street trees have been planted or replaced due to budget restraints.<br/>                     At the recent Parks and Garden meeting, a discussion to include tree planting on the New England Hwy south in memory of Queen Elizabeth.<br/>                     Essential Energy are planning to remove large Pin oak tree on Cowper Street (Dangerous split in trunk) in November.</p> |  |

## 16. Swimming Complex

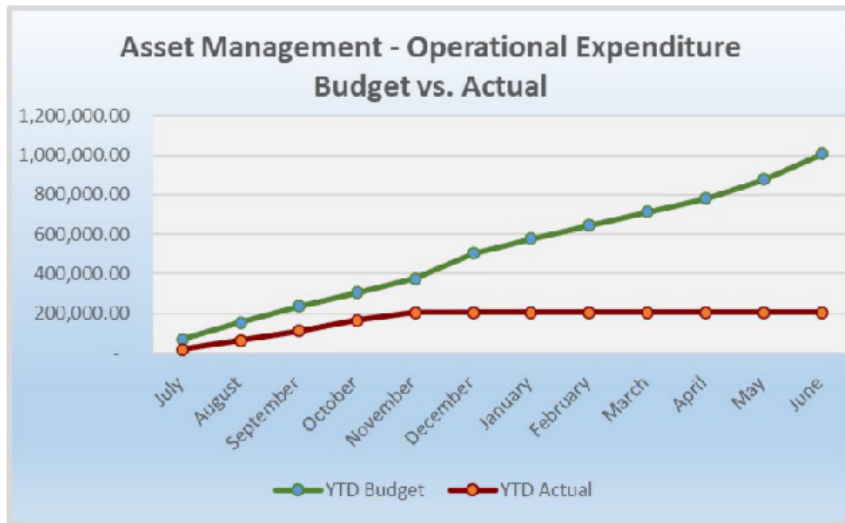


| COA                                        | 22/23 Review 1 Budget | 22/23 YTD Actuals November | 22/23 Percentage Spent |
|--------------------------------------------|-----------------------|----------------------------|------------------------|
| <b>Swimming Complex</b>                    | <b>255,853</b>        | <b>63,330</b>              | <b>24.75%</b>          |
| <b>2. Operating Expenditure</b>            | <b>230,853</b>        | <b>56,629</b>              | <b>24.53%</b>          |
| <b>4. Capital Expenditure</b>              | <b>25,000</b>         | <b>6,701</b>               | <b>26.80%</b>          |
| 4600512. Swimming Pool - Equipment Renewal | 25,000                | 6,701                      | 26.80%                 |








| Action                                                                                                        | Responsibility                    | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Status   |         |          |          |         |          |       |     |         |       |       |       |       |       |       |        |         |     |       |       |       |       |     |        |         |       |       |       |       |       |       |        |         |       |       |       |       |       |       |        |         |       |  |  |  |  |  |       |                                                                                                                  |
|---------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------|----------|----------|---------|----------|-------|-----|---------|-------|-------|-------|-------|-------|-------|--------|---------|-----|-------|-------|-------|-------|-----|--------|---------|-------|-------|-------|-------|-------|-------|--------|---------|-------|-------|-------|-------|-------|-------|--------|---------|-------|--|--|--|--|--|-------|------------------------------------------------------------------------------------------------------------------|
| 1.2.2.1 Manage the Tenterfield War Memorial Baths (TWMB) Management Plan, and contribute to service delivery. | Buildings & Amenities Coordinator | <p>Management Plan</p> <ul style="list-style-type: none"> <li>Contract has been reviewed between Just Sports n Fitness and Council.</li> <li>Current Management Plan to be implemented in the 2023 summer season. This plan is currently under review.</li> </ul> <p>Works identified for budget for next few years</p> <ul style="list-style-type: none"> <li>Pool needs to be painted with fibreglass pool paint lining, as the concrete shell is visible in many places and increasing running cost.</li> <li>Replace Roof on amenities building due to rust and leaking, heating system will need to be removed to complete these works.</li> <li>More Concrete grinding on the pool deck and throughout the change room's needs to be completed,</li> <li>Ongoing problems with the plant room dropping out and foot valve failing and losing prime. A leak has been identified from the solar pump, with solar panel worn and requires replacing</li> </ul> <p>Total Attendances</p> <table border="1"> <thead> <tr> <th></th> <th>October</th> <th>November</th> <th>December</th> <th>January</th> <th>February</th> <th>March</th> <th>YTD</th> </tr> </thead> <tbody> <tr> <td>2018/19</td> <td>1,037</td> <td>2,372</td> <td>2,972</td> <td>4,196</td> <td>2,904</td> <td>1,275</td> <td>14,756</td> </tr> <tr> <td>2019/20</td> <td>732</td> <td>3,984</td> <td>1,318</td> <td>5,006</td> <td>2,560</td> <td>930</td> <td>16,377</td> </tr> <tr> <td>2020/21</td> <td>1,459</td> <td>4,144</td> <td>2,568</td> <td>4,383</td> <td>2,759</td> <td>1,064</td> <td>14,530</td> </tr> <tr> <td>2021/22</td> <td>1,684</td> <td>1,456</td> <td>2,673</td> <td>3,291</td> <td>2,523</td> <td>1,779</td> <td>13,406</td> </tr> <tr> <td>2022/23</td> <td>1,573</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1,573</td> </tr> </tbody> </table> |          | October | November | December | January | February | March | YTD | 2018/19 | 1,037 | 2,372 | 2,972 | 4,196 | 2,904 | 1,275 | 14,756 | 2019/20 | 732 | 3,984 | 1,318 | 5,006 | 2,560 | 930 | 16,377 | 2020/21 | 1,459 | 4,144 | 2,568 | 4,383 | 2,759 | 1,064 | 14,530 | 2021/22 | 1,684 | 1,456 | 2,673 | 3,291 | 2,523 | 1,779 | 13,406 | 2022/23 | 1,573 |  |  |  |  |  | 1,573 | <br><small>NEEDS WORK</small> |
|                                                                                                               | October                           | November                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | December | January | February | March    | YTD     |          |       |     |         |       |       |       |       |       |       |        |         |     |       |       |       |       |     |        |         |       |       |       |       |       |       |        |         |       |       |       |       |       |       |        |         |       |  |  |  |  |  |       |                                                                                                                  |
| 2018/19                                                                                                       | 1,037                             | 2,372                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2,972    | 4,196   | 2,904    | 1,275    | 14,756  |          |       |     |         |       |       |       |       |       |       |        |         |     |       |       |       |       |     |        |         |       |       |       |       |       |       |        |         |       |       |       |       |       |       |        |         |       |  |  |  |  |  |       |                                                                                                                  |
| 2019/20                                                                                                       | 732                               | 3,984                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1,318    | 5,006   | 2,560    | 930      | 16,377  |          |       |     |         |       |       |       |       |       |       |        |         |     |       |       |       |       |     |        |         |       |       |       |       |       |       |        |         |       |       |       |       |       |       |        |         |       |  |  |  |  |  |       |                                                                                                                  |
| 2020/21                                                                                                       | 1,459                             | 4,144                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2,568    | 4,383   | 2,759    | 1,064    | 14,530  |          |       |     |         |       |       |       |       |       |       |        |         |     |       |       |       |       |     |        |         |       |       |       |       |       |       |        |         |       |       |       |       |       |       |        |         |       |  |  |  |  |  |       |                                                                                                                  |
| 2021/22                                                                                                       | 1,684                             | 1,456                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2,673    | 3,291   | 2,523    | 1,779    | 13,406  |          |       |     |         |       |       |       |       |       |       |        |         |     |       |       |       |       |     |        |         |       |       |       |       |       |       |        |         |       |       |       |       |       |       |        |         |       |  |  |  |  |  |       |                                                                                                                  |
| 2022/23                                                                                                       | 1,573                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |          |         |          |          | 1,573   |          |       |     |         |       |       |       |       |       |       |        |         |     |       |       |       |       |     |        |         |       |       |       |       |       |       |        |         |       |       |       |       |       |       |        |         |       |  |  |  |  |  |       |                                                                                                                  |

## 17. Asset Management and Resourcing

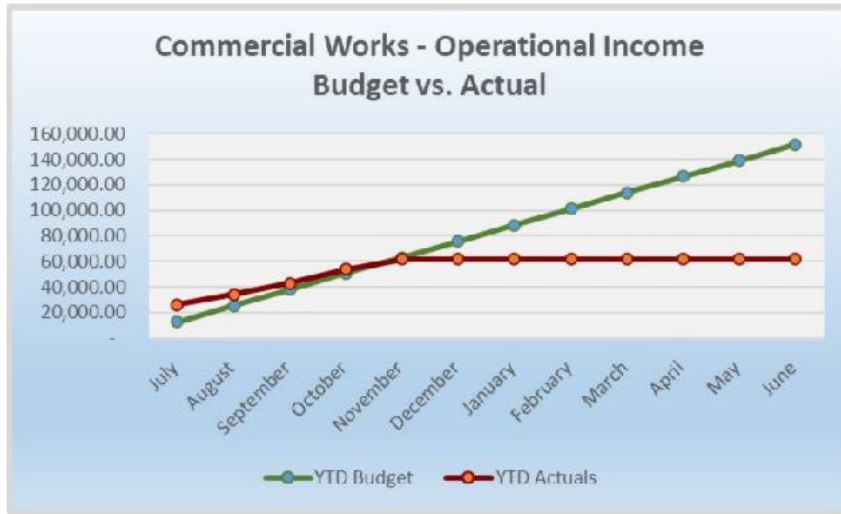


| COA                                                                      | 22/23 Review 1 Budget | 22/23 YTD Actuals November | 22/23 Percentage Spent |
|--------------------------------------------------------------------------|-----------------------|----------------------------|------------------------|
| <b>Asset Management &amp; Resourcing</b>                                 | <b>1,226,589</b>      | <b>210,565</b>             | <b>17.17%</b>          |
| <b>1. Operating Income</b>                                               | <b>(10,000)</b>       | <b>0</b>                   | <b>0.00%</b>           |
| <b>2. Operating Expenditure</b>                                          | <b>1,007,752</b>      | <b>205,207</b>             | <b>20.36%</b>          |
| <b>4. Capital Expenditure</b>                                            | <b>220,000</b>        | <b>1,863</b>               | <b>0.85%</b>           |
| 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               | 1,863                      | 1.86%                  |
| <b>6. Liabilities</b>                                                    | <b>8,837</b>          | <b>3,496</b>               | <b>39.56%</b>          |

## 17. ASSET MANAGEMENT & RESOURCING

| Business Unit: Asset Management & Resourcing                                                                                             |                                  |                                                                                                                                                                                                                                                                                     |                                                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| Service Profile: Asset Management & Resourcing                                                                                           |                                  |                                                                                                                                                                                                                                                                                     |                                                                                                     |
| Action                                                                                                                                   | Responsibility                   | Progress Comment                                                                                                                                                                                                                                                                    | Status                                                                                              |
| 5.1.3.1 Develop and implement the Asset Management Strategy and associated systems.                                                      | Manager Asset & Program Planning | November - Asset Management Strategy action plan is being implemented with focus on reviewing integrity of asset data for updates where staff resources are available.                                                                                                              | <br>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 | November - Improvement for footpath access at Molesworth / Rouse St intersection accessibility is being designed.                                                                                                                                                                   | <br>NEEDS WORK   |
| 5.1.3.3 Infrastructure and assets inspections.                                                                                           | Manager Asset & Program Planning | November - Asset inspections are being undertaken where possible with available resources as the Asset Inspector role is a vacant position. Inspection record sheets and backlog data needed to be updated.                                                                         | <br>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 | November - Risk Register will be updated as respective Asset planning tasks are completed. Risk are assessed as part of the development in planning major projects. Routine inspection documentation is still to be updated as the Asset Inspector position is vacant.              | <br>NEEDS WORK   |
| 5.1.3.6 Develop and implement the Depot Master Plan.                                                                                     | Manager Asset & Program Planning | November - Depot Master Plan is still being prepared with focus on environmental protection, worker and public safety, traffic movements, fuel delivery fixtures and wash bay as priorities. Staffing resources for design work and other projects limit the progress on this goal. | <br>NEEDS WORK |

## 18. Commercial Works

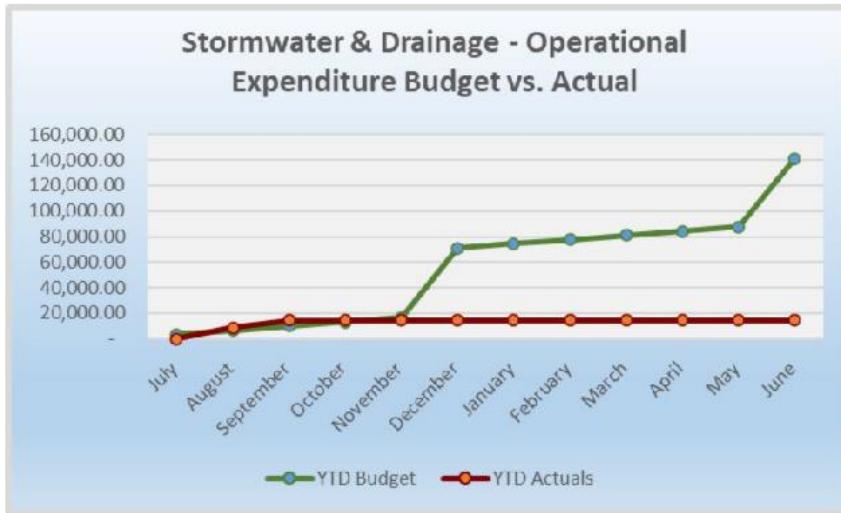


| COA                      | 22/23 Review 1 Budget | 22/23 YTD Actuals November | 22/23 Percentage Spent |
|--------------------------|-----------------------|----------------------------|------------------------|
| Commercial Works         | (35,159)              | (26,647)                   | 75.79%                 |
| 1. Operating Income      | (151,842)             | (61,597)                   | 40.57%                 |
| 2. Operating Expenditure | 116,683               | 34,950                     | 29.95%                 |

## 18. COMMERCIAL WORKS

| Business Unit: Commercial Works                                |                |                                                                                                                                                                                                                                                                                                                                        |                                                                                     |
|----------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| Service Profile: Commercial Works                              |                |                                                                                                                                                                                                                                                                                                                                        |                                                                                     |
| Action                                                         | Responsibility | Progress Comment                                                                                                                                                                                                                                                                                                                       | Status                                                                              |
| 5.1.3.7 Commercial Works undertaken in accordance with demand. | Manager Works  | November 2022 - Council continues to operate and deliver commercial works in a financially responsible manner as resources come available. Resources are mostly directed to Council's infrastructure repairs due to the rain events since March 2021. Low staffing levels have affected Council's ability to deliver Commercial Works. |  |

## 19. Stormwater and Drainage

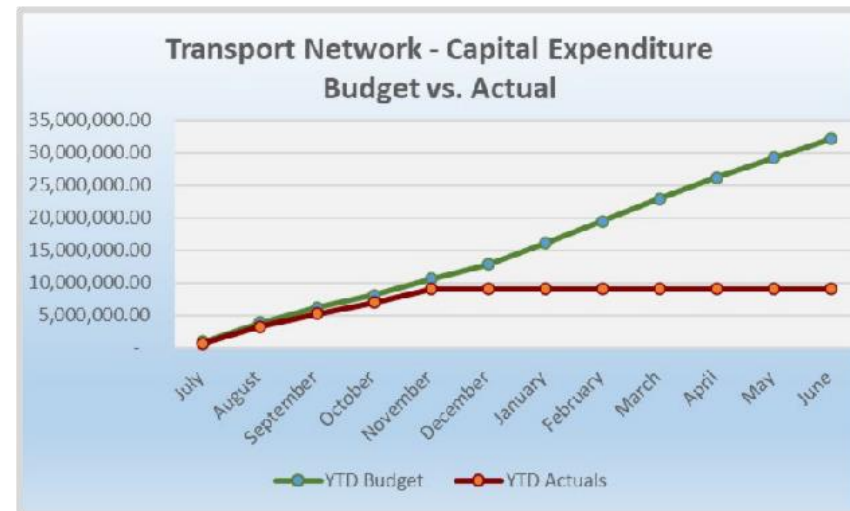
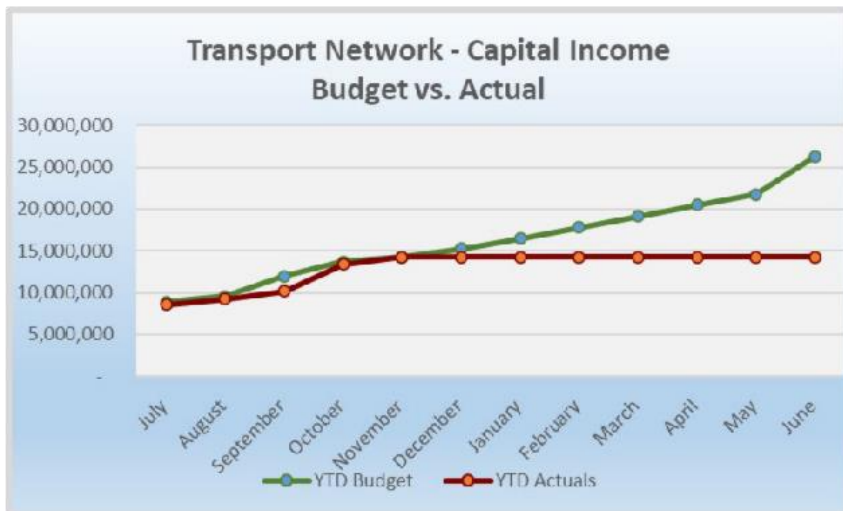
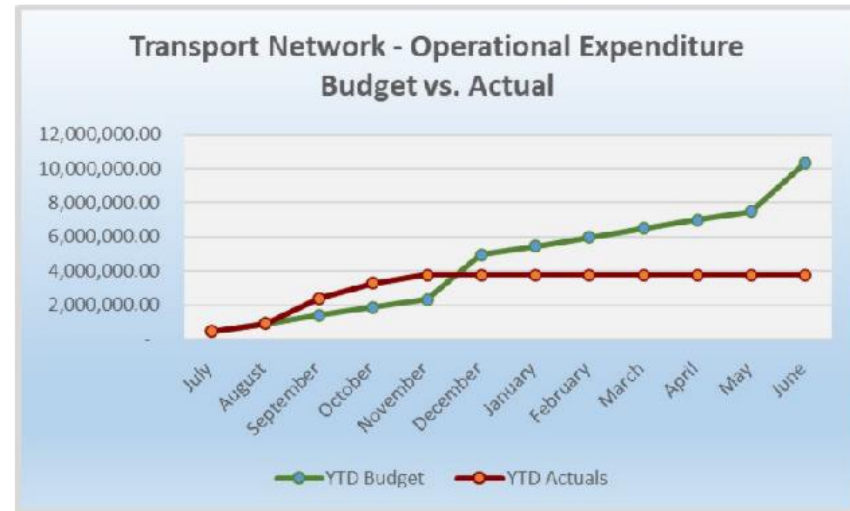
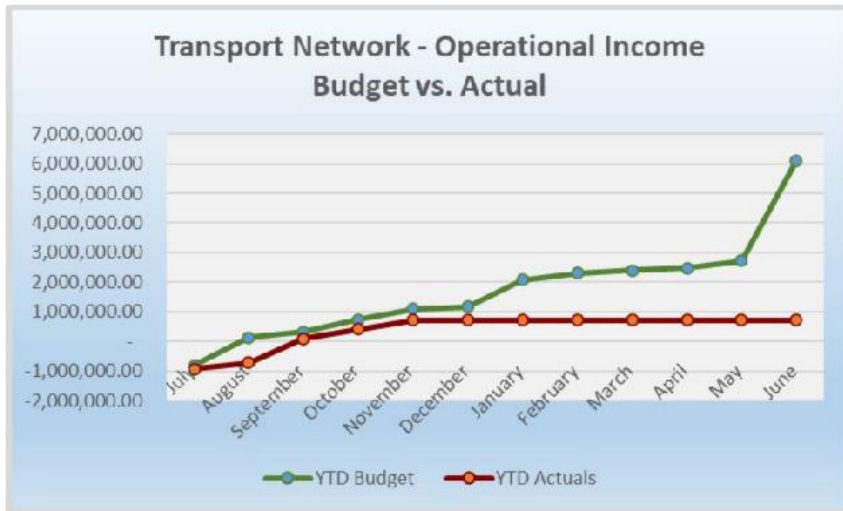


| COA                              | 22/23 Review 1 Budget | 22/23 YTD Actuals November | 22/23 Percentage Spent |
|----------------------------------|-----------------------|----------------------------|------------------------|
| <b>Stormwater &amp; Drainage</b> | <b>199,993</b>        | <b>(57,617)</b>            | <b>-28.81%</b>         |
| 1. Operating Income              | (71,478)              | (71,550)                   | 100.10%                |
| 2. Operating Expenditure         | 141,271               | 14,301                     | 10.12%                 |
| 3. Capital Income                | 0                     | (367)                      | 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%                  |

## 19. STORMWATER DRAINAGE

| Business Unit: Stormwater Drainage                       |                                  |                                                                                                                                                                                                  |                                                                                     |
|----------------------------------------------------------|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| Service Profile: Stormwater Drainage                     |                                  |                                                                                                                                                                                                  |                                                                                     |
| Action                                                   | Responsibility                   | Progress Comment                                                                                                                                                                                 | Status                                                                              |
| 4.1.2.1 Implement the Storm water Asset Management Plan. | Manager Asset & Program Planning | November - Capital renewal works in the drainage system are being programmed including pit upgrades for improved maintenance access in Molesworth Street, scoping and design works are underway. |  |

## 20. Transport Network






| COA                                                                                  | 22/23<br>Review 1<br>Budget | 22/23<br>YTD Actuals<br>November | 22/23<br>Percentage<br>Spent |
|--------------------------------------------------------------------------------------|-----------------------------|----------------------------------|------------------------------|
| <b>Transport Network</b>                                                             | <b>10,577,467</b>           | <b>(1,971,222)</b>               | <b>-18.64%</b>               |
| <b>1. Operating Income</b>                                                           | <b>(6,114,278)</b>          | <b>(719,417)</b>                 | <b>11.77%</b>                |
| <b>2. Operating Expenditure</b>                                                      | <b>10,364,925</b>           | <b>3,767,293</b>                 | <b>36.35%</b>                |
| <b>3. Capital Income</b>                                                             | <b>(26,310,530)</b>         | <b>(14,277,247)</b>              | <b>54.26%</b>                |
| <b>4. Capital Expenditure</b>                                                        | <b>32,148,269</b>           | <b>9,073,083</b>                 | <b>28.22%</b>                |
| 6215110. Regional & Local Roads Traffic Facilities                                   | 68,000                      | 34,143                           | 50.21%                       |
| 6215510. Regional Roads Block Grant - Reseals Program.                               | 582,668                     | 264,582                          | 45.41%                       |
| 6215531. Special Grant Mt Lindesay Road (RMS/Fed)                                    | 5,323,347                   | 3,878,052                        | 72.85%                       |
| 6215544. BLERF - 0737 - Improve Mt Lindesay Road                                     | 5,297,708                   | 1,221,283                        | 23.05%                       |
| 6215550. Footpaths Capital Works                                                     | 15,000                      | 1,337                            | 8.91%                        |
| 6215552. Roads to Recovery 2019-24                                                   | 1,044,335                   | 18,200                           | 1.74%                        |
| 6215568. FLR200241 - Kildare Road (Tenterfield Tourist Route 9)                      | 2,666,325                   | 845,443                          | 31.71%                       |
| 6215570. DRFA AGRN960 EPAR Bruxner Way - Bridge 7325 Dumaresq River Overflow Channel | 0                           | 60,463                           | 0.00%                        |
| 6215572. FLR300128 - Tooloom Road West Rehabilitation                                | 2,970,024                   | 128,000                          | 4.31%                        |
| 6215575. ROSI - Sunnyside Platform Road Upgrade                                      | 1,752,075                   | 1,199,175                        | 68.44%                       |
| 6215576. BSBR000641 - Drake Village Revitalisation                                   | 2,900,300                   | 67                               | 0.00%                        |

| <b>COA</b>                                                                                       | <b>22/23<br/>Review 1<br/>Budget</b> | <b>22/23<br/>YTD Actuals<br/>November</b> | <b>22/23<br/>Percentage<br/>Spent</b> |
|--------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------------|---------------------------------------|
| 6215579. Local Roads & Community Infrastructure Program - Round 3                                | 2,088,670                            | 91,735                                    | 4.39%                                 |
| 6215580. Repair Program 2022/23                                                                  | 565,572                              | 72,162                                    | 12.76%                                |
| 6220271. Bridges Renewal Program - Deepwater River Bridge Renewal - Torrington Road              | 13,000                               | 13,000                                    | 100.00%                               |
| 6220272. Bridges Renewal Program - Kangaroo Creek Bridge Replacement - Paddys Flat Road Nth      | 1,100,574                            | 444,455                                   | 40.38%                                |
| 6220274. Bridges Renewal Program - Unknown Creek Bridge (67203) Replacement, Paddy's Flat Rd Nth | 722,414                              | 54,217                                    | 7.50%                                 |
| 6220276. Bridges Renewal Program - Unknown Creek Bridge (67161) Replacement, Paddy's Flat Rd Sth | 532,955                              | 370,634                                   | 69.54%                                |
| 6220277. Fixing Country Bridges - Grahams Creek Bridge Replacement, Grahams Creek Rd             | 644,907                              | 3,601                                     | 0.56%                                 |
| 6220278. Fixing Country Bridges - Washpool Creek Bridge Replacement, Leechs Gully Rd             | 306,867                              | 209,241                                   | 68.19%                                |
| 6220500. Urban Streets - Reseal Program                                                          | 60,000                               | 0                                         | 0.00%                                 |
| 6220501. Road Renewal - Gravel Roads                                                             | 601,519                              | 82,111                                    | 13.65%                                |
| 6220503. Gravel Resheets                                                                         | 632,452                              | 3,934                                     | 0.62%                                 |
| 6220505. Kerbing & Guttering                                                                     | 40,000                               | 0                                         | 0.00%                                 |
| 6220506. Bridges / Causeways (SRV to 2023/24)                                                    | 530,000                              | 648                                       | 0.12%                                 |
| 6220507. Rural Roads - Reseal Program                                                            | 653,940                              | 0                                         | 0.00%                                 |
| 6220512. Rural Culverts & Pipes                                                                  | 100,000                              | 0                                         | 0.00%                                 |
| 6220513. Concrete Bridges                                                                        | 40,223                               | 0                                         | 0.00%                                 |
| 6220514. Causeways                                                                               | 208,163                              | 0                                         | 0.00%                                 |

| <b>COA</b>                                                             | <b>22/23<br/>Review 1<br/>Budget</b> | <b>22/23<br/>YTD Actuals<br/>November</b> | <b>22/23<br/>Percentage<br/>Spent</b> |
|------------------------------------------------------------------------|--------------------------------------|-------------------------------------------|---------------------------------------|
| 6240101. Gravel Pit Rehabilitation                                     | 10,664                               | 0                                         | 0.00%                                 |
| 6240509. SCCF4-0946 Extension to Urbenville Footpath                   | 159,815                              | 0                                         | 0.00%                                 |
| 6240511. Molesworth Street Footpath Replacement Grant                  | 10,000                               | 0                                         | 0.00%                                 |
| 6240512. Streets as Shared Spaces - SASS00027 Linking People and Place | 500,000                              | 76,600                                    | 15.32%                                |
| 6240513. Other Contributions to Works (Capital) - Expenses             | 6,752                                | 0                                         | 0.00%                                 |
| <b>6. Liabilities</b>                                                  | <b>489,081</b>                       | <b>185,066</b>                            | <b>37.84%</b>                         |

| Action                                                                                                                                | Responsibility                              | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Status                                                                              |
|---------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| <p>4.1.1.1 - Manage and deliver construction services for transport infrastructure, including footpaths, pavements and cycleways.</p> | <p>Manager Asset &amp; Program Planning</p> | <p>November status for transport projects in progress -</p> <p>Mount Lindesay Road (Legume - Woodenbong) bitumen sealing of the Koreelah section has been undertaken.</p> <p>Mount Lindesay Road (Legume - Woodenbong) formation widening has been undertaken along the Big Hill section.</p> <p>Tooloom Road (Paddys Flat Rd Nth to Mt Lindesay Rd) formation work near the intersection of MR622.</p> <p>Kildare Road - 3.2km section from Sunnyside Loop Rd has been sealed and further drainage / pavement works are continuing.</p> <p>Sunnyside Platform Road - Formation widening for auxilliary lanes and pavement works have been undertaken at the Bruxner Way intersection.</p> <p>Paddys Flat Road (North) - Kangaroo Creek Bridge concrete structure is complete and road approaches are being undertaken. Paddys Flat Road (North) - Unnamed Creek bridge has had old timber structure removed for start of work on new bridge and side track is in place.</p> <p>Paddys Flat Road (South ) - Unnamed Creek bridge culverts concrete works are complete and road approaches are being undertaken.</p> <p>Leeches Gully Road - Washbrook Creek Bridge culvert concrete works are being finalised with pouring of concrete deck in early December.</p> <p>Grahams Creek Road has commenced with side track being prepared for bridgeworks.</p> |  |

#### 4.1.1.2 Manage and deliver maintenance services for transport infrastructure.

##### Manager Works

November 2022 - Council continues to maintain public infrastructure with reduced maintenance budgets.

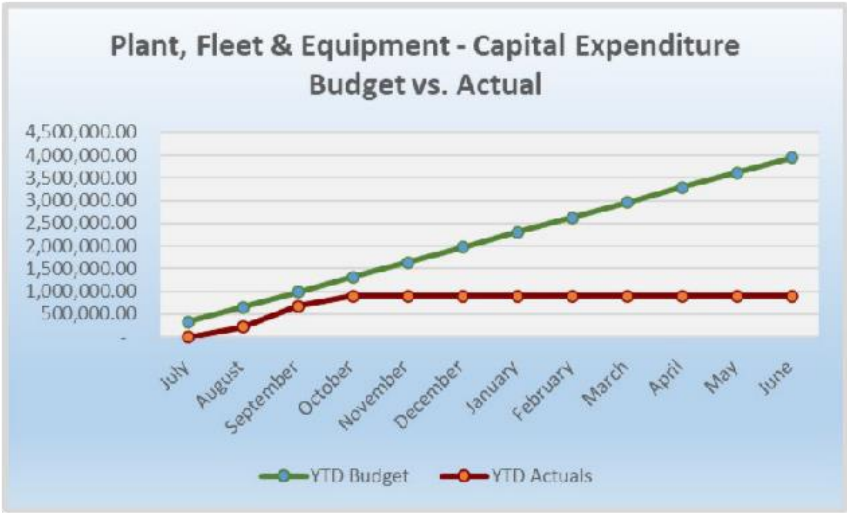
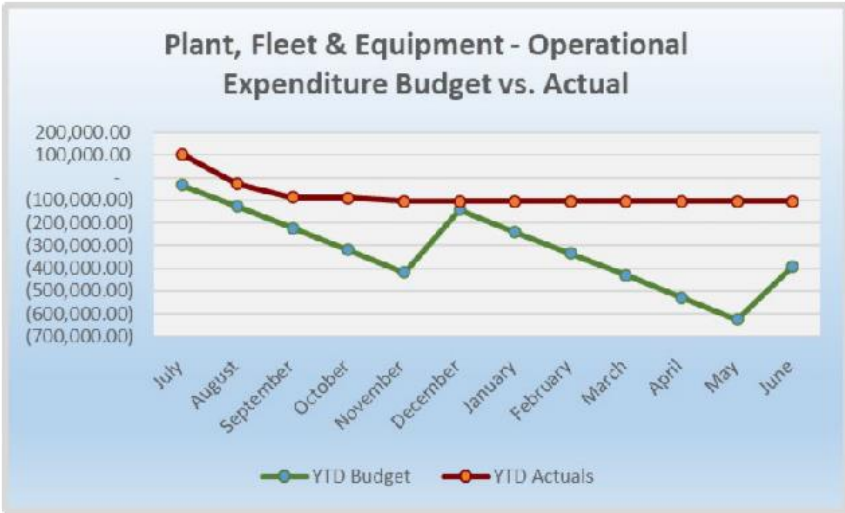
##### November Grading Report 2022:

Council is returning to a normal grading routine maintenance and full DRFA works (where funded).

- o Eastern Grader –grading Mudflat Rd (touch up – subject to further DRFA assessment) and Osbournes Roads. Grading Cheviot Hills Rd, Bunijah Rd and Sugarbag West Rd. – staff permitting.
- o Northern Grader – This grader is currently grading Beaury Ck Rd and tributaries. Paddy’s Flat Rd North LRCI project will commence on the southern end (chainage 49.476 to 52.621, now from 48.319 to Tin Hut Rd) to reconstruct the unsealed road to a low cost pavement preparation standard finishing at the anticipated completed new bridge over Kangaroo Creek. Council anticipates to complete earthworks by Christmas 2022, weather depending and conduct an initial seal in February 2022.
- o Western Grader – subject to staffing availability, currently stood down. A contract grader has graded Haddocks Rd in preparation for an LRCI seal and Roos Rd under DRFA. This crew has constructed a slip lane and turning lane at the intersection of Bruxner Way and Sunnyside Platform roads. This intersection will be asphalted by Christmas. A contract grader will construct the low cost pavement preparation for LRCI sealing of Pyes Ck Rd, the first unsealed section approx. 3.2km from the NEH. Council anticipates a contract grader commencing flood damage repairs and full grading of Silent Grove Rd in the New Year - subject to DRFA EPAR (Essential Public Restoration works.) approval. Currently a contract excavator is completing minor damage works on Silent Grove.
- o Central Grader –Constructed low cost preparation on Robinson’s Lane, Leeches Gully Rd, Washpool Ck Rd and Homestead Rd. Homestead Rd and Haddocks roads will also be prepared and sealed to tie in with developer contributions.
- o Bridge Crew replacing the bridge on Leeches Gully Rd with culverts, deck is complete.
- o Council Drainage excavator is repairing and doing drainage on roads and streets as issues arise. This excavator keeps in front of drainage for the Central Crew and Eastern Crew graders.
- o The Patching Crew continues to work tirelessly repairing the sealed network. Council anticipates successful funding from the recently released “pothole funding”.
- o A contract crew is repairing drainage on the sealed network adjacent to a lot of the new LRCI seals – Nutshell Rd, Castlerag Rd, Pyes Ck Rd and others will be completed in the new calendar year once approvals have been received for DRFA EPAR.
- o Following the completed drainage, Council will engage contractors to rehabilitate the pavements on Council Local Roads as well as Regional roads in the new calendar year, subject to funding approvals for DRFA EPAR. A contractor has completed pavement rehabilitation works on the worst areas between Legume and Tenterfield.
- o Plains Stn Rd at Frasers Cutting continues to allow traffic access under lights.




## 21. Plant, Fleet and Equipment



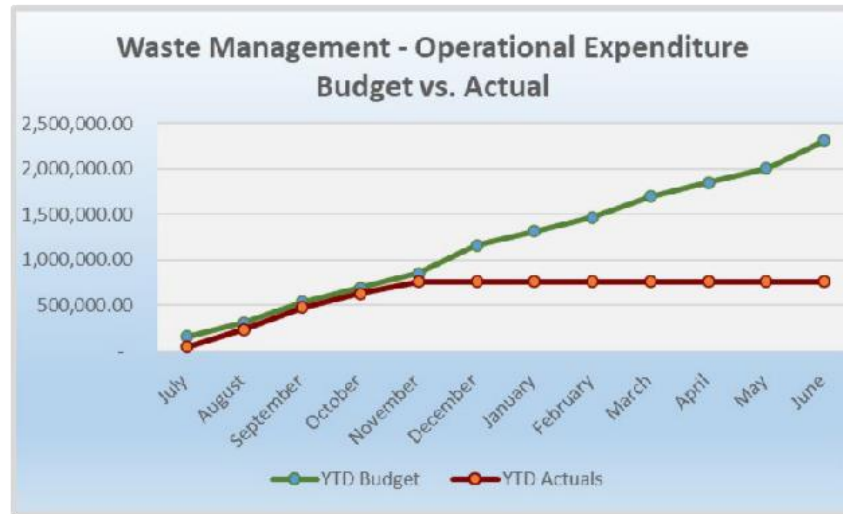
| COA                                     | 22/23 Review 1 Budget | 22/23 YTD Actuals November | 22/23 Percentage Spent |
|-----------------------------------------|-----------------------|----------------------------|------------------------|
| <b>Plant, Fleet &amp; Equipment</b>     | <b>323,887</b>        | <b>(114,997)</b>           | <b>-35.51%</b>         |
| 1. Operating Income                     | (188,190)             | (12,418)                   | 6.60%                  |
| 2. Operating Expenditure                | (390,346)             | (104,729)                  | 26.83%                 |
| 4. Capital Expenditure                  | 3,944,257             | 898,750                    | 22.79%                 |
| 6210500. Public Works Plant - Purchases | 3,944,257             | 898,750                    | 22.79%                 |
| 8. WDB of Asset Disposals               | (3,041,834)           | (896,600)                  | 29.48%                 |

## 21. PLANT, FLEET & EQUIPMENT

| Business Unit: Plant, Fleet & Equipment                                                                   |                                  |                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                  |
|-----------------------------------------------------------------------------------------------------------|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| Service Profile: Plant, Fleet & Equipment                                                                 |                                  |                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                  |
| Action                                                                                                    | Responsibility                   | Progress Comment                                                                                                                                                                                                                                                                                                                                                   | Status                                                                                           |
| 5.1.3.5 Implementation and delivery of the Fleet Asset Management Plan and the Plant Replacement Program. | Manager Asset & Program Planning | November - Monitoring of the major Fleet assets is continuing with ongoing maintenance while replacement of General Fund assets is on hold outside of waste, water, and sewage operations. The impact of this upon the long-term replacement of Council’s fleet in respect to the Long Term Financial Plan will need to be considered with forward year budgeting. | <br>No TARGET |




## 22. Waste Management





| COA                                                          | 22/23<br>Review 1<br>Budget | 22/23<br>YTD Actuals<br>November | 22/23<br>Percentage<br>Spent |
|--------------------------------------------------------------|-----------------------------|----------------------------------|------------------------------|
| <b>Waste Management</b>                                      | <b>2,074,433</b>            | <b>(2,718,382)</b>               | <b>-131.04%</b>              |
| 1. Operating Income                                          | (3,273,259)                 | (3,148,252)                      | 96.18%                       |
| 2. Operating Expenditure                                     | 2,316,618                   | 761,535                          | 32.87%                       |
| 3. Capital Income                                            | (693,858)                   | (520,622)                        | 75.03%                       |
| 4. Capital Expenditure                                       | 3,539,265                   | 97,168                           | 2.75%                        |
| 7080500. 240L Wheelie Bins                                   | 2,101                       | 0                                | 0.00%                        |
| 7080503. Industrial Bins                                     | 16,304                      | 3,522                            | 21.60%                       |
| 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              | 2,000                       | 146                              | 7.30%                        |
| 7080560. EPA Bushfire Recovery Program for Council Landfills | 685,209                     | 31,303                           | 4.57%                        |
| 7080561. Boonoo Boonoo Landfill - Environmental Improvements | 12,020                      | 9,326                            | 77.59%                       |
| 7080564. Boonoo Boonoo - Develop Stage 5                     | 2,569,752                   | 50,856                           | 1.98%                        |
| 7080568. Boonoo Boonoo - WHS Facilities & Amenities Upgrade  | 0                           | 33                               | 0.00%                        |
| 7080720. Mingoola - Open Transfer Station                    | 70,000                      | 0                                | 0.00%                        |
| 7080732. Torrington Landfill - Convert to Transfer           | 2,000                       | 228                              | 11.42%                       |
| 7080811. Tenterfield WTS Groundwater Bores                   | 119,879                     | 1,754                            | 1.46%                        |
| <b>6. Liabilities</b>                                        | <b>185,667</b>              | <b>91,787</b>                    | <b>49.44%</b>                |

## 22. WASTE MANGEMENT

| Business Unit: Waste Management                          |                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                 |
|----------------------------------------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| Service Profile: Waste Management                        |                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                 |
| Action                                                   | Responsibility           | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Status                                                                                          |
| 3.1.4.1 Deliver and manage Waste and Recycling services. | Manager<br>Water & Waste | <p>November 2022-Update<br/>The Operational opening of Torrington was opened 20th November 2021 and final taring occurred July 2022. Final fencing is awaiting installation expected November 2022. Expansion of the future cell (cell 5) and finalisation of storm water sediment basins have been completed. Leachate management plan is completed and sent to EPA.</p> <p>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 April 2022. Master plan entering final phase draft plans received, and reviewed July 2022 finalisation completed in August 2022 which were sent to EPA for approval, feedback received 24/11/2022, discussions with designers for response, pending.</p> <p>Upgrade for Mingoola new waste transfer station has stalled, Council entered into leases with Crown lands initially and now Council are 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 expected November 2022.</p> <p>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 septic tank connection nearing completion, planning continues with quotations called for weighbridges site ground truthing completed November 2022, fencing quotations received and awarded, front fence completed-pit completed August 2022, surveys completed awaiting drawings. Installation of satellite connections completed November 2022 and solar quotations received and awarded September 2022, expecting installation December 2022.</p> <p>A revision of recycling policy is in final version with research included from other Councils, the new policy provided in September 2022, consultation in October extended to November due to advertising, finalised policy completed. Notification of asbestos in recycling was again provided this month, through Councils Contractors. 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.</p> | <br>ON TRACK |

Cont...

Inspection of Site 51, Boonoo Boonoo Landfill occurred in October 2022 with EPA. 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.

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

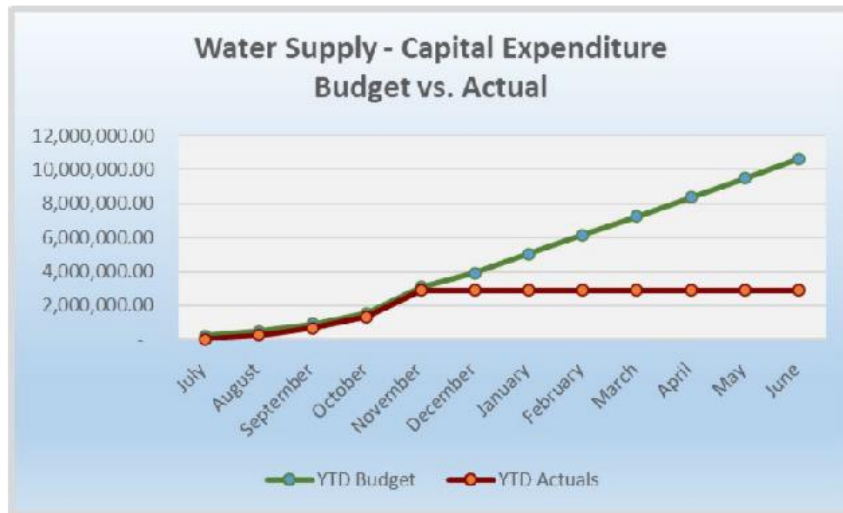
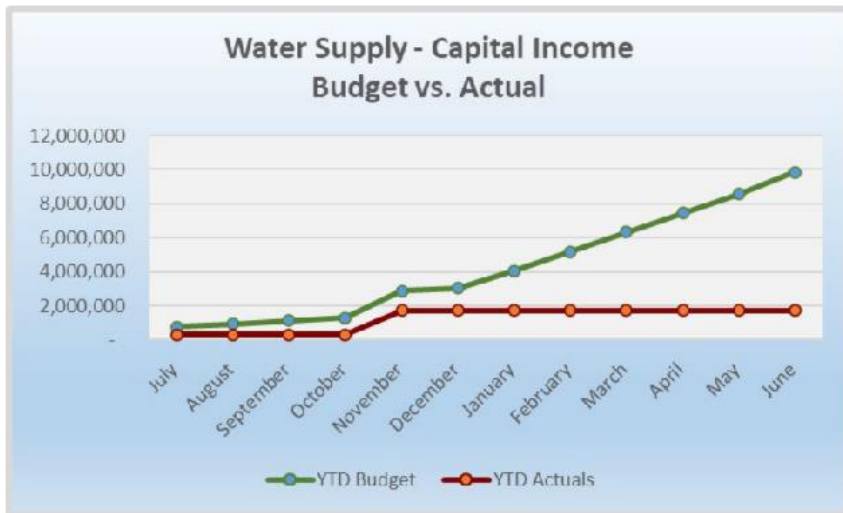
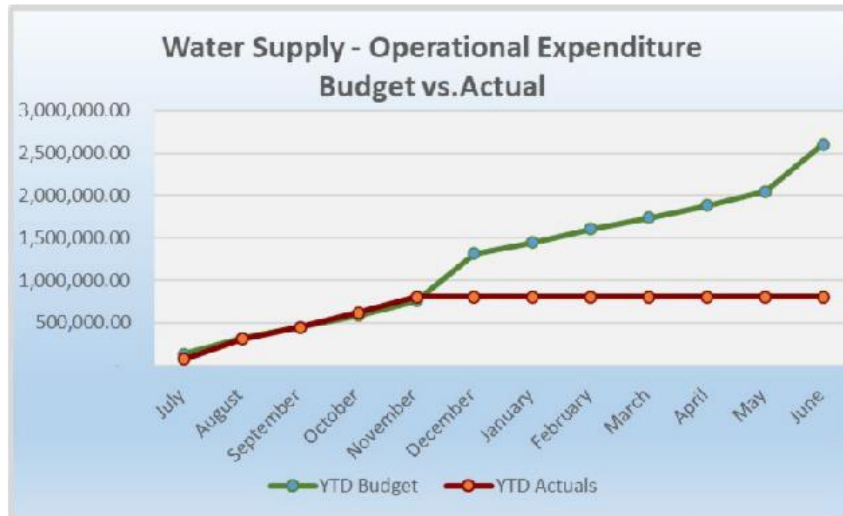
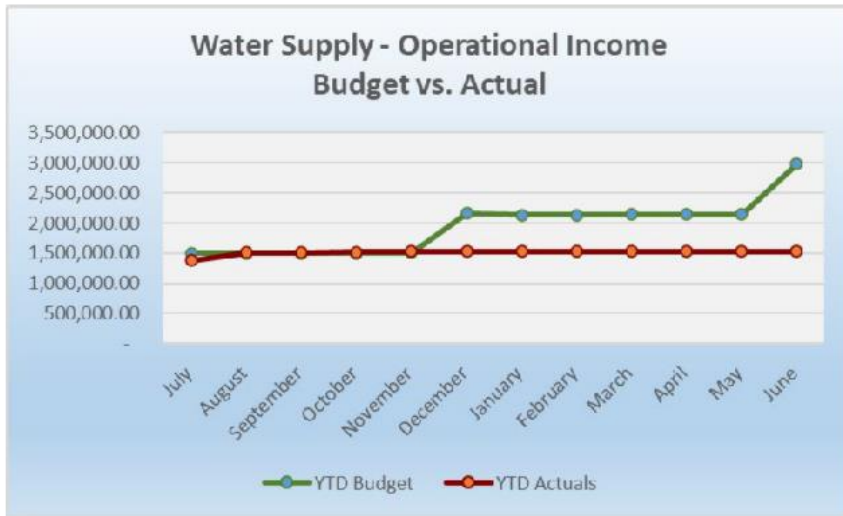
Upgrade to the security cameras for Tenterfield WTS are under review, along with installation of cameras at Drake to act as a deterrent to the continued break-ins causing damage to fences and theft. Theft and fence damage reported at Drake November 2022 Alternative cover landfill (Posi-shell) spray unit completed and deployed to Boonoo Boonoo Landfill (Site 51).

Quarterly toolbox meeting occurred November 2022.

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


NIRW, annual meeting held in Tenterfield on the 24th November 2022, the Mayor opened the event, which was a success.

### 23. Water Supply



| COA                                                                | 22/23<br>Review 1<br>Budget | 22/23<br>YTD Actuals<br>November | 22/23<br>Percentage<br>Spent |
|--------------------------------------------------------------------|-----------------------------|----------------------------------|------------------------------|
| <b>Water Supply</b>                                                | <b>668,628</b>              | <b>509,556</b>                   | <b>76.21%</b>                |
| <b>1. Operating Income</b>                                         | <b>(2,985,719)</b>          | <b>(1,531,094)</b>               | <b>51.28%</b>                |
| <b>2. Operating Expenditure</b>                                    | <b>2,604,426</b>            | <b>808,380</b>                   | <b>31.04%</b>                |
| <b>3. Capital Income</b>                                           | <b>(9,857,899)</b>          | <b>(1,720,472)</b>               | <b>17.45%</b>                |
| <b>4. Capital Expenditure</b>                                      | <b>10,647,855</b>           | <b>2,886,195</b>                 | <b>27.11%</b>                |
| 7484505. Tenterfield Mains Replacement                             | 282,900                     | 139,267                          | 49.23%                       |
| 7484506. Tenterfield Meter Replacement                             | 22,600                      | 398                              | 1.76%                        |
| 7484522. Tenterfield Water Treatment Plant Construction            | 7,614,384                   | 2,446,342                        | 32.13%                       |
| 7484533. Water Network Mapping Improvements                        | 20,000                      | 10,885                           | 54.43%                       |
| 7484538. BLERF 0377 - Tenterfield Villages Emergency Water Program | 970,153                     | 180,605                          | 18.62%                       |
| 7484540. Bulk Water Metering Grant                                 | 49,125                      | 3,810                            | 7.76%                        |
| 7484541. New Grid Urbenville Water Supply Project                  | 1,558,000                   | 3,384                            | 0.22%                        |
| 7484542. Tenterfield Apex Park Bore - Relining                     | 39,193                      | 39,193                           | 100.00%                      |
| 7484811. Urbenville Water Treatment Plant Upgrade                  | 50,000                      | 46,050                           | 92.10%                       |
| 7484812. Urbenville Sewer Scada Renewal                            | 10,000                      | 561                              | 5.61%                        |
| 7484901. Jennings Mains Replacement                                | 11,500                      | 0                                | 0.00%                        |
| 7484950. Legume Catchment - Water Supply Options Study             | 20,000                      | 15,700                           | 78.50%                       |
| <b>6. Liabilities</b>                                              | <b>259,965</b>              | <b>66,546</b>                    | <b>25.60%</b>                |

## 23. WATER SUPPLY

| Business Unit: Water Supply                                                                       |                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                 |
|---------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| Service Profile: Water Supply                                                                     |                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                 |
| Action                                                                                            | Responsibility           | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Status                                                                                          |
| 3.1.3.1 Implement Water Service Strategic Plan in accordance with NSW Office of Water Guidelines. | Manager<br>Water & Waste | <p>November 2022-Update</p> <p>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 and has been completed in September 2022. Shirley Park constructed at the same time as Apex Park bore in 1994 was also showing signs of deterioration and was 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, however will need to be re-grouted as non-compliant with artesian bores, quotations requested for works expected to be undertaken next financial year.</p> <p>This month of November 2022, the roof with solar panels have been installed on the new water filtration plant with major brick work nearing completion, chemical tanks have been installed over grated bunded area, electrical conduits have commenced installation and pipes have arrived onsite.</p> <p>Council staff have commenced the replacement of the major water main for the new filtration plant to the East Street reservoir, works slowed due to rock encountered this ha been rectified with the hire of a rock saw which arrived November 2022. NSW Dam Safety regulation with compulsory risk assessment for the dam under NSW Dam Safety requirements underway due in December 2022.</p> <p>An opportunity to continue the Urbenville flood risk assessment has gained OEH endorsement. Tenterfield update of the flood risk study has also gained endorsement, grant has been successful, with Council awarded \$89,998. 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, planning completed equipment received for installation expected December 2022.</p> <p>Water meter readings commenced October/November 2022.</p> <p>Staff Training Chemical Handling Course in Tenterfield and Fluoride course in Casino. Congratulations to Matt Stubbings and Matt Mason for successfully achieving accreditation in Fluoride Course.</p> | <br>ON TRACK |

3.1.3.2 Deliver and manage the Water and Drought Management Plans and Flood Study.

Manager Water & Waste

November 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, secure yield assessment finalised in November 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. Bore location inspections occurred in September with Hydrogeologists and Drillers, NRAR application for drilling Legume submitted September, completed applications for Liston Drake and Torrington in October 2022, waiting approval November 2022.

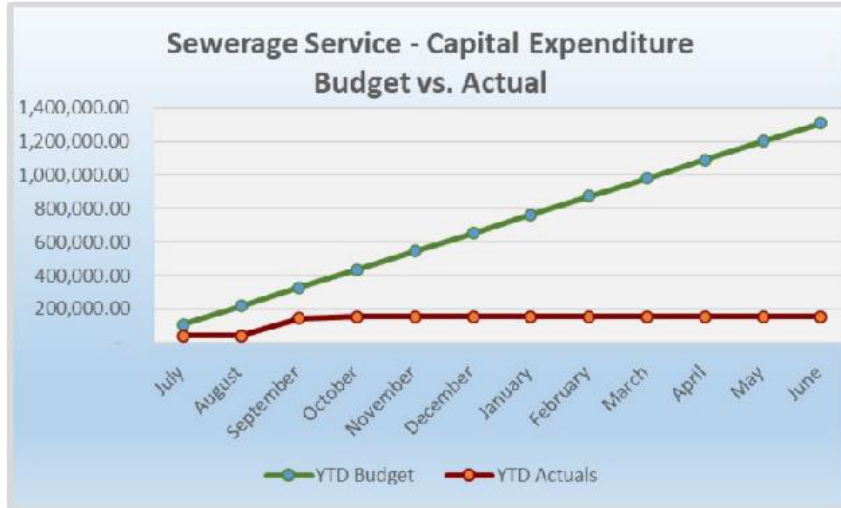
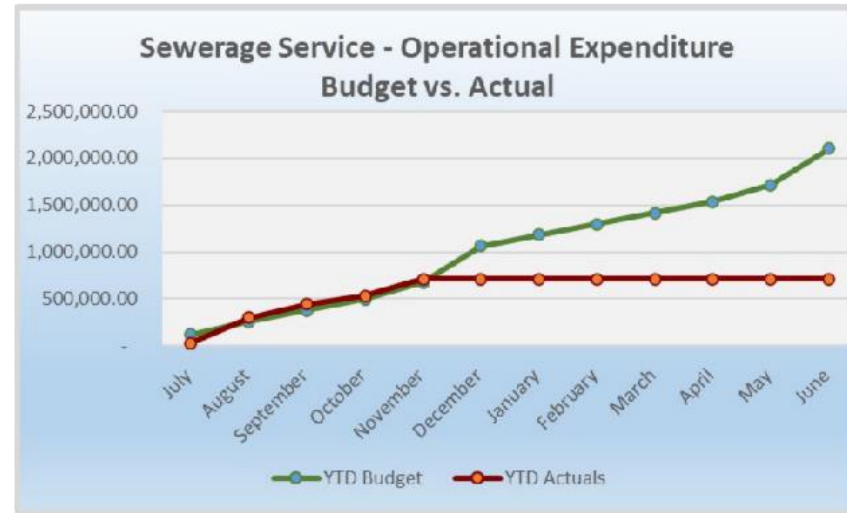
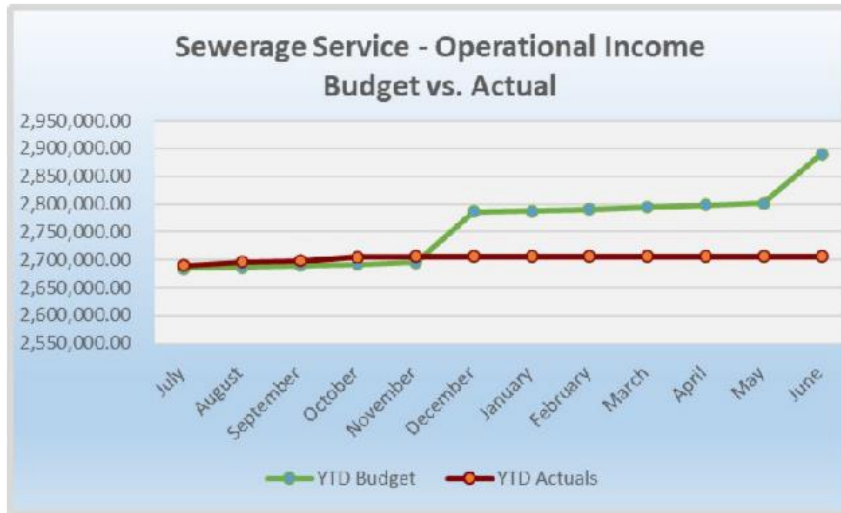
Report for Backflow prevention under community consultation, completion in October extended till November 2022 due to advertising delay, completed report to Council in November 2022.



ON TRACK




## 24. Sewerage Service

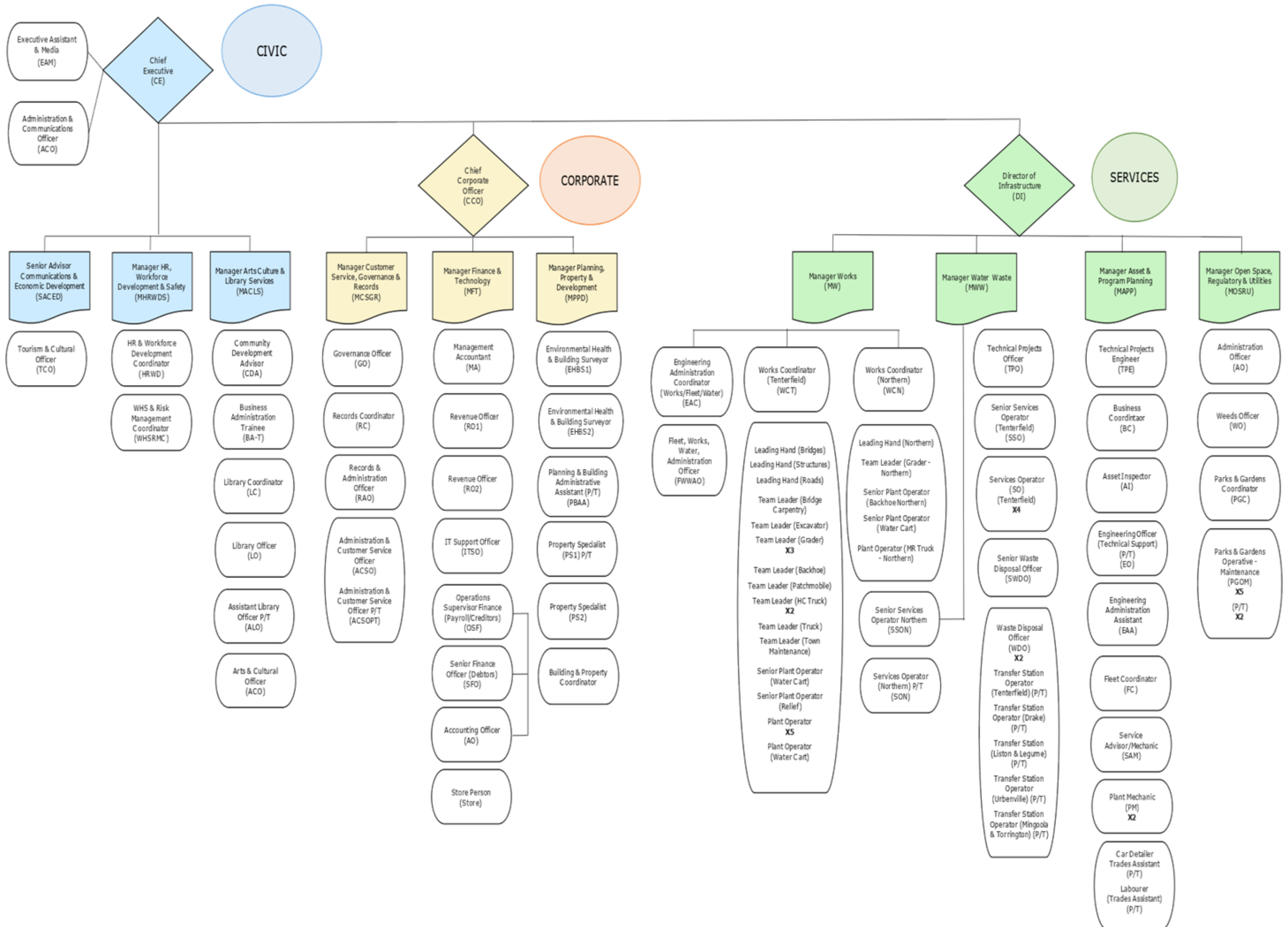




| COA                                                                  | 22/23<br>Review 1<br>Budget | 22/23<br>YTD Actuals<br>November | 22/23<br>Percentage<br>Spent |
|----------------------------------------------------------------------|-----------------------------|----------------------------------|------------------------------|
| <b>Sewerage Service</b>                                              | <b>610,601</b>              | <b>(1,795,000)</b>               | <b>-293.97%</b>              |
| <b>1. Operating Income</b>                                           | <b>(2,889,930)</b>          | <b>(2,706,204)</b>               | <b>93.64%</b>                |
| <b>2. Operating Expenditure</b>                                      | <b>2,100,586</b>            | <b>709,632</b>                   | <b>33.78%</b>                |
| <b>3. Capital Income</b>                                             | <b>(10,000)</b>             | <b>(3,100)</b>                   | <b>31.00%</b>                |
| <b>4. Capital Expenditure</b>                                        | <b>1,309,354</b>            | <b>154,376</b>                   | <b>11.79%</b>                |
| 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                     | 40,790                           | 25.10%                       |
| 7872515. Tenterfield Upgrade Road to Tertiary Ponds                  | 7,000                       | 0                                | 0.00%                        |
| 7872517. Tenterfield Scada System Upgrade                            | 21,853                      | 0                                | 0.00%                        |
| 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%                        |
| 7872529. Sewer System Mapping Improvements                           | 20,000                      | 10,885                           | 54.43%                       |
| 7872800. Urbenville Dehydrator                                       | 10,000                      | 0                                | 0.00%                        |
| 7872801. Removal Sludge from Tertiary Ponds/Renewal of Capacity      | 10,600                      | 0                                | 0.00%                        |
| 7872804. Urbenville Telemetry Upgrade                                | 15,000                      | 0                                | 0.00%                        |
| 7872807. Urbenville Telemetry From PS to STP                         | 10,000                      | 0                                | 0.00%                        |
| 7872813. Urbenville Sewer Pump Station Emergency Works - Replacement | 102,701                     | 102,701                          | 100.00%                      |
| <b>6. Liabilities</b>                                                | <b>100,591</b>              | <b>50,295</b>                    | <b>50.00%</b>                |

## 24. SEWERAGE SERVICES

| Business Unit: Sewerage Services                                                               |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                      |
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| Service Profile: Sewerage Services                                                             |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                      |
| Action                                                                                         | Responsibility        | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Status                                                                                               |
| 3.1.5.1 Maintain and operate the sewerage network, in line with the Asset Management Strategy. | Manager Water & Waste | <p>November 2022-Update</p> <p>Molesworth/Miles Street pumping station review and design amendment under development and extending the sewer system to the new water filtration plant has progressed with final designs received in September, planning has commenced for construction with ordering of manholes, pipes and fittings. RFQ for manhole refurbishment under development to continue to refurbish the level 4 manholes, quotations received under LGP under review. Awarded with Council contractor expected to commence in January 2023.</p> <p>RFQ for sewer relining under development expected to release in December 2022. Urbenville major Pump Station replacement June 2022 met with some technical issues, installers AESSeal where contacted and rectification was scheduled and completed in August 2022 additional costs will be incurred due to requirement to tanker sewerage. 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. Initial program completed with 69 issues found including three illegal connections properties inspected. Next round of inspections scheduled for February 2023 the end of this financial year.</p> <p>New sewer main for the WTP, with planning completed and gravity main plans supplied, equipment has been ordered with work scheduled to commence in December/January in conjunction with major main replacement for the WTP to East street reservoir. Urbenville STP, bearings on rotor replaced, decanter repaired, PLC reset due to synchronisation issues from power outages, limit switches repaired.</p> <p>Petri Street Major pump station has been scheduled for pump replacement, expected to occur next month.</p> <p>Our customer base is the public, other Council departments and contractors.</p> <p>Tenterfield:<br/>Sewer connections 0; Major pump station clearing 0; Blockages were reported and cleared at 4 locations; 0 broken main repair; with 0 mains visually checked with new CCTV. Large tree roots in Tenterfield and 0 major manhole repair, 0 broken main repairs and 1 section 67 private works jobs completed in this reporting period. Pump refurbishment 3 at STP July 2022, Major pumpstation maintenance 0. Trade Waste inspections.</p> <p>Urbenville<br/>Sewer connections 0; Major pump station clearing 0; 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. Trade waste seminar/refresher held in November 2022.</p> |  <p>No TARGET</p> |



|                      |                                                |
|----------------------|------------------------------------------------|
| <b>Department:</b>   | <b>Office of the Chief Executive</b>           |
| <b>Submitted by:</b> | Elizabeth Melling, Executive Assistant & Media |
| <b>Reference:</b>    | <b>ITEM GOV105/22</b>                          |
| <b>Subject:</b>      | <b>ELECTION OF THE DEPUTY MAYOR</b>            |

#### **LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK**

|                  |                                                                                           |
|------------------|-------------------------------------------------------------------------------------------|
| <b>Goal:</b>     | Council achieves excellence in corporate governance                                       |
| <b>Strategy:</b> | Implement strategies, policies and practice to achieve excellence in corporate governance |
| <b>Action:</b>   | Undertake all legislative requirements of Local Government                                |

#### **SUMMARY**

The purpose of this report is for Council to elect the Deputy Mayor for the period of 12 January 2023 to 11 January 2024.

#### **OFFICER'S RECOMMENDATION:**

##### **That:-**

- 1) Ms Kerrie Swain, as Returning Officer, call for nominations for the election of Deputy Mayor for the one (1) year term 12 January 2023 to January 2024; and**
- 2) Council determine the form of ballot to be used if so required, conditional on no Councillor attending the meeting via audio visual. If Councillors are attending via audio visual, the vote must be by Open Vote; and**
- 3) Following the election, the Returning Officer declare Cr ..... elected as Deputy Mayor for the period 12 January 2023 to 12 January 2024.**

#### **BACKGROUND**

Council sought legal advice from Local Government NSW regarding the timing of the Deputy Mayor elections, taking into consideration that Council is in recess from the conclusion of Council's Ordinary Meeting on Wednesday 21 December 2022 until 1 February 2023, and the position of Deputy Mayor expires on 12 January 2023.

The following advice was forthcoming:-

*"..... this means that there are two options available to the council. The first is to hold the election on 21 December 2022 with the declaration of the result of the election being that the successful candidate is elected as deputy mayor with their term commencing on 12 January 2023. Clause 13 of Schedule 7 of the Regulation provides that the result of the election is to be declared to the councillors at the council meeting at which the election is held by the returning officer. It makes no mention of a requirement that the term of the office commences on the making of the declaration.*

*I can see no reason why the term of the office of deputy mayor cannot be declared to commence on a day other than the day the election is held.*

Our Governance No. 105 Cont...

*As councils are not required to have a deputy mayor, the second option could be to hold the election in February 2023. This will mean that the council will be without a deputy mayor for one month until the election is held."*

The *Local Government Amendment (Governance and Planning) Bill 2016* included amendments to the Act to change the term of Mayors elected by their Councillor peers from one year to two year terms, however Section 231 (2) of the Act with respect to Deputy Mayor indicates that "*the person may be elected for the Mayoral term or a shorter term*".

Under the Local Government Act 1993, the Civic Office of Deputy Mayor elected by Councillors expires on 12 January 2023.

The Local Government Elections Regulation stipulates the Chief Executive (or a person appointed by the General Manager) is the Returning Officer. To this end, Ms Kerrie Swain, Solicitor has agreed to act in this capacity.

#### **REPORT:**

In accordance with the *Local Government Act 1993 and Regulations*, nominations for Deputy Mayor must be in writing, signed by two Councillors and the nominee must consent in writing. The nomination and acceptance can be made prior to the meeting.

Any nominations prepared prior to the meeting must be handed to the Returning Officer, Ms Kerrie Swain in her capacity as Returning Officer for the election. A Nomination form is included as an addendum to this report.

Schedule 7 of the *Local Government (General) Regulation 2005* prescribes three (3) methods of election of Deputy Mayors:

- Open Ballot (eg show of hands and only option open to Council given that by necessity, Councillors will be attending by audio visual)
- Ordinary Ballot, or
- Preferential Ballot

Open ballots can be undertaken remotely where a Council is conducting its meetings by audio visual link.

Ordinary and preferential ballots are secret ballots and Councillors will need to **attend the meeting in person** if the election is to be by way of an ordinary or preferential ballot.

#### **Open Voting is by a show of hands – only option open to Council**

If there are two candidates, the person receiving the higher number of votes is declared elected. If there are more than two candidates, the person with the lowest number of votes is excluded and this procedure is repeated until one candidate receives a simple majority of the votes.

#### **An Ordinary Ballot is a secret ballot – not possible due to Councillor attendance via Audio Visual**

If there are two candidates, the person receiving the higher number of votes is declared elected. Should there be three or more candidates, the candidate receiving the lowest number of votes is excluded and fresh votes are taken until one candidate remains. A

Our Governance No. 105 Cont...

cross (X) against the candidate whose nomination is being supported is all that is required when voting.

**A Preferential Ballot is a secret ballot and the system can only be adopted if there are more than two candidates – not possible due to Councillor attendance via Audio Visual**

Voting is in order of preference, with votes being marked 1,2,3,4 etc. If a candidate receives more than half of the total votes, that person is declared elected. If not, the person with the lowest number of votes is excluded and their preferences are distributed. This procedure is followed until one candidate receives more than half of the total votes. They are then declared elected.

### **COUNCIL IMPLICATIONS:**

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

Nil.

#### **2. Policy and Regulation**

- NSW Local Government Act 1993;
- NSW Local Government (General) Regulations 2005; and
- Tenterfield Shire Council Code of Meeting Practice.

#### **3. Financial (Annual Budget & LTFP)**

Nil.

#### **4. Asset Management (AMS)**

Nil.

#### **5. Workforce (WMS)**

Nil.

#### **6. Legal and Risk Management**

Election procedures covered by the *NSW Local Government Act 1993*, *NSW Local Government (General) Regulations 2005* and the Tenterfield Shire Council Code of Meeting Practice.

Due to attendance of Councillors via audio visual, the vote is limited to an open vote.

#### **7. Performance Measures**

Nil.

#### **8. Project Management**

Nil.

**Erika Bursford**  
**Acting Chief Corporate Officer**

Prepared by staff member: Elizabeth Melling, Executive Assistant & Media  
Approved/Reviewed by Manager: Erika Bursford, Acting Chief Corporate Officer

Our Governance No. 105 Cont...

Department:

Office of the Chief Executive

Attachments:

**1** Deputy Mayor Election  
Nomination Form

1  
Page

**TENTERFIELD SHIRE COUNCIL**  
**ELECTION OF DEPUTY MAYOR – 12 JANUARY 2023**

We hereby nominate Councillor .....

for the office of **DEPUTY MAYOR** for the period 12 January 2023 to 12 January 2024

1) ..... 2) .....

(Signature of Nominator)

(Signature of Nominator)

I hereby accept and consent to the above nomination.

.....  
(Signature of Nominee)

**Note:** This form should be returned to Council's Executive Assistant, Lib Melling, Tenterfield Shire Council, 247 Rouse Street Tenterfield:  
Either prior to, or at the commencement of the Ordinary Council Meeting on Wednesday, 21 December 2022.

**TENTERFIELD SHIRE COUNCIL**  
**ELECTION OF DEPUTY MAYOR – 12 JANUARY 2023**

We hereby nominate Councillor .....

for the office of **DEPUTY MAYOR** for the period 12 January 2023 to 12 January 2024

1) ..... 2) .....

(Signature of Nominator)

(Signature of Nominator)

I hereby accept and consent to the above nomination.

.....  
(Signature of Nominee)

**Note:** This form should be returned to Council's Executive Assistant, Lib Melling, Tenterfield Shire Council, 247 Rouse Street Tenterfield:  
Either prior to, or at the commencement of the Ordinary Council Meeting on Wednesday, 21 December 2022.



|                      |                                                |
|----------------------|------------------------------------------------|
| <b>Department:</b>   | <b>Office of the Chief Corporate Officer</b>   |
| <b>Submitted by:</b> | Erika Bursford, Acting Chief Corporate Officer |
| <b>Reference:</b>    | <b>ITEM GOV106/22</b>                          |
| <b>Subject:</b>      | <b>READOPTION OF LOCAL POLICIES</b>            |

#### **LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK**

|                      |                                                                                                                                                                                                                         |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CSP Goal:</b>     | <b>Leadership</b> - Council is a transparent, financially-sustainable and high-performing organisation, delivering valued services to the Community.                                                                    |
| <b>CSP Strategy:</b> | Ensure the performance of Council as an organisation complies with all statutory Guidelines, supported by effective corporate management, sound integrated planning and open, transparent and informed decision making. |

#### **SUMMARY**

The purpose of this report is to advise Council of the requirement to re-adopt Council's local policies within twelve months of a new term of Council, under the NSW *Local Government Act 1993*.

#### **OFFICER'S RECOMMENDATION:**

**That Council re-adopt those Council local policies not already re-adopted since the commencement of the new term of Council on 12 January 2022.**

#### **BACKGROUND**

Council currently has 55 Council policies that have not been re-adopted in the 11 months since the commencement of the new Council term on 12 January 2022, which need to be re-adopted prior to 11 January 2023 to remain in force.

#### **REPORT:**

Council currently has 85 policies, of which 55 have not been re-adopted since the commencement of the new term of Council on 12 January 2022. For Council's policies to remain in force, Council is required to re-adopt the following policies:

|                                                                               |
|-------------------------------------------------------------------------------|
| 1. Aerated Wastewater Treatment Systems Policy                                |
| 2. Affixing of Councils Seal to Documents Policy                              |
| 3. Art Collection Policy                                                      |
| 4. Borrowing Policy                                                           |
| 5. Burial On Private Rural Land Policy                                        |
| 6. Busking Policy                                                             |
| 7. Buy Local Policy                                                           |
| 8. Contaminated Recycling Bin Policy                                          |
| 9. Community Engagement Policy                                                |
| 10. Competitive Neutrality Complaints Policy                                  |
| 11. Concealed Water Leakage Concession Policy                                 |
| 12. Construction And Maintenance Of Property Access From Council Roads Policy |
| 13. Construction Over & Adjacent Stormwater, Sewer And Water Mains Policy     |
| 14. Corporate Credit Cards Policy                                             |
| 15. Debt Recovery Policy                                                      |
| 16. Disposal Of Minor Assets Including Plant Material And Equipment Policy    |
| 17. Drinking Water Quality Policy                                             |
| 18. Employee Relations Policy                                                 |

## Our Governance No. 106 Cont...

|                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------|
| 19. Enforcement Policy For Unlawful Activities                                                                          |
| 20. Filming Policy                                                                                                      |
| 21. Footpath Activities Policy                                                                                          |
| 22. Footpath Paving & Contribution Policy                                                                               |
| 23. Fund Raising Stalls Policy                                                                                          |
| 24. Funerary And Monumental Masonry Services Policy                                                                     |
| 25. Granting Of Pensioner Rate Concessions Policy                                                                       |
| 26. Internal Reporting – Public Interest Disclosures Policy                                                             |
| 27. Legislative Compliance Policy                                                                                       |
| 28. Light Motor Vehicle Policy                                                                                          |
| 29. Limit Of Delegated Authority In Dealing With Development Applications And Complying Development Certificates Policy |
| 30. Liquid Trade Waste Regulation Policy                                                                                |
| 31. Local Approvals Policy                                                                                              |
| 32. Local Orders Policy                                                                                                 |
| 33. Local Orders For The Keeping Of Animals In Urban Areas Of Tenterfield Shire Policy                                  |
| 34. Maintenance Of Nature Strips Policy                                                                                 |
| 35. Media Policy                                                                                                        |
| 36. On Site Sewage Management Policy                                                                                    |
| 37. Plant Replacement Policy                                                                                            |
| 38. Private Swimming Pools Safety Policy                                                                                |
| 39. Procurement Policy                                                                                                  |
| 40. Public Gates And Vehicle By Pass Policy                                                                             |
| 41. Rainwater Tanks Installation Requirements Where Reticulated Water Is Connected Policy                               |
| 42. Rates Hardship Policy                                                                                               |
| 43. Records Management Policy                                                                                           |
| 44. Related Party Policy                                                                                                |
| 45. Risk Management Policy                                                                                              |
| 46. Roadside Memorials Commemorative Markers Policy                                                                     |
| 47. School Of Arts Collections Acquisition and Deaccession Policy                                                       |
| 48. Sewerage – Septic Tank Connections Policy                                                                           |
| 49. Statement Of Business Ethics Policy                                                                                 |
| 50. Tenterfield CBD Works Policy                                                                                        |
| 51. Transfer Of Land In Payment Of Rates Policy                                                                         |
| 52. Variation of Sewage Discharge Factor Policy                                                                         |
| 53. Volunteers Policy                                                                                                   |
| 54. Workplace Surveillance Policy                                                                                       |
| 55. Writing Off Of Debts Policy                                                                                         |

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

Council is not required to give public notice of the re-adoption of policies, in full or part, when doing so under Sections 165 and 166 of the NSW *Local Government Act 1993*.

**2. Policy and Regulation**

- *Local Government Act 1993*

**3. Financial (Annual Budget & LTFP)**

Nil.

**4. Asset Management (AMS)**

Nil.

Our Governance No. 106 Cont...

**5. Workforce (WMS)**

Nil.

**6. Legal and Risk Management**

Nil.

**7. Performance Measures**

Nil.

**8. Project Management**

Nil.

**Erika Bursford**

**Acting Chief Corporate Officer**

|                               |                                                |
|-------------------------------|------------------------------------------------|
| Prepared by staff member:     | Erika Bursford, Acting Chief Corporate Officer |
| Approved/Reviewed by Manager: | Erika Bursford, Acting Chief Corporate Officer |
| Department:                   | Office of the Chief Corporate Officer          |
| Attachments:                  | There are no attachments for this report.      |

|                      |                                                              |
|----------------------|--------------------------------------------------------------|
| <b>Department:</b>   | <b>Office of the Chief Executive</b>                         |
| <b>Submitted by:</b> | Elizabeth Melling, Executive Assistant & Media               |
| <b>Reference:</b>    | <b>ITEM GOV108/22</b>                                        |
| <b>Subject:</b>      | <b>RURAL &amp; REGIONAL SUMMIT - MONDAY 20 FEBRUARY 2023</b> |

#### **LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK**

|                             |                                                                                                                                                      |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CSP Goal:</b>            | <b>Leadership</b> - Council is a transparent, financially-sustainable and high-performing organisation, delivering valued services to the Community. |
| <b>CSP Strategy:</b>        | Ensure Council operates in an effective and financially sustainable manner to deliver affordable services.                                           |
| <b>CSP Delivery Program</b> | 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 Mayor Bronwyn Petrie to the inaugural Rural & Regional Summit at Sydney Monday 20 February 2023.

#### **OFFICER'S RECOMMENDATION:**

**That Council approve the attendance of Mayor Bronwyn Petrie to the inaugural Rural & Regional Summit at Sydney, Monday 20 February 2023.**

#### **BACKGROUND**

The Rural and Regional Summit is a new event being launched by LG NSW, specifically dedicated to the rural and regional LG NSW members.

The Rural & Regional Summit is being advertised as a "crucial one-day event for mayors, councillors, general managers and senior staff to come together to discuss the key issues affecting rural and regional communities in the lead up to the NSW State Election."

#### **REPORT:**

Councils have raised major concerns over the ever-growing housing supply and affordability pressures as the housing crisis continues to impact communities across the state. This key issue will be at the forefront of the summit agenda.

Other key topics include:

- NSW Reconstruction Authority update
- Building Back Better – Roads and Infrastructure
- Rural Health, Mental Health and Resilience
- Rural and regional NSW – What do our communities really need?

At the conclusion of the summit at 5.00 pm, delegates will have the opportunity to connect and network with peers. The Mayor has indicated that her preference is to travel home that night.

#### **COUNCIL IMPLICATIONS:**

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

Our Governance No. 108 Cont...

## **2. Policy and Regulation**

- Councillor Expenses & Facilities Policy 1.160.

## **3. Financial (Annual Budget & LTFP)**

- Registration - \$440 per person
- Accommodation - \$330 (one night + breakfast)
- Flights - \$600 (an estimate of return flights)
- Travel to airport & return - \$455 (approximately 250km x 2 @ \$0.91 per km)
- Uber/Food/Incidentals - \$200
- Total \$2,025 approx.

## **4. Asset Management (AMS)**

Nil.

## **5. Workforce (WMS)**

Nil.

## **6. Legal and Risk Management**

Nil.

## **7. Performance Measures**

Nil.

## **8. Project Management**

Nil.

**Erika Bursford**  
**Acting Chief Corporate Officer**

|                               |                                                                                                                         |
|-------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Prepared by staff member:     | Elizabeth Melling, Executive Assistant & Media                                                                          |
| Approved/Reviewed by Manager: | Erika Bursford, Acting Chief Corporate Officer                                                                          |
| Department:                   | Office of the Chief Executive                                                                                           |
| Attachments:                  | <b>1</b> Draft Agenda - Rural & Regional Summit - 20 February 2023 <span style="float: right;"><b>1</b><br/>Page</span> |

## Rural & Regional Summit 2023 - Draft Program

|         |                                                                                                |
|---------|------------------------------------------------------------------------------------------------|
| 8.00am  | Registration Desk opens                                                                        |
| 8.00am  | Coffee and Tea Station on arrival                                                              |
| 9.00am  | Conference starts                                                                              |
| 9.05am  | MC introduction and Welcome/Acknowledgement to Country                                         |
| 9.10am  | President's Welcome                                                                            |
| 9.15am  | Speaker to be announced                                                                        |
| 9.25am  | Address by Chris Minns MP, Leader of the Opposition                                            |
| 9.35am  | The Housing Crisis – in focus (panel session and Q&A)                                          |
| 10.35am | Morning Refreshments + Networking                                                              |
| 11.15am | Success stories and learning - Local Government Housing (case studies)                         |
| 11.45am | NSW Reconstruction Authority update                                                            |
| 12.00pm | Speaker to be announced                                                                        |
| 12.20pm | Working Lunch break and networking                                                             |
| 1.10pm  | Greg Warren MP, Shadow Minister for Local Government, Veterans and Western Sydney              |
| 1.20pm  | Rural Health, Mental Health and Resilience (panel session and Q&A)                             |
| 2.15pm  | Building Back Better - Roads and Infrastructure (panel session and Q&A)                        |
| 3.15pm  | Afternoon refreshments                                                                         |
| 3.45pm  | Rural and Regional NSW – What do our communities really need?<br>(Panel session including Q&A) |
| 4.30pm  | Recap and communique                                                                           |
| 5.00pm  | Networking and Cocktail Reception                                                              |
| 7.00pm  | Conference close                                                                               |

\* This program is correct at time of publication (1 December 2022) and is subject to change.

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**(ITEM RC16/22) TENTERFIELD SHIRE COUNCIL LOCAL TRAFFIC COMMITTEE MEETING - THURSDAY 1 DECEMBER 2022**

---

**REPORT BY:** Kelly Pitkin

That a meeting of the Tenterfield Shire Council Local Traffic Committee was held on Thursday 1 December 2022. Minutes attached.

### **RECOMMENDATION**

#### **That Council:**

- (1) Receive and note the report of the Tenterfield Shire Council Local Traffic Committee meeting of 1 December 2022;**
- (2) Adopt the recommendations from the meeting as follows:-**
  - a) Traffic Accident - Tooloom Street, Urbenville**

TfNSW recommends a traffic signage review of the area and applying for Fatal Crash Response funding if upgrades are required.
  - b) Manners Street, Tenterfield – request for pedestrian crossing.**

Transport for NSW to assess the site in respect to the request for a pedestrian crossing given the close proximity to the New England Highway. Council to send a letter to TfNSW requesting assessment.
  - c) Rouse Street Telstra Driveway.**

All line marking of the parking bays be reviewed and renewed in CBD.
  - d) Cycle Event.**

That Committee note the application and recommend the event be approved subject to any requirements of Transport for NSW and NSW Police in liaison with The Saddlers Mountain Bike Club Tenterfield Inc. prior to event.
  - e) Manners Street Bus Stop.**

That the Committee note the request and prior to considering any change to the existing bus stop in Manners Street, seek comments from Transport for NSW Traffic Section in respect to any traffic impacts to the Rouse Street (New England Highway) traffic and parking arrangement implications.
  - f) Proposed meeting dates for 2023**

Committee accept meeting dates as presented.

### **ATTACHMENTS**

- 1** Local Traffic Committee Meeting Minutes - 1 December 2022 12 Pages

MINUTES OF THE TENTERFIELD SHIRE LOCAL TRAFFIC COMMITTEE MEETING  
THURSDAY 1 DECEMBER 2022



**MINUTES OF  
TENTERFIELD SHIRE LOCAL TRAFFIC  
COMMITTEE MEETING  
THURSDAY, 1 DECEMBER 2022**

MINUTES OF THE **Tenterfield Shire Local Traffic Committee Meeting** OF TENTERFIELD SHIRE held at the Koreelah Room, on Thursday, 1 December 2022 commencing at 10.10 am.

**ATTENDANCE**

Councillor Tom Peters (TSC)  
Glenn Lamb (M.P. representative)  
Caleisse Dunston (TfNSW - Via videolink)  
Chris Runchel (NSW Police)  
Craig Jackman (NSW Police)

**ALSO IN ATTENDANCE**

David Counsell (TSC)  
Kelly Pitkin (TSC)

**DISCLOSURE OF INTERESTS**

Nil.

**APOLOGIES:**

Hon. Janelle Saffin (M.P.)  
Fiona Keneally (TSC).

**CONFIRMATION OF MINUTES**

Recommendation that the Minutes of the Tenterfield Shire Local Traffic Committee held 1<sup>st</sup> September 2022, as circulated, be confirmed and signed as a true record of the proceedings of the meeting.

*Moved – Glen Lamb. Seconded – Tom Peters. Carried.*



**MINUTES OF THE TENTERFIELD SHIRE LOCAL TRAFFIC COMMITTEE MEETING**  
**THURSDAY 1 DECEMBER 2022**

---

**BUSINESS ARISING FROM PREVIOUS MINUTES**

**1. REQUEST FOR STREET SIGNS & ROAD MARKINGS IN LISTON**

TfNSW have completed review of the village and confirmed 50 km/h zone cannot be reduced with the suggest a "Village Statement" effect be considered with an improvements to the road entry of the village.

**ACTION:**

This is not a currently funded project and this matter will be reviewed when resources are available.

**2. LIGHTING REQUEST IN ROUSE STREET (NEW ENGLAND HIGHWAY)**

Transport NSW are seeking an update from the consultants for the lighting upgrade.

Transport NSW have also undertaken the repainting of the pedestrian crossing markings.

**ACTION:**

Transport NSW *is continuing to pursue this matter. TSC written to TfNSW to expedite process – awaiting consultants response. TfNSW – ECL consultants – wooden poles ok'ed then tweak the design to fit wooden poles then submit to Essential Energy. Consultants have been difficult to contact to obtain an update.*

**3. DRAKE PEDESTRIAN REFUGE & BUS BAY, BRUXNER HIGHWAY**

Transport NSW are seeking funding for survey, design and construction of the Bruxner Highway treatments. The improvement of safety for pedestrians crossing the Highway and the interaction of the bus bay with the village traffic movements is also being considered.

Council staff have met with TfNSW to seek funding assistance for improvements to the Highway facilities. This project is being considered in conjunction with Council's Drake Village Revitalisation project which has progressed to a detailed concept for drainage and road improvements in the village local street network off the Highway.

**ACTION:**

*Ongoing - Council staff to liaise with TfNSW for Highway improvements at Drake. TfNSW – advised they may contribute towards design – maintenance can look at the bridge approaches and safety barrier in their normal works.*

**4. NAAS STREET / NEW ENGLAND HIGHWAY INTERSECTION - SILENT COP TRAFFIC DEVICE**

Request made by Police to have the Silent Cop traffic device removed.

**ACTION:**

---

This is page 2 of the Minutes of the Tenterfield Shire Local Traffic Committee Meeting held on Thursday, 1 December 2022

**MINUTES OF THE TENTERFIELD SHIRE LOCAL TRAFFIC COMMITTEE MEETING**  
**THURSDAY 1 DECEMBER 2022**

*Markings for a painted centreline and island treatment have been made in Naas Street – the line marking contractor has been engaged to complete the linemarking first before the 'silent cop' device is removed.*

**GENERAL BUSINESS**

**1. Traffic Accident - Mt Lindesay Road**

As verbally advised at the previous meeting, an accident occurred 34km north of Tenterfield along Mt Lindesay Road on the southern side of Bookookoorara bridge on Saturday 20 August 2022. The vehicle was a light service truck south bound towards Tenterfield.

While the vehicle overturned, fortunately the driver was not seriously injured and the vehicle would be non-casualty tow-away accident. The vehicle had negotiated the first curve onto the bridge and crossed the bridge, however failed to negotiate the second curve after the bridge.

There are three curve warning signs of substandard curves (below the speed limit of 100km/h) in the 600m prior to the bridge with the curve sign on the southbound approach to the bridge having an advisory speed of 55km/hr. The accident site also has a number of Curve Advisory Markers in place with some having been knocked over. These will be replaced in respect to the advisory speed of the curve.



This is page 3 of the Minutes of the Tenterfield Shire Local Traffic Committee Meeting held on Thursday, 1 December 2022

**MINUTES OF THE TENTERFIELD SHIRE LOCAL TRAFFIC COMMITTEE MEETING**  
**THURSDAY 1 DECEMBER 2022**

---

**ACTION:**

*Committee note the incident and request that Council continue to review key warning signage for Mt Lindesay Road as the route is upgraded.*

**2. Traffic Accident - Tooloom Street, Urbenville**

As verbally advised at the previous meeting, an accident involving a fatality occurred on Monday 29 August 2022 in Tooloom Street at Urbenville.

A number of comments have been received by Council from local residents.

*One Resident commented that on Monday night a fatality unfortunately occurred in the fork of the road of Tooloom Street and Urban Street. We really need better signage, warning there is a fork in the road. Slow down signs could help as well. Trucks and cars speed past here constantly.*

*In a prior incident a truck lost its trailer which hit the embankment, and embedded into it, suggesting the problem there was speed there too. The gentleman was coming from town and it is suggested was speeding when he lost that trailer. The trucks and cars that speed through here is constant. Even slow down painted on the road might help. What about a speed camera permanently fixed.*

*A second resident stated that motorists are not slowing down on the approach to the village and would like better signage or more signage on the approach to the village, such as 'Reduce Speed' - and would like other signs that indicates pedestrians also frequent the roads such as 'Shared Zone' signage.*

*Another resident reported vehicles and trucks travelling at high speed along Tooloom Street, and also stated the absence of Police in the area means that motorists continue to do it. There about 10 children who live in the street and have a tendency to play on the street and asked if something could be done like speed humps to reduce the speed.*



**MINUTES OF THE TENTERFIELD SHIRE LOCAL TRAFFIC COMMITTEE MEETING  
THURSDAY 1 DECEMBER 2022**



West bound view of accident site



East bound view of accident site

This is page 5 of the Minutes of the Tenterfield Shire Local Traffic Committee Meeting held on Thursday, 1 December 2022

**MINUTES OF THE TENTERFIELD SHIRE LOCAL TRAFFIC COMMITTEE MEETING**  
**THURSDAY 1 DECEMBER 2022**

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The accident occurred approximately 650 metres inside the posted 50km/h speed zone where the density of houses increases. While there is a side street intersection at this point on the slight bend in the road, it is understood the vehicles collided head on along the through road section.

This road leads onto Tooloom Road and was rehabilitated only two years ago including new linemarking and centreline markers.

While it has been suggested a Reduce Speed sign could be installed, standards advise that this sign shall not be erected instead of other warning signs, and generally should not be erected unless other devices have proved to be, or are likely to be, ineffective.

**ACTION:**

*Committee note the incident and request Transport for NSW to approve the installation of additional 50km/h re-assurance speed signs between 100 to 200m from the intersection.*

**RECOMMENDATION:**

TfNSW recommends a traffic signage review of the area and applying for Fatal Crash Response funding if upgrades are required.

**3. Manners Street, Tenterfield – request for pedestrian crossing.**

Request has been received for the Traffic Committee to consider installing a pedestrian crossing in Manners Street between the Post Office and the Library. There is already a corresponding Pedestrian Crossing in High St between the National Australia Bank and Foodworks. A few months ago a lady was hit and very seriously injured by a car turning from Rouse Street into Manners Street.



**MINUTES OF THE TENTERFIELD SHIRE LOCAL TRAFFIC COMMITTEE MEETING**  
**THURSDAY 1 DECEMBER 2022**



**ACTION:**

*Committee note the request and ask Transport for NSW to assess the site in respect to the request for a pedestrian crossing given the close proximity to the New England Highway.*

**RECOMMENDATION:**

Transport for NSW to assess the site in respect to the request for a pedestrian crossing given the close proximity to the New England Highway. Council to send a letter to TfNSW requesting assessment.

**4. Rouse Street Telstra Driveway.**

The Office of the State Member for Lismore has referred the matter of a local resident having been booked by the Police for parking across a driveway in Rouse Street opposite the newsagent. There are two driveways to access the Telstra substation, one without a gate and the other with a gate. It was claimed by the resident that the driveway to access the gated entry has been used by residents for parking for the last 25 years and while understanding that parking across a driveway is against the road rules however, there has been common usage of this area in which to park. There is no clear signage not to park in this area.

There was concern that others will receive fines as a result of the lack of signage.

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This is page 7 of the Minutes of the Tenterfield Shire Local Traffic Committee Meeting held on Thursday, 1 December 2022

**MINUTES OF THE TENTERFIELD SHIRE LOCAL TRAFFIC COMMITTEE MEETING**  
**THURSDAY 1 DECEMBER 2022**

Engineering comment – Under the NSW Road Rules 2014 – Section 198 (2) Obstructing access to and from a footpath, driveway etc;

A driver must not stop on or across a driveway or other way of access for vehicles travelling to or from adjacent land unless—

(a) the driver—

(i) is dropping off, or picking up, passengers, and

(ii) does not leave the vehicle unattended, and

(iii) completes the dropping off, or picking up, of the passengers, and drives on, as soon as possible and, in any case, within 2 minutes after stopping.

**ACTION:**

*That no further action be taken on this matter as it is the responsibility of vehicle drivers to comply with the NSW Road Rules.*

**RECOMMENDATION:**

All line marking of the parking bays be reviewed and renewed in CBD.

*Police – Y*

*TfNSW – Y*

*Council - Y*

**5. Cycle Event.**

An application has been received from The Saddlers Mountain Bike Club Tenterfield for the Gravel N Granite cycling event including the Event Management Plan on 4 March 2023 for consideration.

Some of the changes from the previous year for the 2023 event involve;

- An addition of the Sunnyside Platform Road/Schroders Road and Tarban Loop Road for the medium and long course routes.
- Associated Traffic Control Plans for the above
- Temporary Road Closures (open to local traffic) on high risk /steep descent areas - Gibraltar Road and Mt MacKenzie Road from the Cemetery to the intersection with Kildare Road.
- Associated Traffic Control Plans for the above
- Increased participant numbers up to approximately 900 - at staggered starts.

**ACTION:**

*That Committee note the application and recommend the event be approved subject to any requirements of Transport for NSW and NSW Police in liaison with The Saddlers Mountain Bike Club Tenterfield Inc. prior to event.*

**RECOMMENDATION:**

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This is page 8 of the Minutes of the Tenterfield Shire Local Traffic Committee Meeting held on Thursday, 1 December 2022

**MINUTES OF THE TENTERFIELD SHIRE LOCAL TRAFFIC COMMITTEE MEETING**  
**THURSDAY 1 DECEMBER 2022**

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That Committee note the application and recommend the event be approved subject to any requirements of Transport for NSW and NSW Police in liaison with The Saddlers Mountain Bike Club Tenterfield Inc. prior to event.

*Police - Y*  
*TfNSW - Y*  
*Council - Y*

**6. Cycle Event - Saddlers Monthly club ride.**

NSW Police have reviewed the application supplied by Saddlers Cycle Club for the Saddlers Monthly club ride considered previously by Council.

In principle NSW Police do not object to the holding of this event, however, the following matters need to be addressed.

This event is not a class 4 event, Police will not have any involvement. This makes it a class 3 event at the very least.

The certificate of currency expires February 2023.

Club needs to provide a basic Traffic Management plan that caters for up to 50 riders as per Council considerations for all routes proposed, consistent with Class 3 requirements.

The event approval can only be supported for the period of the certificate of currency until a new certificate can be provided for consideration and if this certificate covers the two year period as requested by the club, the Committee may support the application.

**ACTION:**

*That the Committee note the Police requirements.*

**7. Manners Street Bus Stop.**

Transport for NSW (NSW TrainLink) have forwarded a request for the Manners Street bus stop point to be reconsidered. Details of the request are as follows;

Dear Tenterfield Council,

Thank you for your time today regarding a possible coach stop location relocation request.

We have detailed the request below and for this stage, we are **seeking council concept endorsement** of the request should it be approved by NSW TrainLink through our contract with the service provider.



**MINUTES OF THE TENTERFIELD SHIRE LOCAL TRAFFIC COMMITTEE MEETING**  
**THURSDAY 1 DECEMBER 2022**

We have our own internal approval processes, which would be progressed if Council is willing to support a Coach Stop Relocation Request, which I appreciate may be subject your Traffic Commitment approval process.

The request is detailed below:

**Service Request**

Amending bus stop location from **Manner St Stop**, to bus stop location **Rouse St Tenterfield**, for the Coach Service 328 and 327. Details of the Operator and services are available at:

<http://www.oxleyexplorer.com.au/trainlink.php>

The Coach Operator has indicated that the stopping location on **Manner St Stop** is not suitable for customers in wheelchairs with a number of other issues including:

- The current stop is around corner
- Security issues with the current stop across the road from a Pub and with poor light compared to the suggested alternative location
- The current stop location blocks the ambulance departure bay
- The current location is on a slight decline, making it difficult to board people in a wheel chair or people with walking impairments

**Current and Proposed Site Pictures**



**Communication to the community**

The following communication initiatives will be undertaken in supporting the change process:

- Sign to be placed in the coach a month before change
- Sign in the existing stop location to be placed
- Majority of customers are local and social media can be used to assist with the change
- Sign in nearby buildings to be placed where allowed

**MINUTES OF THE TENTERFIELD SHIRE LOCAL TRAFFIC COMMITTEE MEETING**  
**THURSDAY 1 DECEMBER 2022**

**Consideration required from the council / possible action**

1. Can the proposed route street location be used / modified which is currently used by Taxi's and enable the Coach service to stop at this location on Rouse St Tenterfield.
2. Can an assessment be completed (desktop of otherwise) to the appropriateness of the new proposed location?

The applicable guidelines for Bus Stop placement can be found by using this link:  
file:///corp.trans.internal/User/Profile/Profile015/klowerd/Desktop/Guidelines-for-Bus-Capable-Infrastructure-in-Greenfield-Sites.pdf

3. Should the request be supported and NSW Trains approves the request from the Coach Operator, what are the next steps to be undertaken by Council?

**ACTION:**

*That the Committee note the request and prior to considering any change to the existing bus stop in Manners Street, seek comments from Transport for NSW Traffic Section in respect to any traffic impacts to the Rouse Street (New England Highway) traffic and parking arrangement implications.*

**RECOMMENDATION:**

That the Committee note the request and prior to considering any change to the existing bus stop in Manners Street, seek comments from Transport for NSW Traffic Section in respect to any traffic impacts to the Rouse Street (New England Highway) traffic and parking arrangement implications.

*Police - Y*  
*TfNSW - Y*  
*Council - Y*

**8. Proposed meeting dates for 2023**

**FEBRUARY**

Thursday - 2nd February 2023 at 10.00am

**APRIL**

Thursday - 6th April 2023 at 10.00am

**JUNE**

Thursday - 1st June 2023 at 10.00am

**AUGUST**

Thursday - 3rd August 2023 at 10.00am

**OCTOBER**

Thursday - 5th October 2023 at 10.00am

**DECEMBER**

Thursday - 7th December 2023 at 10.00am

**RECOMMENDATION:**

Committee accept meeting dates as presented.

This is page 11 of the Minutes of the Tenterfield Shire Local Traffic Committee Meeting held on Thursday, 1 December 2022

**MINUTES OF THE TENTERFIELD SHIRE LOCAL TRAFFIC COMMITTEE MEETING**  
**THURSDAY 1 DECEMBER 2022**

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*Police - Y*  
*TfNSW - Y*  
*Council - Y*

**NEXT MEETING**

Next meeting to be held at 10am, Thursday 2<sup>nd</sup> February 2023.

There being no further business the Chairperson declared the meeting closed at 11:00 am.

.....  
Councillor Tom Peters  
Councillor/Chairperson

|                      |                                                    |
|----------------------|----------------------------------------------------|
| <b>Department:</b>   | <b>Office of the Chief Executive</b>               |
| <b>Submitted by:</b> | Elizabeth Melling, Executive Assistant & Media     |
| <b>Reference:</b>    | <b>ITEM RES12/22</b>                               |
| <b>Subject:</b>      | <b>COUNCIL RESOLUTION REGISTER - NOVEMBER 2022</b> |

#### **LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK**

|                             |                                                                                                                                                                                                                         |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CSP Goal:</b>            | <b>Leadership</b> - Council is a transparent, financially-sustainable and high-performing organisation, delivering valued services to the Community.                                                                    |
| <b>CSP Strategy:</b>        | Ensure the performance of Council as an organisation complies with all statutory Guidelines, supported by effective corporate management, sound integrated planning and open, transparent and informed decision making. |
| <b>CSP Delivery Program</b> | 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 November 2022.**

**Erika Bursford**  
**Acting Chief Corporate Officer**

|                               |                                                            |
|-------------------------------|------------------------------------------------------------|
| Prepared by staff member:     | Elizabeth Melling, Executive Assistant & Media             |
| Approved/Reviewed by Manager: | Erika Bursford, Acting Chief Corporate Officer             |
| Department:                   | Office of the Chief Executive                              |
| Attachments:                  | <b>1</b> Resolution Register - November 2022      17 Pages |

|                                     |                                                                        |
|-------------------------------------|------------------------------------------------------------------------|
| <b>OUTSTANDING ACTIONS REPORT</b>   | Printed: Monday, 12 December 2022 2:17:41 PM<br>Date From:<br>Date To: |
| Division:<br>Committee:<br>Officer: |                                                                        |

| Meeting            | Date       | Officer         | Title                             | Target     |
|--------------------|------------|-----------------|-----------------------------------|------------|
| Council 27/10/2021 | 27/10/2021 | Coonan, Neville | LEASING OF COUNCIL OWNED PROPERTY | 10/11/2021 |

|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
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|  | <p>OFFICER'S RECOMMENDATION:</p> <p>That Council:</p> <ol style="list-style-type: none"> <li>(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.</li> <li>(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.</li> <li>(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.</li> <li>(4) Authorises the Licence to be signed under the Seal of Council by the Mayor and Chief Executive.</li> </ol> <p><b>LOST AMENDMENT</b></p> <p>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.</p> <p style="text-align: right;">(Bronwyn Petrie/John Macnish)</p> <p><b><u>Amendment Lost</u></b></p> <p><b><u>Resolved</u></b> that Council:</p> <ol style="list-style-type: none"> <li>(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.</li> <li>(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.</li> <li>(3) Delegate authority to the Chief Executive to enter into a new License over part of Lot 1 Section 37 DP 758959 for a 5-year term, subject to the summarized terms and conditions included in the Report.</li> <li>(4) Authorises the Licence to be signed under the Seal of Council by the Mayor and Chief Executive.</li> </ol> <p style="text-align: right;">(Gary Verri/Bronwyn Petrie)</p> <p><b><u>Motion Carried</u></b></p> |
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| <p><b>Notes</b></p> <p><b>06 Jun 2022 10:01am Coonan, Neville</b><br/>A request has been sent to BackTrack requesting an update on their review of the licence.</p> <p><b>10 May 2022 9:47am Coonan, Neville</b><br/>Backtrack has been issued with a draft licence. They have provided a copy to their legal advisors to review and then come back to Council with amendments if required.</p> <p><b>03 Mar 2022 1:02pm Coonan, Neville</b><br/>BackTrack have obtained the DA. More information has been requested by Planning to issue a construction certificate. Jennings and Kneipp have prepared a draft licence agreement to be provided to BackTrack to review prior to finalisation.</p> <p><b>03 Feb 2022 1:35pm Coonan, Neville</b></p> |
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| <b>OUTSTANDING ACTIONS REPORT</b>   | Printed: Monday, 12 December 2022 2:17:41 PM<br>Date From:<br>Date To: |
| Division:<br>Committee:<br>Officer: |                                                                        |

| Meeting                                                                                                                                                                  | Date | Officer | Title | Target |
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| Backtrack and RFS have completed the MOU. Backtrack have lodged the DA. More info has been requested to support the DA. Licence to be issued upon the DA being approved. |      |         |       |        |
| <b>02 Dec 2021 2:19pm Fitzpatrick, Christie</b>                                                                                                                          |      |         |       |        |
| Data imported from Resolution Register:                                                                                                                                  |      |         |       |        |
| 10.11.21 Progressing. Backtrack & RFS advised of requirement to prepare a MoU prior to issuing a licence.                                                                |      |         |       |        |
| Backtrack advised DA is required prior to issuing a licence.                                                                                                             |      |         |       |        |
| 8.12.21 Awaiting receipt of completed MOU and lodgement of DA.                                                                                                           |      |         |       |        |

| Meeting            | Date       | Officer         | Title                                                                                                         | Target     |
|--------------------|------------|-----------------|---------------------------------------------------------------------------------------------------------------|------------|
| Council 27/02/2019 | 27/02/2019 | Counsell, David | <b>Compulsory Acquisition of Crown Land for the Mount Lindesay Road Upgrade, 0-6km Section East of Legume</b> | 13/03/2019 |

|              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
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| <b>30/19</b> | <p><b>Resolved</b> that Council:</p> <ol style="list-style-type: none"> <li>(1) Proceed with the compulsory acquisition of the land described as part of Lot 7016 DP 1073681, Lot 7017 DP 1106730 and Lot 7020 DP 1106731 for the purpose of operational land being for road widening in accordance with the requirements of the Land Acquisition (Just Terms Compensation) Act 1991 and subject to the Undetermined Aboriginal Land Claim being withdrawn; and</li> <li>(2) Make an application to the Minister and the Governor for approval to acquire part of Lot 7016 DP 1073681, Lot 7017 DP 1106730 and Lot 7020 DP 1106731 by compulsory process under section 177(1) and 177(2)(b) of the Roads Act 1993; and</li> <li>(3) Requests the Minister for Local Government approve a reduction in the notification period from 90 days to the minimum 60 days.</li> </ol> <p style="text-align: right;">(Greg Sauer/Gary Verri)</p> |
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| <p><b>Notes</b></p> <p><b>12 Oct 2022 3:26pm Counsell, David</b><br/>Meeting has been held with land surveyor to complete survey work now that fencing is complete and finalise acquisition plan preparation.</p> <p><b>14 Sep 2022 12:40pm Counsell, David</b><br/>Matter is still awaiting land surveyor to complete on site boundary pegging and preparation of the survey plan for lodgement.</p> <p><b>14 Feb 2022 2:56pm Gibbins, Jessica</b><br/>Awaiting final survey plans.</p> <p><b>02 Dec 2021 12:48pm Fitzpatrick, Christie</b><br/>Data imported from Resolution Register:<br/>18.3.19 Awaiting Final plans to be sent with application to Minister.<br/>12.4.19 No change to status.<br/>10.5.19 No change.<br/>12.7.19 Final plans being reviewed.<br/>19.8.19 Pricing being sought from registered surveyors for the initial set out of proposed acquisition areas.<br/>15.11.19 No change to status.<br/>10.2.20 Section of existing boundary between 0.1 to 1 km has been pegged in consultation with RMS design review.<br/>Advice of determination of Land Claim received for Lots 7016, 7017 &amp; 7020 received at start of November. Likely impacts to the project to be discussed with RMS.<br/>11.5.20 Interim section 0.1km to 1.0km agreed with RMS for commencement of works once water is again available for construction. Drainage materials have been ordered and remaining sections to be surveyed with a view to minimise any compulsory acquisition required.<br/>1.7.20 Survey of design centreline has been initially done on Legume 0-6.0km section and minor adjustments being considered to minimise extent of works impacting on adjacent properties.<br/>7.8.20 The set out of a slightly modified alignment has commenced that should minimise extent of acquisition required. Revised construction design plans have been sent to the consultant land surveyors for use in defining the land acquisition boundaries.<br/>14.4.21 Land surveyors from Tenterfield are currently pegging proposed acquisition boundaries although access for this task has been hampered by recent wet ground conditions.<br/>7.5.21 Surveyors are back on site continuing with field work.<br/>7.6.21 Land surveyors are preparing plans for proposed acquisition.<br/>14.10.21 Land surveyors have been delayed by wet weather to complete the field work to peg acquisition boundaries.<br/>10.11.21 Ongoing process with surveyors to prepare survey plans.</p> |
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| <b>OUTSTANDING ACTIONS REPORT</b>   | Printed: Monday, 12 December<br>2022 2:17:41 PM<br>Date From:<br>Date To: |
| Division:<br>Committee:<br>Officer: |                                                                           |

| Meeting            | Date       | Officer      | Title                                                      | Target     |
|--------------------|------------|--------------|------------------------------------------------------------|------------|
| Council 22/07/2020 | 22/07/2020 | Pryor, James | Tenterfield Common Easement and Lot Compulsory Acquisition | 27/07/2020 |

|               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
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| <b>133/20</b> | <b>Resolved</b> that Council:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|               | <p>(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;</p> <p>(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;</p> <p>(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;</p> <p>(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;</p> <p>(5) Classifies the land as operational land;</p> <p>(6) Requests the Minister for Local Government approve a reduction in the notification period from 90 days to 30 days;</p> <p>(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;</p> <p>(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.</p> <p style="text-align: right;">(Brian Murray/Michael Petrie)</p> |

**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 Adviseements 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 |

|               |                                                                                                                                                                                                                                  |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>176/20</b> | <b>Resolved</b> 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.<br>(Gary Verri/Bronwyn Petrie) |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|



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| <b>OUTSTANDING ACTIONS REPORT</b>   | Printed: Monday, 12 December<br>2022 2:17:41 PM<br>Date From:<br>Date To: |
| Division:<br>Committee:<br>Officer: |                                                                           |

| Meeting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Date | Officer | Title | Target |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|---------|-------|--------|
| <b>Notes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |      |         |       |        |
| <b>02 Nov 2022 9:38am Coonan, Neville</b><br>No action taken                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |      |         |       |        |
| <b>20 Sep 2022 8:33am Coonan, Neville</b><br>No action taken to date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |      |         |       |        |
| <b>02 Dec 2021 1:24pm Fitzpatrick, Christie</b><br>Data imported from Resolution Register:<br>11.9.20 Letter forwarded to NPWS dated 3 September 2020, awaiting response.<br>12.2.21 Phone meeting held NPWS & EO 14.12.20 further details to be discussed through CE & Manager EDCE<br>12.3.21 Meeting held with Acting CE,DI,EO & Manager EDCE. EO to provide response to NPWS.<br>19.4.21 NPWS has confirmed that gazettal documents have been withdrawn from the Ministers Office. Meeting to be arranged between TSC and NPWS.<br>10.5.21 Making arrangements for NPWS to attend June 2021 Councillor Workshop.<br>10.6.21 Councillor workshop with NPWS 10.06.21<br>18.8.21 NPWS looking at all paper roads through NP. Will prioritise Maryland NP. TSC to pay for survey.<br>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 | Marchant,<br>Gillian | <b>Mingoola Waste Transfer Station Site -<br/>Compulsory Acquisition</b> | 7/10/2020 |

|               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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| <b>187/20</b> | <b>Resolved</b> that Council:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|               | <ol style="list-style-type: none"> <li>(1) Proceed with the compulsory acquisition of the land described as Lot 7013 in DP 1075621 for the purpose of developing the Mingoola Waste Transfer Station in accordance with the requirements of the Land Acquisition (Just Terms Compensation) Act 1991; and</li> <li>(2) Proceed with the compulsory acquisition of the land described as the western portion of subdivided Lot 7018 in DP 1075621 for the purpose of subdivision, acquisition and developing the Mingoola Waste Transfer Station in accordance with the requirements of the Land Acquisition (Just Terms Compensation) Act 1991; and</li> <li>(3) Make an application to the Minister and the Governor for approval to acquire Lot 7013 in DP 1075621 by compulsory process under section 186(1) of the Local Government Act; and</li> <li>(4) Make an application to the Minister and the Governor for approval to acquire the western portion of the subdivided Lot 7018 in DP 1075621 by compulsory process under section 186(1) of the Local Government Act; and</li> <li>(5) Classify the land as operational land; and</li> <li>(6) Proceed with the subdivision of the land described as Lot 7018 in DP 1075621 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; and</li> <li>(7) Arrange the survey of the formed road, known as Springfield Road, that traverses through Lot 7013 in DP 1075621 and dedicate this as a Public Road; and</li> <li>(8) Make an application to the Minister and the Governor for approval to acquire the newly-formed Road Lot that traverses through Lot 7013 in DP 1075621 by compulsory process under section 177(1) or 177(2)(a) or 177(2)(b) of the Roads Act.</li> </ol> <p style="text-align: right;">(Brian Murray/Michael Petrie)</p> |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |
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| <b>Notes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |
| <b>17 Oct 2022 4:36pm Marchant, Gillian</b><br>Negotiations ongoing                                                                                                                                                                                                                                                                                                                                                                                                           |  |
| <b>14 Sep 2022 1:46pm Marchant, Gillian</b><br>Negotiations ongoing.                                                                                                                                                                                                                                                                                                                                                                                                          |  |
| <b>02 Dec 2021 1:26pm Fitzpatrick, Christie</b><br>Data imported from Resolution Register:<br>15.10.20 TSC working with Crown Lands in relation to the compulsory acquisition.<br>6.11.20 Ongoing<br>4.12.20 Scoping the exact area required to negotiate with ALC. NSWALC providing advice on process.<br>9.2.21 Negotiations underway with local Aboriginal Council requesting the ALC to be amended to exclude the part required for the project. Awaiting their response. |  |

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| <b>OUTSTANDING ACTIONS REPORT</b>   | Printed: Monday, 12 December 2022 2:17:41 PM<br>Date From:<br>Date To: |
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| Meeting          | Date | Officer | Title                                                                                                 | Target |
|------------------|------|---------|-------------------------------------------------------------------------------------------------------|--------|
| 10.3.21          |      |         | This is awaiting response. NSW LALC are the claimant but won't change the claim until MLALC agree to. |        |
| 20.4.21          |      |         | Continues to stall awaiting advice from Aboriginal Land Council. Negotiations continue.               |        |
| 6.5.21           |      |         | Project handover, negotiations continue.                                                              |        |
| 11.6.21          |      |         | Project negotiations continue.                                                                        |        |
| 19.7.21-18.10.21 |      |         | Negotiations continue, arrangements to visit site once lockdown ended.                                |        |
| 11.11.21         |      |         | Negotiations continue.                                                                                |        |

| Meeting            | Date       | Officer           | Title                                                                      | Target    |
|--------------------|------------|-------------------|----------------------------------------------------------------------------|-----------|
| Council 23/09/2020 | 23/09/2020 | Marchant, Gillian | <b>NOTICE OF MOTION - TENTERFIELD TOWN DAM FOR RECREATIONAL ACTIVITIES</b> | 7/10/2020 |

|               |                                                                                                                                                                                                                                                                                                                     |
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| <b>202/20</b> | <b>Resolved</b> that Council investigate the opportunities that may be available near and including the town dam for recreational activities with a view to producing a master plan for presentation to the Council and subsequently the community.<br><br><p style="text-align: right;">(Bob Rogan/Greg Sauer)</p> |
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| <b>Notes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| <b>18 Jul 2022 4:34pm Marchant, Gillian</b><br>Note masterplan grant applied for 14/07/2022<br>Fishing Platform fence has been altered to accommodate platform, quotations supplied and approved, meeting due 21/07/2022.                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |
| <b>02 Dec 2021 1:34pm Fitzpatrick, Christie</b><br>Data imported from Resolution Register:<br>1.10.20 Scheduled for discussion at Councillor Workshop 21/10. Meeting with invited community members (due to COVID) 27/10.<br>1.12.20 Meetings held, results consolidated and provided for comment. Survey of parks underway. Focus group established.<br>15.4.21 Site inspection with focus group held, preliminary designs under investigation<br>6.5.21 Investigation into possible grants underway<br>11.6.21 - 9.9.21 Investigations continue-note awarded fishing platform grant<br>18.10.21 Signed Deeds of Grant<br>12.11.21 Platform planning underway. |  |

| Meeting            | Date       | Officer         | Title                                                                                         | Target     |
|--------------------|------------|-----------------|-----------------------------------------------------------------------------------------------|------------|
| Council 24/02/2021 | 24/02/2021 | Coonan, Neville | <b>Request to relocate the Band Hall to Leechs Gully Road (former Leechs Gully Hall Site)</b> | 10/03/2021 |

|              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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| <b>16/21</b> | <b>Resolved</b> that Council:<br><br><ol style="list-style-type: none"> <li>(1) Supports the gifting of the Band Hall to the Leechs Gully Progress Association subject to the association being responsible for: <ol style="list-style-type: none"> <li>(a) Ensuring the Band Hall can fit on the property by conducting an identification survey;</li> <li>(b) Ensuring the Band Hall transfer meets heritage requirements;</li> <li>(c) Paying for all costs associated with the relocation of the Band Hall;</li> <li>(d) All upkeep and maintenance on the band hall once ownership is formally transferred to the association.</li> </ol> </li> <li>(2) Allocates up to \$50,000 to the Leechs Gully Progress Association towards the costs associated with the items in (1) above.</li> <li>(3) Negotiates with the Leechs Gully Progress Association on the proposed relocation of the Band Hall.</li> </ol> <p style="text-align: right;">(John Macnish/Bronwyn Petrie)</p> |
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| <b>Notes</b>                                                                                                                                                                                                                                                         |  |
| <b>16 Aug 2022 2:57pm Coonan, Neville</b><br>DA application including a heritage report has not yet been submitted.                                                                                                                                                  |  |
| <b>18 May 2022 5:12pm Melling, Elizabeth</b><br>Ongoing - Chief Executive Office met with Grant Johnson for an update 12 May 2022                                                                                                                                    |  |
| <b>02 Dec 2021 1:47pm Fitzpatrick, Christie</b><br>Data imported from Resolution Register:<br>24.2.21 Mr Rod Dowe was informed of Council's decision.<br>25.2.21 Mr Dowe will contact a surveyor re the recommendation of part 1 (a) as a first step in the process. |  |

**OUTSTANDING ACTIONS REPORT**

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 Officer:

| Meeting  | Date | Officer | Title                                                                                                                                                                               | Target |
|----------|------|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| 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 | <b>Snake Creek Road - Road Reserve Update</b> | 7/04/2021 |
| <b>60/21</b>       | <b>Resolved</b> 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                                                                                                                                                                                                                                                                                                                                                                                                            |  |  |  |  |
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| <b>15 Nov 2022 4:12pm Melling, Elizabeth</b><br>Staff member currently on extended leave until January 2023                                                                                                                                                                                                                                                                                                      |  |  |  |  |
| <b>14 Feb 2022 2:58pm Gibbins, Jessica</b><br>Collating documents for the new application to send to OLG                                                                                                                                                                                                                                                                                                         |  |  |  |  |
| <b>02 Dec 2021 1:54pm Fitzpatrick, Christie</b><br>Data imported from Resolution Register:<br>10.5.21 Office of Local Government application required.<br>15.6.21-19.7.21 Office of Local Government Application being drafted.<br>18.8.21 Application and attachments sent 17/8/21 OUT21/61C3BA5A.<br>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 | <b>Molesworth Street Drainage Easement</b> | 12/05/2021 |
| <b>86/21</b>       | <b>Resolved</b> 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |  |  |  |
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| <b>08 Dec 2022 1:01pm Counsell, David</b><br>Report to be prepared to Council early in 2023.                                                                                                                                                                                                                                                                                                                                                                                                          |  |  |  |  |
| <b>14 Feb 2022 12:07pm Counsell, David</b><br>Further advice on responsibilities being resolved with planning authorities and further report to be presented to Council in March 2022.                                                                                                                                                                                                                                                                                                                |  |  |  |  |
| <b>02 Dec 2021 1:56pm Fitzpatrick, Christie</b><br>Data imported from Resolution Register:<br>7.5.21 Matter referred to cross department meeting for discussion with Council's Planning and Building Departments for further action.<br>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.<br>19.7.21-18.10.21 Council Report to be prepared by Engineering with input from Planning Dept. |  |  |  |  |

| Meeting            | Date       | Officer          | Title                                                                                                     | Target    |
|--------------------|------------|------------------|-----------------------------------------------------------------------------------------------------------|-----------|
| Council 23/02/2022 | 23/02/2022 | Gibbins, Jessica | <b>ACQUISITION OF PART OF PRIVATE LAND REQUIRED FOR ROAD WIDENING PURPOSES - BRUXNER WAY, TENTERFIELD</b> | 9/03/2022 |

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| Meeting      | Date                                                                                                                                                                                                            | Officer | Title | Target                    |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------|---------------------------|
| <b>45/22</b> | <b>Resolved</b> that Council proceed with the recommendations as contained within this report to finalise this matter regarding acquisition of land for road realignment purposes for Bruxner Way, Tenterfield. |         |       |                           |
|              | <b>Motion Carried</b>                                                                                                                                                                                           |         |       | (John Macnish/Kim Rhodes) |

**Notes**  
**15 Nov 2022 4:13pm Melling, Elizabeth**  
 Staff member responsible on extended leave until January 2023  
**14 Apr 2022 12:09pm Gibbins, Jessica**  
 Correspondence sent to applicable land owners.

| Meeting            | Date       | Officer          | Title                                                                                              | Target    |
|--------------------|------------|------------------|----------------------------------------------------------------------------------------------------|-----------|
| Council 22/06/2022 | 22/06/2022 | Gibbins, Jessica | <b>McCliftys Road &amp; Bungulla Reserve Road - Public Gate &amp; Vehicle By-pass Applications</b> | 6/07/2022 |

|               |                                                                                                                                                                                                                                                                                                              |  |  |                           |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|---------------------------|
| <b>124/22</b> | <b>Resolved</b> that Council as the Roads Authority under the Roads Act 1993:-                                                                                                                                                                                                                               |  |  |                           |
|               | (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.                                                                                                                                                                                    |  |  |                           |
|               | <b>Motion Carried</b>                                                                                                                                                                                                                                                                                        |  |  | (Giana Saccon/Tom Peters) |

**Notes**  
**15 Nov 2022 4:13pm Melling, Elizabeth**  
 Staff member currently on extended leave until January 2023

| Meeting            | Date       | Officer         | Title                                    | Target     |
|--------------------|------------|-----------------|------------------------------------------|------------|
| Council 27/07/2022 | 27/07/2022 | Counsell, David | <b>AM White Drive reserve dedication</b> | 10/08/2022 |

|               |                                                                                                                                                                                        |  |  |                          |
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| <b>148/22</b> | <b>Resolved</b> 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. |  |  |                          |
|               | <b>Motion Carried</b>                                                                                                                                                                  |  |  | (Tim Bonner/Peter Petty) |

**Notes**  
**08 Dec 2022 1:01pm Counsell, David**  
 Details being compiled for submission to TFNSW to undertake dedication.  
**14 Sep 2022 12:16pm Counsell, David**  
 Crown Lands have confirmed status of the land and do not object to proposed dedication. Matter will now be referred to Transport for NSW to progress the formal dedication as a road.  
**17 Aug 2022 12:50pm Melling, Elizabeth**  
 Matter to be raised with Crown Lands for discussion of process.

| Meeting            | Date       | Officer         | Title                                                 | Target     |
|--------------------|------------|-----------------|-------------------------------------------------------|------------|
| Council 27/07/2022 | 27/07/2022 | Counsell, David | <b>Policy 2.162 Public Gates and Vehicle Bypasses</b> | 10/08/2022 |

|               |                                                                                                                                           |  |  |                            |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------|--|--|----------------------------|
| <b>159/22</b> | <b>Resolved</b> 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) |

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| Meeting                                                                                                                                                                                                                                                                                                                                                              | Date | Officer | Title                 | Target |
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|                                                                                                                                                                                                                                                                                                                                                                      |      |         | <b>Motion Carried</b> |        |
| <b>Notes</b><br><b>08 Dec 2022 12:59pm Counsell, David</b><br>Report to Council yet to be completed.<br><b>14 Sep 2022 12:24pm Counsell, David</b><br>Public exhibition period has been held and a report will be prepared for Council to review the Policy.<br><b>12 Aug 2022 4:26pm Melling, Elizabeth</b><br>Put on Public Display - Website. 28 days on display. |      |         |                       |        |

| Meeting                                                                                                                                                                                                                                                                                                                                                                                                | Date                                                                                                                                                                                                                                                                         | Officer         | Title                                                                                    | Target     |
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| Council 27/07/2022                                                                                                                                                                                                                                                                                                                                                                                     | 27/07/2022                                                                                                                                                                                                                                                                   | Counsell, David | <b>Policy 2.130 Construction &amp; Maintenance of Property Access from Council Roads</b> | 10/08/2022 |
| <b>160/22</b>                                                                                                                                                                                                                                                                                                                                                                                          | <b>Resolved</b> that Council:<br><br>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.<br><br>(Peter Petty/Peter Murphy)<br><br><b>Motion Carried</b> |                 |                                                                                          |            |
| <b>Notes</b><br><b>08 Dec 2022 12:58pm Counsell, David</b><br>Revised drawings to be compiled and report to Council yet to be completed.<br><b>14 Sep 2022 12:26pm Counsell, David</b><br>Public exhibition period has been held and a report will be prepared for Council to review the Policy<br><b>12 Aug 2022 4:30pm Melling, Elizabeth</b><br>Policy on Public Display for 28 days - TSC Website. |                                                                                                                                                                                                                                                                              |                 |                                                                                          |            |

| Meeting                                                                                                                                                                                                                                                                                                                                                                                                                | Date                                                                                                                                                                                                                                                                                                               | Officer         | Title                                              | Target    |
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| Council 24/08/2022                                                                                                                                                                                                                                                                                                                                                                                                     | 24/08/2022                                                                                                                                                                                                                                                                                                         | Keneally, Fiona | <b>STRONGER COUNTRY COMMUNITIES FUND - ROUND 5</b> | 7/09/2022 |
| <b>174/22</b>                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Resolved</b> that Council:<br><br>(1) Nominate and Apply for "Stage 2 - Youth Precinct Project" 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<br><br>(Peter Petty/Greg Sauer)<br><br><b>Motion Carried</b> |                 |                                                    |           |
| <b>Notes</b><br><b>15 Nov 2022 4:16pm Melling, Elizabeth</b><br>Awaiting announcement<br><b>19 Oct 2022 1:04pm Condric, Jodie</b><br>Meg Lees - Latsyrc completed the application for the Youth Precinct awaiting to be notified if successful. will be advised in November. Application and project will sit with Engineering Dept.<br><b>20 Sep 2022 11:33am Melling, Elizabeth</b><br>Currently writing Application |                                                                                                                                                                                                                                                                                                                    |                 |                                                    |           |

| Meeting            | Date                                                                                    | Officer      | Title                                                              | Target    |
|--------------------|-----------------------------------------------------------------------------------------|--------------|--------------------------------------------------------------------|-----------|
| Council 24/08/2022 | 24/08/2022                                                                              | Mills, Bruce | <b>AIRSTRIP - LOT 1 DP236737 - 127 SCHRODERS ROAD, TENTERFIELD</b> | 7/09/2022 |
| <b>188/22</b>      | <b>Recommendation:</b><br><br>That Council:<br><br>(1) Receive and note the report; and |              |                                                                    |           |



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| Meeting | Date | Officer | Title                                                                                                                                                                                                                                                                                                                                         | Target |
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|         | (2)  |         | Delegate the Chief Executive authority to arrange sale of Lot 1 DP236737 – 127 Schroders Rd, Tenterfield by Tender, with a request for tenderers to provide their aspirations for the site.                                                                                                                                                   |        |
|         |      |         | <b>AMENDMENT</b><br>That Council:<br><br>Delay ITEM ECO12/22 AIRSTRIP – LOT 1 DP236737 – 127 SCHRODERS ROAD, TENTERFIELD until the September 2022 Ordinary Council Meeting to allow for workshopping all issues and information.<br><br>(Peter Murphy/Kim Rhodes)                                                                             |        |
|         |      |         | <b>Amendment Lost</b><br><br><b>Resolved</b> that Council:<br><br>(1) Receive and note the report; and<br><br>(2) Delegate the Chief Executive authority to arrange sale of Lot 1 DP236737 – 127 Schroders Rd, Tenterfield by Tender, with a request for tenderers to provide their aspirations for the site.<br><br>(Greg Sauer/Peter Petty) |        |
|         |      |         | <b>Motion Carried</b>                                                                                                                                                                                                                                                                                                                         |        |

**Notes**  
**12 Dec 2022 2:13pm Melling, Elizabeth**  
Tenders have closed  
**19 Oct 2022 12:42pm Melling, Elizabeth**  
Advertising tender - expression of interest  
**20 Sep 2022 11:30am Melling, Elizabeth**  
No further action until Bruce Mills returns from leave.

| Meeting            | Date       | Officer         | Title                                              | Target    |
|--------------------|------------|-----------------|----------------------------------------------------|-----------|
| Council 24/08/2022 | 24/08/2022 | Coonan, Neville | OPTIONS TO MANAGE 136 MANNERS STREET, TENTERFIELD. | 7/09/2022 |

|               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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| <b>190/22</b> | <b>OFFICER'S RECOMMENDATION:</b><br><br>That Council delegate authority the Chief Executive to:<br><br><ol style="list-style-type: none"> <li>1. Leave the current lessee in occupation on a month to month basis at the same rent or;</li> <li>2. Commence negotiations for a new commercial lease over the property with the existing tenant at a market rent or;</li> <li>3. Commence negotiations for a new commercial lease over the property with the existing tenant at a concessional rent or;</li> <li>4. Investigate putting the property to the market for lease or;</li> <li>5. Investigate the sale of the property with vacant possession or subject to a lease at a market rent.</li> </ol><br><b>AMENDMENT</b><br>That Council delegate authority to the Chief Executive to:<br><br><ol style="list-style-type: none"> <li>1. Leave the current lessee in occupation on a month to month basis for six months; and</li> <li>2. Commence negotiations for a new commercial lease over the property with the existing tenant at a market rent.</li> </ol><br>(Peter Petty/Greg Sauer)<br><br><b>Amendment Carried</b> |
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| <b>OUTSTANDING ACTIONS REPORT</b>   | Printed: Monday, 12 December 2022 2:17:41 PM<br>Date From:<br>Date To: |
| Division:<br>Committee:<br>Officer: |                                                                        |

| Meeting | Date | Officer | Title                                                                                                                                                                                                                                                               | Target |
|---------|------|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
|         |      |         | <b>Resolved</b> that Council delegate authority the Chief Executive to:                                                                                                                                                                                             |        |
|         |      |         | <ol style="list-style-type: none"> <li>1. Leave the current lessee in occupation on a month to month basis for six months; and</li> <li>2. Commence negotiations for a new commercial lease over the property with the existing tenant at a market rent.</li> </ol> |        |
|         |      |         | (Peter Petty/Greg Sauer)                                                                                                                                                                                                                                            |        |
|         |      |         | <b>Motion Carried</b>                                                                                                                                                                                                                                               |        |

**Notes**  
**02 Nov 2022 9:42am Coonan, Neville**  
A letter has been sent to the tenant advising them of the resolution.  
**20 Sep 2022 8:35am Coonan, Neville**  
The tenant will be provided with a letter notifying them of the Council resolution. Market rent assessments will be organised towards the end of the 6 month period.

| Meeting               | Date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Officer         | Title                                                | Target     |
|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------------------------------------------------|------------|
| Council 28/09/2022    | 28/09/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Keneally, Fiona | <b>CROWN LANDS PLAN OF MANAGEMENT RESERVE R22044</b> | 12/10/2022 |
| <b>197/22, 198/22</b> | <p><b>SUMMARY</b></p> <p>The purpose of this report is for Council to consider a draft Plan of Management (PoM) for Crown Land described as Old Power House Reserve R22044. The reserve is over Lot 12 Section 22 DP 758959, Lot 701 DP 1059521 and Lot 7029 DP 1112788.</p> <p>The reserve is classified as community land. The reserve purpose is for Public Recreation. In accordance with the enactment of the Crown Land Management Act 2016, Council is required to generate a Plan of Management (PoM) for the reserve which is crown land.</p> <p><b>PROCEDURAL MOTION</b></p> <p><b>Resolved</b> that the Officer's Recommendation be put to the vote.</p> <p style="text-align: right;">(Greg Sauer/Peter Petty)</p> <p><b>Motion Carried</b></p> <p><b>Resolved</b> that Council:</p> <ol style="list-style-type: none"> <li>(1) Endorse the draft Plan of Management Old Power House Reserve – Crown Reserve R22044; and</li> <li>(2) Forward to the Crown Lands Minister for approval prior to the compulsory community consultation period.</li> </ol> <p style="text-align: right;">(Peter Petty/Greg Sauer)</p> <p><b>Motion Carried</b></p> |                 |                                                      |            |
| <b>Notes</b>          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                                                      |            |

| Meeting            | Date                                                                                                                                                                                                                               | Officer         | Title                                                                                    | Target     |
|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------------------------------------------------------------------------------------|------------|
| Council 28/09/2022 | 28/09/2022                                                                                                                                                                                                                         | Counsell, David | <b>ACQUISITION OF LAND REQUIRED FOR ROAD WIDENING PURPOSES - SUNNYSIDE PLATFORM ROAD</b> | 12/10/2022 |
| <b>200/2</b>       | <p><b>Resolved</b> that Council:</p> <ol style="list-style-type: none"> <li>(1) Agree to the acquisition of land adjacent to Sunnyside Platform Road for road widening purposes at the intersection of Bruxner Way; and</li> </ol> |                 |                                                                                          |            |



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| <b>OUTSTANDING ACTIONS REPORT</b>   | Printed: Monday, 12 December 2022 2:17:41 PM<br>Date From:<br>Date To: |
| Division:<br>Committee:<br>Officer: |                                                                        |

| Meeting                                                                                                                                             | Date | Officer                                                                                                                                     | Title | Target |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|------|---------------------------------------------------------------------------------------------------------------------------------------------|-------|--------|
|                                                                                                                                                     | (2)  | Delegate the Chief Executive to execute any documents for the acquisition and to authorise payment of any compensation with the landowners. |       |        |
| (Peter Petty/Tom Peters)                                                                                                                            |      |                                                                                                                                             |       |        |
| <b>Motion Carried</b>                                                                                                                               |      |                                                                                                                                             |       |        |
| <b>Notes</b>                                                                                                                                        |      |                                                                                                                                             |       |        |
| 08 Dec 2022 12:53pm Counsell, David<br>Surveyor has been engaged for acquisition plan and works to undertaken adjusted fencing has been programmed. |      |                                                                                                                                             |       |        |
| 12 Oct 2022 3:31pm Counsell, David<br>Preliminary meeting held with registered surveyor to assist in acquisition process.                           |      |                                                                                                                                             |       |        |

| Meeting                                                                                                                              | Date                          | Officer                                                                                                                                      | Title                                                                                | Target     |
|--------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|------------|
| Council 28/09/2022                                                                                                                   | 28/09/2022                    | Counsell, David                                                                                                                              | ACQUISITION OF LAND REQUIRED FOR ROAD REALIGNMENT PURPOSES ON PADDYS FLAT ROAD NORTH | 12/10/2022 |
| <b>201/22</b>                                                                                                                        | <b>Resolved</b> that Council: |                                                                                                                                              |                                                                                      |            |
|                                                                                                                                      | (1)                           | Agree to the acquisition of land adjacent to Paddys Flat Road North for road realignment and widening purposes at Kangaroo Creek Bridge; and |                                                                                      |            |
|                                                                                                                                      | (2)                           | Authorise the Chief Executive to execute any documents for the acquisition and to authorise payment of any compensation with the landowners. |                                                                                      |            |
| (Peter Petty/Tom Peters)                                                                                                             |                               |                                                                                                                                              |                                                                                      |            |
| <b>Motion Carried</b>                                                                                                                |                               |                                                                                                                                              |                                                                                      |            |
| <b>Notes</b>                                                                                                                         |                               |                                                                                                                                              |                                                                                      |            |
| 08 Dec 2022 12:55pm Counsell, David<br>Surveyor has been engaged for acquisition plan. Fencing has been undertaken for new boundary. |                               |                                                                                                                                              |                                                                                      |            |
| 12 Oct 2022 3:33pm Counsell, David<br>Meeting held with registered surveyor to assist in realignment acquisition process.            |                               |                                                                                                                                              |                                                                                      |            |

| Meeting                  | Date                          | Officer                                                                                                                                                                                                     | Title                                                                                   | Target     |
|--------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|------------|
| Council 28/09/2022       | 28/09/2022                    | Counsell, David                                                                                                                                                                                             | ACQUISITION OF LAND REQUIRED FOR ROAD WIDENING PURPOSES - MT LINDESAY ROAD BLER PROJECT | 12/10/2022 |
| <b>202/22, 203/22</b>    | <b>Resolved</b> that Council: |                                                                                                                                                                                                             |                                                                                         |            |
|                          | (1)                           | Agree to the acquisition of land adjacent to Mt Lindesay Road for road widening purposes on various curves being widened under the BLER Fund project; and                                                   |                                                                                         |            |
|                          | (2)                           | Delegate the Chief Executive to execute any documents for the acquisition and to authorise payment of any compensation with the landowners.                                                                 |                                                                                         |            |
| (Peter Petty/Tom Peters) |                               |                                                                                                                                                                                                             |                                                                                         |            |
| <b>Motion Carried</b>    |                               |                                                                                                                                                                                                             |                                                                                         |            |
|                          | <b>Resolved</b> that Council: |                                                                                                                                                                                                             |                                                                                         |            |
|                          | (1)                           | Agree to the acquisition of land along Kildare Road for road aligning purposes; and                                                                                                                         |                                                                                         |            |
|                          | (2)                           | Authorise the Chief Executive to execute any documents for the acquisition and to authorise payment of any compensation with the landowners in consideration to close an existing road reserve in exchange. |                                                                                         |            |
| (Peter Petty/Tom Peters) |                               |                                                                                                                                                                                                             |                                                                                         |            |
| <b>Motion Carried</b>    |                               |                                                                                                                                                                                                             |                                                                                         |            |
| <b>Notes</b>             |                               |                                                                                                                                                                                                             |                                                                                         |            |

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| <b>OUTSTANDING ACTIONS REPORT</b>   | Printed: Monday, 12 December 2022 2:17:41 PM<br>Date From:<br>Date To: |
| Division:<br>Committee:<br>Officer: |                                                                        |

| Meeting                                                                                                                                                                 | Date | Officer | Title | Target |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|---------|-------|--------|
| <b>08 Dec 2022 12:56pm Counsell, David</b><br>Surveyor engaged, survey work undertaken and acquisition plan being compiled.                                             |      |         |       |        |
| <b>02 Nov 2022 9:44am Counsell, David</b><br>Field survey works have commenced for the acquisition.                                                                     |      |         |       |        |
| <b>12 Oct 2022 3:35pm Counsell, David</b><br>Preliminary meeting held with registered surveyor to assist in road widening acquisition with survey and plan preparation. |      |         |       |        |

| Meeting               | Date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Officer         | Title                                                                             | Target     |
|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------------------------------------------------------------------|------------|
| Council 28/09/2022    | 28/09/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Counsell, David | <b>ACQUISITION OF LAND REQUIRED FOR ROAD ALIGNING PURPOSES ALONG KILDARE ROAD</b> | 12/10/2022 |
| <b>202/22, 203/22</b> | <p><b>Resolved</b> that Council:</p> <p>(1) Agree to the acquisition of land adjacent to Mt Lindesay Road for road widening purposes on various curves being widened under the BLER Fund project; and</p> <p>(2) Delegate the Chief Executive to execute any documents for the acquisition and to authorise payment of any compensation with the landowners.</p> <p style="text-align: right;">(Peter Petty/Tom Peters)</p> <p><b>Motion Carried</b></p> <p><b>Resolved</b> that Council:</p> <p>(1) Agree to the acquisition of land along Kildare Road for road aligning purposes; and</p> <p>(2) Authorise the Chief Executive to execute any documents for the acquisition and to authorise payment of any compensation with the landowners in consideration to close an existing road reserve in exchange.</p> <p style="text-align: right;">(Peter Petty/Tom Peters)</p> <p><b>Motion Carried</b></p> |                 |                                                                                   |            |

|                                                                                                                                                                                                                                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Notes</b><br><b>08 Dec 2022 12:57pm Counsell, David</b><br>Surveyor has been engaged and field survey work is partially undertaken with pegging of proposed boundary.<br><b>12 Oct 2022 3:36pm Counsell, David</b><br>Preliminary meeting held with registered surveyor to commence road reserve alignment process. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| Meeting                                                                                                                                              | Date                                                                                                                                                                                                                                                                                                             | Officer           | Title                                                                                                                                                                             | Target     |
|------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| Council 28/09/2022                                                                                                                                   | 28/09/2022                                                                                                                                                                                                                                                                                                       | Marchant, Gillian | <b>ADOPTION &amp; UPDATE TO POLICIES INCLUDING ADOPTION OF CONTAMINATED RECYCLING BIN POLICY AND BACKFLOW PREVENTION POLICY &amp; UPDATE TO WATER QUALITY &amp; SAFETY POLICY</b> | 12/10/2022 |
| <b>204/22</b>                                                                                                                                        | <p><b>Resolved</b> that Council:</p> <p>(1) Adopts the new Backflow Prevention Policy;</p> <p>(2) Adopts the new Contaminated Recycling Bin Policy, and</p> <p>(3) Adopts the updated Water quality and Safety Policy.</p> <p style="text-align: right;">(Kim Rhodes/Geoff Nye)</p> <p><b>Motion Carried</b></p> |                   |                                                                                                                                                                                   |            |
| <b>Notes</b><br><b>08 Dec 2022 10:57am Marchant, Gillian</b><br>Policies to December meeting-complete<br><b>11 Nov 2022 2:18pm Marchant, Gillian</b> |                                                                                                                                                                                                                                                                                                                  |                   |                                                                                                                                                                                   |            |

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| Meeting                                                                                                                | Date | Officer | Title | Target |
|------------------------------------------------------------------------------------------------------------------------|------|---------|-------|--------|
| Note delay in advertising extended till end of November 2022                                                           |      |         |       |        |
| <b>17 Oct 2022 4:39pm Marchant, Gillian</b>                                                                            |      |         |       |        |
| Policies added to website and hardcopies available for new policies, for community consultation concluding in October. |      |         |       |        |

| Meeting            | Date       | Officer         | Title                                              | Target     |
|--------------------|------------|-----------------|----------------------------------------------------|------------|
| Council 28/09/2022 | 28/09/2022 | Coonan, Neville | OPTIONS TO MANAGE 142 MANNERS STREET, TENTERFIELD. | 12/10/2022 |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |  |  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|
| <b>OFFICER'S RECOMMENDATION:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |  |  |  |
| <b>That Council delegate authority to the Chief Executive to:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |  |  |  |
| <ol style="list-style-type: none"> <li>1. Leave the current lessee in occupation of 'The Property' on a month to month basis at the same rent or;</li> <li>2. Commence negotiations for new commercial agreement(s) over 'The Property' with the existing tenant at market rents or;</li> <li>3. Commence negotiations for new commercial agreement(s) over 'The Property' with the existing tenant at a concessional annual payment or rent or;</li> <li>4. Investigate putting 'The Property' to the market for lease or;</li> <li>5. Investigate the sale of 142 Manners Street with vacant possession or subject to a lease at a market rent.</li> </ol> |  |  |  |  |

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| <b>Notes</b>                                                                     |  |  |  |  |
| 02 Nov 2022 9:48am Coonan, Neville<br>No action required at this time.           |  |  |  |  |
| 19 Oct 2022 1:13pm Condrick, Jodie<br>Letter has been sent to the current lessee |  |  |  |  |

| Meeting            | Date       | Officer         | Title                                                                                                    | Target     |
|--------------------|------------|-----------------|----------------------------------------------------------------------------------------------------------|------------|
| Council 28/09/2022 | 28/09/2022 | Keneally, Fiona | RFT 08-21/22 DESIGN AND CONSTRUCT TENDER TENTERFIELD YOUTH PRECINCT AND MOUNTAIN BIKE TRAILHEAD PROGRESS | 12/10/2022 |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |  |  |  |  |
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| <b>209/22 OFFICER'S RECOMMENDATION:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |  |  |  |
| <b>That Council:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |  |  |
| <ol style="list-style-type: none"> <li>(1) Receive and note Collaborative Construction Professionals' tender withdrawal from RFT 08-21/22; and</li> <li>(2) Note that market testing has been undertaken to ensure fairness, accountability and transparency and that substantial time has been consumed in tendering procedures and undertakings; and</li> <li>(3) Procure the project works in accordance with Local Government (General) Regulation 2021-178(3)(e) and (f) as detailed in the report; and</li> <li>(4) Delegate the Chief Executive authority to negotiate and award subcontract packages of work to deliver the Youth Precinct and Mountain Bike Trailhead project within the approved budgeted funding allocations.</li> </ol> |  |  |  |  |

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| <b>Notes</b>                                                                                   |  |  |  |  |
| 15 Nov 2022 4:20pm Melling, Elizabeth<br>Negotiating for part/s completion of original tender. |  |  |  |  |

| Meeting            | Date       | Officer         | Title                             | Target     |
|--------------------|------------|-----------------|-----------------------------------|------------|
| Council 28/09/2022 | 28/09/2022 | Coonan, Neville | LEASING OF COUNCIL OWNED PROPERTY | 12/10/2022 |

|               |                               |  |  |  |
|---------------|-------------------------------|--|--|--|
| <b>210/22</b> | <b>Resolved</b> that Council: |  |  |  |
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| Meeting | Date | Officer | Title                                                                                                                                                                                                                                                                                                                                                         | Target |
|---------|------|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
|         |      |         | (1) Delegate authority to the Chief Executive to enter into a new License over part of Lot 1 Section 37 DP 758959 which allows BackTrack to erect permanent structures on the land; and<br><br>(2) Authorises the License to be signed under the Seal of Council by the Mayor and Chief Executive.<br><br>(Kim Rhodes/Geoff Nye)<br><br><b>Motion Carried</b> |        |

**Notes**  
 12 Dec 2022 2:07pm Melling, Elizabeth  
 Licence Agreement Signed by Mayor & Chief Executive - Council Seal.  
 02 Nov 2022 9:49am Coonan, Neville  
 The licence agreement is with the CE and Mayor to sign.

| Meeting            | Date                                                                                                                                                                                                                                                                                               | Officer         | Title                              | Target     |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------------------------------|------------|
| Council 28/09/2022 | 28/09/2022                                                                                                                                                                                                                                                                                         | Keneally, Fiona | <b>Sale of Surplus Plant Items</b> | 12/10/2022 |
| <b>211/22</b>      | <b>Resolved</b> that Council:<br><br>(1) Delegate the Chief Executive the authority to arrange for sale of the surplus items of plant identified in the report by public auction with a reserve price to be set by the Chief Executive.<br><br>(Greg Sauer/Geoff Nye)<br><br><b>Motion Carried</b> |                 |                                    |            |

**Notes**

| Meeting            | Date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Officer         | Title                                                                                                                        | Target     |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------------------------------------------------------------------------------------------------------------------------|------------|
| Council 28/09/2022 | 28/09/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Coonan, Neville | <b>Commence negotiations with the current occupier of Reserve R83670 with the intent of entering into a long term lease.</b> | 12/10/2022 |
|                    | <b>OFFICER'S RECOMMENDATION:</b><br><br><b>That Council:</b><br><br>(1) <b>Ratify the Letter of Support (Attachment A) to current occupier to apply for a grant to revitalise the clubhouse by extending the kiosk function area and construct amenities, noting that any additional asset cost will be on Councils Asset Register until a Lease is effected;</b><br><br>(2) <b>Prepare and have approved a Plan of Management (PoM) for the Reserve (Reserve R83670 - Lot 599 DP 704008) in consultation with the occupiers, and</b><br><br>(3) <b>Provide 'in principle' approval for the Chief Executive to commence negotiations for a long-term Lease over the Reserve. The 'in principle' approval is provided subject to the satisfactory resolution of community consultation processes, necessary Crown Land approvals, satisfactory site analysis, Lease negotiation and development approval process.</b> |                 |                                                                                                                              |            |

**Notes**  
 19 Oct 2022 1:09pm Condrick, Jodie  
 Letter of Support was sent and POM and lease are still being investigated

| Meeting            | Date                                                                     | Officer            | Title                                    | Target    |
|--------------------|--------------------------------------------------------------------------|--------------------|------------------------------------------|-----------|
| Council 26/10/2022 | 26/10/2022                                                               | Melling, Elizabeth | <b>CIVIC OFFICE - UPDATE OF POLICIES</b> | 9/11/2022 |
| <b>221/22</b>      | <b>Resolved</b> that Council:<br><br>(1) Adopt the following policies: - |                    |                                          |           |

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| Meeting | Date | Officer | Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Target |
|---------|------|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
|         |      |         | <ul style="list-style-type: none"> <li>Updated Aboriginal Recognition of Protocol Policy 1.013- after referring the Policy to the Aboriginal Advisory Committee regarding the inclusion of the Ngoorabul and Githabul people to Council's "Acknowledgment of Country".</li> <li>Updated Australia Day Awards &amp; Citizenship Ceremonies Policy 1.016;</li> <li>Updated Community Donations/Contributions Policy 1.031;</li> <li>Updated Councillor Expenses and Facilities Policy 1.160;</li> </ul> <p>(2) Adopt the following policy, pending 28-day public exhibition period for community comment.</p> <ul style="list-style-type: none"> <li>Councillors Access to Information and Interaction with Staff Policy</li> </ul> <p style="text-align: right;">(Greg Sauer/Peter Petty)</p> <p><b>Motion Carried</b></p> |        |

**Notes**  
**05 Dec 2022 11:11am Melling, Elizabeth**  
Placed onto Website for public exhibition for 28 days.  
**15 Nov 2022 4:28pm Melling, Elizabeth**  
Councillors Access to Information and Interaction with Staff Policy placed on website for public comment 28 day period.

| Meeting            | Date       | Officer         | Title                                                                   | Target    |
|--------------------|------------|-----------------|-------------------------------------------------------------------------|-----------|
| Council 26/10/2022 | 26/10/2022 | Bursford, Erika | <b>CUSTOMER SERVICE, GOVERNANCE &amp; RECORDS - UPDATES OF POLICIES</b> | 9/11/2022 |

|               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |  |  |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
| <b>222/22</b> | <b>Resolved</b> that Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |  |  |
|               | <p>(1) adopt the following policies:</p> <ul style="list-style-type: none"> <li>Complaints and Unreasonable Conduct Policy</li> <li>Disclosures by Councillors and Designated Persons</li> <li>Exclusion for Disruptive or Abusive Citizens and Customers Policy</li> <li>Flying of Flags Policy</li> <li>Fraud and Corruption Prevention Policy</li> </ul> <p>(2) adopt the following policy, pending a 14-day public exhibition period for community comment:</p> <ul style="list-style-type: none"> <li>Customer Service Policy</li> </ul> <p style="text-align: right;">(Kim Rhodes/Peter Petty)</p> <p><b>Motion Carried</b></p> |  |  |  |

**Notes**  
**15 Nov 2022 3:33pm Melling, Elizabeth**  
Customer Service Policy was placed on Website for Public Comment Period - 14 days

| Meeting            | Date       | Officer            | Title                                                | Target    |
|--------------------|------------|--------------------|------------------------------------------------------|-----------|
| Council 26/10/2022 | 26/10/2022 | Melling, Elizabeth | <b>2022 - REVIEW OF VARIATION OF WARD BOUNDARIES</b> | 9/11/2022 |

|               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |  |  |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
| <b>227/22</b> | <b>Resolved</b> that pursuant to s.211(2) of the <i>Local Government Act 1993</i> (NSW) that Council advises:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |  |  |
|               | <p>(1) The Electoral Commission of its elector numbers being greater than 10% in variance in the month of April and September 2022; and</p> <p>(2) That it is Council's intention to monitor the number of electors of each ward until April 2023, when Census 2021 data is fully integrated at the Electoral Commission NSW; and</p> <p>(3) Should, in April 2023, the elector numbers still be greater than a 10% variation it is then Council's intention to change the existing Ward Boundaries for the Local Government election to be held in September 2024.</p> <p style="text-align: right;">(Kim Rhodes/Greg Sauer)</p> <p><b>Motion Carried</b></p> |  |  |  |

**Notes**  
**05 Dec 2022 11:11am Melling, Elizabeth**



|                                     |  |                                              |
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| Meeting                                                                                                                                                                | Date | Officer | Title | Target |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|---------|-------|--------|
| Review variation monthly advise in MOR monthly until April 2023                                                                                                        |      |         |       |        |
| <b>15 Nov 2022 4:30pm Melling, Elizabeth</b>                                                                                                                           |      |         |       |        |
| Will monitor enrolment figures in each Ward up to and including April 2023. Then start the boundary adjustment process should a greater than 10% margin be calculated. |      |         |       |        |

| Meeting            | Date       | Officer            | Title                                                                               | Target    |
|--------------------|------------|--------------------|-------------------------------------------------------------------------------------|-----------|
| Council 26/10/2022 | 26/10/2022 | Melling, Elizabeth | <b>2024 LOCAL GOVERNMENT ELECTIONS - ELECTORAL COMMISSION AND QUOTATION PROCESS</b> | 9/11/2022 |

**231/22 Resolved** that Council:

- (1) Advertise for quotations from a suitably qualified Contractor to conduct the September 2024 Local Government Elections; and
- (2) If no suitably qualified Contractor be forthcoming; Council advise the NSW Electoral Commission (ECNSW) of its intent to proceed with NSWEC conducting the 2024 Local Government Election.

(Geoff Nye/John Macnish)

**Motion Carried**

**Notes**

**05 Dec 2022 11:12am Melling, Elizabeth**  
Expression of Interest placed into Tenterfield Star newspaper Facebook and Website.

**15 Nov 2022 4:34pm Melling, Elizabeth**  
Creating scope of works for basic advertisement for Expression of Interest from AEC NSW previous Contract with Council. Seeking further advice from OLG and LG NSW regarding what other COuncils are doing in this matter, save reinventing the wheel.

| Meeting            | Date       | Officer      | Title                                   | Target    |
|--------------------|------------|--------------|-----------------------------------------|-----------|
| Council 26/10/2022 | 26/10/2022 | Mills, Bruce | <b>SALE OF SURPLUS LAND - BENDALL'S</b> | 9/11/2022 |

**245/22 Resolved** that Council:

- (1) Authorise the Chief Executive to Sell Bendall's (Lot 2 DP 1037068) via public auction; and
- (2) Seek quotations from Agents to List, advertise and manage the auction.

(Kim Rhodes/Geoff Nye)

**Motion Carried**

*Upon being put to the meeting, the motion was declared carried. The record of the vote was sought be Cr Giana Saccon and supported by the Chairperson.*

*Against the Motion was Councillors Giana Saccon and Tom Peters.*

**Notes**

**15 Nov 2022 4:38pm Melling, Elizabeth**  
Staff have emailed and spoken to ALL local real estate agents, advising Council's decision and asked for quotes to sell "Bendall's". Four agents have responded. Staff will discuss proposals with Chief Executive when he returns to work and decide on which agent will be given the sale. Monday, 7 Nov 2022

| Meeting            | Date       | Officer      | Title                 | Target    |
|--------------------|------------|--------------|-----------------------|-----------|
| Council 23/11/2022 | 23/11/2022 | Mills, Bruce | <b>FACEBOOK TRIAL</b> | 7/12/2022 |

**218/22 Resolved** that Council:

Continue the Facebook page permanently in its current "no comments" format.

(Geoff Nye/Giana Saccon)

**Motion Carried**

**Notes**

**05 Dec 2022 11:17am Melling, Elizabeth**  
Continue FB page in "no comments" format as directed by Council.

|                                     |                                                                        |
|-------------------------------------|------------------------------------------------------------------------|
| <b>OUTSTANDING ACTIONS REPORT</b>   | Printed: Monday, 12 December 2022 2:17:41 PM<br>Date From:<br>Date To: |
| Division:<br>Committee:<br>Officer: |                                                                        |

| Meeting                                                                | Date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Officer      | Title                                                   | Target    |
|------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------------------------|-----------|
| Council 23/11/2022                                                     | 23/11/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Hoffman, Wes | HR WORKFORCE DEVELOPMENT & SAFETY - UPDATES OF POLICIES | 7/12/2022 |
| <b>222/22</b>                                                          | <b>Resolved</b> that Council:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |              |                                                         |           |
|                                                                        | Adopt the following policies: <ul style="list-style-type: none"> <li>• Asbestos Policy</li> <li>• Work Health &amp; Safety Policy</li> <li>• Workplace Rehabilitation and Return to Work Policy</li> <li>• Succession Planning</li> <li>• Conference/Seminar/Training/Expenses Policy</li> <li>• Leave Policy</li> <li>• Workforce Development Policy</li> <li>• Recruitment &amp; Selection Policy</li> <li>• Salary System (Including Performance Review)</li> </ul> <p style="text-align: right;">(Peter Petty/Kim Rhodes)</p> |              |                                                         |           |
|                                                                        | <b>Motion Carried</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |                                                         |           |
| <b>Notes</b>                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |              |                                                         |           |
| 05 Dec 2022 11:21am Melling, Elizabeth<br>Policy changes made - minor. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |              |                                                         |           |

| Meeting                                                                                                        | Date                                                                            | Officer         | Title                                             | Target    |
|----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|-----------------|---------------------------------------------------|-----------|
| Council 23/11/2022                                                                                             | 23/11/2022                                                                      | Bursford, Erika | TENTERFIELD SHIRE COUNCIL ANNUAL REPORT 2021/2022 | 7/12/2022 |
| <b>223/22</b>                                                                                                  | <b>Resolved</b> that Council receive and adopt the Annual Report for 2021/2022. |                 |                                                   |           |
|                                                                                                                | (John Macnish/Kim Rhodes)                                                       |                 |                                                   |           |
|                                                                                                                | <b>Motion Carried</b>                                                           |                 |                                                   |           |
| <b>Notes</b>                                                                                                   |                                                                                 |                 |                                                   |           |
| 05 Dec 2022 11:14am Melling, Elizabeth<br>Report adopted. Report and attachments displayed on Council website. |                                                                                 |                 |                                                   |           |