



QUALITY NATURE - QUALITY HERITAGE - QUALITY LIFESTYLE

BUSINESS PAPER ORDINARY COUNCIL MEETING 28 FEBRUARY 2024

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 28 February 2024** commencing at **9.30 am**.

Glenn Wilcox
General Manager

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) 9.00 am to 9.30 am

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

*"Tenterfield Shire Council would like to acknowledge the Ngarabal people, the traditional custodians of this land that we are meeting on today, and also pay our respect to the Jukembal, Bundjalung, Kamilaroi, Githabul and Wahlubul people of our Shire, and extend our respect to all people."*

### 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**

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### **CONFIDENTIAL**

|                |                                                                                                        |
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| (ITEM ENV2/24) | URBENVILLE, MULLI MULLI, WOODENBONG -<br>URBENVILLE WATER SUPPLY PROJECT LAGOON<br>CONSTRUCTION TENDER |
|----------------|--------------------------------------------------------------------------------------------------------|

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

## **15. MEETING CLOSED**

**(ITEM MIN3/24) CONFIRMATION OF PREVIOUS MINUTES**

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**REPORT BY:** Elizabeth Melling, Executive Assistant & Media

**RECOMMENDATION**

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

- **Ordinary Council Meeting – 20 December 2023**

**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 20 December 2023 19 Pages

# MINUTES



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

## **MINUTES OF ORDINARY COUNCIL MEETING WEDNESDAY 20 DECEMBER 2023**

MINUTES OF THE **Ordinary Council Meeting** OF TENTERFIELD SHIRE held at the "Koreelah Room", Administration Building, 247 Rouse St, Tenterfield on Wednesday 20 December 2023 commencing at 9.30 am

### **ATTENDANCE**

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

### **ALSO IN ATTENDANCE**

General Manager (Glenn Wilcox)  
Executive Assistant & Media (Elizabeth Melling)  
Acting Chief Corporate Officer (Roy Jones)  
Director Infrastructure (Fiona Keneally)

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

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

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



**COMMUNITY CONSULTATION (PUBLIC ACCESS – from 9.00 am)**

1. Tina Bulmer (Cracker Quarry & Ag Supplies Pty Ltd) – Speaking “for” ITEM ENV17/23 – DEVELOPMENT APPLICATION 2021.080 GENERAL INDUSTRY, 6133 NEW ENGLAND HIGHWAY, BOLIVIA.
2. Allen Crosthwaite (Trains North Inc.) – Speaking “for” ITEM NM4/23 SUPPORT FOR THE REINTRODUCTION OF PASSANGER TRAIN SERVICES – ARMIDALE TO JENNINGS / WALLANGARRA.

*Each speaker has a limit of five (5) minutes. Councillors are able to ask questions after each speaker.*

**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**

*“Tenterfield Shire Council would like to acknowledge the Ngarabal people, the traditional custodians of this land that we are meeting on today, and also pay our respect to the Jukemba, Bundjalung, Kamilaroi, Githabul and Wahlubul people of our Shire, and extend our respect to all people.”*

**APOLOGIES**

that there were no apologies.

**DISCLOSURE & DECLARATIONS OF INTEREST**

**231/23** **Resolved** 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                                                                                     |
|---------------|-------------------------------------------|------------------------------------------------------------------------------------------|
| Cr Greg Sauer | Less than<br>Significant Non<br>Pecuniary | ITEM GOV88/23 S355 COMMITTEE<br>NOMINATIONS<br>(Cr Sauer will be leaving the<br>meeting) |

(Geoff Nye/Kim Rhodes)

**Motion Carried**

**(ITEM MIN11/23) CONFIRMATION OF PREVIOUS MINUTES**

**232/23** **Resolved** that the Minutes of the following Meeting of Tenterfield Shire Council:

- Ordinary Council Meeting – 22 November 2023

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

(Peter Petty/Tim Bonner)

**Motion Carried**

**TABLING OF DOCUMENTS**

**233/23** **Resolved** that Council accept into the agenda the following tabled documents:

- (1) Copy of floor plan Tenterfield Visitors Information Centre in relation to ITEM RC23/23 ALTERNATIVE USE FOR VISITORS INFORMATION CENTRE.
- (2) Listing of all Nominations received by Council in relation to ITEM GOV88/23 S355 COMMITTEE NOMINATIONS
- (3) Condition Modifications associated with ITEM ENV17/23 DA 2021.080 GENERAL INDUSTRY, 6133 NEW ENGLAND HIGHWAY, BOLIVIA.
- (4) Country Mayors Report – Mayor Petrie

(Kim Rhodes/Tom Peters)

**Motion Carried**

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

**234/23** **Resolved** that Council accept the following Addendum Agenda item:-

- (1) Addendum – (ITEM NM4/23 SUPPORT FOR THE REINTRODUCTION OF PASSENGER TRAIN SERVICES – ARMIDALE TO JENNINGS / WALLANGARRA.

(Geoff Nye/Peter Murphy)

**Motion Carried**

**MAYORAL MINUTE**

**(ITEM MM1/23) MAYORAL MINUTE - DONATION OF AWARD VOUCHER / GIFT CERTIFICATE TO SENIOR CITIZEN COMMITTEE, TENTERFIELD.**

**SUMMARY**

As part of winning the Council Crown land Management Excellence Award Council received:

- a) A Bartercard – Gift Certificate to the value of \$500.00 and,
- b) A reflections Holidays Parks Gift voucher to the value of \$750.00 (Voucher No. REF226018 /Exp 01 Nov 2024).

**235/23**

**Resolved** that Council donate the Award Voucher/Gift Certificate to the Senior Citizen Committee Tenterfield.

(Peter Murphy/Bronwyn Petrie)

**Motion Carried**

*Cr Kim Rhodes abstained from voting as a member of the Tenterfield Lions Club.*

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

**236/23**

**Resolved** that the following items be considered in the Confidential Section of the meeting:-

- (1) ITEM GOV88/23 S355 COMMITTEE NOMINATIONS

(Peter Murphy/Kim Rhodes)

**Motion Carried**

**OPEN COUNCIL REPORTS**

**OUR COMMUNITY**

**(ITEM COM14/23) DRAFT DISABILITY INCLUSION ACTION PLAN FOR ADOPTION**

**SUMMARY**

The purpose of this report is to present a draft Disability Inclusion Action Plan to Council for adoption and subsequent placing on public exhibition for comment.

**237/23**

**Resolved** that Council:

- (1) Adopts the draft Disability Inclusion Action Plan as attached: and
- (2) Places the document on public exhibition for a period of twenty-eight (28) days.

(Peter Petty/Kim Rhodes)

**Motion Carried**

**SUSPENSION OF STANDING ORDERS**

**238/23** **Resolved** that Standing Orders be suspended at 9.42 am to enable discussion on ITEM ECO26/23 CAMPRVAN & MOTORHOME CLUB OF AUSTRALIA (CMCA) RV PARK PROPOSAL.

(Kim Rhodes/Geoff Nye)

**Motion Carried**

**RESUMPTION OF STANDING ORDERS**

**239/23** **Resolved** that Standing Orders be resumed at 9.49 am.

(Peter Murphy/Tim Bonner)

**Motion Carried**

**OUR ECONOMY**

**(ITEM ECO26/23) CAMPERVAN & MOTORHOME CLUB OF AUSTRALIA (CMCA) RV PARK PROPOSAL**

**SUMMARY**

This report is for Council consideration to sign a future development application as the owner of the land, regarding the Campervan & Motorhome Club of Australia's proposal for a campervan and RV park at 44 Francis St – Lot 2 Section 37 DP 758959 – Tenterfield and seek a resolution from Council.

**AMENDMENT**

That Council:

Resolve to consent to the signing of the proposed Development Application.

(Peter Murphy/Kim Rhodes)

**Amendment Carried**

**240/23** **Resolved** that Council:

Resolve to consent to the signing of the proposed Development Application.

(Peter Murphy/Kim Rhodes)

**Motion Carried**

*Upon being put to the meeting, the motion was declared carried.*

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

*Against the Motion Total (0).*

*Tamai Davidson, Manager Planning, Property & Development the time being 9.50 am.*

**OUR ENVIRONMENT**

**(ITEM ENV15/23) TENTERFIELD BAND HALL**

**SUMMARY**

The purpose of this report is to notify Council of the intentions of the Leechs Gully Progress Association (LGPA) not to proceed with the relocation of the Tenterfield Band Hall. It is recommended that Council utilise funds not expended by LGPA to undertake priority repairs to the Band Hall and seek Expressions of Interest for use of the hall under a future agreement. A copy of the correspondence received is included as Attachment 2.

**241/23**

**Resolved** that Council:

- (1) Accept the return of the Band Hall offer from Leechs Gully Progress Association;
- (2) Request the Leechs Gully Progress Association withdraw Development Application 2023.075 for the Removal of the Band Hall from 12 Crown Street, Tenterfield.
- (3) Raise no objection to Leechs Gully Progress Association amending existing Development Application 2023.076 for the erection of a hall on the site at Leechs Gully Road, Tenterfield at no further cost to Council.
- (4) Utilise the funds not expended by Leechs Gully Progress Association to undertake priority repairs to the building.
- (5) Seek Expressions of Interest for the use of the hall.

**AMENDMENT**

- (5) Seek Expressions of Interest for the community use of the hall.  
(Peter Murphy/Greg Sauer)

**Amendment Lost.**

*The original Motion was put.*

(Geoff Nye/Peter Petty)

**Motion Carried**

*Upon being put to the meeting, the motion was declared carried.*

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

*Against the Motion Total (0).*

*Councillors commended Leech's Gully Progress Association for the work they have undertaken and are still to carry out.*

**(ITEM ENV16/23) DEVELOPMENT APPLICATION 2022.015 - 9 LOT SUBDIVISION - REQUEST FOR COUNCIL CONSIDERATION OF DELAY IN ROAD SEALING**

**SUMMARY**

Development Application 2022.015 for a Nine (9) Lot Subdivision on Geyer's Road, Tenterfield was approved under staff delegation on 5 April 2022 subject to conditions. The final survey plan was subsequently endorsed by Council on 5 June 2023 subject to the payment of a monetary bond for roadworks not completed at that time. The developer now requests Council to extend the timeframe for the bond and review the conditions of consent in relation to the width of the road.

**242/23**

**Resolved** that Council:

- (1) Agree to the extension of the Bond Agreement to 30 June 2024;
- (2) Agree to the modification of consent conditions 10 and 11 of Development Consent 2022.015 to reduce the gravel width from 6m to 5m and bitumen road seal from 6m to 4m;
- (3) Not accept any contribution toward the cost of the bitumen seal. Developer is to undertake all approved works associated with the construction of the road and accesses;
- (4) Advise the developer to lodge a Modification application to the Development Consent via the NSW Planning Portal to formally modify the consent conditions.

(Kim Rhodes/John Macnish)

**Motion Carried**

*Upon being put to the meeting, the motion was declared carried.*

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

*Against the Motion Total (0).*

**(ITEM ENV17/23) DEVELOPMENT APPLICATION 2021.080 GENERAL INDUSTRY, 6133 NEW ENGLAND HIGHWAY, BOLIVIA**

**SUMMARY**

The purpose of this report is to present to Council for determination Development Application (DA) 2021.080 for the purposes of a General Industry at 6133 New England Highway for approval subject to conditions.

**243/23**

**Resolved** that Council:

- (1) Approve Development Application 2021.080 for a General Industry on Lot 13 DP 853518, 6133 New England Highway, Bolivia subject to conditions as contained in the attached Notice of Determination (Attachment 2).



**AMENDMENT**

Defer ITEM ENV17/23 DEVELOPMENT APPLICATION 2021.080 GENERAL INDUSTRY, 6133 NEW ENGLAND HIGHWAY, BOLIVIA until next Council's Ordinary Meeting 28 February 2024.

**(Peter Murphy/Tom Peters)**

**Amendment Lost**

*The original Motion was put.*

**(Kim Rhodes/John Macnish)**

**Motion Carried**

*Upon being put to the meeting, the motion was declared carried.*

*For the Motion were Crs John Macnish, Tim Bonner, Bronwyn Petrie, Peter Petty, Kim Rhodes, Greg Sauer and Geoffrey Nye - Total (7).*

*Against the Motion were Crs Tom Peters and Peter Murphy - Total (2).*

*Tamai Davidson - Manager Planning, Property & Development left the meeting, the time being 10.13 am.*

*Gillian Marchant - Manager Water & Waste entering the meeting the time being 10.13 am.*

**(ITEM ENV18/23) BOONOO BOONOO RFT**

**SUMMARY**

The purpose of this report is to provide Council with a report and recommendation on the tender evaluation associated with RFT 03 23/24 Tender - Boonoo Boonoo Landfill Cell 5, Leachate and Stormwater Construction.

**244/23**

**Resolved that Council:**

Accept the tender of Townes Contracting for RFT 03 23/24 Tender - Boonoo Boonoo Landfill Cell 5, Leachate and Stormwater Construction for a contract total of \$3,600,421.55 inclusive of GST.

**(Peter Petty/Kim Rhodes)**

**Motion Carried**

**OUR GOVERNANCE**

**(ITEM GOV83/23) MONTHLY OPERATIONAL REPORT NOVEMBER 2023**

**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 2023/2024 Operational Plan.

**245/23**

**Resolved** that Council:

Notes the status of the Monthly Operational Report for November 2023.

(Greg Sauer/Kim Rhodes)

**Motion Carried**

**(ITEM GOV84/23) RE-PRESENTATION OF 2022/2023 FINANCIAL STATEMENTS TO COUNCIL POST INITIAL REFERRAL OF 27 SEPTEMBER 2023 DRAFT STATEMENTS**

**SUMMARY**

The purpose of this report is to comply with statutory requirements in relation to the General-Purpose Financial Statements and Special Purpose Financial Statements for the year ended 30 June 2023. The Financial Statements were initially referred to Council's Auditor, with authorisation from the Mayor, a Councillor, the Chief Executive, and the Responsible Accounting Officer on 27 September 2023.

However, material changes were required during the audit process specifically on impairment of assets and its treatment in the financial statements. Due to the materiality of these changes, Council is required to re-present the Statement by Councillor and Management for the updated financial statements.

**246/23**

**Resolved** that Council.

- (1) In relation to the Financial Statements and in accordance with Section 413(2)(c) of the Local Government Act 1993 (as amended):
  - a) Council resolves that in its opinion the General-Purpose Financial Statements and the Special Purpose Financial Statements for the year ended 30 June 2023 and Special Schedules are properly drawn up in accordance with the provisions of the Local Government Act 1993, (as amended) and the Regulations there under; and
  - b) That the Financial Statements be approved and signed by the Mayor, the Deputy Mayor, the Interim General Manager, and the Responsible Accounting Officer.
- (2) That the Financial Statements be referred to Council's Auditor for audit; and
- (3) That the audited Financial Statements be forwarded to the Office of Local Government by 22 December 2023; and
- (4) That the Interim General Manager be delegated authority to place the Audited Financial Statements on public exhibition as soon as practically possible in January/February 2024; and
- (5) That the audited Financial Statements be presented at the meeting of Council to be held in February/March 2024, in accordance with Section 419(1) of the Local Government Act 1993 (as amended) or alternatively at



the soonest practicable date as determined by the Interim General Manager.

(John Macnish/Greg Sauer)

**Motion Carried**

**(ITEM GOV85/23) FINANCE & ACCOUNTS - PERIOD ENDED 30 NOVEMBER 2023**

**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.

**247/23**

**Resolved** that Council note the Finance and Accounts Report for the period ended 30 November 2023.

(Kim Rhodes/Geoff Nye)

**Motion Carried**

**(ITEM GOV86/23) POLICIES FOR PUBLIC EXHIBITION**

**SUMMARY**

Council will be required to appoint a new General Manager in 2024 and as part of the preparation of this appointment a number of key policies have been developed to support the appointment process and to ensure that the Total Remuneration Packages offered to senior staff comply with policy guidelines.

**248/23**

**Resolved** that Council:

Place the following Policy documents on public display and seek public input prior to consideration to adopt at the February 2024 Council meeting:

- (1) Communication Device Policy
- (2) Mobile Phone Policy
- (3) Annual Leave Policy
- (4) Motor Vehicle Policy
- (5) Appointment of the General Manager

(Kim Rhodes/Peter Petty)

**Motion Carried**

**(ITEM GOV87/23) APPOINTMENT OF GENERAL MANAGER**

**SUMMARY**

This report has been prepared to request Council to seek quotations for the Appointment of a General Manager in 2024.

**249/23**

**Resolved** that Council:

- (1) Call for Expressions of Interest and quotations from suitably qualified organisations to advertise, undertake interviews and to develop the General Managers performance criteria post appointment; and
- (2) That Council place advertisements in the week commencing 15<sup>th</sup> January 2024 to 2<sup>nd</sup> February 2024.

(Peter Petty/Greg Sauer)

**Motion Carried**

**(ITEM GOV89/23) REVIEW OF COUNCIL GOVERNANCE - OFFICE LOCAL GOVERNMENT SELF ASSESSMENT GUIDELINE.**

**SUMMARY**

A review has been undertaken with the assistance of staff to determine Council's policies, guidelines, and structure.

The Review has been based on the Office of Local Governments Self-Assessment Guidelines.

**250/23**

**Resolved** that Council:

Note the review and that prior to the next Council General Election that staff will review or develop Policies and Procedural documents for Council approval.

(Kim Rhodes/John Macnish)

**Motion Carried**

**SUSPENSION OF STANDING ORDERS**

**251/23** **Resolved** that Standing Orders be suspended.

(Peter Petty/John Macnish)

**Motion Carried**

*The meeting adjourned for morning tea, the time being 10.52 am.*

*The meeting reconvened, the time being 11.12 am.*

**RESUMPTION OF STANDING ORDERS**

**252/23** Resolved that Standing Orders be resumed.

(Tom Peters/Kim Rhodes)

**Motion Carried**

*David Counsell – Manager Asset & Program Planning entered the meeting, the time being 11.12 am.*

**REPORTS OF DELEGATES & COMMITTEES**

**(ITEM RC19/23) REPORT OF COMMITTEES & DELEGATES - TENTERFIELD SHIRE COUNCIL - LOCAL TRAFFIC COMMITTEE - MEETING MINUTES - THURSDAY 7 DECEMBER 2023**

**That Council resolves.**

- (1) That the minutes of the Local Traffic Committee meeting held Thursday 7 December 2023 be adopted; and**
- (2) That no objection be raised to the proposal to relocate the Manners Street Bay stop into Rouse Street adjacent to Bruxner Park, and that Council formally advise Transport NSW and NSW TrainLink of support for their Coach Stop Relocation Request; and**
- (3) That Council install a 30-tonne gross mass limit to be applied on the Hawkins Gully Bridge located 1.6km along Billirimba Road; and**
- (4) That Council raise no objection to the Killarney Border Ranges Trail Ride on 23<sup>rd</sup> and 24<sup>th</sup> March 2024 subject to NSW Police approval being obtained and standard conditions of compliance including traffic management and safety, as well as public liability insurance being held and**
- (5) That Council request the applicant for proposed transport depot development for Lot 150 Western Boundary Road to submit detailed drawings of the proposed access intersection and further information to demonstrate how the operation will comply with Transport NSW suggestions including.**
  - a) A revised swept path for the largest design vehicle (B-Double) demonstrating site ingress from the northbound lane on Western Boundary Road can be accommodated is provided to Council's satisfaction; and**
  - b) It is successfully demonstrated that heavy vehicles originating from the New England Highway could feasibly perform a U-turn within the existing local road network.**

**AMENDMENT**

**ITEM (2) ONLY**

Refer the relocation of the Manner Street bus bay back to the Local Traffic Committee.

(Bronwyn Petrie/Tim Bonner)

**Amendment Carried**

**253/23**

**Resolved** that Council resolves:

- (1) That the minutes of the Local Traffic Committee meeting held Thursday 7 December 2023 be adopted; and
- (2) Refer the relocation of the Manner Street bus bay back to the Local Traffic Committee; and
- (3) That Council install a 30-tonne gross mass limit to be applied on the Hawkins Gully Bridge located 1.6km along Billirimba Road; and
- (4) That Council raise no objection to the Killarney Border Ranges Trail Ride on 23<sup>rd</sup> and 24<sup>th</sup> March 2024 subject to NSW Police approval being obtained and standard conditions of compliance including traffic management and safety, as well as public liability insurance being held and
- (5) That Council request the applicant for proposed transport depot development for Lot 150 Western Boundary Road to submit detailed drawings of the proposed access intersection and further information to demonstrate how the operation will comply with Transport NSW suggestions including.
  - a) A revised swept path for the largest design vehicle (B-Double) demonstrating site ingress from the northbound lane on Western Boundary Road can be accommodated is provided to Council's satisfaction; and
  - b) It is successfully demonstrated that heavy vehicles originating from the New England Highway could feasibly perform a U-turn within the existing local road network.

(Bronwyn Petrie/Peter Murphy)

**Motion Carried**

*David Counsell – Manager Assets & Program Planning entered the meeting, the time being 11.28 am.*

**AMEND" DRAFT MINUTES – WORKS & SERVICES COMMITTEE" TO READ:-**

**5/23 Resolved** that the Works & Services Committee recommend that an application be made under the Bridges Renewal Program to replace Hawkins Gully Bridge with a new two lane concrete bridge; and

That Council allocate \$200,000 in the 2024/25 budget capital works to support a co contribution towards a grant application.

(Tim Bonner/Peter Petty)

Motion Carried

**(ITEM RC20/23) REPORT OF COMMITTEES & DELEGATES - TENTERFIELD SHIRE COUNCIL - WORKS & SERVICES COMMITTEE - MEETING MINUTES - WEDNESDAY 6 DECEMBER 2023**

**254/23**

**Resolved** that the report and recommendations (as listed below) from the Tenterfield Shire Council - Works & Services Committee meeting of 6 December 2023 be received and adopted.

**1/23 Resolved** that the Works & Services Committee adopt the Terms of Reference.

**2/23 Resolved** that the :

(1) Works Committee recommend the adoption of the revised Tenterfield Pedestrian Access and Mobility Plan (2023).

(2) Works Committee recommend the removal of garden beds in Rouse Street from around electricity power poles.

**3/23 Resolved** that the Works & Services Committee recommend the adoption of the revised Tenterfield Bike Plan (2023).

**4/23 Resolved** that the Works & Services Committee:

(1) Endorse and adopt the Draft Master Plan and Feasibility Study; and

(2) Include in the 24/25 budget a \$15 million allocation for consideration.

**5/23 Resolved** that the Works & Services Committee recommend that an application be made under the Bridges Renewal Program to replace Hawkins Gully Bridge with a new two lane concrete bridge; and

That Council allocate \$200,000 in the 2024/25 budget capital works to support a co contribution towards a grant application.

**6/23 Resolved** that the Works & Services Committee note the proposed plant disposals in the current financial year and plant replacement priorities subject to consolidation of funds into the plant replacement reserve; and  
That Council review the funding of Plant replacement in the December Quarterly Budget Review.

**7/23 Resolved** that the Works & Services Committee recommend the Works Program and supports the ongoing cohesion and utilisation of staff, Council resources and contract resources to fulfil internal and externally funded budgets.

(Peter Petty/Kim Rhodes)

**Motion Carried**



AMEND " DRAFT MINUTES – FINANCE COMMITTEE" TO READ:-

**5/23 Resolved** that Council:

- (1) *Negotiate to lease the Tenterfield Visitors Information Centre to a Not-For-Profit Associations; and*
- (2) *Authorise the General Manager to negotiate a commercial lease with all Real Estate Agents and interested parties.*

*(Peter Murphy/Geoff Nye)*

**Motion Carried**

**PROCEDURAL MOTION**

**255/23** **Resolved** that each resolution from the Amended "Draft Minutes of the Tenterfield Shire Council – Finance Committee" be voted on by Councillors in seriatim.

*(Bronwyn Petrie/Geoff Nye)*

**Motion Carried**

**(ITEM RC21/23) REPORT OF COMMITTEE & DELEGATES - TENTERFIELD SHIRE COUNCIL - FINANCE COMMITTEE - MEETING MINUTES WEDNESDAY 6 DECEMBER 2023**

**256/23** **Resolved** that the report and recommendations (as listed below) from the Tenterfield Shire Council - Finance Committee meeting of 6 December 2023 be received and adopted.

**1/23 Resolved** that the Finance Committee adopt the Terms of Reference.

**2/23 Resolved** that Council:

- (1) *The high-cost requirements for the Billirimba Road to Steinbrook Hall collection route requires deferment of the collection route.*
- (2) *The additional collection routes of Geyers Road, Sunnyside Loop Road and Washpool Creek Road should be accepted as the new collection routes to be implemented over the following financial year, subject to a minimum of 50% plus return of completed ratepayers survey.*

**3/23 Resolved** that the Finance Committee adopt the proposed 2024/25 Budget Timetable.

**4/23 Resolved** that the Finance Committee note the Draft Rating Structure based on October 2023 Supplementary Valuations.

**5/23 Resolved** that Council:

- (1) *Negotiate to lease the Tenterfield Visitors Information Centre to a Not-For-Profit Associations; and*
- (2) *Authorise the General Manager to negotiate a commercial lease with all Real Estate Agents and interested parties.*

*(Peter Murphy/Greg Sauer)*

**Motion Carried**

*Amended Draft Minutes – Finance Committee – 6 December 2023*

*Resolutions dealt with "in seriatim"*

*Resolutions #'s 1/23, 2/23, 3/23 & 4/23 – Carried*

*Resolution # 5/25 as amended – Carried*

*(For – Crs Greg Sauer, Peter Murphy, Tom Peters, Geoff Nye, John Macnish,  
Peter Petty & Tim Bonner.*

*Against – Crs Bronwyn Petrie & Kim Rhodes)*

**(ITEM RC22/23) REPORT OF COMMITTEE & DELEGATES - TENTERFIELD  
SHIRE COUNCIL - AUDIT, RISK & IMPROVEMENT COMMITTEE - MEETING  
MINUTES 20 SEPTEMBER 2023**

**257/23      Resolved that the report and recommendations from the Audit, Risk and  
Improvement Committee meeting of 20 September 2023 be received.**

**(Kim Rhodes/Tom Peters)**

**Motion Carried**

**(ITEM RC23/23) ALTERNATIVE USE FOR VISITORS INFORMATION  
CENTRE**

**SUMMARY**

This report advises Council of alternative uses for the former Visitors' Information Centre at 157 Rouse St; likely costs to repurpose the building; and offers two recommendations, either:

Retain the building and undertake renovations, or sell the property by accepting a formal offer, or sell by auction after considering quotes from agents.

**MOTION**

"That Council

Authorises the General Manager to accept Ten FM's written, lease offer over Area 3 of the Visitor Information Centre and to negotiate for Council's consideration leases over Areas 2 and Area 3, combined or separate, with other Tenterfield Not-For-Profit Associations."

**(Peter Murphy/Greg Sauer)**

**Motion Withdrawn**

**FORESHADOWED MOTION**

That the General Manager bring back to Council quotations of the costs involved in the separation of the VIC into two or three separate spaces.

**(Geoff Nye/Peter Murphy)**

**Motion withdrawn.**

**258/23**

**Resolved** this report should be considered with the recommendation of the Finance Committee Meeting.

(Kim Rhodes/Peter Murphy)

**Motion Carried**

Mayor Bronwyn Petrie left the meeting, the time being 12.12 pm.

Councillor John Macnish took the Chair, the time being 12.12 pm.

#### **NOTICES OF MOTION**

##### **(ITEM NM3/23) NOTICE OF MOTION - WAIVER OF COUNCIL CHARGES - MINGOOLA HALL MANAGEMENT COMMITTEE INC. - GRANT FUNDED DISABILITY AMENITY WORKS**

###### **SUMMARY**

A Notice of Motion was received by Councillor Peter Murphy on Monday 11 December 2023. Details below.

**259/23**

**Resolved** that Council:

Waive \$5,000 of Council's administrative support charges claimed against the Mingoola Hall Management Committee Inc. in respect of the grant funding and project management of Council's Mingoola Disability Toilet amenity and associated, miscellaneous works.

(Peter Murphy/Tom Peters)

**Motion Carried**

##### **(ITEM NM4/23) SUPPORT FOR THE REINTRODUCTION OF PASSENGER TRAIN SERVICES - ARMIDALE TO JENNINGS / WALLANGARRA**

###### **SUMMARY**

A Notice of Motion was received from Councillor Peter Murphy on Monday 18 December 2023. Details below.

**260/23**

**Resolved** that Tenterfield Shire Council fully supports in principle passenger train services being reintroduced on the Great Northern Railway between Armidale and Jennings/Wallangarra.

(Peter Murphy/Greg Sauer)

**Motion Carried**

#### **RESOLUTION REGISTER**

##### **(ITEM RES11/23) COUNCIL RESOLUTION REGISTER - NOVEMBER 2023**

###### **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.

**261/23**

**Resolved** that Council notes the status of the Council Resolution Register to November 2023.

(Geoff Nye/Tom Peters)

**Motion Carried**

#### **SUSPENSION OF STANDING ORDERS**

**262/23** **Resolved** that Standing Orders be suspended.

(Peter Murphy/Tom Peters)

**Motion Carried**

*The recording device was turned off and the meeting moved into Closed Committee, the time being 12.32 pm.*

*Cr Greg Sauer left the meeting, the time being 12.32 pm – due to declared Interest in the next item.*

#### **CONFIDENTIAL BUSINESS**

##### **(ITEM GOV88/23) S355 COMMITTEE NOMINATIONS**

##### **SUMMARY**

Council resolved to establish a committee under S355 of the Local Government Act 1993.

The purpose of the Committee is to allow Council as the Tenant to the Tenterfield School of Arts property to support Volunteers to open and provide educational activities and other events provided under the Lease.

**263/23**

**Resolved** that Council:

- (1) Appoint Peter Harris (Individual), Jan Evans (Friends of the Henry Parkes Memorial School of Arts) and Zac Curry (Tenterfield's National Monument Association Inc.) to the S355 School of Arts, Museum, Theatre and Cinema Committee.

(Peter Petty/Kim Rhodes)

**Motion Carried**

*Upon being put to the meeting, the motion was declared carried.*

*For the Motion were Crs John Macnish, Tim Bonner, Peter Petty, Kim Rhodes, Peter Murphy, Tom Peters and Geoffrey Nye - Total (7).*

*Against the Motion - Total (0).*

*Cr Greg Sauer returned to the meeting, the time being 12.40 pm.*

**RESUMPTION OF STANDING ORDERS**

**264/23** **Resolved** that Standing Orders be resumed.

(Peter Petty/Geoff Nye)

**Motion Carried**

*The meeting moved out of Closed Committee and the recording device was turned on, the time being 1.46 pm.*

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

**Resolved** that Council:

- (2) Appoint Peter Harris (Individual), Jan Evans (Friends of the Henry Parkes Memorial School of Arts) and Zac Curry (Tenterfield's National Monument Association Inc.) to the S355 School of Arts, Museum, Theatre and Cinema Committee.

(Peter Petty/Kim Rhodes)

**Motion Carried**

*Councillors extended a vote of thanks to Director Infrastructure, Fiona Keneally for her valuable work for Tenterfield Shire Council. They conveyed their well wishes for her and her family for the future, as this will be her last meeting with Councillors before leaving the organisation.*

**MEETING CLOSED**

There being no further business the Mayor declared the meeting closed at 12.46 pm.

.....  
Councillor Bronwyn Petrie  
Mayor

.....  
Councillor John Macnish  
Deputy Mayor

|                      |                                                                        |
|----------------------|------------------------------------------------------------------------|
| <b>Department:</b>   | <b>Office of the Chief Corporate Officer</b>                           |
| <b>Submitted by:</b> | Tamai Davidson, Manager Planning Property & Development                |
| <b>Reference:</b>    | <b>ITEM ECO3/24</b>                                                    |
| <b>Subject:</b>      | <b>REQUEST FOR LEASE OF TENTERFIELD SCHOOL OF ARTS RESOURCE CENTRE</b> |

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

|                      |                                                                                                                                                   |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CSP Goal:</b>     | <b>Economy</b> - Develop Tenterfield Shire's economic base into a robust and growing economy that supports employment and business opportunities. |
| <b>CSP Strategy:</b> | Develop and facilitate a diversified and growing economy that is a balance of all economic contributors.                                          |

### **SUMMARY**

The purpose of this report is to consider a request to enter into a leasing arrangement with Tenterfield's National Monument Association Inc. (TNMAI) for use of the School of Arts Resource Centre and Business Service Office Building, Rouse Street, Tenterfield to house the 'Butler Collection'.

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

#### **That Council:**

- (1) Seek the consent of the National Trust of Australia (New South Wales) and Governor to sublease the Resource Centre building; and**
- (2) Subject to the consent of the National Trust of Australia (New South Wales) and Governor, agree to enter into a peppercorn sub-lease arrangement with Tenterfield's National Monument Association Inc. for use of the School of Arts Resource Centre and Business Service Office Building, 201 Rouse Street, Tenterfield for a period of twelve (12) months, with option to renew; and**
- (3) Delegate to the General Manager authority to negotiate leasing details.**

### **BACKGROUND**

TNMAI was formed in July 2019 centered around a vision to restore Tenterfield's built heritage as part of promoting Tenterfield's fundamental role in our Nation's history.

*The TNMAI Constitution objects are to be and operate as a charitable institution to promote the nation-building role of the region, its town and the people of Tenterfield and further to maintain the built and cultural assets that witness the region's unique history, as is sustainable under Federal and State Government Legislation and funding available at the time and in doing so:*

- a) To own and/or assist to restore and maintain built assets that evidence the town's and its region's history;*
- b) To hold in trust, curate and maintain artefacts, photographs, digital assets and stories that evidence the town's and its region's history;*

Our Economy No. 3 Cont...

- c) To develop, maintain and operate facilities that sustain and promote the town's and its region's history;*
- d) To be proactive and innovative in the orchestration of cultural tourism markets, which help to maintain the activities of the Association;*
- e) To align the activities of the Association with the broader plans of Tenterfield Shire Council and related community groups;*
- f) To invest in a range of financial and commercial mechanisms in order to assist in the delivery of these objects;*
- g) To promote and achieve asset renewal, asset maintenance and curatorial excellence;*
- h) To undertake and obtain fundraising, sponsorship, bequests and donations;*
- i) To grow and develop the Association's meaning of monument;*
- j) To grow and development the Association and its facilities, operations and assets through internal growth, mergers, alliances, joint ventures and acquisitions;*
- k) To do anything necessary or desirable to achieve any or all of these objectives.*

TNMAI has commenced and substantially completed components of Stage 1 of a Streetscape Project, where grant funding has supported the replacement and restoration of four (4) heritage facades in the Tenterfield central business district.

#### **REPORT:**

TNMAI is seeking a leasehold of the School of Arts Resource Centre building with a view to developing it into a public gallery promoting the history of Tenterfield captured in film and photography. The building is currently vacant.

TNMAI have been in active discussions for some time with members of the Butler family regarding TNMAI becoming custodians of the locally renowned Butler collection of photography featuring Tenterfield.

Alfred B. Butler came to Tenterfield in 1886 to evidence the building of the railway, which subsequently led to the establishment of AB Butler Studios, which saw him capture a significantly large number of images documenting Tenterfield's early history.

Today, the 'Butler Collection' represents the most intact captured record of Tenterfield's history and significant moments and also houses rare photographic equipment, including cameras and enlargers, with one camera dating from the 1880s being only one of three (3) left in the world. It also contains a library of rare books including chemical formulas that pre-date Kodak.

TNMAI are already custodians of another substantial collection of cameras and photography equipment, bestowed by the late Brian Melville.

TNMAI aims to develop a suitable premises to exhibit these works for all to appreciate and view the Resource Centre building as suitable given its close proximity to the School of Arts and accessible main street location.

Whilst the building is limited in size, TNMAI propose a rotating exhibition space to demonstrate the potential of the project without significant financial cost for the association.

Our Economy No. 3 Cont...

### **COUNCIL IMPLICATIONS:**

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

Council's current lease of the School of Arts complex with the National Trust of Australia (New South Wales) requires Council to obtain the consent of the "Landlord and Governor" prior to any sublease of the building. Should Council agree to the proposed lease by TNMAI a request will be made to the National Trust.

The building is currently not in use by Council, apart from storage.

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

No implications.

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

An initial lease period of twelve (12) months at a peppercorn rent of \$1.00 is proposed. TNMAI agree to actively pursue grant funding opportunities to undertake minor repairs to the building including failing paint on exterior windows, repainting of internal, removal of kitchen, sanding and polishing of interior floor. Cabinetry would be required to house items no currently exhibited all at the cost of TNMAI.

At the conclusion of the twelve (12) months a commercial lease would be negotiated.

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

Maintenance of the Resource Centre Building is the responsibility of Council under the provisions of the lease held between Council and the National Trust of Australia (New South Wales). TNMAI have indicated their proposal to seek grant funding to aid in minor repairs to the building.

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

Nil

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

Insurances for the contents of the building to be obtained by the lessee.

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

No implications.

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

No implications.

**Glenn Wilcox**  
**General Manager**

|                               |                                                         |
|-------------------------------|---------------------------------------------------------|
| Prepared by staff member:     | Tamai Davidson, Manager Planning Property & Development |
| Approved/Reviewed by Manager: | Glenn Wilcox, General Manager                           |
| Department:                   | Office of the Chief Corporate Officer                   |
| Attachments:                  | There are no attachments for this report.               |

|                      |                                                               |
|----------------------|---------------------------------------------------------------|
| <b>Department:</b>   | <b>Engineering Department</b>                                 |
| <b>Submitted by:</b> | Gillian Marchant, Manager Water & Waste                       |
| <b>Reference:</b>    | <b>ITEM ENV1/24</b>                                           |
| <b>Subject:</b>      | <b>UPDATED WATER CONCESSION FOR MEDICAL CONDITIONS POLICY</b> |

|                                                               |                                                                                                                                                     |
|---------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK</b> |                                                                                                                                                     |
| <b>CSP Goal:</b>                                              | <b>Environment</b> - Our natural environment will be protected, enhanced and promoted for future generations.                                       |
| <b>CSP Strategy:</b>                                          | Our community is educated, encouraged and supported to implement sustainable strategies for the management and protection of our natural resources. |

## SUMMARY

The purpose of this report is to provide an updated Water Concession for Medical Conditions Policy

## OFFICER'S RECOMMENDATION:

**That Council:**

**Receive and adopt the Water Concession for Medical Conditions Policy.**

## BACKGROUND

The Water Concession for Medical Conditions Policy, was last reviewed in 2017 and the policy is scheduled for review.

## REPORT:

The policy has been reformatted and the relevant information remains the same, the policy allows members of the community a reasonable discount in water billing, who are faced with financial constraints due to their medical condition.

The policy also allows street identification of meters to ensure prioritization and service checks before interruptions in supply occur which could impact the medical equipment needed for dialysis.

## COUNCIL IMPLICATIONS:

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

No formal community engagement required, communication through website and newsletters to inform community members is recommended.

### 2. Policy and Regulation

- Previously adopted policy Water Concession for Medical Conditions Policy in 2017

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

Minor budget inclusion to undertake policy concession rebate under current fees and charges 2023/24 totaling a maximum rebate of \$590/year/household.

Our Environment No. 1 Cont...

**4. Asset Management (AMS)**

Inclusion of colour highlighting for meters when required.

**5. Workforce (WMS)**

Minor impacts for processing rebates and operational staff.

**6. Legal and Risk Management**

N/A

**7. Performance Measures**

N/A

**8. Project Management**

N/A

**Fiona Keneally**  
**Director Infrastructure**

|                               |                                                         |         |
|-------------------------------|---------------------------------------------------------|---------|
| Prepared by staff member:     | Gillian Marchant, Manager Water & Waste                 |         |
| Approved/Reviewed by Manager: | Fiona Keneally, Director Infrastructure                 |         |
| Department:                   | Engineering Department                                  |         |
| Attachments:                  | <b>1</b> Water Concession for Medical Conditions Policy | 3 Pages |



## WATER CONCESSION FOR MEDICAL CONDITIONS

### Summary:

The purpose of this policy is to provide clear direction for the staff and the public regarding the provisions of a concession to ratepayers who have extraordinary water usage within private households due to medical conditions.

|                                 |                               |
|---------------------------------|-------------------------------|
| <b>Policy Number</b>            | 1.231                         |
| <b>File Number</b>              |                               |
| <b>Document version</b>         | V4.0                          |
| <b>Adoption Date</b>            | 28 February 2024              |
| <b>Approved By</b>              | Council                       |
| <b>Endorsed By</b>              | Council                       |
| <b>Minute Number</b>            | (Insert)                      |
| <b>Consultation Period</b>      | N/A                           |
| <b>Review Due Date</b>          | February 2027 – 3 years       |
| <b>Department</b>               | Office of the Chief Corporate |
| <b>Policy Custodian</b>         | Manager Finance & Technology  |
| <b>Superseded Documents</b>     | Res No. 168/17                |
| <b>Related Legislation</b>      | N/A                           |
| <b>Delegations of Authority</b> | Manager Finance & Technology  |

### 1. Overview

This policy has been developed to enable Council to establish guidelines for the staff and the public regarding the provisions of a concession to ratepayers who have extraordinary water usage within private households due to medical conditions.

### 2. Policy Principles

Certain medical conditions require additional water usage as part of best practice treatments. This policy provides a means for Councils to grant relief from increased water consumption in these cases.

### 3. Policy Objectives

Assist members of the community with a medical condition requiring dialysis or colostomy bag.



#### **4. Policy Statement**

1. That Council grant a concession of:
  - a. 10KL per billing period (equivalent to 20 KL per financial year or part thereof) to a registered ratepayer with a medical condition requiring a colostomy bag;
  - b. 50KL per billing period (equivalent to 100 KL per financial year or part thereof), to a registered ratepayer required to use a Home Haemodialysis machine in the home.
2. This concession is to be granted on application, submitted annually and supported by a letter from the governing Health Service (i.e. Hunter New England Area Health, North Coast Area Health, NSW Health etc.) verifying a Colostomy / Home Haemodialysis machine is in use at the property.
3. For Haemodialysis patients;
  - a. Connections to the water service shall comply with the following:
    - i. A stop valve, strainer and backflow prevention device shall be installed at the connection of the water supply to the haemodialysis machine.
    - ii. Haemodialysis machines shall be installed in accordance with the manufacturer's instructions.
  - b. The water service to the haemodialysis machine shall be capable of maintaining the flow rate recommended by the manufacturer of the haemodialysis machine during periods of peak demand.
  - c. Where a water meter is installed, it shall be blue in colour denoting that a haemodialysis machine is connected to the water supply.
  - d. Service valves either side of the blue water meter are also painted blue to ensure staff do not shut valves.

#### **4. Scope**

To provide concessions for consumers with medical conditions, as well as ensure supply through identification of critical users meters.

#### **5. Accountability, Roles & Responsibility**

##### **Elected Council**

Adopt the Concessions for Medical Conditions Policy

##### **General Manager, Executive and Management Teams**

Adopt the Concessions for Medical Conditions Policy

##### **Management Oversight Group**

N/A

##### **Individual Managers**

Responsible for ensuring compliance with Policy, Regulation and guidelines.

Finance Manager revision of policy

Manager Water, Wastewater and Waste implementing meter colour.

**6. Definitions**

N/A

**7. Related Documents, Standards & Guidelines**

N/A

**8. Version Control & Change History**

| Version | Date     | Modified by | Details                                     |
|---------|----------|-------------|---------------------------------------------|
| V1.0    | 27/03/13 | Council     | Adoption of Original Policy (Res No. 73/13) |
| V2.0    | 24/06/15 | Council     | Review/Amended (Res No. 195/15)             |
| V3.0    | 23/08/17 | Council     | Review/Amended (Res No. 168/17)             |
| V4.0    | 28/02/24 | Council     | Review/Amended (Res No. xxx/xx)             |
|         |          |             |                                             |
|         |          |             |                                             |

|                      |                                                                      |
|----------------------|----------------------------------------------------------------------|
| <b>Department:</b>   | <b>Office of the Chief Corporate Officer</b>                         |
| <b>Submitted by:</b> | Lee Sisson, Governance Officer                                       |
| <b>Reference:</b>    | <b>ITEM GOV8/24</b>                                                  |
| <b>Subject:</b>      | <b>MONTHLY OPERATIONAL REPORT FOR DECEMBER 2023 AND JANUARY 2024</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. |

### 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 2023/2024 Operational Plan.

### OFFICER'S RECOMMENDATION:

**That Council:**

**Notes the status of the Monthly Operational Report for December 2023 & January 2024.**

**Glenn Wilcox**  
**General Manager**

|                               |                                                                       |             |
|-------------------------------|-----------------------------------------------------------------------|-------------|
| Prepared by staff member:     | Lee Sisson, Governance Officer                                        |             |
| Approved/Reviewed by Manager: | Glenn Wilcox, General Manager                                         |             |
| Department:                   | Office of the Chief Corporate Officer                                 |             |
| Attachments:                  | <b>1</b> Monthly Operational Report -<br>December 2023 - January 2024 | 44<br>Pages |

## Monthly Operational Report







Tenterfield Shire Council December 2023 – January 2024

Council Meeting 28 February 2024







**TENTERFIELD**




## 1. CIVIC OFFICE

| Business Unit: Civic Office                                                                                                            |                 |                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                 |
|----------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| Service Profile: Civic Office                                                                                                          |                 |                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                 |
| Action                                                                                                                                 | Responsibility  | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                  | Status                                                                                          |
| 1.1.1.1 Improve and maintain communication methods in accordance with the Community Engagement Strategy.                               | General Manager | Preparation for an updated Community Engagement Strategy will commence in March 2024.                                                                                                                                                                                                                                                                                                             |  ON TRACK    |
| 1.1.1.2 Provide opportunities for the community to participate in decision making.                                                     | General Manager | At the December meeting Allen Crosthwaite (Trains North Inc.) Spoke 'for' ITEM NM4/23 Support for the reintroduction of passenger Train Services - Armidale to Jennings/Wallangarra. Also the new School of Arts S355 Committee definitely had its inaugural meeting in this period.                                                                                                              |  No TARGET   |
| 1.1.2.1 Support and contribute to NAIDOC week.                                                                                         | General Manager | Council provided in kind support to Reconstruction NSW officer with promotional materials of the NAIDOC Ball 2023. Completed.                                                                                                                                                                                                                                                                     |  ON TRACK    |
| 1.2.4.1 Promote and recognise the work of volunteers in the community.                                                                 | General Manager | Council congratulates the recipients of the Australia Day 2024 awards:<br>Rob Evans - Citizen of the Year (President of Friends of Tenterfield Aerodrome Inc.)<br>Christopher Chisholm - Young Citizen of the Year (Supported by Tenterfield Show Committee Inc)<br>Friends of Tenterfield Aerodrome Inc. - Emergency Services/Volunteer Group of the year<br>Darcy Rolph - Sportsman of the Year |  No TARGET   |
| 2.1.3.1 Investigate, advocate for, and source funding to improve transport infrastructure across the shire.                            | General Manager | An application for the replacement of Hawkins Gully Bridge on Billirimba Road through the commonwealth funded Bridge Renewal Program was submitted in December. Council approved (via the Works and Service Committee) to provide the future budget for a council funded contribution towards the project if successful, which is a requirement of the program.                                   |  No TARGET |
| 5.1.1.9 Influence and advocate support from Federal and State government in relation to promotion of Tenterfield community objectives. | General Manager | Council has an ongoing commitment to advocate for the Tenterfield Shire and community in its dealings with all levels of governments across all forums.                                                                                                                                                                                                                                           |  No TARGET |


**1. CIVIC OFFICE** Monthly Operational Report - December 2023 - January 2024

| Action                                                                                                                                                                                          | Responsibility                                       | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Status                                                                                          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| 5.1.1.10 Advocate to hand back Bruxner Way and Mt Lindesay Road to State Government.                                                                                                            | General Manager                                      | Lobbying of State Government regarding the handing back of the Bruxner Way and Mt Lindesay Road is ongoing.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  No TARGET   |
| 5.1.1.11 Develop and maintain communications, media and information channels and ensure that all channels are fit for purpose with as broad reach as is sustainably possible.                   | Senior Advisor Communications & Economic Development | <p>RE-PRINT OF URBENVILLE BROCHURES<br/> Re-print of updated tourism brochure for Urbenville was completed in December and brochures have sent to Urbenville with copies available in Tenterfield.</p> <p>NORTHERN BORDER TRAIL SIGNS PROJECT Officer has worked with the Department of to finalise the project. Acquittal of funds has been sent to the Department, and finalisation of the project from the Department is expected shortly.</p> <p>TSC FACEBOOK PAGE<br/> Total reach for FB for January 2024 was 5969 New followers for January - 28.<br/> Now 919</p> <p>Top posts:<br/> 19/1 Please report damage - 2807 reach 31/1 Australia Day – 2434 reach<br/> 17/1 Position Vacant - Shire Ranger - 1655 reach</p> |  NEEDS WORK  |
| 5.1.1.12 Deliver councillor services and provide support to all councillors in a transparent and non-discriminatory manner including training, research, legislative and evidence based advice. | General Manager                                      | Standard Operations Procedure, Executive Assistant provide ongoing councillor services and support in administrative activities. Whilst the senior staff provide subject matter expertise and evidence based reporting and advice.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  No TARGET   |
| 5.2.2.1 Advocate for health services throughout the Region and ensure future government planning aligns with community needs.                                                                   | General Manager                                      | Advocacy of health services for our region is an ongoing commitment by Council and is lobbied to the other tiers of government which has responsibility for this in the appropriate forums.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  No TARGET |

## 2. ORGANISATION LEADERSHIP




| Business Unit: Organisation Leadership                                                                                                                                                            |                 |                                                                                                                                             |                                                                                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| Service Profile: Organisation Leadership                                                                                                                                                          |                 |                                                                                                                                             |                                                                                                    |
| Action                                                                                                                                                                                            | Responsibility  | Progress Comment                                                                                                                            | Status                                                                                             |
| 1.2.3.1 Deliver and report to the OLG on the Council's Disability Inclusion Action Plan.                                                                                                          | General Manager | The DIAP 2022/2023 was submitted to NSW State Government Communities and Justice end November 2023.                                         | <br>ON TRACK    |
| 5.1.2.4 Implement the long-term financial strategy, aligning the Long-Term Financial Plan with the Asset Management Plan and importantly councils sustainable, financial and resource capability. | General Manager | The Finance Committee has reviewed the timetable for the 2024/25 Budget process which will determine the development of an up to date LTFP. | <br>NEEDS WORK  |
| 5.1.2.5 Ensure the continued review of council's operations to ensure financial sustainability.                                                                                                   | General Manager | This is an ongoing program to develop policies and procedures.                                                                              | <br>No TARGET |

|                           |                                                           |
|---------------------------|-----------------------------------------------------------|
| Tenterfield Shire Council | Monthly Operational Report - December 2023 - January 2024 |
|---------------------------|-----------------------------------------------------------|




| Action                                                         | Responsibility                                                | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Status                                                                              |
|----------------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| 5.1.2.6 Council will divest itself of under-performing assets. | Senior Advisor<br>Communications &<br>Economic<br>Development | <p>SALE OF FORMER VISITORS' INFORMATION CENTRE (VIC)<br/> Work on the sale of the former Visitors' Information Centre has been on hold until Council's February meeting - although buyer' interest in the building has continued.</p> <p>POTENTIAL SALE OF 142 MANNERS ST - TEN FM BUILDING<br/> General Manager and officer have continued to meet/discuss with Ten FM staff to future of operations at 142 Manners St and the option to move into the rear section of the former Visitors' Information Centre. Further actions with property await Council decision at the February meeting.</p> <p>LOCAL REAL ESTATE MARKET<br/> Local real estate market remains strong.</p> <p>Median house price for Tenterfield<br/> Feb 2023 – Jan 2024<br/> \$425,000 – up 6.3% in 12 months</p> <p>70 houses for sale in the past month<br/> 53 sold in the past 12 months<br/> 99 days median time on market<br/> 5% rental yield</p> |  |





### 3. ECONOMIC GROWTH

| Business Unit: Economic Growth                                                                |                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                       |
|-----------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| Service Profile: Economic Growth                                                              |                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                       |
| Action                                                                                        | Responsibility                                       | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Status                                                                                |
| 2.1.1.1 Seek opportunities that align with the Regional Economic Development Strategy (REDS). | Senior Advisor Communications & Economic Development | <p>Monday 18 December – DROUGHT RESILIENCE FUND</p> <p>GM and officer attended Zoom meeting with Glen Innes GM and Dept of Regional NSW staff to discuss progressing the grant (\$450K) received by the joint-shire (Glen Innes Severn and Tenterfield) application. Meeting discussed possible studies to be completed to help build resilience for the shires using the funding.</p> <p>Subsequent group meeting (Tue 23 Jan) with Glen Innes Severn Shire and the Department further discussed docs to call for consultants to undertake draft resilience plan with input from local communities and businesses.</p>                                                                                                                                                                                                                                                                                                                                                 |    |
| 2.1.1.2 Deliver and manage Destination Marketing Plan and marketing campaigns and activities. | Senior Advisor Communications & Economic Development | <p>SCHOOL OF ARTS</p> <p>Officer organised for maintenance contract and service of the School of Arts Cinema projector and sound system. Projector was serviced 23/1 and found to be in good working order.</p> <p>12/1/24</p> <p>Officer attended the Inaugural Tenterfield School of Arts, Museum, Theatre &amp; Cinema Committee meeting the GM, which covered:</p> <ul style="list-style-type: none"> <li>• Adoption of S355 Committee Constitution</li> <li>• Code of Conduct</li> <li>• Meeting Procedure</li> <li>• Public Notice to Attract Volunteers</li> <li>• Volunteer Training</li> <li>• Public Notice of Reopening</li> <li>• Temporary Opening Procedure</li> <li>• Items without Notice</li> <li>• Next Meeting</li> </ul> <p>Thursday, 18 January</p> <p>The "I" tourism information signs on the main highways around town have been removed and no further requests for removal of signs had been received at the time of writing this report.</p> |    |
| 5.2.3.1 Support future proposals for improved telecommunications infrastructure.              | Senior Advisor Communications & Economic Development | Nil to report                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |

#### 4. ARTS, CULTURE & LIBRARY SERVICES




| Business Unit: Arts, Culture & Library Services                                                                                                                                                                                                             |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| Service Profile: Arts, Culture & Library Services                                                                                                                                                                                                           |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                     |
| Action                                                                                                                                                                                                                                                      | Responsibility                             | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Status                                                                                              |
| 1.1.3.1 Provide and support access to arts and culture activities and opportunities that are inclusive and for all age groups such as National Youth Week activities, Arts North West opportunities and the Museums & Galleries NSW Museum Advisor Program. | Manager Arts, Culture and Library Services | During the December 2023 and January 2024 reporting period Arts Northwest (ANW) has been liaising with the creative community across Tenterfield Shire to develop a range of future activities supporting Arts and Cultural development. This includes an Accessible Arts event in Tabulam; establishment of a First Nations Gather & Trade event; future permanent retail shop front for local First Nations artists and Makers; Tenterfield CBD Activation event. ANW also continues to promote and advocate for regional creative opportunity through their grant's programs, online Events Calendar, Arts North West Connect artist directory and Arts North West on Tour program offering.            | <br>No TARGET    |
| 1.1.3.2 Provide inclusive library services and programs that reflect contemporary needs for all age groups.                                                                                                                                                 | Manager Arts, Culture and Library Services | During the December 2023 and January 2024 reporting period the library recorded 2,416 visitors through the doors (12.7% increase from the same period last year). During this period the library services provided included 3,082 physical loans (17.9% increase from the same period last year) and 406 digital items borrowed with 401 individuals spending 453.75 hours using the public computers. The home Library service delivered 168 items to 23 home Library members. Storytime was attended by 16 children and 7 parents across 2 sessions and continues to be presented in partnership with Make-It Tenterfield who develop exciting new creative activities for each session.                 | <br>No TARGET    |
| 1.1.3.4 Undertake a service review of arts, culture and library services in alignment with Councils Workforce Management Strategy and Long-Term Financial Plan.                                                                                             | Manager Arts, Culture and Library Services | The library service review commenced in December 2023 in consultation with the State Library of NSW. The service review is being developed in alignment with the Living Learning Libraries — a population approach: standards and guidelines for NSW public libraries (2020). The standards are an evidence-based guide to the development of library services and provides a framework for service assessment and continuous improvement, as well as a practical basis for benchmarking comparison among library services. A library User Survey was undertaken as part of the review receiving feedback from 122 respondents. This feedback will be incorporated into the service review summary report. | <br>NEEDS WORK |

## 5. 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>Recruitment of critical technical skilled positions have been advertised, such as the General Manager, Director of Infrastructure, Community Compliance Officer (Ranger), Services Operator (Northern), and Store Person (Fixed Term Employment Contract). Recruitment for these roles have now closed and are within the final stages assessment. Implementation of some specific Workforce Management Strategies are being impeded by current financial constraints.</p> <p>The current head count - 73 (comprising of 31 - 42% Indoor Staff and 42 - 58% Outdoor Staff (Note: this count has not been finalised due to the continued workforce review, organisational change and the required Award instrument processes).</p> <p>Current Casual count - 6 (Note: casuals are not included in the head count and work is varied). Full Time Equivalent count has not been finalised due to the continued workforce and organisational structure review. Organisational change is subject to the required Award instrument processes. Position description reviews have now commenced within the organisation to provide more clarity around roles and associated service delivery accountabilities and to assist in realigning business strategies aligned with operational and delivery plans.</p> | <br>No TARGET    |
| 5.1.1.5 Facilitate worker health and wellbeing, consultation, communication, and participation processes. | Manager HR & Workforce Development | <p>Management and supervisors are providing regular onsite workplace health and safety discussions/meetings with staff/crews. Council's employee assistance program (EAP) continues with ongoing onsite counselling sessions being provided monthly to all employees and Councillors. Health and Wellbeing initiatives are being sought for 2024.</p> <p>Following the NSW Government's approval of Clause 58 - Audiometric Testing under the Work Health and Safety (WHS) Regulation 2017 from 1 January 2024, Council organised Audiometric Testing for staff which occurred in February 2024, meeting our obligations under the new regulations.</p> <p>Flu vaccinations are being organised for this year, occurring around March/April.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <br>NEEDS WORK |

**5. WORKFORCE DEVELOPMENT**


Monthly Operational Report - December 2023 - January 2024

| Action                                                                                         | Responsibility                     | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Status                                                                                         |
|------------------------------------------------------------------------------------------------|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 5.1.1.6 Develop, manage and deliver the skills targeted plans.                                 | Manager HR & Workforce Development | Certificate III in Civil Construction Plant Operations ongoing.<br>Diploma in Facilities Management ongoing. Various plant competencies<br>Traineeship - Certificate III in Business Administration ongoing.<br>Working Near Overhead Powerlines Course is being discussed for March 2024.<br>Code of Conduct & Dignity & Respect Training is being organised for all employees for 2024.<br>Government incentives and initiatives are being investigated for future learning and development programs and is ongoing.                                                                                                                                                         |  No TARGET  |
| 5.1.1.7 Develop, manage and deliver employer of choice recruitment and retention services.     | Manager HR & Workforce Development | Repositioning of staff where possible to ensure resourcing and retention of valuable staff assets remains a priority at this time and is ongoing. Recruitment for essential technical skilled positions has occurred, final stages of assessment for these roles is underway.<br>Structural and workforce considerations moving forward with the fiscal repair strategy aligning with our Operational and Delivery Plan are focus areas, to promote stable and sustainable opportunities for the future in which we are working towards. Implementation of some specific Workforce Management Strategies are being impeded by the organisations current financial constraints. |  No TARGET  |
| 5.1.1.8 Manage and report on Council's Enterprise Risk Management Framework and Risk Register. | Manager HR & Workforce Development | Council's risk register continues to be monitored, reviewed and updated.<br>Audit and Risk Committee meeting is scheduled to be held in March 2024. Commencement on Council's Risk Management Framework has now begun. Statewide Mutual insurance renewal questionnaires are underway for completion. Northern Inland Risk Management Group meeting scheduled for February 2024.                                                                                                                                                                                                                                                                                               |  NEEDS WORK |

## 6. 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 | Local Emergency Management Committee (LEMC) meeting is scheduled to be held in March 2024. Council has been working closely with the community, various combat agencies and NSW Reconstruction Authority following the recent disaster events to provide needed support and advice regarding recovery. | <br>No TARGET |

## 7. 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 | <p>Council continues to seek to provide affordable services and delivery whilst ensuring finances are operated effectively.</p> <p>Financial Management</p> <p>Commencing Financial Year 2023-2024 Council has incorporated the additional \$1.87 Million in Ordinary Rates Revenue. Council continues to work on the recommendations set out by IPART as part of its determination of Council application.</p> <p>Council has continued to put a moratorium on recruitment of positions. This is assisting Council finances and cash flow.</p> <p>As at December 2023 Council Auditors have finished auditing Council's Annual Financial Statements. The Annual Financial Statements have been sent to Office of Local Government on 21 December 2023. Presentation of Council Financial Statements by New South Wales Audit Office will be held in February 2024 Council meeting.</p> <p>Special Rate Variation FY 2024/2025</p> <p>On 15 November 2023 Council deferred to apply for a Special Rate Variation for the FY 2024/25. Council resolved that:</p> <p>1) Advise IPART that it will not be applying for a Special Rate Variation for the 2024/25 financial year.</p> <p>2) Advise IPART that it will require a Special Rate Variation in the 2025/2026 Financial Year and shall prepare an application for submission during 2024/25 financial year.</p> <p>3) Advise the public through the Council newsletters that:</p> <p>a) A Special Rate Variation will be required in the future to ensure that roads and services are maintained, and</p> <p>b) Council has delayed the request to seek a Special Rate Variation in the 2024/25 Financial Year, based on the continuing cost of living pressures, the impact of bushfires on the community, the low stock and commodity prices and that Council will take time to plan and develop its works programs and service levels to match a future need for the Special Rate Variation.</p> |  |



**7. FINANCE & TECHNOLOGY**

**Monthly Operational Report - December 2023 - January 2024**

As of December 2023/January 2024 Council staff are preparing the Budget for FY 2024/2025 to ascertain the increase associated with a Special Rate Variation for future year/years. Council is undertaking a comprehensive revaluation of its transport assets such as roads and bridges which will assist in the decision-making process. Council staff are aiming to present the Draft Budget for FY 2024/2025 in March Council meeting.

**Corporate Market Loan**

Councils Corporate Market Loan facility remains in place to assist in working capital. During the month of December 2023 and January 2024, the Corporate Market Loan was not drawn down.

**Unrestricted Cash Position**

Council was positive unrestricted cash as at end of December 2023 and January 2024. A major contributing factor is council controlling expense and also receiving high interest revenue from its On call Account and Term Deposits.

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 recommendation of IPART has resulted in Council executive presenting a new service level framework to Council with specific reduction in service level across Council.

As part of this new service framework an amended operational plan has been advertised for community consultation and feedback. Council has accepted the amended operational plan and the LTFP has been updated with information so far.

As Council continuously works toward a Fiscal Repair Strategy and an updated Roads Asset Management Plan the decisions Council makes will be reflected in the LTFP.



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 December 2023 and January 2024.

Council staff aim to invest more liquid funds for short time periods to gain maximum investment return without compromising working capital.


Total Investments as at November 2023 was \$9 Million.

Total Investment Balance as at 31 January 2024 is \$14 Million.

Council received approximately \$4.3 Million from Transport NSW for RERRF grant. This has been invested for 6 months. Any interest earned with this investment will need to be deposited back to the RERRF projects in the future.





|                                    |                                                                  |
|------------------------------------|------------------------------------------------------------------|
| <b>7. FINANCE &amp; TECHNOLOGY</b> | <b>Monthly Operational Report - December 2023 - January 2024</b> |
|------------------------------------|------------------------------------------------------------------|

| 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 are being updated on a regular basis in conjunction with requirements associated with hardware and cyber security. The focus is Cybersecurity and threats originating from external sources. Council IT staff are in continuous training and development with NSW Cybersecurity.</p> <p>Council IT staff are currently at planning stage with its ERP System provider – IT Vision to move towards a cloud-based solution. The purpose of this transition is to release pressure from Council's server which are approaching its useful life and present a high risk to Council IT infrastructure and business continuance if encountered by hardware issues. A detailed project plan along with estimated cost and time estimated will be presented to Finance and IT Works Committee.</p> <p>No IT related issues or breach were reported in December 2023 and January 2024.</p> | <br>MONITOR |






## 8. CORPORATE & GOVERNANCE



| Business Unit: Corporate & Governance                                                                      |                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                              |
|------------------------------------------------------------------------------------------------------------|---------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| Service Profile: Customer Service, Governance & Records                                                    |                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                              |
| Action                                                                                                     | Responsibility                                    | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Status                                                                                       |
| 1.1.3.3 Manage all corporate art, artefacts, honour boards and memorabilia (including audit and security). | Manager<br>Customer Service, Governance & Records | Civic artefacts continue to be stored in Council's main administration building and Records House in Manners Street, Tenterfield in December 2023 and January 2024.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  ON TRACK |
| 5.1.1.1 Develop, manage and deliver Customer Services, in accordance with the Customer Service Charter.    | Manager<br>Customer Service, Governance & Records | <p>Compliments for December 2023 - 1 Compliments for January 2024 - 6 Complaints for December 2023 - 1 Complaints for January 2024 - 1</p> <p>Abusive customers for December 2023 - 0 Abusive customers for January 2024 - 1 Customer Service General Enquiries for December 2023 - 60</p> <p>Customer Service General Enquiries for January 2024 - 95</p> <p>Total inbound calls for December 2023 - 2,488</p> <p>Total inbound calls for January 2024 - 3,329 Inbound calls for Customer Service for December 2023 - 429</p> <p>Inbound calls for Customer Service for January 2024 - 655</p> <p>Inbound calls for Planning, Property &amp; Development Services for December 2023 - 343</p> <p>Inbound calls for Planning, Property &amp; Development Services for January 2024 - 463 Inbound calls for Infrastructure &amp; Engineering Services for December 2023 - 194</p> <p>Inbound calls for Infrastructure &amp; Engineering Services for January 2024 - 295 Inbound calls for Rates for December 2023 - 108</p> <p>Inbound calls for Rates for January 2024 - 93</p> <p>Customer service staff receipted and registered the following applications in December 2023:</p> <p>Mobile (wheelie) bin applications – 6 Pension Rebate applications - 2</p> <p>Section 10.7 Planning Certificates - 11 Section 603 Certificates - 19</p> <p>Dwelling Permissibility Search - 4</p> <p>Section 121ZP Certificates - 1</p> <p>Section 735A - 4</p> <p>Sewer Diagrams - 2</p> <p>Drainage Diagrams – 3</p> <p>Customer service staff receipted and registered the following applications in January 2024:</p> <p>Mobile (wheelie) bin applications – 21 Pension Rebate applications - 7</p> <p>Section 10.7 Planning Certificates - 24 Section 603 Certificates - 20</p> <p>Dwelling Permissibility Search - 8</p> <p>Section 121ZP Certificates - 1</p> <p>Section 735A - 5</p> <p>Sewer Diagrams - 7</p> <p>Drainage Diagrams – 3</p> |  ON TRACK |

8. CORPORATE & GOVERNANCE

Monthly Operational Report - December 2023 - January 2024


| Action                                                                                                                                                                                                                          | Responsibility                                          | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| 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 | Public Interest Disclosures for January 2023 to June 2023 reported on 31 July 2023 to the NSW Ombudsman's Office via the online PID Reporting Tool. Council reported 0 (zero) PIDs for the period.<br><br>Annual Report with draft financial statements adopted by Council on 22 November 2023.<br><br>Annual Government Information Public Access Act reporting for 2022/2023 submitted to the Information and Privacy Commission on 28 November 2023. Council received 36 GIPA applications during the previous financial year.<br><br>Annual Code of Conduct reporting for period 2022/2023 submitted to the Office of Local Government on 19 December 2023. Council received two formal Code of Conduct complaints during the reporting period. | <br>ON TRACK    |
| 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 submitted Council's notification of access directions to NSW Museums of History on 11 January 2024. The notification details records which are available for open access, limited access and no access after designated periods of time.<br><br>Records staff will be preparing for the annual Records Management Assessment Program as required under the NSW State Records Act. Council must complete this assessment once a year, and report back to State Records NSW. Activities will commence towards the end of February 2024.                                                                                                                                                                                                 | <br>ON TRACK    |
| 5.2.1.1 Deliver independent bi-annual Customer Satisfaction survey.                                                                                                                                                             | Manager Customer Service,<br>Governance &<br>Records    | Customer Satisfaction Survey is undertaken every two years as required by the NSW Office of Local Government Integrated Planning and Reporting Guidelines (page 15) and Tenterfield Shire Council's Community Engagement Strategy (page 14). The survey will be carried out in Financial Year 2024/2025, in line with Council's reduction of services to achieve financial sustainability.                                                                                                                                                                                                                                                                                                                                                          | <br>NEEDS WORK |

## 9. 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 | 4 Dogs picked up and taken to the pound 7 feral cats caught and euthanised.<br>2 Barking dog complaints ongoing Unregistered dog letters followed up, 1 still outstanding<br>No Parking control undertaken                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  NEEDS WORK |
| 3.1.2.2 Manage and deliver the Weeds Management Program, Council's Weeds Action Plan and regional weeds management plans. | Manager Open Space, Regulatory & Utilities | <p>Weed Report December 2023 and January 2024.</p> <p>Black Knapweed - Treated on Aldershot and Bellevue roads and on private property as required. A surveillance exercise was done on 5th and 6th of December with the assistance of the DPI, Local Land Services and a number of surrounding councils. Approximately 150 plants were detected and treated across 66 Ha of private property..</p> <p>Tropical Soda Apple - Urbenville areas</p> <p>St John's Wort - New England Highway, Bruxner Highway and Rifle Range Rd.</p> <p>Council Lands - Tenterfield Streets, Tenterfield Cemetery, Tenterfield water treatment plant, Tenterfield sewerage treatment plant and ponds, Tenterfield pump stations and water reservoirs, Tenterfield saleyards.</p> <p>Property inspections - 19 property inspections for December and January.</p> <p>High Risk pathways inspections - New England Hwy - Deepwater to Jennings, Bruxner Way - Tenterfield to the Beardy river, Bruxner Hwy - Tenterfield to Tabulam, Mt Lindsey Hwy - Tenterfield to Woodenbong and Tooloom Road. No new incursions found.</p> <p>Tenterfield Show - 2x days with a weed information trailer.</p> <p>Weed Spraying Contractors - contractors commenced spraying in early January, treating Blackberry, Sweet Briar, Privet and Lantana on roadsides.</p> <p>Roads treated - New England Highway, Torrington Rd, Roads around the Sandy Flat and Bolivia areas, scrub rd., Snakes Valley, Bald Rock and Paddys Flat Rd.</p> |  NEEDS WORK |

9. ENVIRONMENTAL MANAGEMENT




Monthly Operational Report - December 2023 - January 2024

| Action                                                                                                                                              | Responsibility                             | Progress Comment                                                                                                                                                                                                                                                                      | Status                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 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 | Notices and orders issued in relation to 5 Overgrown blocks for December 2023 and January 2024<br>4 have been completed.<br><br>One letter issued for untidy block. The owner has started to remove materials, with a lot more to do.<br>One abandon vehicle removed and disposed of. | <br>MONITOR |

## 10. LIVESTOCK SALEYARDS

| Business Unit: Livestock Saleyards                                                                                         |                                            |                                                                                                                              |                                                                                     |
|----------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| Service Profile: Livestock Saleyards                                                                                       |                                            |                                                                                                                              |                                                                                     |
| Action                                                                                                                     | Responsibility                             | Progress Comment                                                                                                             | Status                                                                              |
| 2.1.2.1 Manage and deliver commercial Saleyards Services, including improving hard standing surface at double height ramp. | Manager Open Space, Regulatory & Utilities | Prime Cattle Sale December 2023 January 2024 - Prime Cattle 1101 Head \$1,148,366.29                                         |  |
|                                                                                                                            |                                            | Private Weigh 20 Head \$ 32,775.00                                                                                           |                                                                                     |
|                                                                                                                            |                                            | Financial Year 2023/2024 2310 Head \$ 2,123,762.77                                                                           |                                                                                     |
|                                                                                                                            |                                            | Financial Year 2022/2023 13,506 Head \$15,806,063.35                                                                         |                                                                                     |
|                                                                                                                            |                                            | 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                                                                         |                                                                                     |
|                                                                                                                            |                                            | Hard standing concrete surfaces have been completed in front of the new double height loading ramp, with another to be done. |                                                                                     |
|                                                                                                                            |                                            | Cattle sales are continuing fortnightly.                                                                                     |                                                                                     |

## 11. 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 | Dec/Jan - All applications assessed in accordance with Tenterfield LEP 2013 and Tenterfield DCP 2014. Twenty (20) applications lodged December 23/January 24, nine (9) applications approved. December 23 - Twenty Six (26) 10.7 Planning Certificates issued<br>January 24 - Nineteen (19) 10.7 Planning Certificates issued.                                                                                                                     |  No TARGET   |
| 3.1.1.2 Manage and deliver heritage advisory services.                                                                    | Manager Planning & Development Services | Dec/Jan Applications endorsed at September Ordinary Council meeting, successful applicants notified and agreement forms returned to Council. Awaiting completion of projects for May acquittal of funding.                                                                                                                                                                                                                                         |  NEEDS WORK  |
| 3.1.1.3 Manage and deliver development, building and construction regulatory services.                                    | Manager Planning & Development Services | Dec/Jan - Limited staffing numbers (1 Building Surveyor, 1 Planner) mean that focus is placed on processing of statutory applications, 10.7 Planning Certificates, Property & Building inquiries, Construction Certificate issue, madatory building inspections. Complaints being dealt with on basis of potential impact - priority given to any public health or environmental matters. Food premises inspections to be conducted in March 2024. |  NEEDS WORK |

### Applications Lodged December 2023 & January 2024

| DA Number    | Applicant                     | Address                                     | Description of Work                         |
|--------------|-------------------------------|---------------------------------------------|---------------------------------------------|
| 2023.120     | Tenterfield Surveys (Brennan) | 84 Robinson Lane, Tenterfield               | 5 Lot Rural boundary Adjustment             |
| CDC 2023.121 | Smithers                      | 148 Drummond Street, Tenterfield            | Dwelling                                    |
| 2023.122     | Wes Smith Building            | 297 Peru Road, Bolivia                      | Dwelling/Pool                               |
| 2023.123     | Campbell                      | 1632 Torrington Road, Stannum               | Dwelling                                    |
| 2023.124     | Wes Smith Building            | 789A Bruxner Way, Tenterfield               | Dwelling                                    |
| 2023.125     | Quinn                         | 10551 Mt Lindesay Rd, Koreelah              | Manufactured Dwelling- Dual Occ             |
| 2023.126     | Jordan                        | 211 Castlerag Road, Deepwater               | Dwelling                                    |
| 2024.001     | Westblade                     | 189 East Street, Tenterfield                | Dwelling- Secondary                         |
| 2024.002     | Rogers                        | Lower Acacia Church Road Lower Acacia Creek | Deck                                        |
| 2024.003     | De Nardi                      | Lot 6 Tooloom Street, Urbenville            | Shed Carport                                |
| 2024.004     | Johnson                       | 477 - 493 Rouse Street, Tenterfield         | Shed                                        |
| 2024.005     | CMC Constructions             | 49 Molesworth Street, Tenterfield           | Shed                                        |
| 2024.006     | Minns & Barron                | 339 Schrodgers Road Tenterfield             | Dwelling                                    |
| 2024.007     | Salway                        | 86 High Street Tenterfield                  | Extension to Existing Dwelling              |
| 2024.008     | Tenterfield Surveys           | 112 Leeches Gully Road                      | Subdivision (two) 2 lot boundary adjustment |
| 2024.009     | Tenterfield Surveys           | 436 Bellevue Road, Tenterfield              | Subdivision- Three (3) lots                 |
| 2024.010     | Tenterfield Surveys           | 65 Millers Lane Tenterfield                 | Subdivision - Three(3) lots                 |
| 2024.011     | Tenterfield Surveys           | 79 Bellevue Road Tenterfield                | Subdivision- Three (3) lots                 |
| 2024.012     | Blacket                       | Lot 46 Geyers Road, Tenterfield             | Dwelling                                    |

|          |                                                              |                                       |                 |
|----------|--------------------------------------------------------------|---------------------------------------|-----------------|
| 2024.013 | Rowling (Killarney State School P & C Assoc Trail Bike Ride) | Multiple Addresses – Killarney/Legume | Trail Bike Ride |
|----------|--------------------------------------------------------------|---------------------------------------|-----------------|

### **Applications Determined December 2023 & January 2024**

| <b>DA Number</b> | <b>Applicant</b>                     | <b>Address</b>                       | <b>Description of Work</b>                                                                                                                                                                                                      |
|------------------|--------------------------------------|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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 |
| 2021.153         | Stephen P McElroy & Associates       | 7841 Bruxner Highway, Drake          | Tourist & Visitor Accommodation                                                                                                                                                                                                 |
| 2022.048         | Tenterfield Surveys                  | 17 Naas Street, Tenterfield          | Ten (10) Lots Staged Urban Subdivision                                                                                                                                                                                          |
| 2022.140         | Dean                                 | 228 Old Ballandean Road, Tenterfield | Dwelling                                                                                                                                                                                                                        |
| 2023.113         | Bradley                              | 70 Petre                             | Relocatable Dwelling                                                                                                                                                                                                            |
| 2023.118         | Andrews                              | 36 Margaret St Tenterfield           | Carport                                                                                                                                                                                                                         |
| 2023.119         | Fernleigh Drafting                   | 3 Welch Street, Urbenville           | Dwelling                                                                                                                                                                                                                        |
| 2023.120         | Tenterfield Surveys                  | 84 Robinson Lane, Tenterfield        | 5 Lot Rural boundary Adjustment                                                                                                                                                                                                 |
| CDC 2023.121     | Smithers                             | 148 Drummond Street, Tenterfield     | Dwelling                                                                                                                                                                                                                        |



**Applications Outstanding –December 2023 & January 2024**



| DA Number | Applicant                         | Property Address                | Description of Work                                         | Status of Application/Comment                                                                                                         |
|-----------|-----------------------------------|---------------------------------|-------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| 2019.055  | Rawnsley & Paine                  | 632 Sugarbag Road, Drake        | Tourist & Visitor Accommodation (Backpackers Accommodation) | Insufficient Information provided to complete assessment                                                                              |
| 2019.104  | Wilshire & Co Superannuation Fund | 1-9 Manners Street, Tenterfield | New Shed & Extension to Existing Shed (Awning)              | Insufficient Information provided to complete assessment<br><br>Applicant has indicated they wish to pursue DA.                       |
| 2021.012  | Corbett                           | Bluff River Road, Tenterfield   | Primitive Camp Ground                                       | Insufficient Information provided to complete assessment<br><br>Awaiting response from applicant to determine if they wish to proceed |
| 2022.043  | Tenterfield Surveys               | 60 Derby Street, Tenterfield    | Five (5) Lot Staged Urban Subdivision                       | Information required from applicant<br><br>Application negotiating with adjoining owner for easement                                  |
| 2022.068  | Tenterfield Surveys               | 531A Long Gully Road, Drake     | Two (2) Lot Subdivision                                     | Information required from applicant<br><br>Applicant addressing RFS requirements for compliance                                       |
| 2023.076  | Leechs Gully Progress Association | Leechs Gully Road               | Hall Installation - Entertainment Facility                  | Awaiting updated plans from applicant                                                                                                 |
| 2023.122  | Wes Smith Building                | 297 Peru Road, Bolivia          | Dwelling/Pool                                               | Under assessment                                                                                                                      |
| 2023.123  | Campbell                          | 1632 Torrington Road, Stannum   | Dwelling                                                    | Under assessment                                                                                                                      |
| 2023.124  | Wes Smith Building                | 789A Bruxner Way, Tenterfield   | Dwelling                                                    | Under assessment                                                                                                                      |

|          |                                          |                                                |                                                |                                              |
|----------|------------------------------------------|------------------------------------------------|------------------------------------------------|----------------------------------------------|
| 2023.125 | Quinn                                    | 10551 Mt Lindesay Rd, Koreelah                 | Manufactured Dwelling-<br>Dual Occ             | Under assessment                             |
| 2023.126 | Jordan                                   | 211 Castlerag Road, Deepwater                  | Dwelling                                       | Under assessment                             |
| 2024.001 | Westblade                                | 189 East Street, Tenterfield                   | Dwelling- Secondary                            | Under assessment                             |
| 2024.002 | Rogers                                   | Lower Acacia Church Road<br>Lower Acacia Creek | Deck                                           | Under assessment                             |
| 2024.003 | De Nardi (Jayne<br>Miller)               | Lot 6 Tooloom Street,<br>Urbenville            | Shed Carport                                   | Under assessment                             |
| 2024.004 | Emily & Warwick<br>Johnson               | 477 - 493 Rouse Street,<br>Tenterfield         | Shed                                           | Under assessment                             |
| 2024.005 | CMC Constructions<br>(Plaice)            | 49 Molesworth Street,<br>Tenterfield           | Shed                                           | Under assessment                             |
| 2024.006 | Minns & Barron                           | 339 Schrodgers Road Tenterfield                | Dwelling                                       | Under assessment                             |
| 2024.007 | Rhonda Salway                            | 86 High Street Tenterfield                     | Extension to Existing<br>Dwelling              | Under assessment                             |
| 2024.008 | Tenterfield Surveys<br>(Dowe)            | 112 Leeches Gully Road                         | Subdivision (two) 2 lot<br>boundary adjustment | Under assessment                             |
| 2024.009 | Tenterfield Surveys<br>(Koch)            | 436 Bellevue Road, Tenterfield                 | Subdivision- Three (3) lots                    | Awaiting RFS concurrence/Under<br>assessment |
| 2024.010 | Tenterfield Surveys<br>(Bell)            | 65 Millers Lane Tenterfield                    | Subdivision - Three(3) lots                    | Awaiting RFS concurrence/Under<br>assessment |
| 2024.011 | Tentefield Surveys<br>(Clothier & Mason) | 79 Bellevue Road Tenterfield                   | Subdivision- Three (3) lots                    | Awaiting RFS concurrence/Under<br>assessment |
| 2024.012 | Alison Blacket                           | Lot 46 Geyers Road, Tenterfield                | Dwelling                                       | Under assessment                             |
| 2024.013 | Alison Rowling<br>(Killarney State       | Multiple addresses – Legume                    | Trail Bike Ride                                | Under assessment/neighbour notification      |

|  |                                        |  |  |  |
|--|----------------------------------------|--|--|--|
|  | School P & C Assoc<br>Trail Bike Ride) |  |  |  |
|--|----------------------------------------|--|--|--|


| FY 23/24 Development Statistics     |       |                 |                                                    |                              |                                   |             |                        |                           |                           |
|-------------------------------------|-------|-----------------|----------------------------------------------------|------------------------------|-----------------------------------|-------------|------------------------|---------------------------|---------------------------|
|                                     |       | Dwellings       | Additions/<br>Renovations to<br>Existing Dwellings | Garages, Carports &<br>Sheds | Commercial or<br>Industrial Works | Subdivision | Recreation/<br>Tourism | FY 23/24 Monthly<br>Total | FY 22/23 Monthly<br>Total |
| Jul-23                              | No.   | 1               | 0                                                  | 1                            | 0                                 | 3           | 2                      | 7                         | 8                         |
|                                     | Value | \$370,000.00    | \$0.00                                             | \$63,000.00                  | \$0.00                            | \$0.00      | \$49,000.00            | \$482,000.00              | \$1,398,600.00            |
| Aug-23                              | No.   | 4               | 1                                                  | 2                            | 0                                 | 2           | 2                      | 11                        | 16                        |
|                                     | Value | \$914,150.00    | \$77,000.00                                        | \$124,000.00                 | \$0.00                            | \$0.00      | \$482,680.00           | \$1,597,830.00            | \$2,736,200.00            |
| Sep-23                              | No.   | 5               | 2                                                  | 2                            | 1                                 | 1           | 0                      | 11                        | 14                        |
|                                     | Value | \$1,769,447.00  | \$44,800.00                                        | \$307,134.37                 | \$10,000.00                       | \$0.00      | \$0.00                 | \$2,131,381.37            | \$1,417,096.00            |
| Oct-23                              | No.   | 5               | 0                                                  | 0                            | 0                                 | 2           | 0                      | 7                         | 10                        |
|                                     | Value | \$1,394,000.00  | \$0.00                                             | \$0.00                       | \$0.00                            | \$0.00      | \$0.00                 | \$1,394,000.00            | \$971,065.00              |
| Nov-23                              | No.   | 1               | 0                                                  | 2                            | 1                                 | 2           | 0                      | 6                         | 5                         |
|                                     | Value | \$45,000.00     | \$0.00                                             | \$90,070.00                  | \$150,000.00                      | \$0.00      | \$0.00                 | \$285,070.00              | \$938,467.00              |
| Dec-23                              | No.   | 6               | 0                                                  | 0                            | 0                                 | 1           | 0                      | 7                         | 10                        |
|                                     | Value | \$2,845,023.00  | \$0.00                                             | \$0.00                       | \$0.00                            | \$0.00      | \$0.00                 | \$2,845,023.00            | \$1,775,000.00            |
| Jan-24                              | No.   | 3               | 2                                                  | 3                            | 0                                 | 4           | 1                      | 13                        | 7                         |
|                                     | Value | \$499,500.00    | \$59,000.00                                        | \$118,500.00                 | \$0.00                            | \$0.00      | \$0.00                 | \$677,000.00              | \$1,722,961.89            |
| Feb-24                              | No.   |                 |                                                    |                              |                                   |             |                        |                           | 13                        |
|                                     | Value |                 |                                                    |                              |                                   |             |                        |                           | \$547,346.89              |
| Mar-24                              | No.   |                 |                                                    |                              |                                   |             |                        |                           | 16                        |
|                                     | Value |                 |                                                    |                              |                                   |             |                        |                           | \$1,963,598.00            |
| Apr-24                              | No.   |                 |                                                    |                              |                                   |             |                        |                           | 17                        |
|                                     | Value |                 |                                                    |                              |                                   |             |                        |                           | \$2,867,369.00            |
| May-24                              | No.   |                 |                                                    |                              |                                   |             |                        |                           | 14                        |
|                                     | Value |                 |                                                    |                              |                                   |             |                        |                           | \$686,975.00              |
| Jun-24                              | No.   |                 |                                                    |                              |                                   |             |                        |                           | 9                         |
|                                     | Value |                 |                                                    |                              |                                   |             |                        |                           | \$1,481,532.00            |
| No. (Year to Date)                  |       | 25              | 5                                                  | 10                           | 2                                 | 15          | 5                      | 62                        |                           |
| FY 23/24 Total Value (Year to Date) |       | \$7,837,120.00  | \$180,800.00                                       | \$702,704.37                 | \$160,000.00                      | \$0.00      | \$531,680.00           | \$9,412,304.37            |                           |
| FY 22/23 Total Value                |       | \$14,031,755.00 | \$1,570,238.00                                     | \$1,507,750.78               | \$1,348,467.00                    | \$0.00      | \$48,000.00            |                           | \$18,506,210.78           |

## 12. 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 2023/2024 due to work requirements and being understaffed within the department - ongoing.</p> <p>Council Buildings</p> <ul style="list-style-type: none"> <li>• Staff are currently trying to manage Council property finding it difficult being understaffed and with a reduced budget. Only maintenance that is being completed is items that pose an issue to staff or community safety.</li> <li>• Urbenville Medical Centre hot water system need to be repaired, awaiting quote for a replacement system.</li> </ul> <p>Investigating the flooding problems that have been present since the fire in 2019.</p> <ul style="list-style-type: none"> <li>• Vandalism and graffiti have increased over the school holidays with the Rotary Park Playground and toilets, Hockey Park Exercise Area, Jubilee Park Rotunda, Tenterfield Cemetery, and Skate Park. These have been reported to the police to raise awareness.</li> </ul> <p>Current Capital Works</p> <ul style="list-style-type: none"> <li>• Band Hall has had a building inspection completed and scope of work is being developed for priority works to be completed.</li> <li>• Mt McKenzie Access Road will be resealed in early 2024.</li> </ul> |    |
| 1.2.1.5 Manage and update Land and Property Register.         | Buildings & Amenities Coordinator | <p>Land and Property register is currently being managed as required. Spreadsheets are being updated as needed.</p> <p>Council has received notification from Crown Lands that all Plans of Management (PoMs) are to be completed, exhibited, and approved by the Crown by June 2024. Council Staff are finding this difficult to complete due to the property specialist position being vacant.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |


12. BUILDINGS & AMENITIES

Monthly Operational Report - December 2023 - January 2024




| Action                                                                         | Responsibility                    | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Status                                                                              |
|--------------------------------------------------------------------------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| 1.2.1.6 Develop and deliver the Buildings and Amenities Asset Management Plan. | Buildings & Amenities Coordinator | <p>Licences &amp; Agreements on Council owned/managed Land</p> <ul style="list-style-type: none"> <li>Tenterfield Total Care draft lease for 136-138 Manners Street, Tenterfield – is still being reviewed by Tenterfield Total Care Committee waiting for subdivision to be completed.</li> </ul> <p>GRANT FUNDING</p> <p>Following Grant Projects are still outstanding:</p> <p>Drought Communities Programme Extension - Waiting for the acquittal information to be given to Council for it to be forwarded onto the auditors, prior to the acquittal being completed.</p> <p>Local Drought Stimulus Package – Acquittal was completed in December.</p> <p>National Bushfire Funding - Advertising Campaign Expansion &amp; Brochure Production – Urbenville brochures and Shire maps have been received and distributed around the shire. Purchase order has been raised to spend the remained of the funding.</p> <p>Public Spaces Legacy Program</p> <ul style="list-style-type: none"> <li>Tenterfield Youth Precinct &amp; Mountain Bike Trail Head &amp; Jennings Playground Project – Acquittal to be Completed in December - plaque to be installed in both.</li> </ul> <p>Stronger Country Communities Programs</p> <ul style="list-style-type: none"> <li>Memorial Hall floor, - variation has been approved to include a new stage area, padding to be installed onto the retractable seating</li> <li>Resurfacing of netball court – Work will commence at the start of March.</li> <li>Upgrades to Drake Hall, - Council Staff had a meeting with the Progress Associations regarding paint colours and if they would be interested in completing the work, they have advised they would be keen but had to take to a meeting.</li> </ul> <p>Black Summer Funding</p> <ul style="list-style-type: none"> <li>Mingoola Hall Upgrades to include a toilet, Termites have been found within the toilet section of the hall, a contractor has provided a contract and commenced the repairs to the frame.</li> <li>Memorial Hall installation of Emergency lighting and ceiling fans – Lights have been installed in the memorial Hall waiting for the museum lighting and fans to be delivered in February to complete the installation.</li> </ul> |  |

12. BUILDINGS & AMENITIES

Monthly Operational Report - December 2023 - January 2024


| Action                                                                 | Responsibility                    | Progress Comment                                                                                                                                                                               | Status                                                                                           |
|------------------------------------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| 1.2.1.7 Manage Crown Lands and prepare designated Native Title Advice. | Buildings & Amenities Coordinator | 30 Aboriginal Land Claims assessed and Council staff have identified 17 lots have been identified and are seeking evidence for four (4) of the Lots to return information back to Crown lands. | <br>No TARGET |

### 13. 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 | Daily toilet cleaning / bins/ BBQ cleaning Mowing<br>Brush cutting parks and town drains Garden maintenance and replanting<br>Tree pruning and removal<br>New niche wall at cemetery completed. Weed spraying<br>Tree removal and pruning in Logan and Cowper Streets<br>Toilet maintenance in villages<br>Graffiti removed in public toilets and parks. | <br>ON TRACK     |
| 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 | All grant projects have been completed. At present the committee has one village representative, all others have resigned. Maintenance work is continually happening in all villages, within budget.                                                                                                                                                     | <br>MONITOR      |
| 1.2.1.3 Implement the tree management plan.                                                                                                                                                 | Manager Open Space, Regulatory & Utilities | Tree Management on going.<br><br>Awaiting a tree species to replace the pinoaks in Logan street.                                                                                                                                                                                                                                                         | <br>NEEDS WORK |



## 14. SWIMMING COMPLEX

| Business Unit: Swimming Complex                                                                               |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                     |
|---------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| Service Profile: Swimming Complex                                                                             |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                     |
| 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><b>Management Plan</b></p> <ul style="list-style-type: none"> <li>• Current Management Plan to be implemented in the 2023 summer season. This plan is to be under review for the 2024 season.</li> <li>• Air bubbles, cracks forming and paint peeling off both the 33 m and Wade pool through December and January with some sharp edges.</li> </ul> <p><b>Month Review</b><br/> December &amp; January Programs<br/> Lap swimming, Gym, Swim Club, Transitional Squad Lessons, Marlins and Senior Squads, Breakfast Club, School Swimming Classes, Learn to Swim Classes, Meta Aqua and end of School break up days.</p> <p><b>Outstanding Maintenance</b></p> <ul style="list-style-type: none"> <li>• Grandstand and Gym lights</li> <li>• Low Flow Sensor</li> <li>• Auto Vacuum to be repaired or replaced</li> <li>• The Defibrillator has had the pads and batteries replaced.</li> <li>• Cistern replacement for the male urinal and plumber to inspect further</li> <li>• Roof repairs completed in change rooms due to leaks</li> </ul> <p><b>Staff Training</b></p> <ul style="list-style-type: none"> <li>• Fire and Evacuation training</li> <li>• Social Media and Privacy policies</li> <li>• Emergency Evacuation Procedures</li> </ul> <p><b>Pool Closures due to storms</b></p> <ul style="list-style-type: none"> <li>• Six (6) pool closures over the month of December closing on average for two (2) hours at a time.</li> <li>• Six (6) pool closures over the month of January closing on average for four (4) hours at a time</li> </ul> |  |

14. SWIMMING COMPLEX

Monthly Operational Report - December 2023 - January 2024





**Season Pass Purchases**

|                    | 2023/24 | 2022/23 | 2021/22 | 2020/21 | 2019/20 | 2018/19 |
|--------------------|---------|---------|---------|---------|---------|---------|
| Full Season Family | 30      | 26      | 27      | 26      | 49      | 39      |
| Half Season Family | 15      | 12      | 5       | 9       | 9       | 13      |
| Full Season Single | 29      | 16      | 14      | 17      | 25      | 10      |
| Half Season Single | 29      | 18      | 3       | 9       | 7       | 13      |
| Total              | 103     | 72      | 49      | 61      | 90      | 75      |

**Total Attendances**

|         | 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   | 14,530 |
| 2020/21 | 1,459   | 4,144    | 2,568    | 4,383   | 2,759    | 1,064 | 16,377 |
| 2021/22 | 1,684   | 1,456    | 2,673    | 3,291   | 2,523    | 1,779 | 13,406 |
| 2022/23 | 1,573   | 2,770    | 2,693    | 3,366   | 3,577    | 2,171 | 16,150 |
| 2023/24 | 2,007   | 2,916    | 3,916    | 3,493   |          |       | 12,332 |


## 15. 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 | Transport asset revaluation will be undertaken during 2023/24 and information collection has commenced for this process.                                                                                 |  NEEDS WORK  |
| 5.1.3.2 Deliver and manage the Pedestrian Access and Mobility Plan (incorporating the Disability Action Plan) and Bike Plan.             | Manager Asset & Program Planning | The PAMP is being updated for generic information within the document and review of action list priorities such as pram ramps..                                                                          |  NEEDS WORK  |
| 5.1.3.3 Infrastructure and assets inspections.                                                                                           | Manager Asset & Program Planning | Routine asset inspection are impacted with vacancy of the Asset Officer position since early 2021. DRFA claim inspections are supported through general fund works staff which are also under resourced. |  NEEDS WORK  |
| 5.1.3.4 Review and update Council's Risk Register and intervention programs on an ongoing basis in accordance with inspection schedules. | Manager Asset & Program Planning | Risk Register is updated noting that a key risk remains resourcing of technical support for projects and supervision of major construction works.                                                        |  NEEDS WORK |



## 16. 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  | December 2023 January 2024 - Council continues to undertake commercial works in a financially responsible manner, within the limitations of Council's resource pool. Most private works include sealing of driveways, adhering to Council's adopted fees and charges rates. | <br>MONITOR |

## 17. 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 | Planning of stormwater projects are being detailed with scheduling of pipe and pit materials in stock. |  |

## 18. TRANSPORT NETWORK

| Business Unit: Transport Network                                                                                             |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                |
|------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| Service Profile: Transport Network                                                                                           |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                |
| Action                                                                                                                       | Responsibility                   | Progress Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Status                                                                                         |
| 4.1.1.1 Manage and deliver construction services for transport infrastructure, including footpaths, pavements and cycleways. | Manager Asset & Program Planning | Major transport construction project planning is in progress with scoping for materials quotations and ordering.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  NEEDS WORK |
| 4.1.1.2 Manage and deliver maintenance services for transport infrastructure.                                                | Manager Works                    | <p><b>January/ February 2024 Grading &amp; Works Report</b></p> <p><b>Grading Schedule</b></p> <p><b>Northern Area:</b><br/> <b>Completed:</b> Graded Rivertree Road, Razorback Rd Wylie Ck Rd, Thulimbah Rd, The Summit Rd, Border Gate Rd, Paterson's Rd, Fagg's Rd and Flagstone Rd.</p> <p><b>In progress:</b> Resheeting and preparing Undercliffe Rd for sealing, finish grading Cullen's Ck Rd and the end of Rivertree Rd. During the next month, grading Wallaroo Range Rd, Bondi Rd and Cullendore Ck Rd.</p> <p><b>Central Area:</b><br/> <b>Completed :</b> Graded Timbarra Rd, Geyers Rd, Roos Rd and a pavement repair on Bryan's Gap Rd. Rehabilitation of Scrub Road between Clifton St and the dam, is cold sealed ready for a reseal by the end of February.</p> <p><b>In progress :</b> Currently grading Snakes Valley and Bald Rock roads. eplacement of the footpath in Miles St between Rouse St and Scott St, with footpath poured from Scott St to the Presbytery to date. Work continues to Rouse St. Drainage works will commence on Koch's Rd in February/ March 2024, with causeway remediation works followed by earthworks to form the road by the end of June.</p> <p>A crew has commenced BLACK SUMMER BUSHFIRES RECOVERY GRANTS PRORAM (BSBR) - BSBRO00438 - REMOVAL OF DEAD TREES ON COUNCIL ROADS in February, clearing roadside vegetation and open up the tree canopy on Timbarra Road and Scrub Road (from the town dam to Tenterfield Creek – spraying regrowth). The following roads are awaiting an REF, Brushabers Road, Billirimba Road (from the town dam to Swamp Oak Creek Bridge), Schroders Rd and if funding allows, Council will attend to – Talmoi Rd, Tarban Loop Rd, Schroders Rd, Scrub Rd and Rivertree Rd.</p> |  NEEDS WORK |

18. TRANSPORT NETWORK

Monthly Operational Report - December 2023 - January 2024

**Western Area:**

**Completed:** Graded McCowens, Redhill Rd, Cottesbrooke Rd, and Springfield Rd.

**In progress:** Currently grading Mole River Rd, Mole Stn Rd, Silent Grove Rd, Sandy Flat Rd, Mt Speribo Rd, Currs Rd, Robertson's Rd, Kierans Rd, Brassington Ck Rd and Scott's Gully Rd.

**Eastern Area:**



**Completed :** graded Bruxner Rd.

**In progress:** Grading Leslie Ck Rd, O'Driscolls Rd and Mud Flat Rd. Plains Stn remains under signage through Fraser's Cutting.

**Across the Shire:**


Reseals will commence across the shire mid February, including Jubilee St, Kiely St, Scrub Rd and Saddlers Estate. Short section reseals on Sunnyside Loop Rd, Homestead Rd, Bryan's Gap Rd, Castlerag Rd, Sandy Flat Rd, and Bluff River Rd; and 7km section on Cullendore Rd, Mt Lindesay Rd - 6km section east of Legume, Mt Lindesay Rd - 5km section north of Boonoo Boonoo bridge, Mt Lindesay Rd - 3km section adjacent to Cullendore Rd and Bruxner Way – 6km section from Swamp Ck.

## 19. 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 | Review of surplus light vehicles is underway and further review of major plant items will be considered in third quarter under the Fleet Asset Management Plan long term budgetary restraints review. |  NEEDS WORK |
| 5.1.3.6 Develop and implement the Depot Master Plan.                                                      | Manager Asset & Program Planning | Depot Master Plan design is continuing with limited technical staffing resourcing. Completion of the draft Plan is a priority for the New Year in order that compliance works can be completed.       |  NEEDS WORK |



## 20. WASTE MANAGEMENT

| 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><b>December 2023 to January 2024</b></p> <p>The Torrington Waste Transfer Station is awaiting final fencing installation expected after final purchase from Glenn Innes June 2023 purchase now completed in May 2023, negotiations with neighbour over access will conclude February 2024.</p> <p>Cell 5, RFT and RFQ were released in October with closing date extended by request as 06/12/2023. Three onsite inspections with potential candidate occurred over November. RFT awarded at December 2024 meeting, RFQ awarded in January 2024, Initial meetings have occurred with winning RFT Townes Contracting, schedules are underway.</p> <p>Upgrade for Mingoola new waste transfer station, has stalled Council entered into leases with Crown lands initially and now Council entering into negotiations with the Moombahlene LALC to purchase the site- on hold. Weather stations on-line October 2023 xylem.eagle.io.</p> <p>Council received \$773,692 for improvements, from EPA and Heritage Trust at Boonoo Boonoo and Torrington, installation of weighbridge completed in November 2023 July installation of remote security camera system for Boonoo Boonoo. Variation was requested and agreed to alter scope to include new fluted compactor wheels requested updated prices. Gates completed January 2024.</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 Provided in February 2023 meeting for final adoption. Implementation of the policy commenced in May 2023, initial warnings have been sent, with 12 recycling bin removals to the end of December 2023.</p> <p>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> <p>Geyer's Pit Clean-up order commenced in July 2023, Routine monthly monitoring monthly as upstream and downstream of the site is continuing with the second round of quarterly sampling continues into 2024.</p> <p>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.</p> |  |

**20. WASTE MANAGEMENT**

**Monthly Operational Report - December 2023 - January 2024**

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, deployment of new surveillance cameras occurred in February 2023.

Alternative cover landfill (Posi-shell) spray unit completed and deployed to Boonoo Boonoo Landfill (Site 51), applications continuing results are favourable with control of windblown litter, draft trial report completed and submitted to EPA, further extension of trial required. Six month trial granted by EPA September 2023.

Quarterly toolbox meeting occurred, September 2023 and toolbox completed December 2023.


Replacement reported to Council's February 2023 meeting, the old side loader has commenced the tender stage with RFT preparation and released. RFT extended from original closing on the 19th April to the 27th April 2023. Several tenders received have been evaluated a report prepared for Council's June 2023 meeting, the winning tender/s was SuperiorPak and Iveco negotiations are continuing some discrepancies with quoted size of front cabin. Requested revised quotations received in November 2023, STG provided superior quotation from evaluation and following additional inspections in December 2023 awarded in January 2024.

Replacement of Tenterfield Waste Transfer Station security cameras upgrade is complete, with Drake transfer station also included in the first round of security upgrades.

A request for a controlled free waste day in Tenterfield (utilising vouchers), has been requested, interested community members involved in the October 2023 fires are requested to register their interest by the 17th February 2023.

The Container Deposit Scheme (CDS) from 1 December 2017 to 30 June 2023, Tenterfield residents have recycled 12,411,839 container collections or 665.67 Tons on average Tenterfield resident recycle 564,175 items per quarter (2022-23) EFC - Exchange for Change.

## 21. 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>December 2023 to January 2024<br/>Works have continued for the New Water Filtration Plant on Scrub Road, the project was awarded to contractors LC Water.</p> <p>July 2023 saw the start of the pre-commissioning process, the Geo bags have been placed in position, chemical deliveries, hydraulic testing of valves and pipework to ensure there are no leaks or faults, ground works continues in preparation for AC Hot Mix. Hotmix and fencing was completed August, with installation of automatic front gate, proofing equipment continuing, PAC (powdered activated carbon) room nearing completion with electrical and testing underway. The month of September began with the Opening of the New Water Filtration Plant, the final commissioning testing and trial operation was completed in November 2023. The final POP (proof of performance testing) will be undertaken in February 2024 (due to laboratory closures) when Tenterfield town will begin receiving potable water! Noting final POP testing scheduled for winter conditions.</p> <p>The replacement of the major water main for the new filtration plant to the East Street reservoir; The new main continues along scrub road, to the new water filtration plant to expedite installation gel explosives where utilised to crack the hard granite this occurred in February 2023. Main installation has progressed along scrub road approximately 50m in March, 90m in April, 135m in May 2023. The final 60m connections crossing the road and joining the new main for reticulation and East street reservoir are completed with reticulation water available to the new water plant (this is for fire suppression systems) Final cut into the reservoir is complete with hyperchlorination to disinfect the major main in August 2023.</p> <p>Water supply, is provided to the community under Australian Drinking Water Guidelines (ADWG), current usage at Tenterfield is currently 863.88KL/day decreasing by 33.9KL/day. Current usage at Urbenville is 282.9 KL/day providing an decrease in consumption of 37.6KL/day for the 3 communities.</p> <p>Tenterfield Dam Level is 86%-new data loggers place level at 85% receiving 174.5 mm for the months of December to January 2024; Urbenville Tooloom Creek Level is 89% receiving 360mm for the month of December to January 2024.</p> <p>Meter Reading completed in April/May water meter readings completed October/November.</p> | <br>NEEDS WORK |

21. WATER SUPPLY

Monthly Operational Report - December 2023 - January 2024

- Tenterfield 2 major main; 0 new meter; 10 new service connections; 0 water limiters installed; 0 water limiters removed; 0 disconnection, 17 broken services repaired; 0 services leaks repaired; 0 valve replacements; mains flushing occurred in 9 location and 0 hydrant replacements. Note. 1 section 67 private works jobs completed. Clive Street main replacement completed; Reservoir cleaned by Aqualift. 6 interim meter reads. Meter reading commenced. New sludge pump installed at WTP January 2023. Notably a concealed leak was discovered during meter reading. 150mm new reservoir water meter installed-leak detection program. Operator training continuing at New WTP, Apex park on-line, Fire services hose connections at Dam. CCTV inspection of Shirley Park Bore. New water main connection in East Street.

- Jennings 0 including meter; 0 meter replacements; 0 broken services repaired; 0 Major main break. New main installed 120m Carpenter Lane.

- Urbenville had 2 major main broken main repairs, mains flushing occurred in 8 location, 0 new meter, 0 meter replacements, 0 water limiters installed and 0 broken service repaired 0, SCADA Requires upgrade-Note Failure of telemetry (radio equipment) requiring replacement in December 2023 and January 2024. Hydrants marked and painted. Replacement Caustic chemical tank, installed as well as serviced Fluoride saturator June 2023. Non return valves replaced July 2023 Major inlet main at WTP repaired. New submersible extraction pumps, scheduled for replacement at Urbenville November 2023.

Tenterfield Dam capacity and consumption graphs are provided as Water quality information available in monthly water health cards available at Water Health Cards | Tenterfield Shire Council (nsw.gov.au)

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

Manager  
Water & Waste

December 2023 to January 2024

Bore sampling program is complete finalisation of analysis results report is now in draft November 2023. Some quotations requested for works expected to be undertaken next financial year. Quotations received for re-casing both Shirley and East street bores, works commenced in October 2023, casing was removed and the opportunity to drill deeper was undertaken this was proven fruitful with an additional 10 Litres/second added to existing production, draw down tests are expected to confirm 20 Litres/second, extending Council's supply for Shirley Park. New casing was ordered, and installation commenced in December to January expected completion in February 2024.

NSW Dam Safety regulation with compulsory risk assessment for the dam under NSW Dam Safety requirements. Final report received in February 2023, provided to NSW Dam Safety, additional form completed. Additional information required, potential for 'live' disaster field trial with NSW Dam Safety. The live field trial has been scheduled for April 2024. Risk report required, quotations received August engaged in September 2023. Survey marking of the new dam wall required to assess movement, opportunity coincided with NSW Public works initial survey (report provided). Thanks to the Works department, 8 points successfully installed in January 2024, 4 pillars required (2 temporary) and 2 points still require installation, to be arranged.

Opportunity to continue the Urbenville flood risk assessment has gained OEH endorsement, grant application completed awarded \$171,428 in January 2024, deeds have been signed and RFQ in development. Tenterfield update of the flood risk study has also gained endorsement and has been shortlisted, grant has been successful, with Council awarded \$89,998. Brief provided to DPE for comments/review released as RFQ in August 2023, closing in October 2023, received one quotation invited re-applications, closed in December 2023, under review.



**21. WATER SUPPLY**

**Monthly Operational Report - December 2023 - January 2024**

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 completed July 2023.

Council was awarded \$92,522 DPE-Water Regional Leakage Reduction Program, for installation of new meters, Council is taking the opportunity to install smart meters (quotations received and awarded in December), expected installation to commence in April 2024.

The disabled fishing platform October 2020, additional quotations investigated for a kayak platform as requested by Formerly Fisheries NSW, now DPI. Provided quotation requested release of funds, awaiting reply.

A new opportunity to further the Dam masterplan development with application for grant under Regional Growth Fund, Regional Drought Resilience Planning Program Department of Regional NSW - application submitted February 2023.

Weather stations online October 2023 xylem.eagle.io.

A grant for water treatment improvement, increased storage capacity and secondary supply at Urbenville has been awarded to Council through New Grid & Water Infrastructure NSW, 1st milestone completed payment pending, Engaging geo-technician for site survey undertaken in April 2023. Drillers arrived onsite in April and have commenced, Water has been found, initial bore resilience testing commenced June, final drawdown tests completed July, hydrologist engaged to supervise testing and provide a report. Production bore casing commenced July 2023 completed in September. Sample analysis completed with favourable characteristics, discussed findings with DPE and NSW Health. Section 60 applications completed and lodged November 2023, works pending after approvals expected February 2024. New Tank has been ordered for Urbenville expected delivery in March 2024, with earthworks completed and concreters completed slab in January 2024.


The Integrated water catchment management grant (IWCM) deeds have been signed February 2022. Under SSWP-DPE funded, second stage of ICWM has been provided to DPE for review (Part one completed 2023), initial quotations supplied. Awarded in January 2024 total grant \$1,211,762, deeds signed.

The Tenterfield Sustainable and Disaster Resilient Communities program, for the villages of Drake, Liston, Legume, and Torrington. Water Access Licences completed and registered with NSW Land registry. Note waiting for approvals to drill from NRAR (over 15 months) Legume licence obtained, Crown licences required, approved and provided in December 2023, Legume water allocation has been purchased in January 2024.

Commencement of the second stage of highway main replacement is scheduled to commence in February 2024, potential delays may be encountered, Council wishes to extend our thanks for the continued patience of our Tenterfield residents.



## 22. SEWERAGE SERVICES

| Business Unit: Sewerage Services                                                               |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                     |
|------------------------------------------------------------------------------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| 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>December 2023 to January 2024 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.</p> <p>RFQ for sewer relining Council's contractors with works commenced in July 2023 completed in August 2023. RFQ's for sewer relining and manhole relining 2024 under development.</p> <p>The smoke testing program completed in August 2023.</p> <p>Arrival of new weather stations online, October 2023 xylem.eagle.io.</p> <p>Refurbishment program for the Tenterfield STP, handrails (measured and orders pending) and cable trays scheduled.</p> <p>New sewer main for the WTP, completed August 2023. Final manhole and connections completed in September 2023.</p> <p>Urbenville STP, bearings on rotor replaced, decanter repaired, PLC reset due to synchronisation issues from power outages, limit switches repaired June 2023.</p> <p>Council has undertaken additional works as section 67 with 2 new extensions and a third underway June 2023. Construction of the new Youth precinct hit a snag when the operator dug through a live main temporary repair was undertaken completed August 2023. PS2 at Urbenville, failure of duty and standby pumps, rectified valve failures, pump 2 was able to be started pump 1 sent for repairs, spare pump to order November 2023. Our customer base is the public, other Council departments and contractors.</p> <p>Tenterfield</p> <p>Sewer connections 2; Major pump station clearing 0; Blockages were reported and cleared at 11 locations; 3 broken main repair; with 0 mains visually checked with new CCTV, 1 major manhole repair, 0 broken main repairs 0 manholes raised, and 0 section 67 private works jobs completed in this reporting period. Pump refurbishment/repair 0 at STP July 2022, Major pumpstation maintenance 3. Trade Waste inspections. Surcharge event 0. Cleaned foot valve at sludge lagoons, Replaced foot valve on effluent pump, Cleaned culvert Roos Road.</p> |  |

22. SEWERAGE SERVICES

Monthly Operational Report - December 2023 - January 2024

Urbenville

Sewer connections 0; Major pump station clearing 0; Blockages were reported and cleared at 0 locations; 0 broken main repair; with 0 mains visually and 0 major manhole repair, 0 broken main repairs and 0 effluent line repair. Major pump station refurbishment June technical and failure issues July 2022, competed and functional August 2022 (PS1) adjustment on counters undertaken, and 0 section 67 private works jobs completed, in this reporting period. STP switch repairs to decant process boards, new PLC's under investigation October 2022. Trade Waste Inspections. Urbenville sewer main installed new manhole covers for new footpath. Historical park pump replacement due to burnout, new overload switch installed. Note PS2 new pump for replacement. Effluent line repair.

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

|                      |                                                                                 |
|----------------------|---------------------------------------------------------------------------------|
| <b>Department:</b>   | <b>Office of the Chief Corporate Officer</b>                                    |
| <b>Submitted by:</b> | Roy Jones, Acting Chief Corporate Officer/Manager Finance & Technology          |
| <b>Reference:</b>    | <b>ITEM GOV15/24</b>                                                            |
| <b>Subject:</b>      | <b>PRESENTATION OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023</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 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 2023, 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 2023.**

## 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 27 September 2023.
2. The Financial Statements and Certificates referred to in item one (1) are then referred to Council's Auditor.
3. Due to material changes required during the audit process which were specific to impairment of assets and its treatment in the financial statements Council was required to re-present the Statement by Councillor and Management. The Financial Statements and Certificates were signed on 20 December 2023.
4. 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 Thursday 21 December 2023.
5. 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 15 February 2023. Council's Financial Statements have been on Council website since 21 December 2023.



Our Governance No. 15 Cont...

6. 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 20 September 2023. The Committee recommended that Council should refer the draft Statements for Audit, which Council did at the 27 September 2023 Ordinary Council meeting. Due to the material changes the updated Financial Statements were presented to Audit, Risk and Improvement Committee on 13 December 2023.

### **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 2022/2023 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 21 December 2023.

### **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 2023 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 24.08% (benchmark >60%).

### **Overall Result:**

The Income Statement identifies a Net Operating Result for the year of \$37.21M (\$16.67M in 2021/2022) including capital income.

Council's operating result excluding capital income and capital contributions is showing a surplus of \$3.54M compared with a \$1.16M surplus in 2021/2022.

Key Factors to which have contributed to the net result during the Financial Year 2022-23:

- Operating Grants - 100% of Financial Assistance Grant for 2023/2024 received in 2022/2023 financial year totaling \$6.327M.
- Interest Income – Council received approximately \$1.06 Million in Interest Revenue compared to \$122K for FY 2021/2022. This was due to the financial market reaction to rise in interest rates by the Reserve Bank.

Our Governance No. 15 Cont...

- Depreciation Expense – Council was required to undertake an indexation activity as part of FY 2021/2022 Financial Statements. The impact of this indexation treatment and subsequent accounting treatment of impairment of assets due to natural disaster has resulted in a net increase in depreciation of \$879K. In FY 2021/2022 Depreciation was \$7.85M compared to \$8.73M in FY 2022/2023.
- Net Loss on Disposal of Asset – Council recognised \$2.53M in Net loss of disposal of asset. This was primarily related to Infrastructure assets with Roads and Bridges which were deemed impaired and required replacement. **Please note: Depreciation Expense and Net Loss on Disposal of Asset are non-cash expenses.**

Results by Fund

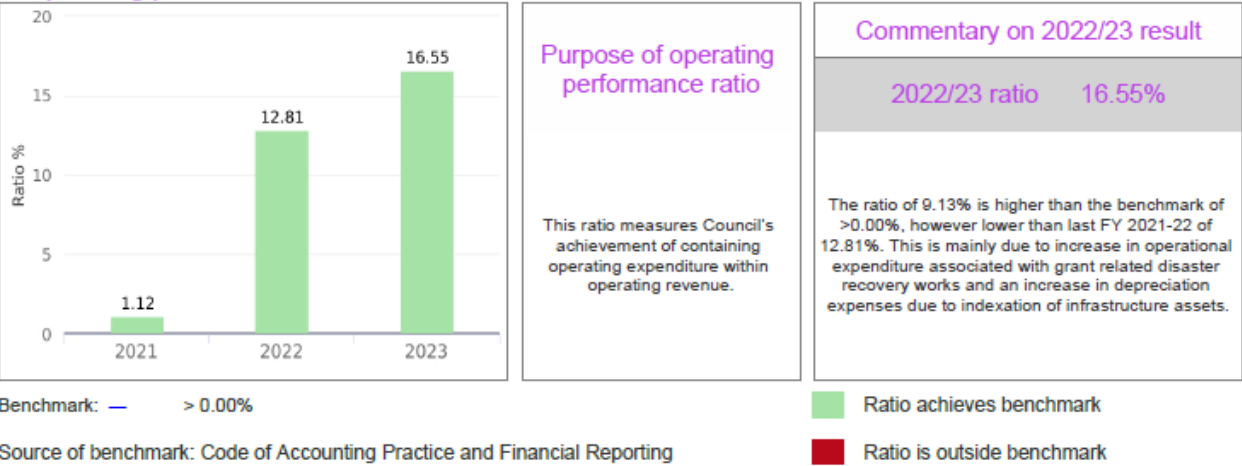
As per the Special Purpose Financial Statements, the Water Fund has made a surplus of \$367K (\$404K in 2021/2022) before capital income, and the Sewer Fund has made a surplus of \$668K (\$800K in 2021/2022) before capital income.

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

Financial Graphs and Ratios

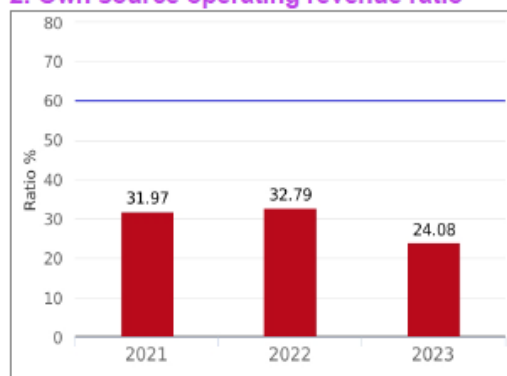
Council’s financial performance can be seen in the following graphs of the operating financial ratios:

1. Operating performance ratio



## Our Governance No. 15 Cont...

## 2. Own source operating revenue ratio



Benchmark: — &gt; 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

## Purpose of own source operating revenue ratio

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

## Commentary on 2022/23 result

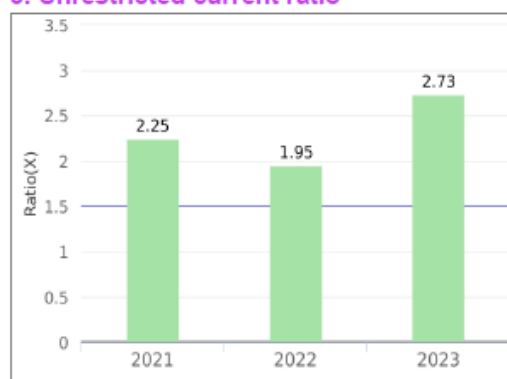
2022/23 ratio 24.08%

Council ratio of 25.07% is below the benchmark ratio (>60.00%) in the FY 2022-23. Council was partially successful in its IPART application for a Special Rate Variation and was approved 43% rates increase (including rate peg) for FY 2023-24. The impact of this determination should reflect a better ratio result in FY 2023-24. Council is also considering sale of underperforming assets to increase its operating ratio for next financial year.

Ratio achieves benchmark

Ratio is outside benchmark

## 3. Unrestricted current ratio



Benchmark: — &gt; 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting

## Purpose of unrestricted current ratio

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

## Commentary on 2022/23 result

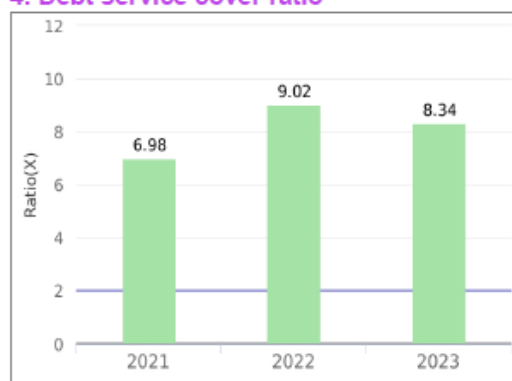
2022/23 ratio 2.73x

Council ratio of 2.73x is above the benchmark of (1.50x) and slightly higher than previous year ratio of 1.95x. Council continues to address its unrestricted funds and maintain good governance over its working capital to ensure the ratio is above the benchmark.

Ratio achieves benchmark

Ratio is outside benchmark

## 4. Debt service cover ratio



Benchmark: — &gt; 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

## Purpose of debt service cover ratio

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

## Commentary on 2022/23 result

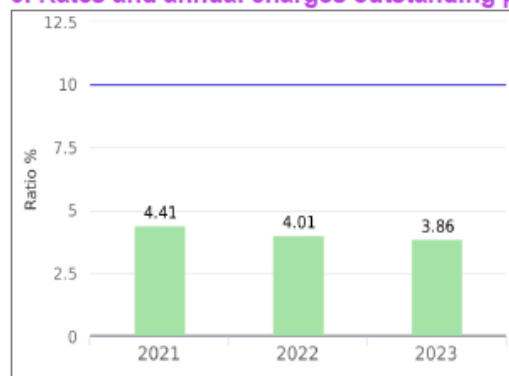
2022/23 ratio 8.34x

Council continues to maintain its ratio above the benchmark of (>2.00x). Council aims to improve its funding source (through Special Rate Variation and selling of assets) to reduce future borrowings and monitor its borrowing and loan repayment capacity by focusing on long term – intergenerational asset creation.

Ratio achieves benchmark

Ratio is outside benchmark

## Our Governance No. 15 Cont...

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

Benchmark: — &lt; 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

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

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

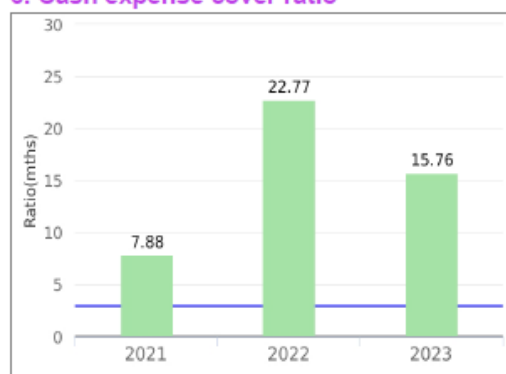
**Commentary on 2022/23 result**

2022/23 ratio 3.86%

Council ratio of 3.86% is well within the benchmark of (<10%). Council ratio has further improved from 4.01% in last financial year.

Ratio achieves benchmark

Ratio is outside benchmark

**6. Cash expense cover ratio**

Benchmark: — &gt; 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

**Purpose of cash expense cover ratio**

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

**Commentary on 2022/23 result**

2022/23 ratio 15.76 months

Council ratio of 15.76 months is well above the benchmark of (>3 months). This is predominately due to council being in receipt of grants and contribution for both operational and capital purposes. Council also received 100% of Financial Assistance Grant for FY 2023-24 in FY 2022-23 which has resulted in a strong cash expense ratio.

Ratio achieves benchmark

Ratio is outside benchmark

Audit representatives have confirmed their presence at the February 2024 Ordinary Council Meeting via video conference 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

Our Governance No. 15 Cont...

- 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.

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

Council's impairment assessment did not identify the impairment to Council's IPPE assets impacted from February 2022 flood even. This resulted in a material prior period error of \$17.3 million.

Council as part of its Financial Statements 30 June 2024 is required to undertake revaluation of roads and bridges. Council will be conducting an onsite comprehensive revaluation of its roads, bridges and other transport assets to ascertain the true value of these assets and their respective conditions. This will lead into future maintenance and capital works required across the shire.

### **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.

**Glenn Wilcox**  
**General Manager**

|                               |                                                                                        |
|-------------------------------|----------------------------------------------------------------------------------------|
| Prepared by staff member:     | Roy Jones, Acting Chief Corporate Officer/Manager Finance & Technology                 |
| Approved/Reviewed by Manager: | Glenn Wilcox, General Manager                                                          |
| Department:                   | Office of the Chief Corporate Officer                                                  |
| Attachments:                  | <b>1</b> Tenterfield Shire Council - Audited Financial Statements 2022-2023. 120 Pages |

## **Tenterfield Shire Council**

**ANNUAL FINANCIAL STATEMENTS**  
for the year ended 30 June 2023

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



## **Tenterfield Shire Council**

**GENERAL PURPOSE FINANCIAL STATEMENTS**  
for the year ended 30 June 2023

---

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



## Tenterfield Shire Council

### General Purpose Financial Statements for the year ended 30 June 2023

| Contents                                     | Page |
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| Primary Financial Statements:                |      |
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| Statement of Financial Position              | 7    |
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| Statement of Cash Flows                      | 9    |
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| On the Financial Statements (Sect 417 [3])   | 90   |

## 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 2023

**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 2023

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

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


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

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

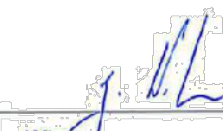
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

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

Signed in accordance with a resolution of Council made on 20 December 2023.

  
Bronwyn Petrie  
Mayor  
20 December 2023

  
John Macnish  
Deputy Mayor  
20 December 2023

  
Glenn Wilcox  
Interim General Manager  
20 December 2023

  
Roy Jones  
Responsible Accounting Officer  
20 December 2023

Tenterfield Shire Council | Income Statement | for the year ended 30 June 2023

**Tenterfield Shire Council**

**Income Statement**

for the year ended 30 June 2023

| Original<br>unaudited<br>budget<br>2023<br>\$ '000 |                                                                                                        | Notes | Actual<br>2023<br>\$ '000 | Restated<br>Actual<br>2022 <sup>1</sup><br>\$ '000 |
|----------------------------------------------------|--------------------------------------------------------------------------------------------------------|-------|---------------------------|----------------------------------------------------|
| <b>Income from continuing operations</b>           |                                                                                                        |       |                           |                                                    |
| 11,605                                             | Rates and annual charges                                                                               | B2-1  | 11,871                    | 11,260                                             |
| 2,691                                              | User charges and fees                                                                                  | B2-2  | 2,935                     | 2,466                                              |
| 540                                                | Other revenues                                                                                         | B2-3  | 805                       | 1,712                                              |
| 8,658                                              | Grants and contributions provided for operating purposes                                               | B2-4  | 19,727                    | 16,711                                             |
| 361                                                | Grants and contributions provided for capital purposes                                                 | B2-4  | 33,671                    | 15,505                                             |
| 120                                                | Interest and investment income                                                                         | B2-5  | 1,066                     | 122                                                |
| -                                                  | Other income                                                                                           | B2-6  | 258                       | 160                                                |
| 23,975                                             | <b>Total income from continuing operations</b>                                                         |       | <b>70,333</b>             | <b>47,936</b>                                      |
| <b>Expenses from continuing operations</b>         |                                                                                                        |       |                           |                                                    |
| 9,456                                              | Employee benefits and on-costs                                                                         | B3-1  | 8,349                     | 8,836                                              |
| 4,287                                              | Materials and services                                                                                 | B3-2  | 11,764                    | 10,212                                             |
| 803                                                | Borrowing costs                                                                                        | B3-3  | 963                       | 562                                                |
| 8,311                                              | Depreciation, amortisation and impairment of non-financial assets                                      | B3-4  | 8,727                     | 7,848                                              |
| 1,747                                              | Other expenses                                                                                         | B3-5  | 790                       | 817                                                |
| 276                                                | Net loss from the disposal of assets                                                                   | B4-1  | 2,534                     | 2,994                                              |
| 24,880                                             | <b>Total expenses from continuing operations</b>                                                       |       | <b>33,127</b>             | <b>31,269</b>                                      |
| (905)                                              | <b>Operating result from continuing operations</b>                                                     |       | <b>37,206</b>             | <b>16,667</b>                                      |
| (905)                                              | <b>Net operating result for the year attributable to Council</b>                                       |       | <b>37,206</b>             | <b>16,667</b>                                      |
| 1,266                                              | <b>Net operating result for the year before grants and contributions provided for capital purposes</b> |       | <b>3,535</b>              | <b>1,162</b>                                       |

<sup>(1)</sup> Restated - refer to Note G4-1

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 2023

## Tenterfield Shire Council

### Statement of Comprehensive Income for the year ended 30 June 2023

|                                                                                                                | Notes     | 2023<br>\$ '000 | Restated<br>2022 <sup>1</sup><br>\$ '000 |
|----------------------------------------------------------------------------------------------------------------|-----------|-----------------|------------------------------------------|
| <b>Net operating result for the year – from Income Statement</b>                                               |           | <b>37,206</b>   | <b>16,667</b>                            |
| <b>Other comprehensive income:</b>                                                                             |           |                 |                                          |
| <b>Amounts which will not be reclassified subsequently to the operating result</b>                             |           |                 |                                          |
| Gain (loss) on revaluation of infrastructure, property, plant and equipment                                    | C1-6      | 41,282          | 49,418                                   |
| Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment | C1-6,G4-1 | 1,299           | (17,297)                                 |
| <b>Total items which will not be reclassified subsequently to the operating result</b>                         |           | <b>42,581</b>   | <b>32,121</b>                            |
| <b>Total other comprehensive income for the year</b>                                                           |           | <b>42,581</b>   | <b>32,121</b>                            |
| <b>Total comprehensive income for the year attributable to Council</b>                                         |           | <b>79,787</b>   | <b>48,788</b>                            |

<sup>(1)</sup> Restated - refer to Note G4-1

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 2023

## Tenterfield Shire Council

### Statement of Financial Position as at 30 June 2023

|                                                      |       | 2023           | Restated          | Restated                 |
|------------------------------------------------------|-------|----------------|-------------------|--------------------------|
|                                                      |       | \$ '000        | 2022 <sup>1</sup> | 1 July 2021 <sup>1</sup> |
|                                                      | Notes | \$ '000        | \$ '000           | \$ '000                  |
| <b>ASSETS</b>                                        |       |                |                   |                          |
| <b>Current assets</b>                                |       |                |                   |                          |
| Cash and cash equivalents                            | C1-1  | 34,891         | 37,107            | 13,383                   |
| Receivables                                          | C1-3  | 3,604          | 3,021             | 5,026                    |
| Inventories                                          | C1-4  | 221            | 326               | 355                      |
| Contract assets and contract cost assets             | C1-5  | 14,249         | 5,547             | 7,417                    |
| <b>Total current assets</b>                          |       | <b>52,965</b>  | <b>46,001</b>     | <b>26,181</b>            |
| <b>Non-current assets</b>                            |       |                |                   |                          |
| Infrastructure, property, plant and equipment (IPPE) | C1-6  | 581,546        | 513,184           | 469,004                  |
| Right of use assets                                  | C2-1  | 264            | 126               | 246                      |
| <b>Total non-current assets</b>                      |       | <b>581,810</b> | <b>513,310</b>    | <b>469,250</b>           |
| <b>Total assets</b>                                  |       | <b>634,775</b> | <b>559,311</b>    | <b>495,431</b>           |
| <b>LIABILITIES</b>                                   |       |                |                   |                          |
| <b>Current liabilities</b>                           |       |                |                   |                          |
| Payables                                             | C3-1  | 5,877          | 4,458             | 2,433                    |
| Contract liabilities                                 | C3-2  | 4,716          | 11,721            | 3,412                    |
| Lease liabilities                                    | C2-1  | 54             | 36                | 63                       |
| Borrowings                                           | C3-3  | 950            | 870               | 804                      |
| Employee benefit provisions                          | C3-4  | 1,240          | 1,539             | 1,912                    |
| Provisions                                           | C3-5  | 1,678          | 1,412             | 863                      |
| <b>Total current liabilities</b>                     |       | <b>14,515</b>  | <b>20,036</b>     | <b>9,487</b>             |
| <b>Non-current liabilities</b>                       |       |                |                   |                          |
| Lease liabilities                                    | C2-1  | 193            | 113               | 153                      |
| Borrowings                                           | C3-3  | 20,128         | 17,979            | 12,905                   |
| Provisions                                           | C3-5  | 1,137          | 2,168             | 2,659                    |
| <b>Total non-current liabilities</b>                 |       | <b>21,458</b>  | <b>20,260</b>     | <b>15,717</b>            |
| <b>Total liabilities</b>                             |       | <b>35,973</b>  | <b>40,296</b>     | <b>25,204</b>            |
| <b>Net assets</b>                                    |       | <b>598,802</b> | <b>519,015</b>    | <b>470,227</b>           |
| <b>EQUITY</b>                                        |       |                |                   |                          |
| Accumulated surplus                                  |       | 224,461        | 187,255           | 170,588                  |
| IPPE revaluation reserve                             | C4-1  | 374,341        | 331,760           | 299,639                  |
| <b>Council equity interest</b>                       |       | <b>598,802</b> | <b>519,015</b>    | <b>470,227</b>           |
| <b>Total equity</b>                                  |       | <b>598,802</b> | <b>519,015</b>    | <b>470,227</b>           |

(<sup>1</sup>) Restated - refer to Note G4-1

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 2023

## Tenterfield Shire Council

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

|                                                                             | Notes | 2023                |                                       |                | 2022 <sup>1</sup>                |                                       |                           |
|-----------------------------------------------------------------------------|-------|---------------------|---------------------------------------|----------------|----------------------------------|---------------------------------------|---------------------------|
|                                                                             |       | Accumulated surplus | IPPE revaluation reserve <sup>1</sup> | Total equity   | Accumulated surplus <sup>1</sup> | IPPE revaluation reserve <sup>1</sup> | Total equity <sup>1</sup> |
|                                                                             |       | \$ '000             | \$ '000                               | \$ '000        | Restated \$ '000                 | Restated \$ '000                      | Restated \$ '000          |
| Opening balance at 1 July                                                   |       | 188,973             | 349,057                               | 538,030        | 171,377                          | 299,639                               | 471,016                   |
| Correction of prior period errors                                           | G4-1  | (1,718)             | (17,297)                              | (19,015)       | (789)                            | –                                     | (789)                     |
| <b>Restated opening balance</b>                                             |       | <b>187,255</b>      | <b>331,760</b>                        | <b>519,015</b> | <b>170,588</b>                   | <b>299,639</b>                        | <b>470,227</b>            |
| Net operating result for the year                                           |       | 37,206              | –                                     | 37,206         | 17,596                           | –                                     | 17,596                    |
| Correction of prior period errors                                           | G4-1  | –                   | –                                     | –              | (929)                            | –                                     | (929)                     |
| <b>Restated net operating result for the period</b>                         |       | <b>37,206</b>       | <b>–</b>                              | <b>37,206</b>  | <b>16,667</b>                    | <b>–</b>                              | <b>16,667</b>             |
| <b>Other comprehensive income</b>                                           |       |                     |                                       |                |                                  |                                       |                           |
| Correction of prior period errors                                           | G4-1  | –                   | –                                     | –              | –                                | (17,297)                              | (17,297)                  |
| Gain (loss) on revaluation of infrastructure, property, plant and equipment | C1-6  | –                   | 41,282                                | 41,282         | –                                | 49,418                                | 49,418                    |
| – Impairment (loss) reversal relating to IPP&E                              | C1-6  | –                   | 1,299                                 | 1,299          | –                                | –                                     | –                         |
| <b>Restated other comprehensive income</b>                                  |       | <b>–</b>            | <b>42,581</b>                         | <b>42,581</b>  | <b>–</b>                         | <b>32,121</b>                         | <b>32,121</b>             |
| <b>Total comprehensive income</b>                                           |       | <b>37,206</b>       | <b>42,581</b>                         | <b>79,787</b>  | <b>16,667</b>                    | <b>32,121</b>                         | <b>48,788</b>             |
| <b>Closing balance at 30 June</b>                                           |       | <b>224,461</b>      | <b>374,341</b>                        | <b>598,802</b> | <b>187,255</b>                   | <b>331,760</b>                        | <b>519,015</b>            |

(1) Restated - see Note G4-1

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 2023

**Tenterfield Shire Council**

**Statement of Cash Flows**

for the year ended 30 June 2023

| Original<br>unaudited<br>budget<br>2023<br>\$ '000 |                                                 | Actual<br>2023<br>\$ '000 | Restated<br>Actual<br>2022 <sup>1</sup><br>\$ '000 |
|----------------------------------------------------|-------------------------------------------------|---------------------------|----------------------------------------------------|
|                                                    | Notes                                           |                           |                                                    |
| <b>Cash flows from operating activities</b>        |                                                 |                           |                                                    |
| <b>Receipts:</b>                                   |                                                 |                           |                                                    |
| 11,563                                             | Rates and annual charges                        | 11,876                    | 11,316                                             |
| 2,640                                              | User charges and fees                           | 3,110                     | 3,007                                              |
| 125                                                | Interest received                               | 1,034                     | 103                                                |
| 8,819                                              | Grants and contributions                        | 38,706                    | 44,144                                             |
| 41                                                 | Bonds, deposits and retentions received         | 112                       | 53                                                 |
| 1,295                                              | Other                                           | 5,044                     | 431                                                |
| <b>Payments:</b>                                   |                                                 |                           |                                                    |
| (9,455)                                            | Payments to employees                           | (8,673)                   | (9,166)                                            |
| (4,673)                                            | Payments for materials and services             | (15,290)                  | (8,940)                                            |
| (778)                                              | Borrowing costs                                 | (713)                     | (471)                                              |
| (1,865)                                            | Other                                           | (970)                     | (146)                                              |
| 7,712                                              | <b>Net cash flows from operating activities</b> | <b>34,236</b>             | <b>40,331</b>                                      |
|                                                    | G1-1                                            |                           |                                                    |
| <b>Cash flows from investing activities</b>        |                                                 |                           |                                                    |
| <b>Receipts:</b>                                   |                                                 |                           |                                                    |
| –                                                  | Sale of real estate assets                      | 45                        | 49                                                 |
| 2,514                                              | Proceeds from sale of IPPE                      | 206                       | –                                                  |
| <b>Payments:</b>                                   |                                                 |                           |                                                    |
| (10,463)                                           | Payments for IPPE                               | (38,876)                  | (21,729)                                           |
| (150)                                              | Purchase of intangible assets                   | –                         | –                                                  |
| (8,099)                                            | <b>Net cash flows from investing activities</b> | <b>(38,625)</b>           | <b>(21,680)</b>                                    |
| <b>Cash flows from financing activities</b>        |                                                 |                           |                                                    |
| <b>Receipts:</b>                                   |                                                 |                           |                                                    |
| 3,100                                              | Proceeds from borrowings                        | 3,100                     | 5,904                                              |
| <b>Payments:</b>                                   |                                                 |                           |                                                    |
| (1,076)                                            | Repayment of borrowings                         | (871)                     | (764)                                              |
| –                                                  | Principal component of lease payments           | (56)                      | (67)                                               |
| 2,024                                              | <b>Net cash flows from financing activities</b> | <b>2,173</b>              | <b>5,073</b>                                       |
| 1,637                                              | <b>Net change in cash and cash equivalents</b>  | <b>(2,216)</b>            | <b>23,724</b>                                      |
| 15,061                                             | Cash and cash equivalents at beginning of year  | 37,107                    | 13,383                                             |
| 16,698                                             | <b>Cash and cash equivalents at end of year</b> | <b>34,891</b>             | <b>37,107</b>                                      |
|                                                    | C1-1                                            |                           |                                                    |

<sup>(1)</sup> Restated - see Note G4-1

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

## Tenterfield Shire Council

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**Tenterfield Shire Council**

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## **A About Council and these financial statements**

### **A1-1 Basis of preparation**

These financial statements were authorised for issue by Council on 20 December 2023. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

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

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (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 2023 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 2023 financial results. Hence, 30 June 2023 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 3 years. As a result of assessment done, council had performed indexation of its infrastructure assets to ensure their carrying amount is not materially different to fair value as at 30 June 2022.

Rise of the cost of living continued in 2023 financial year. This caused another indexation of infrastructure assets values as at the end of June 2023 (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 2023 reporting period.

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

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

### **New accounting standards adopted during the year**

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2023.

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 |                               |
|---------------------------------------|---------------|---------------|---------------|-------------------------------|------------------|-------------------------------|--------------------------|---------------|---------------------------|-------------------------------|
|                                       | 2023          | 2022          | 2023          | 2022 <sup>1</sup><br>Restated | 2023             | 2022 <sup>1</sup><br>Restated | 2023                     | 2022          | 2023                      | 2022 <sup>1</sup><br>Restated |
|                                       | \$ '000       | \$ '000       | \$ '000       | \$ '000                       | \$ '000          | \$ '000                       | \$ '000                  | \$ '000       | \$ '000                   | \$ '000                       |
| <b>Functions or activities</b>        |               |               |               |                               |                  |                               |                          |               |                           |                               |
| Civic Office <sup>2</sup>             | (3)           | 34            | 297           | 408                           | (300)            | (374)                         | (3)                      | 24            | 464                       | 262                           |
| Organisation and Leadership           | –             | –             | 838           | 925                           | (838)            | (925)                         | –                        | –             | 9                         | 9                             |
| Community Development                 | 20            | 253           | 345           | 75                            | (325)            | 178                           | 20                       | 253           | 818                       | 354                           |
| Economic Growth and Tourism           | 2,322         | 393           | 745           | 1,046                         | 1,577            | (653)                         | 2,307                    | 386           | 3,674                     | 3,122                         |
| Theatre and Museum Complex            | 110           | 99            | 364           | 287                           | (254)            | (188)                         | 4                        | 11            | 348                       | 348                           |
| Finance and Technology                | 11,045        | 9,510         | 481           | 1,018                         | 10,564           | 8,492                         | 5,278                    | 4,581         | 18,532                    | 22,228                        |
| Corporate and Governance              | 3             | 1             | 717           | 728                           | (714)            | (727)                         | –                        | –             | 438                       | 346                           |
| Workforce Development                 | 299           | 473           | 1,186         | 1,161                         | (887)            | (688)                         | 47                       | 139           | –                         | –                             |
| Library Services                      | 291           | 86            | 466           | 484                           | (175)            | (398)                         | 283                      | 82            | 62                        | 156                           |
| Emergency Services                    | 448           | 145           | 650           | 722                           | (202)            | (577)                         | 448                      | 145           | 1,106                     | 633                           |
| Asset Management and Resourcing       | 1             | 2             | 613           | 654                           | (612)            | (652)                         | –                        | –             | 3,402                     | 2,277                         |
| Commercial Works                      | 135           | 118           | 119           | 89                            | 16               | 29                            | –                        | –             | –                         | –                             |
| Environmental Management              | 237           | 168           | 346           | 286                           | (109)            | (118)                         | 232                      | 165           | 39                        | 21                            |
| Planning and Regulation               | 701           | 701           | 428           | 615                           | 273              | 86                            | 388                      | 299           | 556                       | 317                           |
| Plant, Fleet and Equipment            | 50            | 60            | (319)         | (201)                         | 369              | 261                           | –                        | –             | 6,906                     | 7,665                         |
| Buildings and Amenities               | 372           | 265           | 1,036         | 1,187                         | (664)            | (922)                         | 155                      | 120           | 19,031                    | 12,586                        |
| Livestock Saleyards <sup>3</sup>      | (17)          | 120           | 159           | 144                           | (176)            | (24)                          | (162)                    | –             | 1,838                     | 1,520                         |
| Parks, Gardens and Open Space         | 322           | 195           | 1,024         | 1,081                         | (702)            | (886)                         | 194                      | 71            | 14,212                    | 11,684                        |
| Swimming Complex                      | –             | –             | 213           | 193                           | (213)            | (193)                         | –                        | –             | 1,230                     | 854                           |
| Stormwater and Drainage               | 92            | 74            | 155           | 170                           | (63)             | (96)                          | 3                        | 2             | 5,148                     | 4,745                         |
| Transport Network                     | 36,167        | 24,104        | 14,958        | 13,960                        | 21,209           | 10,144                        | 36,099                   | 24,059        | 458,388                   | 407,192                       |
| Sewerage Services                     | 3,052         | 2,735         | 2,371         | 1,910                         | 681              | 825                           | 13                       | 25            | 29,857                    | 27,164                        |
| Waste Management                      | 3,648         | 4,168         | 3,047         | 2,039                         | 601              | 2,129                         | 152                      | 111           | 14,834                    | 13,027                        |
| Water Supply                          | 11,038        | 4,232         | 2,888         | 2,288                         | 8,150            | 1,944                         | 7,940                    | 1,743         | 53,883                    | 42,801                        |
| <b>Total functions and activities</b> | <b>70,333</b> | <b>47,936</b> | <b>33,127</b> | <b>31,269</b>                 | <b>37,206</b>    | <b>16,667</b>                 | <b>53,398</b>            | <b>32,216</b> | <b>634,775</b>            | <b>559,311</b>                |

(1) Restated - refer to note G4-1

(2) Civic Office was in receipt of \$8.8K in Grants however had to refund prior year 2022 COVID Safe Grant for \$11.9K resulting in a net deficit of \$3K.

(3) Livestock Saleyards – The Saleyards was in receipt of \$146K from Operational Income generated from fees and charges. However, a \$162K refund of unspent grant relating to Truck Wash was paid to the funding body. This has resulted a net deficit of \$17K.



## **B1-2 Components of functions or activities**

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

### **Civic Office**

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

### **Organisation and Leadership**

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

### **Community Development**

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

### **Economic Growth and Tourism**

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

### **Theatre and Museum Complex**

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

### **Finance and Technology**

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

### **Corporate and Governance**

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

### **Workforce Development**

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

### **Library Services**

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

### **Emergency Services**

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

### **Asset Management and Resourcing**

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

### **Commercial Works**

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

### **Environmental Management**

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

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## **B1-2 Components of functions or activities (continued)**

### **Planning and Regulation**

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

### **Plant, Fleet and Equipment**

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

### **Buildings and Amenities**

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

### **Livestock Saleyards**

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

### **Parks, Gardens and Open Space**

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

### **Swimming Complex**

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

### **Stormwater and Drainage**

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

### **Transport Network**

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

### **Sewerage Services**

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

### **Waste Management**

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

### **Water Supply**

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

## B2 Sources of income

### B2-1 Rates and annual charges

|                                                                     | 2023<br>\$ '000 | 2022<br>\$ '000 |
|---------------------------------------------------------------------|-----------------|-----------------|
| <b>Ordinary rates</b>                                               |                 |                 |
| Residential                                                         | 2,145           | 2,122           |
| Farmland                                                            | 2,361           | 2,368           |
| Mining                                                              | 10              | 10              |
| Business                                                            | 335             | 322             |
| Less: pensioner rebates (mandatory)                                 | (122)           | (130)           |
| <b>Rates levied to ratepayers</b>                                   | <b>4,729</b>    | <b>4,692</b>    |
| Pensioner rate subsidies received                                   | 66              | 73              |
| <b>Total ordinary rates</b>                                         | <b>4,795</b>    | <b>4,765</b>    |
| <b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b> |                 |                 |
| Domestic waste management services                                  | 1,184           | 1,080           |
| Stormwater management services                                      | 72              | 71              |
| Water supply services                                               | 1,552           | 1,364           |
| Sewerage services                                                   | 2,685           | 2,545           |
| Waste management services (non-domestic)                            | 207             | 190             |
| Waste management facility charge                                    | 1,474           | 1,342           |
| Less: pensioner rebates (mandatory)                                 | (216)           | (217)           |
| <b>Annual charges levied</b>                                        | <b>6,958</b>    | <b>6,375</b>    |
| Pensioner annual charges subsidies received:                        |                 |                 |
| – Water                                                             | 29              | 30              |
| – Sewerage                                                          | 26              | 27              |
| – Domestic waste management                                         | 63              | 63              |
| <b>Total annual charges</b>                                         | <b>7,076</b>    | <b>6,495</b>    |
| <b>Total rates and annual charges</b>                               | <b>11,871</b>   | <b>11,260</b>   |
| <b>Timing of revenue recognition for rates and annual charges</b>   |                 |                 |
| Rates and annual charges recognised at a point in time (2)          | 11,871          | 11,260          |
| <b>Total rates and annual charges</b>                               | <b>11,871</b>   | <b>11,260</b>   |

Council has used 2022 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 | 2023<br>\$ '000 | 2022<br>\$ '000 |
|------------------------------------------------------------------------------|--------|-----------------|-----------------|
| <b>Specific user charges (per s602 - specific 'actual use' charges)</b>      |        |                 |                 |
| Water supply services                                                        | 1      | 1,494           | 1,116           |
| Sewerage services                                                            | 1      | 174             | 126             |
| Waste management services (non-domestic)                                     | 1      | 328             | 272             |
| Trade waste                                                                  | 1      | 24              | 18              |
| <b>Total specific user charges</b>                                           |        | <b>2,020</b>    | <b>1,532</b>    |
| <b>Other user charges and fees</b>                                           |        |                 |                 |
| <b>(i) Fees and charges – statutory and regulatory functions (per s608)</b>  |        |                 |                 |
| Inspection services                                                          | 2      | 17              | 19              |
| Planning and building regulation                                             | 2      | 280             | 363             |
| Private works – section 67                                                   | 2      | 135             | 118             |
| Section 603 certificates                                                     | 2      | 23              | 37              |
| Companion animals                                                            | 2      | 4               | 3               |
| Local government and health act fees                                         | 2      | 9               | 10              |
| <b>Total fees and charges – statutory/regulatory</b>                         |        | <b>468</b>      | <b>550</b>      |
| <b>(ii) Fees and charges – other (incl. general user charges (per s608))</b> |        |                 |                 |
| Aerodrome                                                                    | 2      | 1               | 1               |
| Cemeteries                                                                   | 2      | 112             | 121             |
| Saleyards                                                                    | 2      | 146             | 120             |
| Tourism                                                                      | 2      | 15              | 7               |
| Cinema                                                                       | 2      | 50              | 44              |
| Library                                                                      | 2      | 8               | 4               |
| Museum and theatre                                                           | 2      | 42              | 31              |
| Service installation                                                         | 2      | 49              | 25              |
| Other                                                                        | 2      | 24              | 31              |
| <b>Total fees and charges – other</b>                                        |        | <b>447</b>      | <b>384</b>      |
| <b>Total other user charges and fees</b>                                     |        | <b>915</b>      | <b>934</b>      |
| <b>Total user charges and fees</b>                                           |        | <b>2,935</b>    | <b>2,466</b>    |
| <b>Timing of revenue recognition for user charges and fees</b>               |        |                 |                 |
| User charges and fees recognised over time (1)                               |        | 2,020           | 1,532           |
| User charges and fees recognised at a point in time (2)                      |        | 915             | 934             |
| <b>Total user charges and fees</b>                                           |        | <b>2,935</b>    | <b>2,466</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.

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2023

### B2-3 Other revenues

|                                                        | Notes | Timing | 2023<br>\$ '000 | 2022<br>\$ '000 |
|--------------------------------------------------------|-------|--------|-----------------|-----------------|
| Diesel rebate                                          |       | 2      | 49              | 60              |
| Recycling income (non-domestic)                        |       | 2      | 63              | 89              |
| Insurance rebates                                      |       | 2      | –               | 27              |
| Sale of surplus material                               |       | 2      | 1               | 1               |
| Training reimbursement                                 |       | 2      | 225             | 300             |
| Effect of re-measurement of remediation provision      | C3-5  | 2      | –               | 172             |
| Effect from de-recognition of remediation provision    | C3-5  | 2      | 65              | 947             |
| Other                                                  |       | 2      | 402             | 116             |
| <b>Total other revenue</b>                             |       |        | <b>805</b>      | <b>1,712</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)        |       |        | 805             | 1,712           |
| <b>Total other revenue</b>                             |       |        | <b>805</b>      | <b>1,712</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 2023

## B2-4 Grants and contributions

|                                                                            |        | Operating<br>2023<br>\$ '000 | Operating<br>2022<br>\$ '000 | Capital<br>2023<br>\$ '000 | Capital<br>2022<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      | 1,117                        | 1,807                        | –                          | –                          |
| Financial assistance – local roads component                               | 2      | 522                          | 920                          | –                          | –                          |
| <b>Payment in advance - future year allocation</b>                         |        |                              |                              |                            |                            |
| Financial assistance – general component                                   | 2      | 4,161                        | 2,774                        | –                          | –                          |
| Financial assistance – local roads component                               | 2      | 2,076                        | 1,419                        | –                          | –                          |
| <b>Amount recognised as income during current year</b>                     |        | <b>7,876</b>                 | <b>6,920</b>                 | <b>–</b>                   | <b>–</b>                   |
| <b>Special purpose grants and non-developer contributions (tied)</b>       |        |                              |                              |                            |                            |
| <b>Cash contributions</b>                                                  |        |                              |                              |                            |                            |
| Water supplies                                                             | 1      | 43                           | 53                           | 7,730                      | 1,516                      |
| Bushfire and emergency services                                            | 2      | 311                          | 145                          | –                          | –                          |
| Community centres                                                          | 1      | –                            | –                            | 31                         | 6                          |
| Economic development                                                       | 2      | 124                          | 135                          | –                          | –                          |
| Environmental programs                                                     | 2      | 20                           | –                            | –                          | –                          |
| Heritage and cultural                                                      | 1,2    | 240                          | 104                          | 82                         | 184                        |
| Library                                                                    | 2      | 64                           | 62                           | 219                        | 19                         |
| LIRS subsidy                                                               | 2      | 11                           | 15                           | –                          | –                          |
| Noxious weeds                                                              | 1,2    | 207                          | 165                          | –                          | –                          |
| Recreation and culture                                                     | 2      | 8                            | 40                           | 2,344                      | 193                        |
| Community development                                                      | 2      | 20                           | 343                          | –                          | –                          |
| Street lighting                                                            | 2      | 34                           | 33                           | –                          | –                          |
| Town planning                                                              | 1,2    | –                            | 80                           | –                          | 1                          |
| Saleyards                                                                  | 2      | –                            | –                            | (162)                      | –                          |
| Waste management                                                           | 2      | –                            | –                            | 122                        | 88                         |
| Disaster recovery                                                          | 2      | 4,143                        | 5,593                        | 66                         | –                          |
| Transport (roads to recovery)                                              | 2      | 1,044                        | 1,044                        | –                          | –                          |
| Transport (other roads and bridges funding)                                | 1,2    | 3,782                        | 204                          | 22,795                     | 13,238                     |
| Other councils – joint works/services                                      | 1      | 125                          | 126                          | –                          | –                          |
| Transport for NSW contributions (regional roads, block grant)              | 2      | 1,625                        | 1,594                        | –                          | –                          |
| FBT contributions                                                          | 2      | 47                           | 51                           | –                          | –                          |
| Waste management services                                                  | 2      | 3                            | 4                            | –                          | –                          |
| <b>Total special purpose grants and non-developer contributions – cash</b> |        | <b>11,851</b>                | <b>9,791</b>                 | <b>33,227</b>              | <b>15,245</b>              |
| <b>Total special purpose grants and non-developer contributions (tied)</b> |        | <b>11,851</b>                | <b>9,791</b>                 | <b>33,227</b>              | <b>15,245</b>              |
| <b>Total grants and non-developer contributions</b>                        |        | <b>19,727</b>                | <b>16,711</b>                | <b>33,227</b>              | <b>15,245</b>              |
| <b>Comprising:</b>                                                         |        |                              |                              |                            |                            |
| – Commonwealth funding                                                     |        | 17,677                       | 9,704                        | 4,789                      | 10,607                     |
| – State funding                                                            |        | 2,024                        | 6,813                        | 28,465                     | 4,638                      |
| – Other funding                                                            |        | 26                           | 194                          | (27)                       | –                          |
|                                                                            |        | <b>19,727</b>                | <b>16,711</b>                | <b>33,227</b>              | <b>15,245</b>              |

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Tenterfield Shire Council | Notes to the Financial Statements 30 June 2023

## B2-4 Grants and contributions (continued)

### Developer contributions

|                                                                   | Notes | Timing | Operating<br>2023<br>\$ '000 | Operating<br>2022<br>\$ '000 | Capital<br>2023<br>\$ '000 | Capital<br>2022<br>\$ '000 |
|-------------------------------------------------------------------|-------|--------|------------------------------|------------------------------|----------------------------|----------------------------|
| <b>Developer contributions:</b>                                   | G4    |        |                              |                              |                            |                            |
| <b>(s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>         |       |        |                              |                              |                            |                            |
| <b>Cash contributions</b>                                         |       |        |                              |                              |                            |                            |
| S 7.11 – contributions towards amenities/services                 |       | 2      | –                            | –                            | 374                        | 212                        |
| S 64 – water supply contributions                                 |       | 2      | –                            | –                            | 57                         | 23                         |
| S 64 – sewerage service contributions                             |       | 2      | –                            | –                            | 13                         | 25                         |
| <b>Total developer contributions – cash</b>                       |       |        | <b>–</b>                     | <b>–</b>                     | <b>444</b>                 | <b>260</b>                 |
| <b>Total developer contributions</b>                              |       |        | <b>–</b>                     | <b>–</b>                     | <b>444</b>                 | <b>260</b>                 |
| <b>Total contributions</b>                                        |       |        | <b>–</b>                     | <b>–</b>                     | <b>444</b>                 | <b>260</b>                 |
| <b>Total grants and contributions</b>                             |       |        | <b>19,727</b>                | <b>16,711</b>                | <b>33,671</b>              | <b>15,505</b>              |
| <b>Timing of revenue recognition for grants and contributions</b> |       |        |                              |                              |                            |                            |
| Grants and contributions recognised over time (1)                 |       |        | 168                          | 179                          | 7,761                      | 1,470                      |
| Grants and contributions recognised at a point in time (2)        |       |        | 19,559                       | 16,532                       | 25,910                     | 14,035                     |
| <b>Total grants and contributions</b>                             |       |        | <b>19,727</b>                | <b>16,711</b>                | <b>33,671</b>              | <b>15,505</b>              |

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## B2-4 Grants and contributions (continued)

### Unspent grants and contributions

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

|                                                                                                                           | Operating<br>2023<br>\$ '000 | Operating<br>2022<br>\$ '000 | Capital<br>2023<br>\$ '000 | Capital<br>2022<br>\$ '000 |
|---------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------|----------------------------|----------------------------|
| Notes                                                                                                                     |                              |                              |                            |                            |
| <b>Grants</b>                                                                                                             |                              |                              |                            |                            |
| Unspent grants at 1 July                                                                                                  | 2,546                        | 1,207                        | 11,946                     | 3,577                      |
| <b>Add:</b> Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions         | 4,567                        | 2,528                        | 569                        | 445                        |
| <b>Add:</b> grants received for the provision of goods and services in a future period                                    | —                            | —                            | 4,479                      | 11,490                     |
| <b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year                 | (2,528)                      | (1,189)                      | (693)                      | (154)                      |
| <b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year                          | —                            | —                            | (11,490)                   | (3,412)                    |
| <b>Unspent grants at 30 June</b>                                                                                          | <b>4,585</b>                 | <b>2,546</b>                 | <b>4,811</b>               | <b>11,946</b>              |
| <b>Contributions</b>                                                                                                      |                              |                              |                            |                            |
| G4                                                                                                                        |                              |                              |                            |                            |
| Unspent contributions at 1 July                                                                                           | —                            | —                            | 470                        | 222                        |
| <b>Add:</b> contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions | —                            | —                            | 400                        | 248                        |
| <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>870</b>                 | <b>470</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

|                                                                  | 2023<br>\$ '000 | 2022<br>\$ '000 |
|------------------------------------------------------------------|-----------------|-----------------|
| <b>Interest on financial assets measured at amortised cost</b>   |                 |                 |
| – Overdue rates and annual charges (incl. special purpose rates) | 70              | 70              |
| – Cash and investments                                           | 996             | 52              |
| <b>Total interest and investment income (losses)</b>             | <b>1,066</b>    | <b>122</b>      |

### Accounting policy

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

## B2-6 Other income

|                                 | Notes | 2023<br>\$ '000 | 2022<br>\$ '000 |
|---------------------------------|-------|-----------------|-----------------|
| <b>Rental income</b>            |       |                 |                 |
| <b>Other lease income</b>       |       |                 |                 |
| Council owned property          |       | 164             | 160             |
| <b>Total other lease income</b> |       | <b>164</b>      | <b>160</b>      |
| <b>Total rental income</b>      | C2-2  | <b>164</b>      | <b>160</b>      |
| IMF Settlement Income           |       | 94              | –               |
| <b>Total other</b>              |       | <b>94</b>       | <b>–</b>        |
| <b>Total other income</b>       |       | <b>258</b>      | <b>160</b>      |

### **B3 Costs of providing services**

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

|                                      | 2023<br>\$ '000 | 2022<br>\$ '000 |
|--------------------------------------|-----------------|-----------------|
| Salaries and wages                   | 6,969           | 7,525           |
| Employee leave entitlements (ELE)    | 1,384           | 1,345           |
| Superannuation                       | 823             | 880             |
| Workers' compensation insurance      | 222             | 186             |
| Fringe benefit tax (FBT)             | 37              | 39              |
| Other                                | 47              | 42              |
| <b>Total employee costs</b>          | <b>9,482</b>    | <b>10,017</b>   |
| Less: capitalised costs              | (1,133)         | (1,181)         |
| <b>Total employee costs expensed</b> | <b>8,349</b>    | <b>8,836</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

|                                                     |       | 2023          | 2022 <sup>1</sup>   |
|-----------------------------------------------------|-------|---------------|---------------------|
|                                                     | Notes | \$ '000       | Restated<br>\$ '000 |
| Raw materials and consumables                       |       | 3,110         | 3,372               |
| Contractor and consultancy costs                    |       | 6,810         | 4,818               |
| Audit Fees                                          | F2-1  | 61            | 60                  |
| Councillor and Mayoral fees and associated expenses | F1-2  | 175           | 184                 |
| Advertising                                         |       | 44            | 36                  |
| Cleaning                                            |       | 42            | 42                  |
| Election expenses                                   |       | –             | 84                  |
| Electricity and heating                             |       | 238           | 279                 |
| Insurance                                           |       | 592           | 523                 |
| Postage                                             |       | 39            | 31                  |
| Printing and stationery                             |       | 17            | 31                  |
| Street lighting                                     |       | 98            | 127                 |
| Subscriptions and publications                      |       | 89            | 137                 |
| Telephone and communications                        |       | 192           | 258                 |
| Travel expenses                                     |       | 13            | 10                  |
| Training costs (other than salaries and wages)      |       | 95            | 75                  |
| Other expenses                                      |       | 106           | 107                 |
| – Legal expenses: planning and development          |       | 1             | –                   |
| – Legal expenses: other                             |       | 36            | 34                  |
| Other                                               |       | 6             | 4                   |
| <b>Total materials and services</b>                 |       | <b>11,764</b> | <b>10,212</b>       |
| <b>Total materials and services</b>                 |       | <b>11,764</b> | <b>10,212</b>       |

#### Accounting policy

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

(1) Restated - see Note G4-1



Tenterfield Shire Council | Notes to the Financial Statements 30 June 2023

### B3-3 Borrowing costs

|                                                        | Notes | 2023<br>\$ '000 | 2022<br>\$ '000 |
|--------------------------------------------------------|-------|-----------------|-----------------|
| <b>(i) Interest bearing liability costs</b>            |       |                 |                 |
| Interest on leases                                     |       | 7               | 9               |
| Interest on loans                                      |       | 840             | 522             |
| <b>Total interest bearing liability costs</b>          |       | <b>847</b>      | <b>531</b>      |
| <b>Total interest bearing liability costs expensed</b> |       | <b>847</b>      | <b>531</b>      |
| <b>(ii) Other borrowing costs</b>                      |       |                 |                 |
| – Remediation liabilities                              | C3-5  | 116             | 31              |
| <b>Total other borrowing costs</b>                     |       | <b>116</b>      | <b>31</b>       |
| <b>Total borrowing costs expensed</b>                  |       | <b>963</b>      | <b>562</b>      |

#### Accounting policy

Borrowing costs are expensed as incurred.

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2023

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

|                                                                                        |       | 2023           | 2022 <sup>1</sup>   |
|----------------------------------------------------------------------------------------|-------|----------------|---------------------|
|                                                                                        | Notes | \$ '000        | Restated<br>\$ '000 |
| <b>Depreciation and amortisation</b>                                                   |       |                |                     |
| Plant and equipment                                                                    |       | 776            | 779                 |
| Office equipment                                                                       |       | 55             | 55                  |
| Furniture and fittings                                                                 |       | 3              | 4                   |
| Land improvements (depreciable)                                                        |       | 39             | 36                  |
| <b>Infrastructure:</b>                                                                 | C1-6  |                |                     |
| – Buildings                                                                            |       | 1,016          | 846                 |
| – Other structures                                                                     |       | 182            | 182                 |
| – Roads                                                                                |       | 3,189          | 3,306               |
| – Bridges                                                                              |       | 1,046          | 926                 |
| – Footpaths                                                                            |       | 47             | 42                  |
| – Stormwater drainage                                                                  |       | 108            | 100                 |
| – Water supply network                                                                 |       | 866            | 718                 |
| – Sewerage network                                                                     |       | 547            | 493                 |
| – Swimming pools                                                                       |       | 27             | 25                  |
| – Other open space/recreational assets                                                 |       | 169            | 146                 |
| Right of use assets                                                                    | C2-1  | 16             | 120                 |
| <b>Other assets:</b>                                                                   |       |                |                     |
| – Library books                                                                        |       | 32             | 33                  |
| <b>Reinstatement, rehabilitation and restoration assets:</b>                           |       |                |                     |
| – Tip assets                                                                           | C1-6  | 812            | 161                 |
| – Quarry assets                                                                        | C1-6  | 16             | 16                  |
| <b>Total gross depreciation and amortisation costs</b>                                 |       | <b>8,946</b>   | <b>7,988</b>        |
| Less: capitalised costs                                                                |       | (219)          | (140)               |
| <b>Total depreciation and amortisation costs</b>                                       |       | <b>8,727</b>   | <b>7,848</b>        |
| <b>Impairment / revaluation decrement of IPPE</b>                                      |       |                |                     |
| <b>Infrastructure:</b>                                                                 | C1-6  |                |                     |
| – Roads                                                                                |       | (1,299)        | 15,904              |
| – Bulk earthworks                                                                      |       | –              | 1,393               |
| <b>Total gross IPPE impairment / revaluation decrement costs</b>                       |       | <b>(1,299)</b> | <b>17,297</b>       |
| Amounts taken through revaluation reserve                                              | C1-6  | 1,299          | (17,297)            |
| <b>Total IPPE impairment / revaluation decrement costs charged to Income Statement</b> |       | <b>–</b>       | <b>–</b>            |
| <b>Total depreciation, amortisation and impairment for non-financial assets</b>        |       | <b>8,727</b>   | <b>7,848</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

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

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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.

<sup>(1)</sup> Restated - see Note G4-1

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2023

### B3-5 Other expenses

|                                                                                                   | 2023<br>\$ '000 | 2022<br>\$ '000 |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------|
| <b>Other</b>                                                                                      |                 |                 |
| Grants funded donations, contributions and assistance to other organisations (incl. Section 356)  | 250             | 377             |
| Council funded donations, contributions and assistance to other organisations (incl. Section 356) | 42              | 66              |
| Emergency services levy (includes FRNSW, SES, and RFS levies)                                     | 498             | 374             |
| <b>Total other</b>                                                                                | <b>790</b>      | <b>817</b>      |
| <b>Total other expenses</b>                                                                       | <b>790</b>      | <b>817</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 | 2023<br>\$ '000 | 2022 <sup>1</sup><br>\$ '000 |
|---------------------------------------------------------------------------|-------|-----------------|------------------------------|
| <b>Gain (or loss) on disposal of property (excl. investment property)</b> |       |                 |                              |
| Proceeds from disposal – property                                         |       | 1,116           | –                            |
| Less: carrying amount of property assets sold/written off                 |       | (962)           | –                            |
| <b>Gain (or loss) on disposal</b>                                         |       | <b>154</b>      | <b>–</b>                     |
| <b>Gain (or loss) on disposal of plant and equipment</b>                  |       |                 |                              |
|                                                                           | C1-6  |                 |                              |
| Non-cash income from trade-in – plant and equipment                       |       | 2,170           | 1,705                        |
| Less: carrying amount of plant and equipment assets sold/written off      |       | (2,242)         | (1,880)                      |
| <b>Gain (or loss) on disposal</b>                                         |       | <b>(72)</b>     | <b>(175)</b>                 |
| <b>Gain (or loss) on disposal of infrastructure</b>                       |       |                 |                              |
|                                                                           | C1-6  |                 |                              |
| Less: carrying amount of infrastructure assets sold/written off           |       | (2,629)         | (2,830)                      |
| <b>Gain (or loss) on disposal</b>                                         |       | <b>(2,629)</b>  | <b>(2,830)</b>               |
| <b>Gain (or loss) on disposal of real estate assets held for sale</b>     |       |                 |                              |
|                                                                           | C1-4  |                 |                              |
| Proceeds from disposal – real estate assets                               |       | 45              | 49                           |
| Less: carrying amount of real estate assets sold/written off              |       | (32)            | (38)                         |
| <b>Gain (or loss) on disposal</b>                                         |       | <b>13</b>       | <b>11</b>                    |
| <b>Net gain (or loss) from disposal of assets</b>                         |       | <b>(2,534)</b>  | <b>(2,994)</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.

<sup>(1)</sup> Restated - see Note G4-1

## B5 Performance against budget

### B5-1 Material budget variations

Council's original budget was adopted by the Council on 25 May 2022 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

| \$ '000                                                                                                                                                                                                                                             | 2023<br>Budget | 2023<br>Actual | 2023<br>----- Variance ----- |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|------------------------------|-----------------|
| <b>Revenues</b>                                                                                                                                                                                                                                     |                |                |                              |                 |
| Rates and annual charges                                                                                                                                                                                                                            | 11,605         | 11,871         | 266                          | 2% <b>F</b>     |
| User charges and fees                                                                                                                                                                                                                               | 2,691          | 2,935          | 244                          | 9% <b>F</b>     |
| Other revenues                                                                                                                                                                                                                                      | 540            | 805            | 265                          | 49% <b>F</b>    |
| Higher than expected other revenue was mostly due to one-off fire insurance recovery settlements.                                                                                                                                                   |                |                |                              |                 |
| Operating grants and contributions                                                                                                                                                                                                                  | 8,658          | 19,727         | 11,069                       | 128% <b>F</b>   |
| Above expected amount of operating grants was mostly due to 100% advance receipt of 2024 FAG and flood emergency grants.                                                                                                                            |                |                |                              |                 |
| Capital grants and contributions                                                                                                                                                                                                                    | 361            | 33,671         | 33,310                       | 9,227% <b>F</b> |
| Significant portion of the capital grant income in 2023 comprises of revenue recognised on grant funded projects delivered in 2023 funds for which were received in 2022 financial year. Plus there were various other not budgeted capital grants. |                |                |                              |                 |
| Interest and investment revenue                                                                                                                                                                                                                     | 120            | 1,066          | 946                          | 788% <b>F</b>   |
| Significant increase in interest rates in current year.                                                                                                                                                                                             |                |                |                              |                 |
| Other income                                                                                                                                                                                                                                        | —              | 258            | 258                          | ∞ <b>F</b>      |
| In 2023 council received unexpected IMF settlement income in amount \$95 thousand.                                                                                                                                                                  |                |                |                              |                 |

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2023

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

| \$ '000                                                                                                                                                                                                                                                                                                                                                                     | 2023<br>Budget | 2023<br>Actual  | 2023<br>----- Variance ----- |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------|------------------------------|-----------------|
| <b>Expenses</b>                                                                                                                                                                                                                                                                                                                                                             |                |                 |                              |                 |
| <b>Employee benefits and on-costs</b>                                                                                                                                                                                                                                                                                                                                       | <b>9,456</b>   | <b>8,349</b>    | <b>1,107</b>                 | <b>12% F</b>    |
| Council made a decision to put a moratorium on recruitment of vacant positions for a period of 18 months. The organisation structure on which the budget is formed had not changed hence giving a budgeted cost higher than the actual spent. As organisation undertakes its Full Time Equivalent staff requirements the budgeted figure may be different for FY 2024/2025. |                |                 |                              |                 |
| <b>Materials and services</b>                                                                                                                                                                                                                                                                                                                                               | <b>4,287</b>   | <b>11,764</b>   | <b>(7,477)</b>               | <b>(174)% U</b> |
| Higher than expected operational costs due to flood related emergency works.                                                                                                                                                                                                                                                                                                |                |                 |                              |                 |
| <b>Borrowing costs</b>                                                                                                                                                                                                                                                                                                                                                      | <b>803</b>     | <b>963</b>      | <b>(160)</b>                 | <b>(20)% U</b>  |
| Higher than expected borrowing costs were due to increased interest rates.                                                                                                                                                                                                                                                                                                  |                |                 |                              |                 |
| <b>Depreciation, amortisation and impairment of non-financial assets</b>                                                                                                                                                                                                                                                                                                    | <b>8,311</b>   | <b>8,727</b>    | <b>(416)</b>                 | <b>(5)% U</b>   |
| <b>Other expenses</b>                                                                                                                                                                                                                                                                                                                                                       | <b>1,747</b>   | <b>790</b>      | <b>957</b>                   | <b>55% F</b>    |
| <b>Net losses from disposal of assets</b>                                                                                                                                                                                                                                                                                                                                   | <b>276</b>     | <b>2,534</b>    | <b>(2,258)</b>               | <b>(818)% U</b> |
| This is a paper-based effect of write-off of undepreciated amount of disposed or impaired assets. It is hard to budget.                                                                                                                                                                                                                                                     |                |                 |                              |                 |
| <b>Statement of cash flows</b>                                                                                                                                                                                                                                                                                                                                              |                |                 |                              |                 |
| <b>Cash flows from operating activities</b>                                                                                                                                                                                                                                                                                                                                 | <b>7,712</b>   | <b>34,236</b>   | <b>26,524</b>                | <b>344% F</b>   |
| Higher than expected FAG and other emergency flood related grants in current year.                                                                                                                                                                                                                                                                                          |                |                 |                              |                 |
| <b>Cash flows from investing activities</b>                                                                                                                                                                                                                                                                                                                                 | <b>(8,099)</b> | <b>(38,625)</b> | <b>(30,526)</b>              | <b>377% U</b>   |
| In line with the increased capital grants income trend.                                                                                                                                                                                                                                                                                                                     |                |                 |                              |                 |
| <b>Cash flows from financing activities</b>                                                                                                                                                                                                                                                                                                                                 | <b>2,024</b>   | <b>2,173</b>    | <b>149</b>                   | <b>7% F</b>     |

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2023

## C Financial position

### C1 Assets we manage

#### C1-1 Cash and cash equivalents

|                                        | 2023<br>\$ '000 | 2022<br>\$ '000 |
|----------------------------------------|-----------------|-----------------|
| <b>Cash assets</b>                     |                 |                 |
| Cash on hand and at bank               | 28,509          | 30,725          |
| Cash equivalent assets                 |                 |                 |
| – Deposits at call                     | 6,000           | 6,000           |
| Trust account                          | 382             | 382             |
| <b>Total cash and cash equivalents</b> | <b>34,891</b>   | <b>37,107</b>   |

#### Reconciliation of cash and cash equivalents

|                                                                     |               |               |
|---------------------------------------------------------------------|---------------|---------------|
| Total cash and cash equivalents per Statement of Financial Position | 34,891        | 37,107        |
| <b>Balance as per the Statement of Cash Flows</b>                   | <b>34,891</b> | <b>37,107</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 2023

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

|                                                                                                            | <b>2023</b>     | <b>2022</b>     |
|------------------------------------------------------------------------------------------------------------|-----------------|-----------------|
|                                                                                                            | <b>\$ '000</b>  | <b>\$ '000</b>  |
| <b>(a) Externally restricted cash, cash equivalents and investments</b>                                    |                 |                 |
| <b>Total cash, cash equivalents and investments</b>                                                        | <b>34,891</b>   | <b>37,107</b>   |
| Less: Externally restricted cash, cash equivalents and investments                                         | <b>(28,078)</b> | <b>(31,626)</b> |
| <b>Cash, cash equivalents and investments not subject to external restrictions</b>                         | <b>6,813</b>    | <b>5,481</b>    |
| <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                                                          | <b>4,587</b>    | <b>11,132</b>   |
| Specific purpose unexpended grants – water fund                                                            | <b>124</b>      | <b>588</b>      |
| <b>External restrictions – included in liabilities</b>                                                     | <b>4,711</b>    | <b>11,720</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) | <b>4,530</b>    | <b>2,654</b>    |
| Specific purpose unexpended grants (recognised as revenue) – water fund                                    | <b>44</b>       | <b>28</b>       |
| Developer contributions – general (including waste and stormwater)                                         | <b>722</b>      | <b>388</b>      |
| Developer contributions – water fund                                                                       | <b>94</b>       | <b>38</b>       |
| Developer contributions – sewer fund                                                                       | <b>54</b>       | <b>41</b>       |
| RFS reserves                                                                                               | <b>111</b>      | <b>92</b>       |
| Water fund                                                                                                 | <b>1,211</b>    | <b>2,180</b>    |
| Sewer fund                                                                                                 | <b>6,764</b>    | <b>5,704</b>    |
| Domestic waste management                                                                                  | <b>8,464</b>    | <b>7,373</b>    |
| Stormwater management                                                                                      | <b>991</b>      | <b>1,026</b>    |
| Trust fund                                                                                                 | <b>382</b>      | <b>382</b>      |
| <b>External restrictions – other</b>                                                                       | <b>23,367</b>   | <b>19,906</b>   |
| <b>Total external restrictions</b>                                                                         | <b>28,078</b>   | <b>31,626</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 2023

**C1-2 Restricted and allocated cash, cash equivalents and investments (continued)**

|  | 2023    | 2022    |
|--|---------|---------|
|  | \$ '000 | \$ '000 |

**(b) Internal allocations**

**Cash, cash equivalents and investments not subject to external restrictions**

**6,813** **5,481**

Less: Internally restricted cash, cash equivalents and investments

**(5,500)** **(5,000)**

**Unrestricted and unallocated cash, cash equivalents and investments**

**1,313** **481**

**Internal allocations**

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

Special projects

**5,500** **5,000**

**Total internal allocations**

**5,500** **5,000**

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

|  | 2023    | 2022    |
|--|---------|---------|
|  | \$ '000 | \$ '000 |

**(c) Unrestricted and unallocated**

**Unrestricted and unallocated cash, cash equivalents and investments**

**1,313** **481**

**Unrestricted cash note**

From 1 July 2021 to March 2022 the Council reported negative unrestricted cash position. This resulted 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 any time since 30 June 2022.

Council reported positive unrestricted cash position during 2023 financial year.

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2023

### C1-3 Receivables

|                                                     | 2023<br>Current<br>\$ '000 | 2023<br>Non-current<br>\$ '000 | 2022<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 |
|-----------------------------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Rates and annual charges                            | 391                        | –                              | 396                        | –                              |
| Interest and extra charges                          | 88                         | –                              | 79                         | –                              |
| User charges and fees                               | 707                        | –                              | 486                        | –                              |
| Private works                                       | 83                         | –                              | 81                         | –                              |
| Accrued revenues                                    |                            |                                |                            |                                |
| – Interest on investments                           | 26                         | –                              | 3                          | –                              |
| Government agency receivables                       | 272                        | –                              | 1,287                      | –                              |
| Net GST receivable                                  | 1,037                      | –                              | 708                        | –                              |
| Other debtors                                       | 1,055                      | –                              | 36                         | –                              |
| <b>Total</b>                                        | <b>3,659</b>               | <b>–</b>                       | <b>3,076</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>3,604</b>               | <b>–</b>                       | <b>3,021</b>               | <b>–</b>                       |
| <b>Externally restricted receivables</b>            |                            |                                |                            |                                |
| <b>Water supply</b>                                 |                            |                                |                            |                                |
| – Rates and availability charges                    | 81                         | –                              | 69                         | –                              |
| – Other                                             | 668                        | –                              | 625                        | –                              |
| <b>Sewerage services</b>                            |                            |                                |                            |                                |
| – Rates and availability charges                    | 132                        | –                              | 118                        | –                              |
| – Other                                             | 82                         | –                              | 60                         | –                              |
| <b>Domestic waste management</b>                    | <b>249</b>                 | <b>–</b>                       | <b>209</b>                 | <b>–</b>                       |
| <b>Stormwater management</b>                        | <b>8</b>                   | <b>–</b>                       | <b>4</b>                   | <b>–</b>                       |
| <b>Total external restrictions</b>                  | <b>1,220</b>               | <b>–</b>                       | <b>1,085</b>               | <b>–</b>                       |
| <b>Unrestricted receivables</b>                     | <b>2,384</b>               | <b>–</b>                       | <b>1,936</b>               | <b>–</b>                       |
| <b>Total net receivables</b>                        | <b>3,604</b>               | <b>–</b>                       | <b>3,021</b>               | <b>–</b>                       |

|                                                                               | 2023<br>\$ '000 | 2022<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 2023

## C1-4 Inventories

|                                  | 2023<br>Current<br>\$ '000 | 2023<br>Non-current<br>\$ '000 | 2022<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 |
|----------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| <b>(i) Inventories at cost</b>   |                            |                                |                            |                                |
| Real estate for resale           | -                          | -                              | 32                         | -                              |
| Stores and materials             | 221                        | -                              | 294                        | -                              |
| <b>Total inventories at cost</b> | <b>221</b>                 | <b>-</b>                       | <b>326</b>                 | <b>-</b>                       |
| <b>Total inventories</b>         | <b>221</b>                 | <b>-</b>                       | <b>326</b>                 | <b>-</b>                       |

## (i) Other disclosures

|                                                        | Notes | 2023<br>Current<br>\$ '000 | 2023<br>Non-current<br>\$ '000 | 2022<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 |
|--------------------------------------------------------|-------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| <b>(a) Details for real estate development</b>         |       |                            |                                |                            |                                |
| Residential                                            |       | -                          | -                              | 32                         | -                              |
| <b>Total real estate for resale</b>                    |       | <b>-</b>                   | <b>-</b>                       | <b>32</b>                  | <b>-</b>                       |
| (Valued at the lower of cost and net realisable value) |       |                            |                                |                            |                                |
| <b>Represented by:</b>                                 |       |                            |                                |                            |                                |
| Acquisition costs                                      |       | -                          | -                              | 32                         | -                              |
| <b>Total costs</b>                                     |       | <b>-</b>                   | <b>-</b>                       | <b>32</b>                  | <b>-</b>                       |
| <b>Total real estate for resale</b>                    |       | <b>-</b>                   | <b>-</b>                       | <b>32</b>                  | <b>-</b>                       |
| <b>Movements:</b>                                      |       |                            |                                |                            |                                |
| Real estate assets at beginning of the year            |       | 32                         | -                              | 70                         | -                              |
| - WDV of sales (expense)                               | B4-1  | (32)                       | -                              | (38)                       | -                              |
| <b>Total real estate for resale</b>                    |       | <b>-</b>                   | <b>-</b>                       | <b>32</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 2023

## C1-5 Contract assets

|                              | 2023<br>Current<br>\$ '000 | 2023<br>Non-current<br>\$ '000 | 2022<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 |
|------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Contract assets              | 14,249                     | –                              | 5,547                      | –                              |
| <b>Total contract assets</b> | <b>14,249</b>              | <b>–</b>                       | <b>5,547</b>               | <b>–</b>                       |

### Contract assets

|                                                    |               |          |              |          |
|----------------------------------------------------|---------------|----------|--------------|----------|
| Contract Asset (AASB 15)                           | 170           | –        | 126          | –        |
| Grant Contract Asset (AASB 1058 - asset exemption) | 9,297         | –        | 4,264        | –        |
| Accrued Income (AASB 1058)                         | 4,782         | –        | 1,157        | –        |
| <b>Total contract assets</b>                       | <b>14,249</b> | <b>–</b> | <b>5,547</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)

Increase is due to works performed on various grant funded projects which will be recovered in 2024 financial year. Major unpaid works as at 30 June 2023 relate to the following projects:

- 1) Mt Lindesay Upgrade - \$1.7M
- 2) Fixing Local Roads - \$1.5M
- 3) Building Better Region Funds Infrastructure Projects - \$1.3M
- 4) BLERF - 0737 - Improve Mt Lindesay Road - \$2M

#### Accrued Income - not specific or not enforceable grants (AASB 1058)

Significant increase is mostly related to post flood events works funded by AGRN 1012. Council is expecting to get reimbursed for those works in 2024 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.

**Ordinary Council Meeting - 28 February 2024**  
**PRESENTATION OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**Attachment 1**  
**Tenterfield Shire Council - Audited Financial Statements 2022-2023.**

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2023

**C1-6 Infrastructure, property, plant and equipment**

| By aggregated asset class                                               | At 1 July 2022 <sup>1</sup>        |                                                      |                                  | Asset movements during the reporting period |                      |                             |                      |                                            |               |                           |                                        | At 30 June 2023       |                                         |                     |
|-------------------------------------------------------------------------|------------------------------------|------------------------------------------------------|----------------------------------|---------------------------------------------|----------------------|-----------------------------|----------------------|--------------------------------------------|---------------|---------------------------|----------------------------------------|-----------------------|-----------------------------------------|---------------------|
|                                                                         | Gross carrying amount <sup>2</sup> | Accumulated depreciation and impairment <sup>2</sup> | Net carrying amount <sup>2</sup> | Additions renewals <sup>1</sup>             | Additions new assets | Carrying value of disposals | Depreciation expense | Impairment reversal (recognised loss/gain) | WIP transfers | Adjustments and transfers | Revaluation increments to equity (AEC) | Gross carrying amount | Accumulated depreciation and impairment | Net carrying amount |
|                                                                         | \$'000                             | \$'000                                               | \$'000                           | \$'000                                      | \$'000               | \$'000                      | \$'000               | \$'000                                     | \$'000        | \$'000                    | \$'000                                 | \$'000                | \$'000                                  | \$'000              |
| Capital work in progress                                                | 22,978                             | —                                                    | 22,978                           | 6,818                                       | 21,175               | —                           | —                    | —                                          | (4,892)       | —                         | —                                      | 46,079                | —                                       | 46,079              |
| Plant and equipment                                                     | 16,709                             | (7,732)                                              | 8,977                            | 2,164                                       | 68                   | (2,242)                     | (776)                | —                                          | —             | —                         | —                                      | 16,299                | (8,102)                                 | 8,197               |
| Office equipment                                                        | 770                                | (444)                                                | 326                              | —                                           | —                    | —                           | (55)                 | —                                          | —             | —                         | —                                      | 770                   | (499)                                   | 271                 |
| Furniture and fittings                                                  | 155                                | (142)                                                | 13                               | —                                           | —                    | —                           | (3)                  | —                                          | —             | —                         | —                                      | 155                   | (145)                                   | 10                  |
| Land:                                                                   |                                    |                                                      |                                  |                                             |                      |                             |                      |                                            |               |                           |                                        |                       |                                         |                     |
| – Crown land – managed by council                                       | 1,647                              | —                                                    | 1,647                            | —                                           | —                    | —                           | —                    | —                                          | —             | —                         | 118                                    | 1,765                 | —                                       | 1,765               |
| – Crown land – devolved to council                                      | 2,772                              | —                                                    | 2,772                            | —                                           | —                    | —                           | —                    | —                                          | —             | —                         | 188                                    | 2,970                 | —                                       | 2,970               |
| – Operational land                                                      | 4,649                              | —                                                    | 4,649                            | —                                           | —                    | (962)                       | —                    | —                                          | —             | —                         | 3,534                                  | 7,220                 | —                                       | 7,220               |
| – Community land                                                        | 1,673                              | —                                                    | 1,673                            | —                                           | —                    | —                           | —                    | —                                          | —             | —                         | 120                                    | 1,793                 | —                                       | 1,793               |
| – Land under roads (post 30/6/08)                                       | 13                                 | —                                                    | 13                               | —                                           | —                    | —                           | —                    | —                                          | —             | —                         | —                                      | 13                    | —                                       | 13                  |
| Land improvements – depreciable                                         | 1,917                              | (711)                                                | 1,206                            | —                                           | 16                   | —                           | (39)                 | —                                          | 23            | —                         | 60                                     | 2,054                 | (788)                                   | 1,266               |
| Infrastructure:                                                         |                                    |                                                      |                                  |                                             |                      |                             |                      |                                            |               |                           |                                        |                       |                                         |                     |
| – Buildings                                                             | 39,295                             | (21,442)                                             | 17,853                           | —                                           | 92                   | —                           | (1,016)              | —                                          | 1,438         | —                         | 9,999                                  | 38,779                | (10,414)                                | 28,365              |
| – Other structures                                                      | 5,416                              | (2,155)                                              | 3,261                            | —                                           | —                    | —                           | (182)                | —                                          | 42            | —                         | 156                                    | 5,734                 | (2,458)                                 | 3,276               |
| – Roads                                                                 | 298,409                            | (76,886)                                             | 221,523                          | 3,333                                       | 1,610                | (2,052)                     | (3,189)              | 1,299                                      | 1,592         | —                         | 12,916                                 | 319,906               | (82,674)                                | 237,032             |
| – Bridges                                                               | 98,066                             | (41,718)                                             | 56,348                           | 909                                         | —                    | (476)                       | (1,046)              | —                                          | 469           | —                         | 3,270                                  | 104,064               | (44,599)                                | 59,465              |
| – Footpaths                                                             | 3,728                              | (1,057)                                              | 2,669                            | —                                           | 503                  | —                           | (47)                 | —                                          | —             | —                         | 155                                    | 4,449                 | (1,169)                                 | 3,280               |
| – Bulk earthworks (non-depreciable)                                     | 103,704                            | (1,393)                                              | 102,311                          | 859                                         | 1,629                | —                           | —                    | —                                          | 693           | —                         | 6,133                                  | 113,018               | (1,393)                                 | 111,625             |
| – Stormwater drainage                                                   | 8,993                              | (5,039)                                              | 3,954                            | —                                           | —                    | —                           | (108)                | —                                          | —             | —                         | 296                                    | 9,685                 | (5,543)                                 | 4,142               |
| – Water supply network                                                  | 66,057                             | (30,328)                                             | 35,729                           | 301                                         | —                    | (38)                        | (866)                | —                                          | 258           | —                         | 2,686                                  | 71,245                | (33,183)                                | 38,062              |
| – Sewerage network                                                      | 31,622                             | (11,524)                                             | 20,098                           | —                                           | 157                  | (61)                        | (547)                | —                                          | 352           | —                         | 1,507                                  | 34,403                | (12,896)                                | 21,507              |
| – Swimming pools                                                        | 1,535                              | (1,169)                                              | 366                              | —                                           | —                    | —                           | (27)                 | —                                          | —             | —                         | 17                                     | 1,614                 | (1,257)                                 | 357                 |
| – Other open space/recreational assets                                  | 3,397                              | (931)                                                | 2,466                            | —                                           | 1,727                | (2)                         | (169)                | —                                          | 35            | —                         | 117                                    | 5,324                 | (1,149)                                 | 4,175               |
| Other assets:                                                           |                                    |                                                      |                                  |                                             |                      |                             |                      |                                            |               |                           |                                        |                       |                                         |                     |
| – Library books                                                         | 167                                | (94)                                                 | 73                               | —                                           | —                    | —                           | (32)                 | —                                          | —             | —                         | —                                      | 167                   | (126)                                   | 41                  |
| Reinstatement, rehabilitation and restoration assets (refer Note C3-5): |                                    |                                                      |                                  |                                             |                      |                             |                      |                                            |               |                           |                                        |                       |                                         |                     |
| – Tip assets                                                            | 3,440                              | (1,273)                                              | 2,167                            | —                                           | —                    | —                           | (812)                | —                                          | —             | (780)                     | —                                      | 2,661                 | (2,085)                                 | 576                 |
| – Quarry assets                                                         | 152                                | (40)                                                 | 112                              | —                                           | —                    | —                           | (16)                 | —                                          | —             | (38)                      | —                                      | 114                   | (55)                                    | 59                  |
| <b>Total infrastructure, property, plant and equipment</b>              | <b>717,262</b>                     | <b>(204,078)</b>                                     | <b>513,184</b>                   | <b>14,384</b>                               | <b>26,977</b>        | <b>(5,833)</b>              | <b>(8,930)</b>       | <b>1,299</b>                               | <b>—</b>      | <b>(818)</b>              | <b>41,282</b>                          | <b>796,281</b>        | <b>(263,735)</b>                        | <b>532,546</b>      |

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

(2) Restated – see Note G4-1



**Ordinary Council Meeting - 28 February 2024**  
**PRESENTATION OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**Attachment 1**  
**Tenterfield Shire Council - Audited Financial Statements 2022-2023.**

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2023

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

| By aggregated asset class                                               | At 1 July 2021 <sup>(1)</sup>        |                                                        |                                    | Asset movements during the reporting period |                      |                                            |                      |                                                                                |               |                           |            |                                      |                                        |                                        | At 30 June 2022 <sup>(1)</sup>       |                                                        |                                    |
|-------------------------------------------------------------------------|--------------------------------------|--------------------------------------------------------|------------------------------------|---------------------------------------------|----------------------|--------------------------------------------|----------------------|--------------------------------------------------------------------------------|---------------|---------------------------|------------|--------------------------------------|----------------------------------------|----------------------------------------|--------------------------------------|--------------------------------------------------------|------------------------------------|
|                                                                         | Gross carrying amount <sup>(2)</sup> | Accumulated depreciation and impairment <sup>(3)</sup> | Net carrying amount <sup>(4)</sup> | Additions renewals <sup>(5)</sup>           | Additions new assets | Carrying value of disposals <sup>(6)</sup> | Depreciation expense | Impairment loss / revaluation increments (recognised in equity) <sup>(7)</sup> | WIP transfers | Adjustments and transfers | Reductions | Transfers to remediational provision | Revaluation decrements to equity (ARR) | Revaluation increments to equity (ARR) | Gross carrying amount <sup>(2)</sup> | Accumulated depreciation and impairment <sup>(3)</sup> | Net carrying amount <sup>(4)</sup> |
|                                                                         | \$ '000                              | \$ '000                                                | \$ '000                            | \$ '000                                     | \$ '000              | \$ '000                                    | \$ '000              | \$ '000                                                                        | \$ '000       | \$ '000                   | \$ '000    | \$ '000                              | \$ '000                                | \$ '000                                | \$ '000                              | \$ '000                                                | \$ '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                                | —                                           | 48                   | —                                          | (55)                 | —                                                                              | —             | —                         | —          | —                                    | —                                      | —                                      | 770                                  | (444)                                                  | 326                                |
| Furniture and fittings                                                  | 155                                  | (138)                                                  | 17                                 | —                                           | —                    | —                                          | (4)                  | —                                                                              | —             | —                         | —          | —                                    | —                                      | —                                      | 155                                  | (142)                                                  | 13                                 |
| Land:                                                                   |                                      |                                                        |                                    |                                             |                      |                                            |                      |                                                                                |               |                           |            |                                      |                                        |                                        |                                      |                                                        |                                    |
| – Operational land                                                      | 3,995                                | —                                                      | 3,995                              | —                                           | —                    | —                                          | —                    | —                                                                              | —             | —                         | —          | —                                    | —                                      | 864                                    | 4,649                                | —                                                      | 4,649                              |
| – Community land                                                        | 1,525                                | —                                                      | 1,525                              | —                                           | —                    | —                                          | —                    | —                                                                              | —             | —                         | —          | —                                    | —                                      | 148                                    | 1,673                                | —                                                      | 1,673                              |
| – 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                              |
| – 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                              |
| Infrastructure:                                                         |                                      |                                                        |                                    |                                             |                      |                                            |                      |                                                                                |               |                           |            |                                      |                                        |                                        |                                      |                                                        |                                    |
| – Buildings                                                             | 32,950                               | (17,671)                                               | 15,279                             | 168                                         | 541                  | (50)                                       | (846)                | —                                                                              | 397           | —                         | —          | —                                    | —                                      | 2,364                                  | 39,295                               | (21,442)                                               | 17,853                             |
| – Other structures                                                      | 4,960                                | (1,794)                                                | 3,166                              | —                                           | 7                    | —                                          | (182)                | —                                                                              | —             | —                         | —          | —                                    | —                                      | 269                                    | 5,416                                | (2,155)                                                | 3,261                              |
| – Roads                                                                 | 288,882                              | (52,429)                                               | 216,453                            | 2,156                                       | 1,021                | (1,134)                                    | (3,306)              | (15,904)                                                                       | —             | —                         | —          | —                                    | —                                      | 22,238                                 | 298,409                              | (76,886)                                               | 221,523                            |
| – Bridges                                                               | 89,403                               | (41,344)                                               | 48,059                             | 1,931                                       | —                    | (1,634)                                    | (926)                | —                                                                              | 4,001         | —                         | —          | —                                    | —                                      | 4,917                                  | 98,086                               | (41,718)                                               | 56,368                             |
| – Footpaths                                                             | 3,374                                | (915)                                                  | 2,459                              | —                                           | —                    | —                                          | (42)                 | —                                                                              | —             | —                         | —          | —                                    | —                                      | 262                                    | 3,726                                | (1,067)                                                | 2,659                              |
| – Bulk earthworks (non-depreciable)                                     | 93,763                               | —                                                      | 93,763                             | 159                                         | —                    | —                                          | —                    | (1,393)                                                                        | —             | —                         | —          | —                                    | —                                      | 9,782                                  | 103,704                              | (1,393)                                                | 102,311                            |
| – Stormwater drainage                                                   | 8,395                                | (4,659)                                                | 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                                     | 1,536                                | (1,169)                                                | 366                                |
| – Other open space/recreational assets                                  | 2,958                                | (708)                                                  | 2,248                              | 11                                          | 174                  | (10)                                       | (146)                | —                                                                              | —             | —                         | —          | —                                    | —                                      | 190                                    | 3,397                                | (931)                                                  | 2,466                              |
| Other assets:                                                           |                                      |                                                        |                                    |                                             |                      |                                            |                      |                                                                                |               |                           |            |                                      |                                        |                                        |                                      |                                                        |                                    |
| – Library books                                                         | 167                                  | (60)                                                   | 107                                | —                                           | —                    | —                                          | (33)                 | —                                                                              | —             | —                         | —          | —                                    | —                                      | —                                      | 167                                  | (94)                                                   | 73                                 |
| Reinstatement, rehabilitation and restoration assets (refer Note C3-5): |                                      |                                                        |                                    |                                             |                      |                                            |                      |                                                                                |               |                           |            |                                      |                                        |                                        |                                      |                                                        |                                    |
| – Tip assets                                                            | 3,124                                | (1,810)                                                | 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>947,010</b>                       | <b>(178,006)</b>                                       | <b>469,004</b>                     | <b>9,704</b>                                | <b>13,777</b>        | <b>(4,708)</b>                             | <b>(7,669)</b>       | <b>(17,287)</b>                                                                | <b>—</b>      | <b>1,961</b>              | <b>—</b>   | <b>(5)</b>                           | <b>(1,156)</b>                         | <b>50,574</b>                          | <b>717,282</b>                       | <b>(204,078)</b>                                       | <b>513,184</b>                     |

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

(2) Restated - see Note G4-1



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

### Accounting policy

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

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Industry (DoI) – Water.

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

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

When infrastructure, property, plant and equipment are acquired by Council for nil or consideration significantly less than fair value, the assets are initially recognised at their fair value at acquisition date.

Land is not depreciated unless it was acquired to be controlled by the council for a specified period of time. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

| Plant and equipment                        | Years    | Water and sewer assets                | Years     |
|--------------------------------------------|----------|---------------------------------------|-----------|
| Office equipment                           | 10       | Water - Mains                         | 80 to 90  |
| Office furniture                           | 10 to 20 | Water - Pumping Stations              | 30 to 80  |
| Computer equipment                         | 4        | Water Dam                             | 100       |
| Plants - Light vehicles                    | 1        | Water - Reservoirs                    | 40 to 80  |
| Plants - Heavy plant/road making equipment | 10       | Water - Treatment Works               | 30 to 80  |
| Other plant and equipment                  | 10       | Sewerage - 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 2023 only vehicle assets had residual values.

Depreciation starts in the year following the year of acquisition of an asset.

### Land under roads

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

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

### Crown reserves

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

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

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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.

## **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>2023</b>                      |                                       |                 |                  |
| Opening balance at 1 July        | 9                                     | 117             | 126              |
| Additions to right-of-use assets | 154                                   | –               | 154              |
| Depreciation charge              | (9)                                   | (7)             | (16)             |
| <b>Balance at 30 June</b>        | <b>154</b>                            | <b>110</b>      | <b>264</b>       |
| <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) Lease liabilities**

|                                | 2023<br>Current<br>\$ '000 | 2023<br>Non-current<br>\$ '000 | 2022<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 |
|--------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Lease liabilities              | 54                         | 193                            | 36                         | 113                            |
| <b>Total lease liabilities</b> | <b>54</b>                  | <b>193</b>                     | <b>36</b>                  | <b>113</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>2023</b> |                     |                        |                      |                  |                                                               |
| Cash flows  | 62                  | 134                    | 88                   | 284              | 247                                                           |
| <b>2022</b> |                     |                        |                      |                  |                                                               |
| Cash flows  | 40                  | 53                     | 96                   | 189              | 149                                                           |

### (d) Income Statement

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

|                                     | <b>2023</b><br>\$ '000 | <b>2022</b><br>\$ '000 |
|-------------------------------------|------------------------|------------------------|
| Interest on lease liabilities       | 7                      | 9                      |
| Depreciation of right of use assets | 16                     | 120                    |
|                                     | <b>23</b>              | <b>129</b>             |

### (e) Statement of Cash Flows

|                               |           |           |
|-------------------------------|-----------|-----------|
| Total cash outflow for leases | <b>62</b> | <b>78</b> |
|                               | <b>62</b> | <b>78</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.

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.

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

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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).

|  | 2023<br>\$ '000 | 2022<br>\$ '000 |
|--|-----------------|-----------------|
|--|-----------------|-----------------|

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

|                                                                                    |            |            |
|------------------------------------------------------------------------------------|------------|------------|
| Lease income (excluding variable lease payments not dependent on an index or rate) | 164        | 160        |
| <b>Total income relating to operating leases for Council assets</b>                | <b>164</b> | <b>160</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                                                | 164        | 160        |
| 1–2 years                                               | 164        | 160        |
| 2–3 years                                               | 164        | 160        |
| 3–4 years                                               | 164        | 160        |
| 4–5 years                                               | 164        | 160        |
| > 5 years                                               | 164        | 160        |
| <b>Total undiscounted lease payments to be received</b> | <b>984</b> | <b>960</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.

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2023

### C3 Liabilities of Council

#### C3-1 Payables

|                                         | 2023<br>Current<br>\$ '000 | 2023<br>Non-current<br>\$ '000 | 2022<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 |
|-----------------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Goods and services                      | 4,305                      | –                              | 3,044                      | –                              |
| Goods and services – accruals           | 308                        | –                              | 211                        | –                              |
| Accrued expenses:                       |                            |                                |                            |                                |
| – Borrowings                            | 274                        | –                              | 140                        | –                              |
| – Salaries and wages                    | 187                        | –                              | 190                        | –                              |
| Advances                                | 7                          | –                              | 7                          | –                              |
| Security bonds, deposits and retentions | 296                        | –                              | 184                        | –                              |
| Other                                   | 118                        | –                              | 300                        | –                              |
| Trust account                           | 382                        | –                              | 382                        | –                              |
| <b>Total payables</b>                   | <b>5,877</b>               | <b>–</b>                       | <b>4,458</b>               | <b>–</b>                       |

#### Payables relating to restricted assets

|                                                          | 2023<br>Current<br>\$ '000 | 2023<br>Non-current<br>\$ '000 | 2022<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 |
|----------------------------------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| <b>Externally restricted assets</b>                      |                            |                                |                            |                                |
| Water                                                    | 506                        | –                              | 290                        | –                              |
| Sewer                                                    | 299                        | –                              | 61                         | –                              |
| <b>Payables relating to externally restricted assets</b> | <b>805</b>                 | <b>–</b>                       | <b>351</b>                 | <b>–</b>                       |
| <b>Total payables relating to restricted assets</b>      | <b>805</b>                 | <b>–</b>                       | <b>351</b>                 | <b>–</b>                       |
| <b>Total payables relating to unrestricted assets</b>    | <b>5,072</b>               | <b>–</b>                       | <b>4,107</b>               | <b>–</b>                       |
| <b>Total payables</b>                                    | <b>5,877</b>               | <b>–</b>                       | <b>4,458</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

|                                                                    |       | 2023<br>Current<br>\$ '000 | 2023<br>Non-current<br>\$ '000 | 2022<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 |
|--------------------------------------------------------------------|-------|----------------------------|--------------------------------|----------------------------|--------------------------------|
|                                                                    | Notes |                            |                                |                            |                                |
| <b>Grants and contributions received in advance:</b>               |       |                            |                                |                            |                                |
| Unexpended capital grants (to construct Council controlled assets) | (i)   | 4,716                      | –                              | 11,721                     | –                              |
| <b>Total grants received in advance</b>                            |       | <b>4,716</b>               | <b>–</b>                       | <b>11,721</b>              | <b>–</b>                       |
| <b>Total contract liabilities</b>                                  |       | <b>4,716</b>               | <b>–</b>                       | <b>11,721</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

|                                                                                                                    | 2023<br>\$ '000 | 2022<br>\$ '000 |
|--------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|
| <b>Grants and contributions received in advance:</b>                                                               |                 |                 |
| Capital grants (to construct Council controlled assets)                                                            | 11,490          | 3,412           |
| <b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b> | <b>11,490</b>   | <b>3,412</b>    |

#### Significant changes in contract liabilities

Decrease in contract liability is due to performing works under the funding deeds in 2023 financial year for the unspent grant money in 2023 FY

#### 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 2023

### C3-3 Borrowings

|                              | 2023<br>Current<br>\$ '000 | 2023<br>Non-current<br>\$ '000 | 2022<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 |
|------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Loans – secured <sup>1</sup> | 950                        | 20,128                         | 870                        | 17,979                         |
| <b>Total borrowings</b>      | <b>950</b>                 | <b>20,128</b>                  | <b>870</b>                 | <b>17,979</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

|                                                            | 2023<br>Current<br>\$ '000 | 2023<br>Non-current<br>\$ '000 | 2022<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 |
|------------------------------------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| <b>Externally restricted assets</b>                        |                            |                                |                            |                                |
| Water                                                      | 215                        | 5,585                          | 171                        | 5,799                          |
| Sewer                                                      | 108                        | 1,461                          | 101                        | 1,569                          |
| <b>Borrowings relating to externally restricted assets</b> | <b>323</b>                 | <b>7,046</b>                   | <b>272</b>                 | <b>7,368</b>                   |
| <b>Total borrowings relating to restricted assets</b>      | <b>323</b>                 | <b>7,046</b>                   | <b>272</b>                 | <b>7,368</b>                   |
| <b>Total borrowings relating to unrestricted assets</b>    | <b>627</b>                 | <b>13,082</b>                  | <b>598</b>                 | <b>10,611</b>                  |
| <b>Total borrowings</b>                                    | <b>950</b>                 | <b>20,128</b>                  | <b>870</b>                 | <b>17,979</b>                  |

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Tenterfield Shire Council | Notes to the Financial Statements 30 June 2023

### C3-3 Borrowings (continued)

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

|                                                        | 2022                          |                       | Non-cash movements     |                                  |                                                                    |                                       | 2023                          |
|--------------------------------------------------------|-------------------------------|-----------------------|------------------------|----------------------------------|--------------------------------------------------------------------|---------------------------------------|-------------------------------|
|                                                        | Opening<br>Balance<br>\$ '000 | Cash flows<br>\$ '000 | Acquisition<br>\$ '000 | Fair value<br>changes<br>\$ '000 | Acquisition<br>due to change<br>in accounting<br>policy<br>\$ '000 | Other non-cash<br>movement<br>\$ '000 | Closing<br>balance<br>\$ '000 |
| Loans – secured                                        | 18,849                        | (871)                 | 3,100                  | –                                | –                                                                  | –                                     | 21,078                        |
| Lease liability (Note C2-1b)                           | 149                           | 56                    | 42                     | –                                | –                                                                  | –                                     | 247                           |
| <b>Total liabilities from financing<br/>activities</b> | <b>18,998</b>                 | <b>(815)</b>          | <b>3,142</b>           | <b>–</b>                         | <b>–</b>                                                           | <b>–</b>                              | <b>21,325</b>                 |

|                                                        | 2021                          |                       | Non-cash movements     |                                  |                                                                    |                                       | 2022                       |
|--------------------------------------------------------|-------------------------------|-----------------------|------------------------|----------------------------------|--------------------------------------------------------------------|---------------------------------------|----------------------------|
|                                                        | Opening<br>Balance<br>\$ '000 | Cash flows<br>\$ '000 | Acquisition<br>\$ '000 | Fair value<br>changes<br>\$ '000 | Acquisition<br>due to change<br>in accounting<br>policy<br>\$ '000 | Other non-cash<br>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<br/>activities</b> | <b>13,925</b>                 | <b>5,073</b>          | <b>–</b>               | <b>–</b>                         | <b>–</b>                                                           | <b>–</b>                              | <b>18,998</b>              |

#### (b) Financing arrangements

|                                             | 2023<br>\$ '000 | 2022<br>\$ '000 |
|---------------------------------------------|-----------------|-----------------|
| <b>Total facilities</b>                     |                 |                 |
| Credit cards/purchase cards                 | 50              | 50              |
| Master lease facilities                     | 5,000           | –               |
| <b>Total financing arrangements</b>         | <b>5,050</b>    | <b>50</b>       |
| <b>Undrawn facilities</b>                   |                 |                 |
| – Credit cards/purchase cards               | 10              | 32              |
| – Lease facilities                          | 5,000           | –               |
| <b>Total undrawn financing arrangements</b> | <b>5,010</b>    | <b>32</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.

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2023

### C3-4 Employee benefit provisions

|                                          | 2023<br>Current<br>\$ '000 | 2023<br>Non-current<br>\$ '000 | 2022<br>Current<br>\$ '000 | 2022<br>Non-current<br>\$ '000 |
|------------------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Annual leave                             | 623                        | –                              | 683                        | –                              |
| Long service leave                       | 617                        | –                              | 856                        | –                              |
| <b>Total employee benefit provisions</b> | <b>1,240</b>               | <b>–</b>                       | <b>1,539</b>               | <b>–</b>                       |

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

|                                                                                                                    | 2023<br>\$ '000 | 2022<br>\$ '000 |
|--------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|
| The following provisions, even though classified as current, are not expected to be settled in the next 12 months. |                 |                 |
| Provisions – employees benefits                                                                                    | 837             | 1,108           |
|                                                                                                                    | <b>837</b>      | <b>1,108</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 2023

### C3-5 Provisions

|                                                  | 2023<br>Current<br>\$ '000 | 2023<br>Non-Current<br>\$ '000 | 2022<br>Current<br>\$ '000 | 2022<br>Non-Current<br>\$ '000 |
|--------------------------------------------------|----------------------------|--------------------------------|----------------------------|--------------------------------|
| <b>Other provisions</b>                          |                            |                                |                            |                                |
| Workers compensation                             | 34                         | –                              | 32                         | –                              |
| <b>Sub-total – other provisions</b>              | <b>34</b>                  | <b>–</b>                       | <b>32</b>                  | <b>–</b>                       |
| <b>Asset remediation/restoration:</b>            |                            |                                |                            |                                |
| Asset remediation/restoration (future works)     | 1,644                      | 1,137                          | 1,380                      | 2,168                          |
| <b>Sub-total – asset remediation/restoration</b> | <b>1,644</b>               | <b>1,137</b>                   | <b>1,380</b>               | <b>2,168</b>                   |
| <b>Total provisions</b>                          | <b>1,678</b>               | <b>1,137</b>                   | <b>1,412</b>               | <b>2,168</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>2023</b>                                                               |                                         |                                 |                  |
| At beginning of year                                                      | 32                                      | 3,548                           | 3,580            |
| Unwinding of discount                                                     | –                                       | 116                             | 116              |
| Effect of de-recognition of provision through profit and loss (Note B2-3) | –                                       | (65)                            | (65)             |
| Remeasurement effect through asset (Note C1-6)                            | –                                       | (818)                           | (818)            |
| Other                                                                     | 2                                       | –                               | 2                |
| <b>Total other provisions at end of year</b>                              | <b>34</b>                               | <b>2,781</b>                    | <b>2,815</b>     |
| <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) | –                                       | (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>     |

### Nature and purpose of provisions

#### Asset remediation

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

#### Accounting policy

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

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

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

#### Asset remediation – tips and quarries

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs. Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The cost estimates are calculated annually

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### **C3-5 Provisions (continued)**

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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>2023<br>\$ '000 | Water<br>2023<br>\$ '000 | Sewer<br>2023<br>\$ '000 |
|--------------------------------------------------------------------------------------------------------|----------------------------|--------------------------|--------------------------|
| <b>Income from continuing operations</b>                                                               |                            |                          |                          |
| Rates and annual charges                                                                               | 7,735                      | 1,498                    | 2,638                    |
| User charges and fees                                                                                  | 1,177                      | 1,532                    | 226                      |
| Interest and investment income                                                                         | 923                        | 35                       | 108                      |
| Other revenues                                                                                         | 758                        | 6                        | 41                       |
| Grants and contributions provided for operating purposes                                               | 19,518                     | 183                      | 26                       |
| Grants and contributions provided for capital purposes                                                 | 25,871                     | 7,787                    | 13                       |
| Other income                                                                                           | 258                        | –                        | –                        |
| <b>Total income from continuing operations</b>                                                         | <b>56,240</b>              | <b>11,041</b>            | <b>3,052</b>             |
| <b>Expenses from continuing operations</b>                                                             |                            |                          |                          |
| Employee benefits and on-costs                                                                         | 7,561                      | 464                      | 324                      |
| Materials and services                                                                                 | 9,257                      | 1,234                    | 1,273                    |
| Borrowing costs                                                                                        | 580                        | 255                      | 128                      |
| Depreciation, amortisation and impairment of non-financial assets                                      | 7,246                      | 896                      | 585                      |
| Other expenses                                                                                         | 790                        | –                        | –                        |
| Net losses from the disposal of assets                                                                 | 2,435                      | 38                       | 61                       |
| <b>Total expenses from continuing operations</b>                                                       | <b>27,869</b>              | <b>2,887</b>             | <b>2,371</b>             |
| <b>Operating result from continuing operations</b>                                                     | <b>28,371</b>              | <b>8,154</b>             | <b>681</b>               |
| <b>Net operating result for the year</b>                                                               | <b>28,371</b>              | <b>8,154</b>             | <b>681</b>               |
| <b>Net operating result attributable to each council fund</b>                                          | <b>28,371</b>              | <b>8,154</b>             | <b>681</b>               |
| <b>Net operating result for the year before grants and contributions provided for capital purposes</b> | <b>2,500</b>               | <b>367</b>               | <b>668</b>               |

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2023

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

|                                               | <b>General<br/>2023<br/>\$ '000</b> | <b>Water<br/>2023<br/>\$ '000</b> | <b>Sewer<br/>2023<br/>\$ '000</b> |
|-----------------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|
| <b>ASSETS</b>                                 |                                     |                                   |                                   |
| <b>Current assets</b>                         |                                     |                                   |                                   |
| Cash and cash equivalents                     | 26,600                              | 1,473                             | 6,818                             |
| Receivables                                   | 2,641                               | 749                               | 214                               |
| Inventories                                   | 221                                 | —                                 | —                                 |
| Contract assets and contract cost assets      | 12,013                              | 2,236                             | —                                 |
| <b>Total current assets</b>                   | <b>41,475</b>                       | <b>4,458</b>                      | <b>7,032</b>                      |
| <b>Non-current assets</b>                     |                                     |                                   |                                   |
| Infrastructure, property, plant and equipment | 507,512                             | 50,857                            | 23,177                            |
| Right of use assets                           | 264                                 | —                                 | —                                 |
| <b>Total non-current assets</b>               | <b>507,776</b>                      | <b>50,857</b>                     | <b>23,177</b>                     |
| <b>Total assets</b>                           | <b>549,251</b>                      | <b>55,315</b>                     | <b>30,209</b>                     |
| <b>LIABILITIES</b>                            |                                     |                                   |                                   |
| <b>Current liabilities</b>                    |                                     |                                   |                                   |
| Payables                                      | 5,077                               | 501                               | 299                               |
| Income received in advance                    | (5)                                 | 5                                 | —                                 |
| Contract liabilities                          | 4,592                               | 124                               | —                                 |
| Lease liabilities                             | 54                                  | —                                 | —                                 |
| Borrowings                                    | 627                                 | 215                               | 108                               |
| Employee benefit provision                    | 1,240                               | —                                 | —                                 |
| Provisions                                    | 1,678                               | —                                 | —                                 |
| <b>Total current liabilities</b>              | <b>13,263</b>                       | <b>845</b>                        | <b>407</b>                        |
| <b>Non-current liabilities</b>                |                                     |                                   |                                   |
| Lease liabilities                             | 193                                 | —                                 | —                                 |
| Borrowings                                    | 13,082                              | 5,585                             | 1,461                             |
| Provisions                                    | 1,137                               | —                                 | —                                 |
| <b>Total non-current liabilities</b>          | <b>14,412</b>                       | <b>5,585</b>                      | <b>1,461</b>                      |
| <b>Total liabilities</b>                      | <b>27,675</b>                       | <b>6,430</b>                      | <b>1,868</b>                      |
| <b>Net assets</b>                             | <b>521,576</b>                      | <b>48,885</b>                     | <b>28,341</b>                     |
| <b>EQUITY</b>                                 |                                     |                                   |                                   |
| Accumulated surplus                           | 185,739                             | 24,113                            | 14,609                            |
| Revaluation reserves                          | 335,837                             | 24,772                            | 13,732                            |
| <b>Council equity interest</b>                | <b>521,576</b>                      | <b>48,885</b>                     | <b>28,341</b>                     |
| <b>Total equity</b>                           | <b>521,576</b>                      | <b>48,885</b>                     | <b>28,341</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 2022/2023 the contribution made by Tenterfield Shire Council was zero due to the fact that the joint organisation decided to cease operations in the 2024 and moving forward (2022: \$13,444.55). For the period ended 30 June 2023 NEJO's net operating loss was \$25 thousand (2022: gain \$68 thousand ).

#### **North West Weight of Loads Committee (NWWLC)**

Council joined the North West Weight of Loads Committee (NWWLC) in March 2021. The NWWLC is a joint venture between the Council of the Shire of Moree Plains, the Council of the Shire of Narrabri, the Western Plains Regional Council, the Council of the Shire of Glen Innes Severn, the Council of the Shire of Gunnedah, the Council of the Shire of Tenterfield, the Council of the Shire of Inverell and the Council of the Shire of Warrumbungle.

Council's interest in the group capital is 12.5% with no control or significant influence over the group's activity. The principal activity of the NWWLC is the checking and enforcement of load weights carried by heavy vehicles on roads within the above named Council boundaries.

Tenterfield Shire Council's member contribution to the NWWLC in 2023 financial year was zero (2022: \$1,087.27 ).

For the period ended 30 June 2023 NWWLC's net operating income attributable to Tenterfield Shire Council was \$4,377.58 (2022: \$8,967.53).

## **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**

|                                                                                                                                                                                                                                                                                            | <b>2023</b>    | <b>2022</b>    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
|                                                                                                                                                                                                                                                                                            | <b>\$ '000</b> | <b>\$ '000</b> |
| 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                                                                                                                                                                                                                                                                | <b>135</b>     | <b>183</b>     |

#### **(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>2023</b>                                  |                               |                                                          |                      |                  |
| Gross carrying amount - Receivables (AASB 9) | 391                           | –                                                        | –                    | 391              |
| Contract Assets (AASB 15 and AASB 1058)      | 14,249                        | –                                                        | –                    | 14,249           |
| <b>2022</b>                                  |                               |                                                          |                      |                  |
| Gross carrying amount - Receivables (AASB 9) | 396                           | –                                                        | –                    | 396              |
| Contract Assets (AASB 15 and AASB 1058)      | 5,547                         | –                                                        | –                    | 5,547            |

#### 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>2023</b>            |                               |                        |                                          |                         |                      |                  |
| Gross carrying amount  | 3,005                         | 8                      | 5                                        | 250                     | –                    | 3,268            |
| Expected loss rate (%) | 0.00%                         | 10.00%                 | 15.00%                                   | 21.38%                  | 0.00%                | 1.68%            |
| ECL provision          | –                             | 1                      | 1                                        | 53                      | –                    | 55               |
| <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               |

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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<br>average<br>interest<br>rate<br>% | Subject<br>to no<br>maturity<br>\$ '000 | ≤ 1 Year<br>\$ '000 | payable in:<br>1 - 5<br>Years<br>\$ '000 | > 5 Years<br>\$ '000 | Total cash<br>outflows<br>\$ '000 | Actual<br>carrying<br>values<br>\$ '000 |
|------------------------------------|----------------------------------------------|-----------------------------------------|---------------------|------------------------------------------|----------------------|-----------------------------------|-----------------------------------------|
| <b>2023</b>                        |                                              |                                         |                     |                                          |                      |                                   |                                         |
| Payables                           | 0.00%                                        | 296                                     | 5,581               | –                                        | –                    | 5,877                             | 5,877                                   |
| Loans                              | 4.63%                                        | –                                       | 1,695               | 8,754                                    | 19,957               | 30,406                            | 21,078                                  |
| <b>Total financial liabilities</b> |                                              | <b>296</b>                              | <b>7,276</b>        | <b>8,754</b>                             | <b>19,957</b>        | <b>36,283</b>                     | <b>26,955</b>                           |
| <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>                           |

## E2-1 Fair value measurement

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

– Infrastructure, property, plant and equipment

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

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

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

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

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

| Fair value measurement hierarchy                    |       |                          |          |                                       |       |                                         |                   |         |                   |
|-----------------------------------------------------|-------|--------------------------|----------|---------------------------------------|-------|-----------------------------------------|-------------------|---------|-------------------|
| \$ '000                                             | Notes | Date of latest valuation |          | Level 2 Significant observable inputs |       | Level 3 Significant unobservable inputs |                   | Total   |                   |
|                                                     |       | 2023                     | 2022     | 2023                                  | 2022  | 2023                                    | 2022 <sup>1</sup> | 2023    | 2022 <sup>1</sup> |
| Infrastructure, property, plant and equipment       | C1-6  |                          |          |                                       |       |                                         |                   |         |                   |
| Plant and equipment                                 |       | 30/06/18                 | 30/06/18 | —                                     | —     | 8,197                                   | 8,977             | 8,197   | 8,977             |
| Office equipment                                    |       | 30/06/16                 | 30/06/16 | —                                     | —     | 271                                     | 326               | 271     | 326               |
| Furniture and fittings                              |       | 30/06/16                 | 30/06/16 | —                                     | —     | 10                                      | 13                | 10      | 13                |
| Crown land                                          |       | 30/06/21                 | 30/06/21 | —                                     | —     | 4,735                                   | 4,419             | 4,735   | 4,419             |
| Land – operational                                  |       | 30/06/23                 | 30/06/18 | 7,220                                 | 4,649 | —                                       | —                 | 7,220   | 4,649             |
| Land – community                                    |       | 30/06/21                 | 30/06/21 | —                                     | —     | 1,793                                   | 1,673             | 1,793   | 1,673             |
| Land under roads                                    |       | 30/06/14                 | 30/06/14 | —                                     | —     | 13                                      | 13                | 13      | 13                |
| Land improvements – depreciated                     |       | 30/06/21                 | 30/06/21 | —                                     | —     | 1,266                                   | 1,206             | 1,266   | 1,206             |
| Buildings                                           |       | 30/06/23                 | 30/06/18 | —                                     | —     | 28,365                                  | 17,853            | 28,365  | 17,853            |
| Other structures                                    |       | 30/06/21                 | 30/06/21 | —                                     | —     | 3,276                                   | 3,261             | 3,276   | 3,261             |
| Roads                                               |       | 30/06/19                 | 30/06/19 | —                                     | —     | 237,032                                 | 221,523           | 237,032 | 221,523           |
| Bulk earthworks                                     |       | 30/06/19                 | 30/06/19 | —                                     | —     | 111,625                                 | 102,311           | 111,625 | 102,311           |
| Footpaths                                           |       | 30/06/19                 | 30/06/19 | —                                     | —     | 3,280                                   | 2,669             | 3,280   | 2,669             |
| Bridges                                             |       | 30/06/19                 | 30/06/19 | —                                     | —     | 59,465                                  | 56,348            | 59,465  | 56,348            |
| Stormwater assets                                   |       | 30/06/19                 | 30/06/19 | —                                     | —     | 4,142                                   | 3,954             | 4,142   | 3,954             |
| Water supply assets                                 |       | 30/06/22                 | 30/06/22 | —                                     | —     | 38,062                                  | 35,729            | 38,062  | 35,729            |
| Sewerage network                                    |       | 30/06/22                 | 30/06/22 | —                                     | —     | 21,507                                  | 20,098            | 21,507  | 20,098            |
| Swimming pools                                      |       | 30/06/21                 | 30/06/21 | —                                     | —     | 357                                     | 366               | 357     | 366               |
| Open space and recreation                           |       | 30/06/21                 | 30/06/21 | —                                     | —     | 4,175                                   | 2,466             | 4,175   | 2,466             |
| Library books                                       |       | 30/06/21                 | 30/06/21 | —                                     | —     | 41                                      | 73                | 41      | 73                |
| Tip assets                                          |       | 30/06/22                 | 30/06/22 | —                                     | —     | 576                                     | 2,167             | 576     | 2,167             |
| Quarry assets                                       |       | 30/06/22                 | 30/06/22 | —                                     | —     | 59                                      | 112               | 59      | 112               |
| Total infrastructure, property, plant and equipment |       |                          |          | 7,220                                 | 4,649 | 528,247                                 | 485,557           | 535,467 | 490,206           |

(<sup>1</sup>) Restated - see Note G4-1

## 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:

continued on next page ...

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## **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 2023 by APV Valuers & Asset Management. 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 APV Valuers & Asset Management to perform a comprehensive valuation of buildings assets as at 30 June 2023.

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

continued on next page ...

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## **E2-1 Fair value measurement (continued)**

June 2019 by AssetVal Pty Ltd. Further adjustments were then applied based on the condition of the assets using internal inspection data.

### **Remediation Assets for Tips and Quarries**

Restoration, cell capping, leachate collection and site closures have been recognised as significant costs for the remediation assets. In particular, the closing of a landfill site will include preparation, final cell capping, site re-vegetation and leachate management. The key unobservable inputs are discount rate, estimated costs, legislative requirements, and timing of remediation and indexation of labour costs. 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. The operational land level of hierarchy was adjusted to Level 2 retrospectively. 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 8% of salaries for the year ending 30 June 2023 (increasing to 8.5% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2022. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

##### *Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan*

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

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

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### E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2023 was \$49,238.34. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2022.

The amount of additional contributions included in the total employer contribution advised above is \$38,548.68. Council's expected contribution to the plan for the next annual reporting period is \$48,122.04.

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

| Employer reserves only * | \$millions | Asset Coverage |
|--------------------------|------------|----------------|
| Assets                   | 2,290.9    |                |
| Past Service Liabilities | 2,236.1    | 102.4%         |
| Vested Benefits          | 2,253.6    | 101.7%         |

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

The share of any funding surplus or deficit that can be attributed to Council is 0.19%

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

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

|                    |                                                        |
|--------------------|--------------------------------------------------------|
| Investment return  | 6.0% per annum                                         |
| Salary inflation * | 3.5% per annum                                         |
| Increase in CPI    | 6% for FY 22/23 per annum<br>2.5% per annum thereafter |

\* Plus promotional increases

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

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2023

#### (ii) Statewide Limited

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

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

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

#### (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.

**E3-1 Contingencies (continued)**

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**(iv) Other guarantees**

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

continued on next page ...

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### **E3-1 Contingencies (continued)**

#### **2. Other liabilities**

##### **(i) Third party claims**

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

##### **(ii) Potential land acquisitions due to planning restrictions imposed by Council**

Council has classified a number of privately owned land parcels as local open space or bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (and subsequent land asset) from such potential acquisitions has not been possible.

#### **ASSETS NOT RECOGNISED**

##### **(i) Land under roads**

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

##### **(ii) Infringement notices/fines**

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

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:

|                          | 2023    | 2022    |
|--------------------------|---------|---------|
|                          | \$ '000 | \$ '000 |
| Compensation:            |         |         |
| Short-term benefits      | 977     | 963     |
| Post-employment benefits | 81      | 70      |
| Total                    | 1,058   | 1,033   |

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2023

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

|  | 2023    | 2022    |
|--|---------|---------|
|  | \$ '000 | \$ '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                                   | 25         | 27         |
| Councillors' fees                             | 113        | 118        |
| Other Councillors' expenses (including Mayor) | 37         | 39         |
| <b>Total</b>                                  | <b>175</b> | <b>184</b> |

**F2 Other relationships**

**F2-1 Audit fees**

|  | 2023    | 2022    |
|--|---------|---------|
|  | \$ '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**

|           |           |
|-----------|-----------|
| <b>61</b> | <b>60</b> |
| <b>61</b> | <b>60</b> |
| <b>61</b> | <b>60</b> |
| <b>61</b> | <b>60</b> |

## G Other matters

### G1-1 Statement of Cash Flows information

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

|                                                                            | 2023<br>\$ '000 | 2022 <sup>1</sup><br>\$ '000 |
|----------------------------------------------------------------------------|-----------------|------------------------------|
| <b>Net operating result from Income Statement</b>                          | <b>37,206</b>   | <b>16,667</b>                |
| <b>Add / (less) non-cash items:</b>                                        |                 |                              |
| Depreciation and amortisation                                              | 8,727           | 7,848                        |
| (Gain) / loss on disposal of assets                                        | 2,534           | 2,994                        |
| Net effect from de-recognition of remediation provision                    | (65)            | (1,119)                      |
| Unwinding of discount rates on reinstatement provisions                    | 116             | 31                           |
| <b>Movements in operating assets and liabilities and other cash items:</b> |                 |                              |
| (Increase) / decrease of receivables                                       | 327             | 2,005                        |
| (Increase) / decrease of inventories                                       | 73              | (9)                          |
| Decrease/(increase) in accrued grants income                               | —               | —                            |
| (Increase) / decrease of contract asset                                    | (8,702)         | 1,870                        |
| Increase / (decrease) in payables                                          | 1,261           | 1,681                        |
| Increase / (decrease) in accrued interest payable                          | 134             | 60                           |
| Increase / (decrease) in other accrued expenses payable                    | (3)             | 43                           |
| Increase / (decrease) in other liabilities                                 | (70)            | 297                          |
| Increase / (decrease) in contract liabilities                              | (7,005)         | 8,309                        |
| Increase / (decrease) in employee benefit provision                        | (299)           | (373)                        |
| Increase / (decrease) in other provisions                                  | 2               | 27                           |
| <b>Net cash flows from operating activities</b>                            | <b>34,236</b>   | <b>40,331</b>                |

(1) Restated - see Note G4-1

## G2-1 Commitments

### Capital commitments (exclusive of GST)

|  | 2023    | 2022    |
|--|---------|---------|
|  | \$ '000 | \$ '000 |

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

#### Property, plant and equipment

|                     |       |       |
|---------------------|-------|-------|
| Water Supply        | 279   | 8,340 |
| Plant and equipment | –     | 216   |
| Intangibles         | –     | 51    |
| Sewer Network       | –     | 117   |
| Waste Management    | 222   | 100   |
| Roads               | 2,350 | 8,141 |
| Parks               | 16    | 147   |
| Buildings           | 49    | 139   |
| Other               | 820   | 5     |

#### Total commitments

|              |               |
|--------------|---------------|
| <b>3,736</b> | <b>17,256</b> |
|--------------|---------------|

#### These expenditures are payable as follows:

|                      |       |        |
|----------------------|-------|--------|
| Within the next year | 3,736 | 17,256 |
|----------------------|-------|--------|

#### Total payable

|              |               |
|--------------|---------------|
| <b>3,736</b> | <b>17,256</b> |
|--------------|---------------|

#### Sources for funding of capital commitments:

|                                 |       |        |
|---------------------------------|-------|--------|
| Unrestricted general funds      | 201   | 384    |
| Future grants and contributions | 2,112 | 14,089 |
| Externally restricted reserves  | 254   | 275    |
| Internally restricted reserves  | 1,169 | 2,508  |

#### Total sources of funding

|              |               |
|--------------|---------------|
| <b>3,736</b> | <b>17,256</b> |
|--------------|---------------|



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

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed. No other matters have arisen subsequent to balance date that would require these financial statements to be amended

### G4 Changes from prior year statements

#### G4-1 Correction of errors

##### Intangible assets

Council uses various software to manage operations on a day-to-day basis. The software is used by council under Software as a Service agreements. Historically, expenditure associated with software upgrades, configurations, customisation and implementation of new modules have been recognised as intangible assets. However, this expenditure does not meet asset recognition criteria under AASB 138 *Intangible Assets* on the ground of lack of control over the software.

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

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

##### Bridges write-off

As a result of severe weather and flooding events in February 2022, two bridges have been destroyed. Management managed to assess the damage in 2023 financial year only. Because the actual event occurred in 2022 financial year, the carrying amount (\$946 thousand) of the bridges should have been written off in 2022 financial year.

The error identified above has been corrected by restating the balances at 30 June 2022 and taking the adjustment through to accumulated surplus at that date.

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

##### Impairment of roads and bulk earthworks

As a result of severe weather and flooding events in February 2022, council's road network was significantly damaged. Council managed to assess the damage in 2023 financial year only. Because the actual event occurred in 2022 financial year, the effect of damage in amount of \$17,297 thousand should have been recognised as impairment in 2022 financial year. Total impairment is split between roads class of assets (\$15,904 thousand) and bulk earthworks (\$1,393 thousand).

The error identified above has been corrected by restating the balances at 30 June 2022 and taking the adjustment through to revaluation reserve at that date.

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

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2023

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

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

|                                 | Original<br>Balance<br>1 July, 2021<br>\$ '000 | Impact<br>Increase/<br>(decrease)<br>\$ '000 | Restated<br>Balance<br>1 July, 2021<br>\$ '000 |
|---------------------------------|------------------------------------------------|----------------------------------------------|------------------------------------------------|
| Intangible assets               | 789                                            | (789)                                        | –                                              |
| <b>Total non-current assets</b> | <b>470,039</b>                                 | <b>(789)</b>                                 | <b>469,250</b>                                 |
| <b>Total assets</b>             | <b>496,220</b>                                 | <b>(789)</b>                                 | <b>495,431</b>                                 |
| <b>Net assets</b>               | <b>471,016</b>                                 | <b>(789)</b>                                 | <b>470,227</b>                                 |
| Accumulated Surplus             | 171,377                                        | (789)                                        | 170,588                                        |
| <b>Total equity</b>             | <b>471,016</b>                                 | <b>(789)</b>                                 | <b>470,227</b>                                 |

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

|                                               | Original<br>Balance<br>30 June, 2022<br>\$ '000 | Impact<br>Increase/<br>(decrease)<br>\$ '000 | Restated<br>Balance<br>30 June, 2022<br>\$ '000 |
|-----------------------------------------------|-------------------------------------------------|----------------------------------------------|-------------------------------------------------|
| Infrastructure, property, plant and equipment | 531,427                                         | (18,243)                                     | 513,184                                         |
| Intangible assets                             | 772                                             | (772)                                        | –                                               |
| <b>Total non-current assets</b>               | <b>532,325</b>                                  | <b>(19,015)</b>                              | <b>513,310</b>                                  |
| <b>Total assets</b>                           | <b>578,326</b>                                  | <b>(19,015)</b>                              | <b>559,311</b>                                  |
| <b>Net assets</b>                             | <b>538,030</b>                                  | <b>(19,015)</b>                              | <b>519,015</b>                                  |
| Accumulated Surplus                           | 188,973                                         | (1,718)                                      | 187,255                                         |
| Revaluation Reserves                          | 349,057                                         | (17,297)                                     | 331,760                                         |
| <b>Total equity</b>                           | <b>538,030</b>                                  | <b>(19,015)</b>                              | <b>519,015</b>                                  |

continued on next page ...

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Tenterfield Shire Council | Notes to the Financial Statements 30 June 2023

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

**Income Statement**

|                                                                   | Original<br>Balance<br>30 June, 2022<br>\$ '000 | Impact<br>Increase/<br>(decrease)<br>\$ '000 | Restated<br>Balance<br>30 June, 2022<br>\$ '000 |
|-------------------------------------------------------------------|-------------------------------------------------|----------------------------------------------|-------------------------------------------------|
| Materials and services                                            | 10,132                                          | 80                                           | 10,212                                          |
| Depreciation, amortisation and impairment of non-financial assets | 7,945                                           | (97)                                         | 7,848                                           |
| Net loss from the disposal of assets                              | 2,048                                           | 946                                          | 2,994                                           |
| <b>Net operating result for the year</b>                          | <b>17,596</b>                                   | <b>(929)</b>                                 | <b>16,667</b>                                   |

**Statement of Comprehensive Income**

|                                                                                                                | Original<br>Balance<br>30 June, 2022<br>\$ '000 | Impact<br>Increase/<br>(decrease)<br>\$ '000 | Restated<br>Balance<br>30 June, 2022<br>\$ '000 |
|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------|----------------------------------------------|-------------------------------------------------|
| <b>Net operating result for the year</b>                                                                       | <b>17,596</b>                                   | <b>(929)</b>                                 | <b>16,667</b>                                   |
| Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment | –                                               | (17,297)                                     | (17,297)                                        |
| <b>Total other comprehensive income</b>                                                                        | <b>49,418</b>                                   | <b>(17,297)</b>                              | <b>32,121</b>                                   |
| <b>Total comprehensive income for the year attributable to Council</b>                                         | <b>67,014</b>                                   | <b>(18,226)</b>                              | <b>48,788</b>                                   |

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

**G5-1 Summary of developer contributions**

|                                                  | Opening<br>balance at<br>1 July 2022<br>\$ '000 | Contributions received during the year |                          |                              | Interest and<br>investment<br>income earned<br>\$ '000 | Expenditure<br>during<br>year and transfers to<br>unrestricted<br>\$ '000 | Internal<br>borrowings<br>\$ '000 | Held as<br>restricted<br>asset at 30 June 2023<br>\$ '000 | Cumulative<br>balance of internal<br>borrowings<br>(to)/from<br>\$ '000 |
|--------------------------------------------------|-------------------------------------------------|----------------------------------------|--------------------------|------------------------------|--------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------|-----------------------------------------------------------|-------------------------------------------------------------------------|
|                                                  |                                                 | Cash<br>\$ '000                        | Non-cash Land<br>\$ '000 | Non-cash<br>Other<br>\$ '000 |                                                        |                                                                           |                                   |                                                           |                                                                         |
| Drainage                                         | 4                                               | 3                                      | -                        | -                            | -                                                      | -                                                                         | -                                 | 7                                                         | -                                                                       |
| Roads                                            | 301                                             | 209                                    | -                        | -                            | 16                                                     | (69)                                                                      | -                                 | 457                                                       | -                                                                       |
| New multi-residential development                | 4                                               | 101                                    | -                        | -                            | 2                                                      | -                                                                         | -                                 | 107                                                       | -                                                                       |
| Open space                                       | 4                                               | 3                                      | -                        | -                            | -                                                      | -                                                                         | -                                 | 7                                                         | -                                                                       |
| Community facilities                             | 10                                              | 8                                      | -                        | -                            | 1                                                      | -                                                                         | -                                 | 19                                                        | -                                                                       |
| Emergency services                               | 20                                              | 15                                     | -                        | -                            | 1                                                      | -                                                                         | -                                 | 36                                                        | -                                                                       |
| Waste management                                 | 37                                              | 27                                     | -                        | -                            | 2                                                      | -                                                                         | -                                 | 66                                                        | -                                                                       |
| Other                                            | 11                                              | 8                                      | -                        | -                            | -                                                      | -                                                                         | -                                 | 19                                                        | -                                                                       |
| <b>S7.11 contributions – under a plan</b>        | <b>391</b>                                      | <b>374</b>                             | <b>-</b>                 | <b>-</b>                     | <b>22</b>                                              | <b>(69)</b>                                                               | <b>-</b>                          | <b>718</b>                                                | <b>-</b>                                                                |
| <b>Total S7.11 and S7.12 revenue under plans</b> | <b>391</b>                                      | <b>374</b>                             | <b>-</b>                 | <b>-</b>                     | <b>22</b>                                              | <b>(69)</b>                                                               | <b>-</b>                          | <b>718</b>                                                | <b>-</b>                                                                |
| S64 contributions                                | 79                                              | 69                                     | -                        | -                            | 4                                                      | -                                                                         | -                                 | 152                                                       | -                                                                       |
| <b>Total contributions</b>                       | <b>470</b>                                      | <b>443</b>                             | <b>-</b>                 | <b>-</b>                     | <b>26</b>                                              | <b>(69)</b>                                                               | <b>-</b>                          | <b>870</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 2023

**G5-2 Developer contributions by plan**

|                                      | Opening<br>balance at<br>1 July 2022<br>\$ '000 | Contributions received during the year |                          |                              | Interest and<br>investment<br>income earned<br>\$ '000 | Expenditure<br>during<br>year and transfers to<br>unrestricted<br>\$ '000 | Internal<br>borrowings<br>\$ '000 | Held as<br>restricted<br>asset at 30 June 2023<br>\$ '000 | Cumulative<br>balance of internal<br>borrowings<br>(to)/from<br>\$ '000 |
|--------------------------------------|-------------------------------------------------|----------------------------------------|--------------------------|------------------------------|--------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------|-----------------------------------------------------------|-------------------------------------------------------------------------|
|                                      |                                                 | Cash<br>\$ '000                        | Non-cash Land<br>\$ '000 | Non-cash<br>Other<br>\$ '000 |                                                        |                                                                           |                                   |                                                           |                                                                         |
| <b>CONTRIBUTION PLAN NUMBER 2013</b> |                                                 |                                        |                          |                              |                                                        |                                                                           |                                   |                                                           |                                                                         |
| Drainage                             | 4                                               | 3                                      | -                        | -                            | -                                                      | -                                                                         | -                                 | 7                                                         | -                                                                       |
| Roads                                | 301                                             | 209                                    | -                        | -                            | 16                                                     | (69)                                                                      | -                                 | 457                                                       | -                                                                       |
| New multi-residential development    | 4                                               | 101                                    | -                        | -                            | 2                                                      | -                                                                         | -                                 | 107                                                       | -                                                                       |
| Open space                           | 4                                               | 3                                      | -                        | -                            | -                                                      | -                                                                         | -                                 | 7                                                         | -                                                                       |
| Community facilities                 | 10                                              | 8                                      | -                        | -                            | 1                                                      | -                                                                         | -                                 | 19                                                        | -                                                                       |
| Emergency services                   | 20                                              | 15                                     | -                        | -                            | 1                                                      | -                                                                         | -                                 | 36                                                        | -                                                                       |
| Waste management                     | 37                                              | 27                                     | -                        | -                            | 2                                                      | -                                                                         | -                                 | 66                                                        | -                                                                       |
| Other                                | 11                                              | 8                                      | -                        | -                            | -                                                      | -                                                                         | -                                 | 19                                                        | -                                                                       |
| <b>Total</b>                         | <b>391</b>                                      | <b>374</b>                             | <b>-</b>                 | <b>-</b>                     | <b>22</b>                                              | <b>(69)</b>                                                               | <b>-</b>                          | <b>718</b>                                                | <b>-</b>                                                                |

## G6 Statement of performance measures

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

|                                                                                                                      | Amounts | Indicator | Indicators                    |        | Benchmark |
|----------------------------------------------------------------------------------------------------------------------|---------|-----------|-------------------------------|--------|-----------|
| \$ '000                                                                                                              | 2023    | 2023      | Restated<br>2022 <sup>3</sup> | 2021   |           |
| <b>1. Operating performance ratio</b>                                                                                |         |           |                               |        |           |
| Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup> | 6,069   | 16.55%    | 12.81%                        | 1.12%  | > 0.00%   |
| Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>                           | 36,662  |           |                               |        |           |
| <b>2. Own source operating revenue ratio</b>                                                                         |         |           |                               |        |           |
| Total continuing operating revenue excluding all grants and contributions <sup>1</sup>                               | 16,935  | 24.08%    | 32.79%                        | 31.97% | > 60.00%  |
| Total continuing operating revenue <sup>1</sup>                                                                      | 70,333  |           |                               |        |           |
| <b>3. Unrestricted current ratio</b>                                                                                 |         |           |                               |        |           |
| Current assets less all external restrictions                                                                        | 21,431  | 2.73x     | 1.95x                         | 2.25x  | > 1.50x   |
| Current liabilities less specific purpose liabilities                                                                | 7,839   |           |                               |        |           |
| <b>4. Debt service cover ratio</b>                                                                                   |         |           |                               |        |           |
| Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>             | 15,759  | 8.34x     | 9.02x                         | 6.98x  | > 2.00x   |
| Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)                               | 1,890   |           |                               |        |           |
| <b>5. Rates and annual charges outstanding percentage</b>                                                            |         |           |                               |        |           |
| Rates and annual charges outstanding                                                                                 | 479     | 3.86%     | 4.01%                         | 4.41%  | < 10.00%  |
| Rates and annual charges collectable                                                                                 | 12,416  |           |                               |        |           |
| <b>6. Cash expense cover ratio</b>                                                                                   |         |           |                               |        |           |
| Current year's cash and cash equivalents plus all term deposits                                                      | 34,891  | 15.76     | 22.77                         | 7.88   | > 3.00    |
| Monthly payments from cash flow of operating and financing activities                                                | 2,214   | months    | months                        | months | months    |

<sup>(1)</sup> 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

<sup>(2)</sup> 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

<sup>(3)</sup> Restated - see Note G4-1

Tenterfield Shire Council | Notes to the Financial Statements 30 June 2023

## G6-2 Statement of performance measures by fund

| \$ '000                                                                                                              | General Indicators <sup>3</sup> |                     | Water Indicators   |              | Sewer Indicators    |                     | Benchmark     |
|----------------------------------------------------------------------------------------------------------------------|---------------------------------|---------------------|--------------------|--------------|---------------------|---------------------|---------------|
|                                                                                                                      | 2023                            | 2022 <sup>4</sup>   | 2023               | 2022         | 2023                | 2022                |               |
| <b>1. Operating performance ratio</b>                                                                                |                                 |                     |                    |              |                     |                     |               |
| Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup> | <b>16.58%</b>                   | <b>10.92%</b>       | <b>11.28%</b>      | 15.00%       | <b>21.98%</b>       | <b>29.53%</b>       | > 0.00%       |
| Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>                           |                                 |                     |                    |              |                     |                     |               |
| <b>2. Own source operating revenue ratio</b>                                                                         |                                 |                     |                    |              |                     |                     |               |
| Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>                           | <b>19.29%</b>                   | <b>25.82%</b>       | <b>27.81%</b>      | 58.10%       | <b>98.72%</b>       | <b>98.10%</b>       | > 60.00%      |
| Total continuing operating revenue <sup>1</sup>                                                                      |                                 |                     |                    |              |                     |                     |               |
| <b>3. Unrestricted current ratio</b>                                                                                 |                                 |                     |                    |              |                     |                     |               |
| Current assets less all external restrictions                                                                        | <b>2.73x</b>                    | <b>1.95x</b>        | <b>5.28x</b>       | 3.79x        | <b>17.28x</b>       | <b>36.56x</b>       | > 1.50x       |
| Current liabilities less specific purpose liabilities                                                                |                                 |                     |                    |              |                     |                     |               |
| <b>4. Debt service cover ratio</b>                                                                                   |                                 |                     |                    |              |                     |                     |               |
| Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>             | <b>10.40x</b>                   | <b>12.16x</b>       | <b>3.57x</b>       | 3.64x        | <b>6.06x</b>        | <b>6.42x</b>        | > 2.00x       |
| Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)                               |                                 |                     |                    |              |                     |                     |               |
| <b>5. Rates and annual charges outstanding percentage</b>                                                            |                                 |                     |                    |              |                     |                     |               |
| Rates and annual charges outstanding                                                                                 | <b>5.79%</b>                    | <b>5.91%</b>        | <b>0.00%</b>       | 0.00%        | <b>0.00%</b>        | <b>0.00%</b>        | < 10.00%      |
| Rates and annual charges collectable                                                                                 |                                 |                     |                    |              |                     |                     |               |
| <b>6. Cash expense cover ratio</b>                                                                                   |                                 |                     |                    |              |                     |                     |               |
| Current year's cash and cash equivalents plus all term deposits                                                      | <b>14.00 months</b>             | <b>20.59 months</b> | <b>8.88 months</b> | 21.97 months | <b>45.81 months</b> | <b>49.92 months</b> | > 3.00 months |
| Monthly payments from cash flow of operating and financing activities                                                |                                 |                     |                    |              |                     |                     |               |

(4) Restated - see Note G4-1

(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.

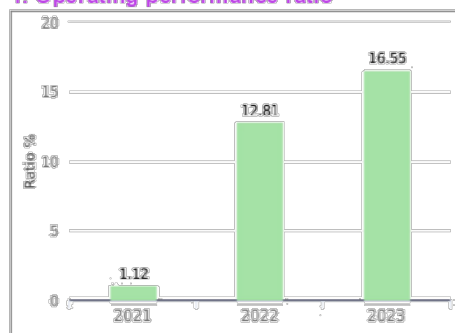
End of the audited financial statements



## H Additional Council disclosures (unaudited)

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

#### 1. Operating performance ratio



##### Purpose of operating performance ratio

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

##### Commentary on 2022/23 result

2022/23 ratio 16.55%

The ratio of 9.13% is higher than the benchmark of >0.00%, however lower than last FY 2021-22 of 12.81%. This is mainly due to increase in operational expenditure associated with grant related disaster recovery works and an increase in depreciation expenses due to indexation of infrastructure assets.

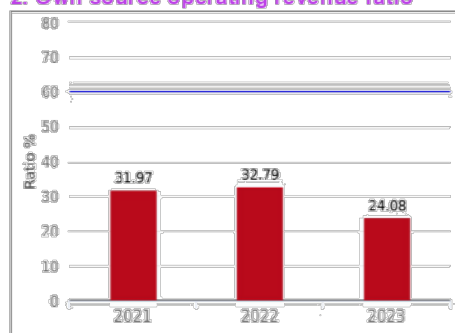
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

#### 2. Own source operating revenue ratio



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

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

##### Commentary on 2022/23 result

2022/23 ratio 24.08%

Council ratio of 25.07% is below the benchmark ratio (>60.00%) in the FY 2022-23. Council was partially successful in its IPART application for a Special Rate Variation and was approved 43% rates increase (including rate peg) for FY 2023-24. The impact of this determination should reflect a better ratio result in FY 2023-24. Council is also considering sale of underperforming assets to increase its operating ratio for next financial year.

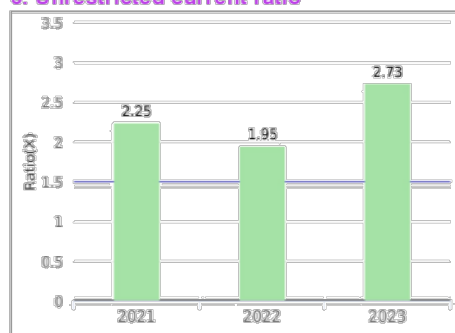
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

#### 3. Unrestricted current ratio



##### Purpose of unrestricted current ratio

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

##### Commentary on 2022/23 result

2022/23 ratio 2.73x

Council ratio of 2.73x is above the benchmark of (1.50x) and slightly higher than previous year ratio of 1.95x. 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

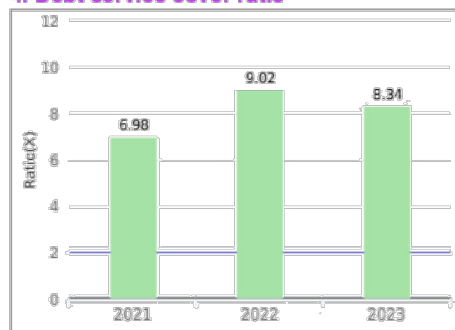
Ratio is outside benchmark

continued on next page ...

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## 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

#### Purpose of debt service cover ratio

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

#### Commentary on 2022/23 result

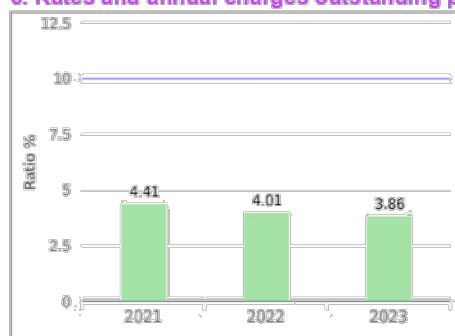
2022/23 ratio 8.34x

Council continues to maintain its ratio above the benchmark of (>2.00x). Council aims to improve its funding source (through Special Rate Variation and selling of assets) to reduce future borrowings and monitor its borrowing and loan repayment capacity by focusing on long term – intergenerational asset creation.

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

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

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

#### Commentary on 2022/23 result

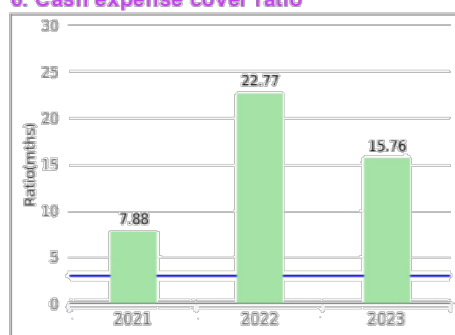
2022/23 ratio 3.86%

Council ratio of 3.86% is well within the benchmark of (<10%). Council ratio has further improved from 4.01% in last financial year.

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

#### Purpose of cash expense cover ratio

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

#### Commentary on 2022/23 result

2022/23 ratio 15.76 months

Council ratio of 19.05 months is well above the benchmark of (>3 months). This is predominately due to council being in receipt of grants and contribution for both operational and capital purposes. Council also received 100% of Financial Assistance Grant for FY 2023-24 in FY 2022-23 which has resulted in a strong cash expense ratio.

Ratio achieves benchmark

Ratio is outside benchmark

## H1-2 Council information and contact details

### Principal place of business:

247 Rouse Street  
Tenterfield NSW 2372

### Contact details

#### Mailing Address:

PO Box 214  
Tenterfield NSW 2372

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

**Interim General Manager**  
Glenn Wilcox

#### 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

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 2023, the Statement of Financial Position as at 30 June 2023, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

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

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
  - have been prepared, in all material respects, in accordance with the requirements of this Division
  - are consistent with the Council's accounting records
  - present fairly, in all material respects, the financial position of the Council as at 30 June 2023, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

**Basis for Qualified Opinion**

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

As disclosed in Note C1-6 'Infrastructure, property, plant and equipment' 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 in the Statement of Financial Position at 30 June 2023. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

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

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

- these assets are vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events as defined in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement, or cancelling the existing service agreement that was signed on 10 October 2012
- 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.

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.

While Council has undertaken procedures to confirm the fair value of these assets, including assets 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 \$5.2 million in the Statement of Financial Position and related notes as at 30 June 2023
- 'Accumulated surplus' is understated by \$5.2 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 assets 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 \$130,000 and \$345,000, respectively for the year ended 30 June 2023. '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 rural fire-fighting equipment assets are vested as an asset received free of charge
- the 'Operating performance' and 'Own source operating revenue' ratios in Note G6-1 'Statement of performance measures – consolidated results' is 15.61% instead of 16.55% and 24.03% instead of 24.08%, respectively
- the 'Operating performance' and 'Own source operating revenue' ratios in Note G6-2 'Statement of performance measures by fund' (General fund) is 15.44% instead of 16.58% and 19.25% instead of 19.29%, 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).

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

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

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

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

### **Other Information**

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

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

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

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

My objectives are to:

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

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



A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](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.



Jan-Michael Perez  
Delegate of the Auditor-General for New South Wales

21 December 2023  
SYDNEY



Councillor Brownyn Petrie  
Mayor  
Tenterfield Shire Council  
PO Box 214  
TENTERFIELD NSW 2372

Contact: Jan-Michael Perez  
Phone no: 02 9275 7115  
Our ref: R008-16585809-49437

21 December 2023

Dear Mayor

**Report on the Conduct of the Audit  
for the year ended 30 June 2023  
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 2023 as required by section 415 of the *Local Government Act 1993* (the Act).

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

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2023 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

**SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS**

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

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

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 2023. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

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

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

- these assets are vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events 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 10 October 2012

- 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.

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.





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 the assets are provided to the Council free of charge.

This has resulted in the audit opinion on the Council's 30 June 2023 GPFS to be modified.

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

## **INCOME STATEMENT**

### **Operating result**

|                                                              | <b>2023</b> | <b>2022*</b> | <b>Variance</b>                                                                             |
|--------------------------------------------------------------|-------------|--------------|---------------------------------------------------------------------------------------------|
|                                                              | <b>\$m</b>  | <b>\$m</b>   | <b>%</b>                                                                                    |
| Rates and annual charges revenue                             | 11.9        | 11.3         |  5.4   |
| Grants and contributions revenue                             | 53.4        | 32.2         |  65.7  |
| Operating result from continuing operations*                 | 37.2        | 16.7         |  123.2 |
| Net operating result before capital grants and contributions | 3.5         | 1.2          |  204.2 |

\* The 2022 comparatives have been restated to correct a prior period error. Note G4-1 of the financial statements provides details of the prior period error.

Rates and annual charges revenue (\$11.9 million) increased by \$611,000 (5.4 per cent) in 2022–23, this was mainly due to rate peg increase of 0.7 per cent resulting in an uplift of \$30,000 for specific user charges, \$188,000 increase in water supply services, \$140,000 increase in sewerage services and \$253,000 increase for waste management services.

Grants and contributions revenue (\$53.4 million) increased by \$21.2 million (65.7 per cent) in 2022–23 predominately due to:

- \$9.6 million increase in transport capital grants recognised

- \$3.6 million increase in transport operational grants recognised mainly relating to the Regional and local roads repair program funding projects
- \$6.2 million increase in capital grants recognised
- \$2.1 million increase in recreation and culture capital grants recognised
- \$956,000 increase in financial assistance grants due to receiving 100 per cent of the financial assistance grants for 2023-24 in advance (75 per cent in 2021-22).

Offset by:

- \$1.4 million decrease in disaster recovery funding grants recognised during the year.

The Council's operating result from continuing operations (\$37.2 million including depreciation, amortisation and impairment expense of \$8.7 million) was \$20.5 million higher than the 2021-22 result. This was primarily due to the increase in grants and contributions explained above.

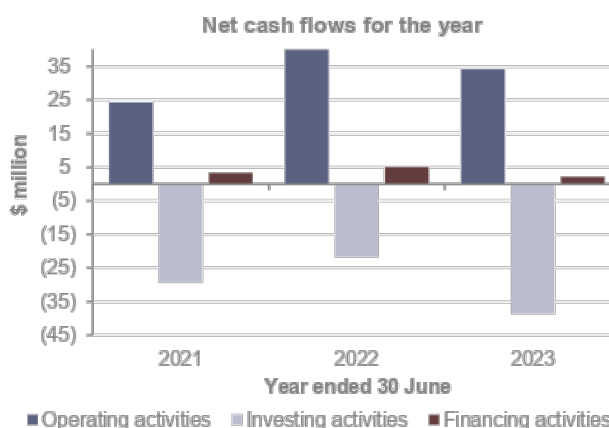
The net operating result before capital grants and contributions (\$3.5 million) was \$2.3 million higher than the 2021-22 result. This is mainly due to increase in operational grants and contributions and increase in rates and annual charges as discussed above, offset by an increase in expenses from continuing operations during the year.

## STATEMENT OF CASH FLOWS

Cash from operating activities decreased by \$6.1 million primarily due to decrease in grants and contribution cash receipts offset by increase in other cash contributions and increase in payment for materials and services during the year.

Cash outflows from investing activities increased by \$16.9 million due to an increase in capital expenditure on IPPE during the year.

Cash inflows from financing activities decreased by \$2.9 million primarily due to 3.1 million of new borrowings in the current financial compared to \$5.9 million in prior year and an increase of \$107,000 in repayments of borrowings.



## FINANCIAL POSITION

### Cash and investments

| Cash and investments                                             | 2023        | 2022        | Commentary                                                                                                                                                                                                                                       |
|------------------------------------------------------------------|-------------|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                  | \$m         | \$m         |                                                                                                                                                                                                                                                  |
| <b>Total cash, cash equivalents and investments</b>              | <b>34.9</b> | <b>37.1</b> | Externally restricted cash and investments are restricted in their use by externally imposed requirements. These include unspent developer contributions, specific purpose grants and domestic waste charges.                                    |
| Restricted and allocated cash, cash equivalents and investments: |             |             | Internally allocated cash and investments have been restricted in their use by resolution or policy of the Council to reflect forward plans and identified work programs. Their purposes are disclosed in Note C1-2 of the financial statements. |
| • External restrictions                                          | 28.1        | 31.6        |                                                                                                                                                                                                                                                  |
| • Internal allocations                                           | 5.5         | 5.0         |                                                                                                                                                                                                                                                  |

### Debt

At 30 June 2023, Council had:

- \$21.1 million in secured loans (\$18.8 million in 2021-22)
- \$5.0 million in borrowing facility with no funds withdrawn as at 30 June 2023
- \$50,000 in credit card facility with \$40,000 used.

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

The 2022 ratios were restated to correct a prior period error.

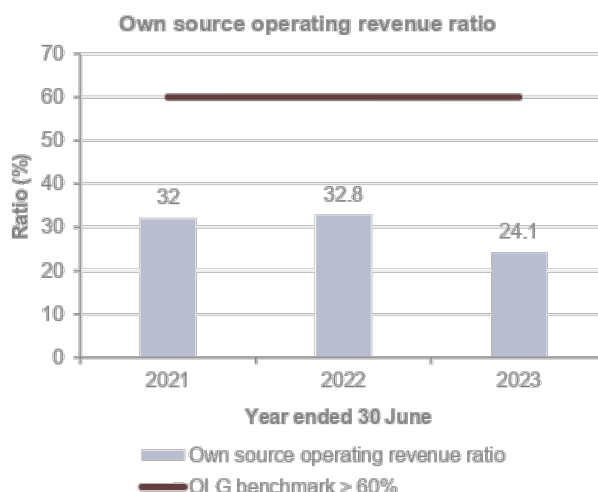


#### Own source operating revenue ratio

The Council did not meet the benchmark for the current or previous 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.

The Council did not meet the benchmark for this reporting year primarily due to increased grants and contributions recognised against the own source revenue during the year.

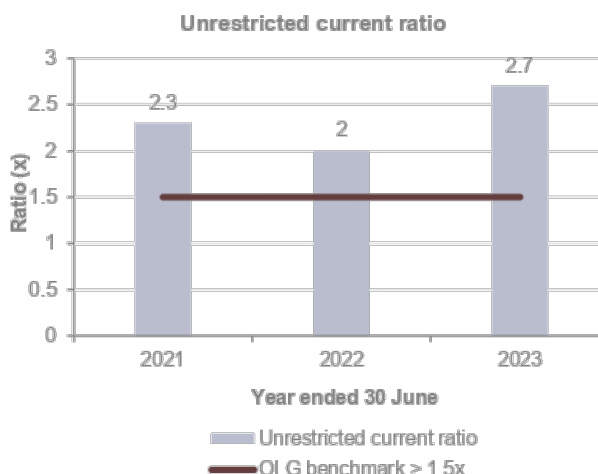


#### Unrestricted current ratio

The Council exceeded the benchmark for the current reporting period.

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

The Council exceeded the OLG benchmark for this reporting year.



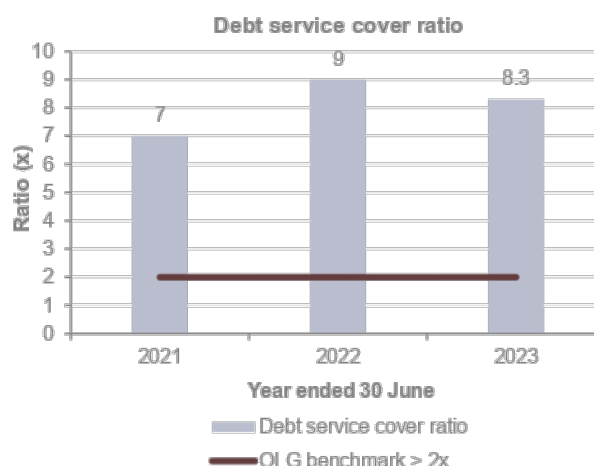
#### Debt service cover ratio

The Council exceeded the benchmark for the current reporting period.

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

The Council exceeded the OLG benchmark for the financial reporting year.

The 2022 ratios were restated to correct a prior period error.

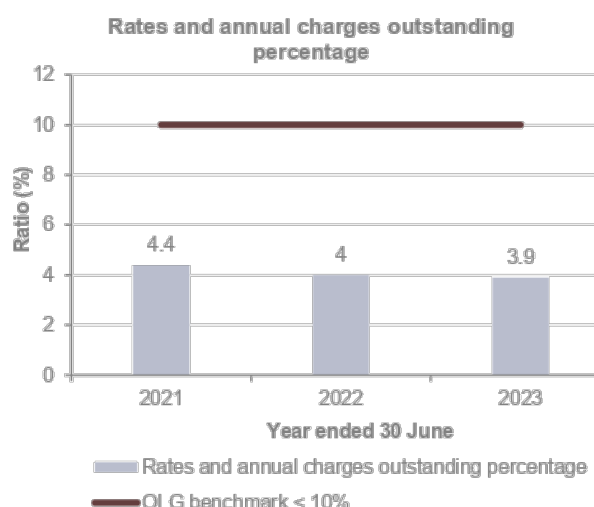


#### Rates and annual charges outstanding percentage

The Council exceeded the benchmark for the current reporting period.

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

The Council continues to meet the OLG benchmark. The ratio is consistent with the prior year.



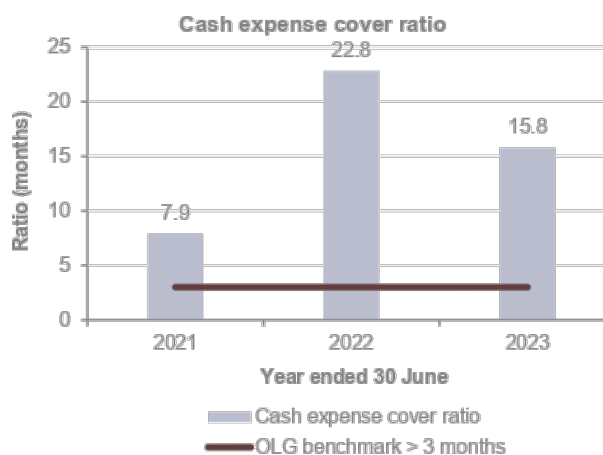
#### Cash expense cover ratio

The Council exceeded the benchmark for the current reporting period.

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

The Council exceeded the OLG benchmark for the financial reporting year.

The 2022 ratios were restated to correct a prior period error.



#### Infrastructure, property, plant and equipment renewals

Council renewed \$14.4 million of infrastructure, property, plant and equipment during the 2022-23 financial year (2021-22 \$9.7 million).

### OTHER MATTERS

#### Infrastructure, property, plant and equipment (IPPE) impairment assessment

Council's impairment assessment did not identify the impairment to Council's IPPE assets impacted from the February 2022 flood event. This resulted in a material prior period error of \$17.3 million.

The matter has been included in this year's Management Letter as a high-risk issue.

#### 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 and buildings were not recognised in the financial statements.

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

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.

Jan-Michael Perez  
 Director, Financial Audit

Delegate of the Auditor-General for New South Wales

## Tenterfield Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2023

---

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



**Tenterfield Shire Council**

**Special Purpose Financial Statements**  
for the year ended 30 June 2023

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**Background**

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.

- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).

- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).



**Tenterfield Shire Council**

**Special Purpose Financial Statements  
for the year ended 30 June 2023**

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

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

- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Planning and Environment, *Water's Regulatory and assurance framework for local water utilities.*

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

- present fairly the operating result and financial position for each of Council's declared business activities for the year,
- accord with Council's accounting and other records; and
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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

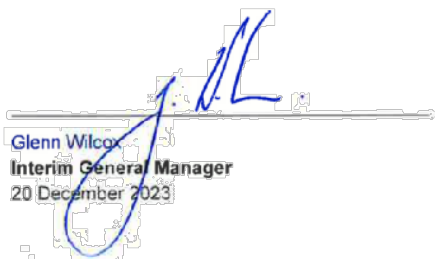
Signed in accordance with a resolution of Council made on 20 December 2023.



**Bronwyn Petrie**  
Mayor  
20 December 2023



**John Macnish**  
Deputy Mayor  
20 December 2023



**Glenn Wilcox**  
Interim General Manager  
20 December 2023



**Roy Jones**  
Responsible Accounting Officer  
20 December 2023

Tenterfield Shire Council | Income Statement of water supply business activity | for the year ended 30 June 2023

## Tenterfield Shire Council

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

|                                                                            | 2023<br>\$ '000 | 2022<br>\$ '000 |
|----------------------------------------------------------------------------|-----------------|-----------------|
| <b>Income from continuing operations</b>                                   |                 |                 |
| Access charges                                                             | 1,498           | 1,310           |
| User charges                                                               | 1,494           | 1,116           |
| Fees                                                                       | 38              | 23              |
| Interest and investment income                                             | 35              | 2               |
| Grants and contributions provided for operating purposes                   | 183             | 234             |
| Other income                                                               | 6               | 8               |
| <b>Total income from continuing operations</b>                             | <b>3,254</b>    | <b>2,693</b>    |
| <b>Expenses from continuing operations</b>                                 |                 |                 |
| Employee benefits and on-costs                                             | 464             | 514             |
| Borrowing costs                                                            | 255             | 161             |
| Materials and services                                                     | 1,234           | 874             |
| Depreciation, amortisation and impairment                                  | 896             | 740             |
| Loss on de-recognition of assets                                           | 38              | —               |
| <b>Total expenses from continuing operations</b>                           | <b>2,887</b>    | <b>2,289</b>    |
| <b>Surplus (deficit) from continuing operations before capital amounts</b> | <b>367</b>      | <b>404</b>      |
| Grants and contributions provided for capital purposes                     | 7,787           | 1,539           |
| <b>Surplus (deficit) from continuing operations after capital amounts</b>  | <b>8,154</b>    | <b>1,943</b>    |
| <b>Surplus (deficit) from all operations before tax</b>                    | <b>8,154</b>    | <b>1,943</b>    |
| Less: corporate taxation equivalent (25%) [based on result before capital] | (92)            | (101)           |
| <b>Surplus (deficit) after tax</b>                                         | <b>8,062</b>    | <b>1,842</b>    |
| <b>Plus accumulated surplus</b>                                            | <b>15,959</b>   | <b>14,013</b>   |
| <b>Plus adjustments for amounts unpaid:</b>                                |                 |                 |
| – Corporate taxation equivalent                                            | 92              | 104             |
| <b>Closing accumulated surplus</b>                                         | <b>24,113</b>   | <b>15,959</b>   |
| <b>Return on capital %</b>                                                 | <b>1.2%</b>     | <b>1.4%</b>     |
| <b>Subsidy from Council</b>                                                | <b>1,422</b>    | <b>883</b>      |
| <b>Calculation of dividend payable:</b>                                    |                 |                 |
| Surplus (deficit) after tax                                                | 8,062           | 1,842           |
| Less: capital grants and contributions (excluding developer contributions) | (7,787)         | (1,539)         |
| <b>Surplus for dividend calculation purposes</b>                           | <b>275</b>      | <b>303</b>      |
| <b>Potential dividend calculated from surplus</b>                          | <b>138</b>      | <b>152</b>      |

Tenterfield Shire Council | Income Statement of sewerage business activity | for the year ended 30 June 2023

**Tenterfield Shire Council**

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

|                                                                            | 2023<br>\$ '000 | 2022<br>\$ '000 |
|----------------------------------------------------------------------------|-----------------|-----------------|
| <b>Income from continuing operations</b>                                   |                 |                 |
| Access charges                                                             | 2,638           | 2,496           |
| User charges                                                               | 174             | 126             |
| Liquid trade waste charges                                                 | 24              | 18              |
| Fees                                                                       | 28              | 23              |
| Interest and investment income                                             | 108             | 9               |
| Grants and contributions provided for operating purposes                   | 26              | 27              |
| Other income                                                               | 41              | 10              |
| <b>Total income from continuing operations</b>                             | <b>3,039</b>    | <b>2,709</b>    |
| <b>Expenses from continuing operations</b>                                 |                 |                 |
| Employee benefits and on-costs                                             | 324             | 337             |
| Borrowing costs                                                            | 128             | 135             |
| Materials and services                                                     | 1,273           | 909             |
| Depreciation, amortisation and impairment                                  | 585             | 528             |
| Net loss from the disposal of assets                                       | 61              | —               |
| <b>Total expenses from continuing operations</b>                           | <b>2,371</b>    | <b>1,909</b>    |
| <b>Surplus (deficit) from continuing operations before capital amounts</b> | <b>668</b>      | <b>800</b>      |
| Grants and contributions provided for capital purposes                     | 13              | 25              |
| <b>Surplus (deficit) from continuing operations after capital amounts</b>  | <b>681</b>      | <b>825</b>      |
| <b>Surplus (deficit) from all operations before tax</b>                    | <b>681</b>      | <b>825</b>      |
| Less: corporate taxation equivalent (25%) [based on result before capital] | (167)           | (200)           |
| <b>Surplus (deficit) after tax</b>                                         | <b>514</b>      | <b>625</b>      |
| <b>Plus accumulated surplus</b>                                            | <b>13,928</b>   | <b>13,101</b>   |
| <b>Plus adjustments for amounts unpaid:</b>                                |                 |                 |
| – Corporate taxation equivalent                                            | 167             | 202             |
| <b>Closing accumulated surplus</b>                                         | <b>14,609</b>   | <b>13,928</b>   |
| <b>Return on capital %</b>                                                 | <b>3.4%</b>     | <b>4.3%</b>     |
| <b>Subsidy from Council</b>                                                | <b>136</b>      | <b>—</b>        |
| <b>Calculation of dividend payable:</b>                                    |                 |                 |
| Surplus (deficit) after tax                                                | 514             | 625             |
| Less: capital grants and contributions (excluding developer contributions) | (13)            | (25)            |
| <b>Surplus for dividend calculation purposes</b>                           | <b>501</b>      | <b>600</b>      |
| <b>Potential dividend calculated from surplus</b>                          | <b>251</b>      | <b>300</b>      |

Tenterfield Shire Council | Statement of Financial Position of water supply business activity | for the year ended 30 June 2023

## Tenterfield Shire Council

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

|                                               | 2023<br>\$ '000 | 2022<br>\$ '000 |
|-----------------------------------------------|-----------------|-----------------|
| <b>ASSETS</b>                                 |                 |                 |
| <b>Current assets</b>                         |                 |                 |
| Contract assets and contract cost assets      | 2,236           | 444             |
| Cash and cash equivalents                     | 1,473           | 2,834           |
| Receivables                                   | 749             | 694             |
| <b>Total current assets</b>                   | <b>4,458</b>    | <b>3,972</b>    |
| <b>Non-current assets</b>                     |                 |                 |
| Infrastructure, property, plant and equipment | 50,857          | 39,572          |
| <b>Total non-current assets</b>               | <b>50,857</b>   | <b>39,572</b>   |
| <b>Total assets</b>                           | <b>55,315</b>   | <b>43,544</b>   |
| <b>LIABILITIES</b>                            |                 |                 |
| <b>Current liabilities</b>                    |                 |                 |
| Contract liabilities                          | 124             | 588             |
| Payables                                      | 501             | 285             |
| Income received in advance                    | 5               | 5               |
| Borrowings                                    | 215             | 171             |
| <b>Total current liabilities</b>              | <b>845</b>      | <b>1,049</b>    |
| <b>Non-current liabilities</b>                |                 |                 |
| Borrowings                                    | 5,585           | 5,799           |
| <b>Total non-current liabilities</b>          | <b>5,585</b>    | <b>5,799</b>    |
| <b>Total liabilities</b>                      | <b>6,430</b>    | <b>6,848</b>    |
| <b>Net assets</b>                             | <b>48,885</b>   | <b>36,696</b>   |
| <b>EQUITY</b>                                 |                 |                 |
| Accumulated surplus                           | 24,113          | 15,959          |
| Revaluation reserves                          | 24,772          | 20,737          |
| <b>Total equity</b>                           | <b>48,885</b>   | <b>36,696</b>   |

Tenterfield Shire Council | Statement of Financial Position of sewerage business activity | for the year ended 30 June 2023

**Tenterfield Shire Council**

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

|                                               | 2023<br>\$ '000 | 2022<br>\$ '000 |
|-----------------------------------------------|-----------------|-----------------|
| <b>ASSETS</b>                                 |                 |                 |
| <b>Current assets</b>                         |                 |                 |
| Cash and cash equivalents                     | 6,818           | 5,745           |
| Receivables                                   | 214             | 178             |
| <b>Total current assets</b>                   | <b>7,032</b>    | <b>5,923</b>    |
| <b>Non-current assets</b>                     |                 |                 |
| Infrastructure, property, plant and equipment | 23,177          | 21,544          |
| <b>Total non-current assets</b>               | <b>23,177</b>   | <b>21,544</b>   |
| <b>Total assets</b>                           | <b>30,209</b>   | <b>27,467</b>   |
| <b>LIABILITIES</b>                            |                 |                 |
| <b>Current liabilities</b>                    |                 |                 |
| Payables                                      | 299             | 61              |
| Borrowings                                    | 108             | 101             |
| <b>Total current liabilities</b>              | <b>407</b>      | <b>162</b>      |
| <b>Non-current liabilities</b>                |                 |                 |
| Borrowings                                    | 1,461           | 1,569           |
| <b>Total non-current liabilities</b>          | <b>1,461</b>    | <b>1,569</b>    |
| <b>Total liabilities</b>                      | <b>1,868</b>    | <b>1,731</b>    |
| <b>Net assets</b>                             | <b>28,341</b>   | <b>25,736</b>   |
| <b>EQUITY</b>                                 |                 |                 |
| Accumulated surplus                           | 14,609          | 13,928          |
| Revaluation reserves                          | 13,732          | 11,808          |
| <b>Total equity</b>                           | <b>28,341</b>   | <b>25,736</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 2021* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

### National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

### Declared business activities

In accordance with Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality, Council has declared that the following are to be considered as business activities:

#### Category 1

(where gross operating turnover is over \$2 million)

##### a. 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% (21/22 25%)



## Note – Significant Accounting Policies (continued)

**Land tax** – the first \$969,000 of combined land values attracts **0%**. For the combined land values in excess of \$969,000 up to \$5,925,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$5,925,000 a premium marginal rate of **2.0%** applies.

**Payroll tax** – **5.45%** on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with section 4 of Department of Planning Noand Environment (DPE) – Water's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the regulatory and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to sections 3 and 4 of DPE – Water's regulatory and assurance framework is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

### Income tax

An income tax equivalent has been applied on the profits of the business activities. Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested. Accordingly, the return on capital invested is set at a pre-tax level – gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the relevant corporate income tax rate, currently 25% (21/22 25%).

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to the 'Council' as the owner of business operations – it represents an internal payment and has no effect on the operations of the Council.

Accordingly, there is no need for disclosure of internal charges in the SPFS. The rate applied of 25% is the equivalent company tax rate prevalent at reporting date. 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 2023 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 2023, the Statement of Financial Position of each Declared Business Activity as at 30 June 2023 and Significant accounting policies note.

The Declared Business Activities of the Council are:

- Water supply
- Sewerage.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2023, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2022-23 (LG Code).

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

**Basis for Opinion**

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

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

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

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

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

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

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

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

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

### **Other Information**

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

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

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

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

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

My objectives are to:

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

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

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](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.



Jan-Michael Perez  
Delegate of the Auditor-General for New South Wales

21 December 2023  
SYDNEY

## Tenterfield Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2023

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



**Tenterfield Shire Council**

Special Schedules  
for the year ended 30 June 2023

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| Report on infrastructure assets as at 30 June 2023 | 7 |

Tenterfield Shire Council | Permissible income for general rates | for the year ended 30 June 2023

## Tenterfield Shire Council

### Permissible income for general rates

|                                                         | Notes                   | Calculation<br>2022/23<br>\$ '000 | Calculation<br>2023/24<br>\$ '000 |
|---------------------------------------------------------|-------------------------|-----------------------------------|-----------------------------------|
| <b>Notional general income calculation <sup>1</sup></b> |                         |                                   |                                   |
| Last year notional general income yield                 | a                       | 4,825                             | 4,852                             |
| Plus or minus adjustments <sup>2</sup>                  | b                       | (4)                               | —                                 |
| <b>Notional general income</b>                          | c = a + b               | <b>4,821</b>                      | <b>4,852</b>                      |
| <b>Permissible income calculation</b>                   |                         |                                   |                                   |
| Or rate peg percentage                                  | e                       | 0.70%                             | 43.00%                            |
| Or plus rate peg amount                                 | i = e x (c + g)         | 34                                | 2,086                             |
| <b>Sub-total</b>                                        | k = (c + g + h + i + j) | <b>4,855</b>                      | <b>6,938</b>                      |
| Plus (or minus) last year's carry forward total         | l                       | (15)                              | (12)                              |
| <b>Sub-total</b>                                        | n = (l + m)             | <b>(15)</b>                       | <b>(12)</b>                       |
| <b>Total permissible income</b>                         | o = k + n               | <b>4,840</b>                      | <b>6,926</b>                      |
| Less notional general income yield                      | p                       | 4,852                             | 6,933                             |
| <b>Catch-up or (excess) result</b>                      | q = o - p               | <b>(12)</b>                       | <b>(7)</b>                        |
| <b>Carry forward to next year <sup>6</sup></b>          | t = q + r + s           | <b>(12)</b>                       | <b>(7)</b>                        |

#### Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.

Tenterfield Shire Council | Permissible income for general rates | for the year ended 30 June 2023



## **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 2024.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2022–23 (LG Code) and is in accordance with the books and records of the Council.

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

### **Basis for Opinion**

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

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

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

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

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

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

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

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

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



Tenterfield Shire Council | Permissible income for general rates | for the year ended 30 June 2023

### **Other Information**

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2023'.

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

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

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

I have nothing to report in this regard.

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

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

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

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

My objectives are to:

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

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

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



Tenterfield Shire Council | Permissible income for general rates | for the year ended 30 June 2023

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.



Jan-Michael Perez  
Delegate of the Auditor-General for New South Wales

21 December 2023  
SYDNEY

Tenterfield Shire Council | Report on infrastructure assets as at 30 June 2023 | for the year ended 30 June 2023

## Tenterfield Shire Council

### Report on infrastructure assets as at 30 June 2023

| Asset Class                      | Asset Category          | Estimated cost to bring assets to satisfactory standard | Estimated cost to bring assets to agreed level of service set by Council | 2022/23 Required maintenance <sup>a</sup> | 2022/23 Actual maintenance | Net carrying amount | Gross replacement cost (GRC) | Assets in condition as a percentage of gross replacement cost |              |              |              |              |
|----------------------------------|-------------------------|---------------------------------------------------------|--------------------------------------------------------------------------|-------------------------------------------|----------------------------|---------------------|------------------------------|---------------------------------------------------------------|--------------|--------------|--------------|--------------|
|                                  |                         | \$ '000                                                 | \$ '000                                                                  | \$ '000                                   | \$ '000                    | \$ '000             | \$ '000                      | 1                                                             | 2            | 3            | 4            | 5            |
| Buildings                        | Other                   | –                                                       | 138                                                                      | 78                                        | 78                         | 28,365              | 38,779                       | 10.0%                                                         | 44.0%        | 42.0%        | 4.0%         | 0.0%         |
|                                  | <b>Sub-total</b>        | <b>–</b>                                                | <b>138</b>                                                               | <b>78</b>                                 | <b>78</b>                  | <b>28,365</b>       | <b>38,779</b>                | <b>10.0%</b>                                                  | <b>44.0%</b> | <b>42.0%</b> | <b>4.0%</b>  | <b>0.0%</b>  |
| Other structures                 | Other structures        | 376                                                     | 190                                                                      | 111                                       | 111                        | 3,276               | 5,734                        | 6.0%                                                          | 21.0%        | 46.0%        | 24.0%        | 3.0%         |
|                                  | <b>Sub-total</b>        | <b>376</b>                                              | <b>190</b>                                                               | <b>111</b>                                | <b>111</b>                 | <b>3,276</b>        | <b>5,734</b>                 | <b>6.0%</b>                                                   | <b>21.0%</b> | <b>46.0%</b> | <b>24.0%</b> | <b>3.0%</b>  |
| Roads                            | Roads <sup>b</sup>      | 7,141                                                   | 7,779                                                                    | 2,669                                     | 2,669                      | 251,812             | 319,187                      | 66.0%                                                         | 14.0%        | 12.0%        | 6.0%         | 2.0%         |
|                                  | Bridges                 | 6,847                                                   | 10,592                                                                   | 7                                         | 7                          | 59,465              | 104,064                      | 16.0%                                                         | 29.0%        | 31.0%        | 14.0%        | 10.0%        |
|                                  | Footpaths               | 17                                                      | –                                                                        | –                                         | –                          | 3,280               | 4,449                        | 58.0%                                                         | 37.0%        | 4.0%         | 1.0%         | 0.0%         |
|                                  | Bulk earthworks         | –                                                       | –                                                                        | –                                         | –                          | 113,018             | 113,018                      | 0.0%                                                          | 0.0%         | 0.0%         | 0.0%         | 100.0%       |
|                                  | Other                   | –                                                       | –                                                                        | –                                         | –                          | (16,173)            | –                            | 0.0%                                                          | 0.0%         | 0.0%         | 0.0%         | 0.0%         |
|                                  | <b>Sub-total</b>        | <b>14,005</b>                                           | <b>18,371</b>                                                            | <b>2,676</b>                              | <b>2,676</b>               | <b>411,402</b>      | <b>540,718</b>               | <b>42.5%</b>                                                  | <b>14.1%</b> | <b>13.1%</b> | <b>6.2%</b>  | <b>24.1%</b> |
| Water supply network             | Other                   | 7,321                                                   | 14,292                                                                   | 539                                       | 539                        | 38,062              | 71,245                       | 13.0%                                                         | 58.0%        | 4.0%         | 5.0%         | 20.0%        |
|                                  | <b>Sub-total</b>        | <b>7,321</b>                                            | <b>14,292</b>                                                            | <b>539</b>                                | <b>539</b>                 | <b>38,062</b>       | <b>71,245</b>                | <b>13.0%</b>                                                  | <b>58.0%</b> | <b>4.0%</b>  | <b>5.0%</b>  | <b>20.0%</b> |
| Sewerage network                 | Other                   | 536                                                     | 301                                                                      | 510                                       | 510                        | 21,507              | 34,403                       | 22.0%                                                         | 40.0%        | 31.0%        | 7.0%         | 0.0%         |
|                                  | <b>Sub-total</b>        | <b>536</b>                                              | <b>301</b>                                                               | <b>510</b>                                | <b>510</b>                 | <b>21,507</b>       | <b>34,403</b>                | <b>22.0%</b>                                                  | <b>40.0%</b> | <b>31.0%</b> | <b>7.0%</b>  | <b>0.0%</b>  |
| Stormwater drainage              | Other                   | 915                                                     | –                                                                        | 47                                        | 47                         | 4,142               | 9,685                        | 24.0%                                                         | 33.0%        | 14.0%        | 29.0%        | 0.0%         |
|                                  | <b>Sub-total</b>        | <b>915</b>                                              | <b>–</b>                                                                 | <b>47</b>                                 | <b>47</b>                  | <b>4,142</b>        | <b>9,685</b>                 | <b>24.0%</b>                                                  | <b>33.0%</b> | <b>14.0%</b> | <b>29.0%</b> | <b>0.0%</b>  |
| Open space / recreational assets | Swimming pools          | 467                                                     | 1,284                                                                    | 20                                        | 20                         | 357                 | 1,614                        | 5.0%                                                          | 3.0%         | 12.0%        | 80.0%        | 0.0%         |
|                                  | Open Space & Recreation | 163                                                     | 78                                                                       | 268                                       | 268                        | 4,175               | 5,324                        | 51.0%                                                         | 28.0%        | 10.0%        | 10.0%        | 1.0%         |
|                                  | <b>Sub-total</b>        | <b>630</b>                                              | <b>1,362</b>                                                             | <b>288</b>                                | <b>288</b>                 | <b>4,532</b>        | <b>6,938</b>                 | <b>40.3%</b>                                                  | <b>22.2%</b> | <b>10.5%</b> | <b>26.3%</b> | <b>0.7%</b>  |
| <b>Total – all assets</b>        |                         | <b>23,783</b>                                           | <b>34,654</b>                                                            | <b>4,249</b>                              | <b>4,249</b>               | <b>511,286</b>      | <b>707,502</b>               | <b>36.2%</b>                                                  | <b>21.9%</b> | <b>14.9%</b> | <b>6.7%</b>  | <b>20.3%</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 **Excellent/very good** No work required (normal maintenance)  
2 **Good** Only minor maintenance work required

4 **Poor** Renewal required  
5 **Very poor** Urgent renewal/upgrading required

Tenterfield Shire Council | Report on infrastructure assets as at 30 June 2023 | for the year ended 30 June 2023

Tenterfield Shire Council

Report on infrastructure assets as at 30 June 2023 (continued)

---

|   |              |                           |
|---|--------------|---------------------------|
| 3 | Satisfactory | Maintenance work required |
|---|--------------|---------------------------|

Tenterfield Shire Council | Report on infrastructure assets as at 30 June 2023 | for the year ended 30 June 2023

## Tenterfield Shire Council

### Report on infrastructure assets as at 30 June 2023

#### Infrastructure asset performance indicators (consolidated) \*

| \$ '000                                                                  | Amounts<br>2023 | Indicator<br>2023 | Indicators<br>2022 <sup>3</sup> | Indicators<br>2021 | Benchmark |
|--------------------------------------------------------------------------|-----------------|-------------------|---------------------------------|--------------------|-----------|
| <b>Buildings and infrastructure renewals ratio <sup>1</sup></b>          |                 |                   |                                 |                    |           |
| Asset renewals <sup>1</sup>                                              | <b>12,222</b>   | <b>207.22%</b>    | <b>42.77%</b>                   | <b>151.93%</b>     | > 100.00% |
| Depreciation, amortisation and impairment                                | <b>5,898</b>    |                   |                                 |                    |           |
| <b>Infrastructure backlog ratio</b>                                      |                 |                   |                                 |                    |           |
| Estimated cost to bring assets to a satisfactory standard                | <b>23,783</b>   | <b>4.27%</b>      | <b>5.35%</b>                    | <b>6.24%</b>       | < 2.00%   |
| Net carrying amount of infrastructure assets                             | <b>567,365</b>  |                   |                                 |                    |           |
| <b>Asset maintenance ratio</b>                                           |                 |                   |                                 |                    |           |
| Actual asset maintenance                                                 | <b>4,249</b>    | <b>100.00%</b>    | <b>100.00%</b>                  | <b>100.03%</b>     | > 100.00% |
| Required asset maintenance                                               | <b>4,249</b>    |                   |                                 |                    |           |
| <b>Cost to bring assets to agreed service level</b>                      |                 |                   |                                 |                    |           |
| Estimated cost to bring assets to an agreed service level set by Council | <b>34,654</b>   | <b>4.90%</b>      | <b>3.03%</b>                    | <b>4.01%</b>       |           |
| Gross replacement cost                                                   | <b>707,502</b>  |                   |                                 |                    |           |

(\*) 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.

(3) Restated - see Note G4-1

Tenterfield Shire Council | Report on infrastructure assets as at 30 June 2023 | for the year ended 30 June 2023

## Tenterfield Shire Council

### Report on infrastructure assets as at 30 June 2023

#### Infrastructure asset performance indicators (by fund)

| \$ '000                                                                  | General fund |         | Water fund |         | Sewer fund |         | Benchmark |
|--------------------------------------------------------------------------|--------------|---------|------------|---------|------------|---------|-----------|
|                                                                          | 2023         | 2022    | 2023       | 2022    | 2023       | 2022    |           |
| Buildings and infrastructure renewals ratio <sup>1</sup>                 |              |         |            |         |            |         |           |
| Asset renewals <sup>1</sup>                                              |              |         |            |         |            |         |           |
| Depreciation, amortisation and impairment                                | 253.85%      | 42.08%  | 73.79%     | 40.67%  | 36.20%     | 75.86%  | > 100.00% |
| Infrastructure backlog ratio                                             |              |         |            |         |            |         |           |
| Estimated cost to bring assets to a satisfactory standard                |              |         |            |         |            |         |           |
| Net carrying amount of infrastructure assets                             | 3.20%        | 4.56%   | 19.23%     | 16.66%  | 2.49%      | 2.13%   | < 2.00%   |
| Asset maintenance ratio                                                  |              |         |            |         |            |         |           |
| Actual asset maintenance                                                 |              |         |            |         |            |         |           |
| Required asset maintenance                                               | 100.00%      | 100.00% | 100.00%    | 100.00% | 100.00%    | 100.00% | > 100.00% |
| Cost to bring assets to agreed service level                             |              |         |            |         |            |         |           |
| Estimated cost to bring assets to an agreed service level set by Council |              |         |            |         |            |         |           |
| Gross replacement cost                                                   | 3.33%        | 1.14%   | 20.06%     | 20.67%  | 0.87%      | 0.03%   |           |

(<sup>1</sup>) Includes renewal works in Work In Progress (WIP).

(<sup>1</sup>) 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, Acting Chief Corporate Officer/Manager Finance & Technology |
| <b>Reference:</b>    | <b>ITEM GOV9/24</b>                                                    |
| <b>Subject:</b>      | <b>QUARTERLY BUDGET REVIEW STATEMENT - DECEMBER 2023</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 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 provide Council with a Quarterly Budget Review Statement in accordance with Regulation 203 of the Local Government (General) Regulation 2005 (the Regulation).

## OFFICER'S RECOMMENDATION:

### That Council:

**Adopts the December 2023 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.**

## BACKGROUND

Regulation 203 of the Regulation states that:

Our Governance No. 9 Cont...

- (1) Not later than two months after the end of each quarter (except the June quarter), the Responsible Accounting Officer of a Council must prepare and submit to the Council a Budget Review Statement that shows, by reference to the estimate of income and expenditure set out in the Council's Statement of Revenue Policy included in the Operational Plan for the relevant year, a revised estimate of the income and expenditure for that year.
- (2) A Budget Review Statement must include or be accompanied by:
  - (a) a Report as to whether or not the Responsible Accounting Officer believes that the statement indicates that the financial position of the Council is satisfactory, having regard to the original estimate of income and expenditure, and
  - (b) if that position is unsatisfactory, recommendations for remedial action.
- (3) A Budget Review Statement must also include any information required by the Code to be included in such a statement.

The Code referred to is the Code of Accounting Practice and Financial Reporting. While earlier versions of the Code had an Appendix that listed minimum requirements, these were removed a few years ago as they are of no relevance to the Financial Statements (which is the main purpose of the Code).

In the absence of any instructions in the Code, the Quarterly Budget Review Statement publication issued in 2010 by the then Division of Local Government, NSW Department of Premier and Cabinet has been used as a guide to the preparation of this Quarterly Budget Review.

The quarterly review should act as a barometer of Council's financial health during the year and it is also a means by which Councillors can ensure that Council remains on track to meet its objectives, targets and outcomes as set out in its Operational Plan.

#### **REPORT:**

The original budget adopted by Council indicated that the Net Operating Deficit at the end of the 2023/24 financial year was expected to be **(\$679,004)**. The Operating Deficit was **(\$323,972)** when capital grants and contributions were included. This was based on budgeted total revenue of \$26,488,672 and budgeted total operating expenditure of \$26,812,644.

In the September 2023 Quarterly Budget Review, the net effect of changes resulted in a decline of **(\$3,299,719)** from the projected deficit of the original budget, to result in a projected Net Operating Deficit of **(\$3,978,723)** excluding capital grants and contributions.

**In the December 2023 Quarterly Budget Review, the net effect of changes made has resulted in an improvement of \$48,300 from the projected deficit of the September 2023 revised budget, to result in a projected Net Operating Deficit of **(\$3,930,423)** excluding capital grants and contributions.**

The Operating Performance Ratio is an example of demonstrating whether Council is making an operating surplus or deficit and can be expressed including or excluding Capital income. Both are included in this quarters' Report.

Our Governance No. 9 Cont...

The Operating Performance Ratio (excluding Capital income) is defined as:

Total Continuing Operating Revenue (excluding Capital grants and contributions) –  
Operating Expenses

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Total Continuing Operating Revenue

For the 2023/24 year, Council originally budgeted for a negative Operating Ratio (deficit) both including and excluding Capital income of (1.22%) and (2.60%) respectively.

This was updated in the September 2023 Quarterly Budget Review to 42.50% and (12.59%) respectively. This was due to grant funding capital works carried forwards from previous year of approximately \$17 million. Further, grants carried forward for operational purposes totaled approximately \$4.3 million.

This has improved in the December 2023 Quarterly Budget Review to 52.11% and (11.60%) respectively. This is primarily due to increased investment income from higher interest rates for term deposits.

**Comment by the Responsible Accounting Officer:**

The report clearly indicates that the projected financial position as at 30 June 2024 is unsatisfactory. Noting, this is primarily due to funding and timing of grants despite administrations ongoing operational deferrals. However, compared to the previous quarter Council finances has improved in the December quarter. This is due to a reduction in employee cost by maintaining a moratorium on recruitment and high yielding interest returns on Council term Deposits and On Call account. For Council to reduce its operating deficit (excluding impact of carry forwards) Council needs to reduce its operating expenses and increase operating revenue.

In saying this, a key challenge facing council is its ability to generate own sourced operating revenue. Council as part of its audited financial statements had a ratio of 24.08% which is well below the benchmark of greater than 60%.

Council's cash position has been positive unrestricted as of 31 December 2023 primarily due to advance payment of the Financial Assistance Grant in June 2023, Increase in interest earned and reduction in payroll associated costs.

As required under the Regulation, some remedial actions continue to be proposed as part of the December 2023 review, including 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



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payments, and advocate for changes to the timing of these cash payments from State and Federal governments.

- c) Council continues to explore increase in operational income by considering selling assets and to reassess current commercial lease agreements.

While the above will not return the operating position to surplus by 30 June 2024, the aim is to continue to ensure the financial sustainability of Council in the longer term.

It is recommended that Council focuses on increasing own source funding and minimize the reliance on external loans in the future.

### **Operational Budget Review:**

Council once again reduced budgets significantly and deferred operational expenditure as part of the 2023/24 budget process. This included a review of the operational expenditure by the Executive Management Team with departmental managers and a further review of capital income and expenditure with a view to align the budget with the Original adopted budget. As shown in the December Quarterly Budget Review, the unsatisfactory financial position continues to be a risk to Council's financial sustainability.

Council also continues to face challenges in treasury management of cash-flow due to the many grant-funded and disaster recovery (DRFA) works being funded in arrears (wherein cash is received after expenditure has been incurred).

As of September 2023, it was estimated that \$3.4Million from the 2022/23 financial year is owed to Council in reimbursement for Flood Events AGRN 1012 which took place in February 2022. For the December 2023 year to date Council additionally spent a further \$2 Million. Council as at December 2023 is awaiting the cash reimbursement.

The December 2023 budget review has increased the Operational Expenditure budget by \$2.2 million. The majority of this increase is due to \$1.3 million in new operational grants as shown in the table below, and an addition of \$609k of depreciation costs.

| <b>Service Area</b> | <b>Expenditure Allocations</b>                                 | <b>Budget</b> |
|---------------------|----------------------------------------------------------------|---------------|
| Water Supply        | Integrated Water Cycle Management Strategy Grant - Stage 2     | \$ 1,118,942  |
| Water Supply        | Urbenville & Woodenbong Floodplain Risk Management Study Grant | \$ 200,000    |
| Transport Network   | School Zone Projects Shovel Ready - Safety Minor Works Grant   | \$ 18,500     |
| Civic Office        | National Australia Day Grant 2024                              | \$ 10,000     |

### **Capital Budget Review:**

The Capital Budget Review format allows Council to analyse any additional Capital expenditure to be incurred in the current financial year and the extent to which monies

Our Governance No. 9 Cont...

have already been expended. The report also indicates how Council is to fund the Capital expenditure for the year.

The December 2023 budget review has increased the Capital works expenditure budget by \$12.4 million, mainly due to several new capital grants that have been awarded to Council; while a number of Council-funded capital works projects have been removed for deferral to future financial years.

The total value of new capital expenditure grants added to the budget is \$14.6million as shown below:

| Service Area      | Capital Grant Project                                                                | Total Project Budget |
|-------------------|--------------------------------------------------------------------------------------|----------------------|
| Transport Network | Betterment of Molesworth Street Bridge                                               | \$ 7,485,776         |
| Sewerage Service  | Betterment of Molesworth Street Sewer Line                                           | \$ 2,500,000         |
| Transport Network | Fixing Country Roads: Mt Lindesay Road, New England Highway to Washpool Creek Bridge | \$ 4,019,887         |
| Water Supply      | New Grid Urbenville Water Supply Project (additional grant funding)                  | \$ 640,650           |

#### Cash and Investment Review:

The cash and investment review provides the balance of the current internal and external restrictions of Council's funds. These figures have been updated in the September Quarterly Budget Review to reflect changes to grant balances and other movement in both internally and externally restricted cash. The forecast balances for the end of the financial year are an estimate based on the assumption of all income and expenditure in the budget being fully realised. As a result, the final balances are not fully determined until the end of the financial year.

As at 31 December 2023 Council reported a **positive unrestricted cash balance of \$2,971,658. Considering this, Council has transferred \$400,000 to the Plant Replacement Reserve and \$200,000 to the Employee Leave Entitlement Reserve. As council is required to initially make payments for milestone infrastructure projects (grant funded) \$1.5 Million has been allocated to Reserve called – Special Projects – Infrastructure Projects Requiring Milestone Expenditure.** Council's unrestricted cash balance as at 31 December 2023 is **\$871,658.**

However, cash remains a major concern given that this is a very small amount and by not having sufficient funds within internal restrictions Council is at a higher risk to use externally restricted cash for general purpose. This would result in a breach of the Local Government Act.

The Quarterly Budget Review also includes a reconciliation of Council's cash and investments on hand as at 31 December 2023.

This Report requires a statement in respect of whether all investments are in accordance with the requirements of Section 625 of the Local Government Act 1993, the

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accompanying Regulation and Council's Investments Policy. This statement, in combination with the monthly investment report, ensures that Council is complying with these statutory, regulatory and policy requirements.

Further, a declaration as to the preparation of bank reconciliations is also required. Bank reconciliations occur on a daily basis with a full reconciliation performed on a monthly basis. The full reconciliation for the December 2023 quarter occurred on 09 January 2024.

#### **Contracts:**

The Reporting Framework requires the identification of contracts entered into in the preceding quarter, which exceed specified expenditure limits. The limit for reporting contracts in the QBRs is one percent (1%) of revenue from continuing operations, or \$50,000, whichever is less.

#### **Consultancy and Legal Expenses:**

The current expenditure as at 31 December 2023 on qualifying consultancies and legal fees are identified in the QBRs and this expenditure is budgeted for and, given the size and nature of Council's operations, is considered reasonable.

#### **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 & LTFP)**

It is important for Council to note that the adoption of this budget review approves the variations identified in the attached Report and that the cumulative effect of the budget variations should be considered when reviewing this budget.

In the December 2023 Quarterly Budget Review, the forecast Operating Position has been revised to a surplus of \$41,151,716 (including capital grants and contributions) and an **Operating Deficit of (\$3,930,423) (excluding capital grants and contributions)**.

As indicated in the report, the deficit excluding capital grants is not a satisfactory outcome and therefore remedial action has been proposed in accordance with the Local Government (General) Regulation 2005.

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

Nil.

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

Nil.

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

Our Governance No. 9 Cont...

The Budget Review is submitted to Council in accordance with Clause 203(1) of the Local Government (General) Regulation 2005.

**7. Performance Measures**

The impact of the recommended budget variations on Council’s main key performance indicator is detailed in the Quarterly Budget Review Statement.

**8. Project Management**

Nil.

**Glenn Wilcox**  
**General Manager**

|                               |                                                                             |          |
|-------------------------------|-----------------------------------------------------------------------------|----------|
| Prepared by staff member:     | Roy Jones, Acting Chief Corporate Officer/Manager Finance & Technology      |          |
| Approved/Reviewed by Manager: | Glenn Wilcox, General Manager                                               |          |
| Department:                   | Office of the Chief Corporate Officer                                       |          |
| Attachments:                  | <b>1</b> Quarter 1 - Budget Review for the quarter ended - 31 December 2023 | 11 Pages |



Tenterfield Shire Council

Budget review for the quarter ended - 31 December 2023

Report by Responsible Accounting Officer


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

*It is my opinion that the Quarterly Budget Review Statement for the Tenterfield Shire Council for the quarter ended 31 December 2023 indicates that Council's projected financial position at 30 June 2024 will be unsatisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure. Noting, this is primarily due to funding and timing of grants despite administrations ongoing operational deferrals. Council's cash position has been positive predominately by the receipt of 100% advance payment of Financial Assistance Grants in the previous financial year.*

*Under Regulation 203 (2) of the Local Government Act, I am required to suggest recommendations for remedial action.*

*To that end, I recommend in the December 2023 Quarterly Budget Review that:*

- 1) 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;*
- 2) 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;*
- 3) Council continues to explore increase in operational income by considering selling assets and to reassess current commercial lease agreements*

  
Signed: .....  
Responsible Accounting Officer

Date: 13/02/2024

| Tenterfield Shire Council                                              |                               |                     |                      |                                            |                                 |
|------------------------------------------------------------------------|-------------------------------|---------------------|----------------------|--------------------------------------------|---------------------------------|
| Budget Statement for the year ended - 31 December 2023                 |                               |                     |                      |                                            |                                 |
| Income and Expenditure Review by Function                              |                               |                     |                      |                                            |                                 |
|                                                                        | Original<br>Budget<br>2023/24 | Approved<br>Changes | Recommend<br>Changes | PROJECTED<br>year end<br>Result<br>2023/24 | ACTUAL<br>YTD<br>as at 31/12/23 |
|                                                                        | \$'000                        | \$'000              | \$'000               | \$'000                                     | \$'000                          |
| <b>Income</b>                                                          |                               |                     |                      |                                            |                                 |
| - Civic Office                                                         | -                             | -                   | 10                   | 10                                         | 8                               |
| - Organisation Leadership                                              | -                             | -                   | -                    | -                                          | -                               |
| - Economic Growth and Tourism                                          | 35                            | 669                 | (99)                 | 605                                        | 374                             |
| - Arts, Culture and Library Services                                   | 224                           | (30)                | (7)                  | 187                                        | 116                             |
| - Workforce Development                                                | 169                           | 85                  | 168                  | 422                                        | 44                              |
| - Emergency Services                                                   | 141                           | 200                 | 159                  | 500                                        | 260                             |
| - Finance and Technology                                               | 10,496                        | 519                 | 500                  | 11,515                                     | 7,721                           |
| - Corporate and Governance                                             | 2                             | -                   | -                    | 2                                          | 5                               |
| - Environmental Management                                             | 89                            | (44)                | -                    | 45                                         | (42)                            |
| - Livestock Saleyards                                                  | 80                            | -                   | -                    | 80                                         | 26                              |
| - Parks, Gardens and Open Spaces                                       | 128                           | 192                 | -                    | 320                                        | 283                             |
| - Planning and Regulation                                              | 311                           | 109                 | 139                  | 559                                        | 254                             |
| - Buildings and Amenities                                              | 134                           | 667                 | (34)                 | 767                                        | 470                             |
| - Swimming Complex                                                     | -                             | -                   | -                    | -                                          | -                               |
| - Asset Management and Resourcing                                      | 10                            | -                   | -                    | 10                                         | -                               |
| - Commercial Works                                                     | 156                           | -                   | -                    | 156                                        | 110                             |
| - Plant, Fleet and Equipment                                           | 192                           | (143)               | -                    | 49                                         | 28                              |
| - Transport Network                                                    | 4,850                         | 29,832              | 11,724               | 46,406                                     | 5,860                           |
| - Waste Management                                                     | 3,386                         | 601                 | 101                  | 4,088                                      | 3,707                           |
| - Water Supply                                                         | 2,952                         | 2,725               | 1,819                | 7,496                                      | 2,062                           |
| - Sewerage Service                                                     | 3,064                         | -                   | 2,614                | 5,678                                      | 2,987                           |
| - Stormwater and Drainage                                              | 72                            | -                   | -                    | 72                                         | 72                              |
| <b>Total Income including Capital Grants &amp; Contributions</b>       | <b>26,491</b>                 | <b>35,382</b>       | <b>17,094</b>        | <b>78,967</b>                              | <b>24,345</b>                   |
| <b>Expenses</b>                                                        |                               |                     |                      |                                            |                                 |
| - Civic Office                                                         | 357                           | (49)                | 10                   | 318                                        | 124                             |
| - Organisation Leadership                                              | 965                           | 80                  | (145)                | 900                                        | 374                             |
| - Economic Growth and Tourism                                          | 510                           | (80)                | 21                   | 451                                        | 272                             |
| - Arts, Culture and Library Services                                   | 1,079                         | (105)               | 16                   | 990                                        | 367                             |
| - Workforce Development                                                | 1,352                         | 174                 | 67                   | 1,593                                      | 496                             |
| - Emergency Services                                                   | 708                           | 195                 | 102                  | 1,005                                      | 393                             |
| - Finance and Technology                                               | 698                           | (84)                | 130                  | 744                                        | 387                             |
| - Corporate and Governance                                             | 839                           | 43                  | (30)                 | 852                                        | 367                             |
| - Environmental Management                                             | 349                           | 60                  | (28)                 | 381                                        | 113                             |
| - Livestock Saleyards                                                  | 150                           | 4                   | 15                   | 169                                        | 77                              |
| - Parks, Gardens and Open Spaces                                       | 1,191                         | (39)                | -                    | 1,152                                      | 559                             |
| - Planning and Regulation                                              | 596                           | 101                 | (157)                | 540                                        | 195                             |
| - Buildings and Amenities                                              | 1,407                         | (147)               | (48)                 | 1,212                                      | 555                             |
| - Swimming Complex                                                     | 279                           | (8)                 | -                    | 271                                        | 146                             |
| - Asset Management and Resourcing                                      | 1,099                         | 163                 | (15)                 | 1,247                                      | 318                             |
| - Commercial Works                                                     | 120                           | -                   | -                    | 120                                        | 62                              |
| - Plant, Fleet and Equipment                                           | (499)                         | (166)               | 66                   | (599)                                      | 274                             |
| - Transport Network                                                    | 7,879                         | 8,021               | 672                  | 16,572                                     | 4,746                           |
| - Waste Management                                                     | 2,906                         | 170                 | 31                   | 3,107                                      | 1,167                           |
| - Water Supply                                                         | 2,799                         | 119                 | 1,531                | 4,449                                      | 1,506                           |
| - Sewerage Service                                                     | 1,910                         | 303                 | -                    | 2,213                                      | 918                             |
| - Stormwater and Drainage                                              | 119                           | 7                   | -                    | 126                                        | 58                              |
| <b>Total Expenses</b>                                                  | <b>26,813</b>                 | <b>8,762</b>        | <b>2,238</b>         | <b>37,813</b>                              | <b>13,474</b>                   |
| <b>Total Surplus/ (Deficit)</b>                                        | <b>(322)</b>                  | <b>26,620</b>       | <b>14,856</b>        | <b>41,154</b>                              | <b>10,871</b>                   |
| Capital Grants and Contributions                                       | 355                           | 29,921              | 14,806               | 45,082                                     | 6,135                           |
| <b>Net Operating Result excluding Capital Grants and Contributions</b> | <b>(677)</b>                  | <b>(3,301)</b>      | <b>50</b>            | <b>(3,928)</b>                             | <b>4,736</b>                    |
| <b>Operating Ratio (including Capital Income)</b>                      | <b>-1.22%</b>                 |                     |                      | <b>52.12%</b>                              | <b>44.65%</b>                   |
| <b>Operating Ratio (excluding Capital Income)</b>                      | <b>-2.59%</b>                 |                     |                      | <b>-11.59%</b>                             | <b>26.01%</b>                   |



**Budget Variations - Explanations**

C/F = Carry-forward from 2022/23 financial year

| Recommended Income Variations this Quarter              | (\$'000)      | Explanation:                                                                                                                                                       |
|---------------------------------------------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| - Civic Office                                          | 10            | New Operating grant income: National Australia Day Grant 2024 \$10,000                                                                                             |
| - Economic Growth and Tourism                           | (99)          | Capital grant project moved to Water Supply area: Tenterfield Dam Recreational Precinct Stage 1 Fishing Platform -\$99,206                                         |
| - Arts, Culture and Library Services                    | (7)           | Reduction to Operating grant income: Youth Week grant -\$2,427; Grandparents Day grant -\$2,165; Seniors Festival grant -\$1,461; Mental Health Month grant -\$520 |
| - Workforce Development                                 | 168           | Addition to Operating income: Training Reimbursement \$157,000; WHS Incentive Rebate \$24,912, Workers Compensation Rebate \$24,811                                |
|                                                         |               | Reduction to Operating income: Fringe Benefits Contribution income -\$39,000                                                                                       |
| - Emergency Services                                    | 159           | Addition to Operating income: Expected reimbursement for RFS Pretty Gully - Upgrade \$40,000                                                                       |
|                                                         |               | Addition to Operating income: Reimbursement for expenditure on October 2023 Fires \$118,582                                                                        |
| - Finance and Technology                                | 500           | Addition to Operating income: Interest On Investments \$500,000 (due to grant funds paid in advance & higher interest rates)                                       |
| - Planning and Regulation                               | 139           | Addition to Operating income: Planning & Regulation fees & charges \$8,800                                                                                         |
|                                                         |               | Addition to Capital income: Developer Contributions Section 7.11 (General Fund) \$130,000                                                                          |
| - Buildings and Amenities                               | (34)          | Reduction to Operating income: Council Dwelling income -\$28,000; Public Hall Fees -\$6,456                                                                        |
| - Transport Network                                     | 11,724        | New Operating grant income: School Zone Projects Shovel Ready - Safety Minor Works \$18,500                                                                        |
|                                                         |               | Ongoing Disaster Recovery Funding Agreement (DRFA) program: DRFA AGRN1012 February 2022 Immediate Recovery Works \$200,000                                         |
|                                                         |               | New Capital grant income: Betterment of Molesworth St Bridge \$7,485,776; FCR Mt Lindesay Road, New England Highway to Washpool Creek Bridge \$4,019,887           |
| - Waste Management                                      | 101           | Addition to Operating income: Interest On Investments \$60,000 (due to higher interest rates); Recycling income \$20,000                                           |
|                                                         |               | Addition to Capital income: Developer Contributions Section 7.11 (Waste Fund) \$21,000                                                                             |
| - Water Supply                                          | 1,819         | New Operating grant income: Integrated Water Cycle Management Strategy Stage 2 \$839,207; Urbenville & Woodenbong Floodplain Risk Management Study \$171,428       |
|                                                         |               | Addition to Operating income: Interest On Investments \$35,000 (due to higher interest rates); Installation Charges income \$15,000; Standpipe income \$13,500     |
|                                                         |               | Addition to Capital grant income: New Grid Urbenville Water Supply Project \$640,650                                                                               |
|                                                         |               | Addition to Capital income: Developer Contributions Section 64 (Water Fund) \$5,000                                                                                |
|                                                         |               | Capital grant project moved From Economic Growth & Tourism area: Tenterfield Dam Recreational Precinct Stage 1 Fishing Platform \$99,206                           |
| - Sewerage Service                                      | 2,614         | Addition to Operating income: Interest On Investments \$110,000 (due to higher interest rates)                                                                     |
|                                                         |               | New Capital grant income: Betterment of Molesworth St Sewer Line \$2,500,000                                                                                       |
|                                                         |               | Addition to Capital income: Developer Contributions Section 64 (Sewer Fund) \$3,600                                                                                |
| <b>Total Recommended Income Variations this Quarter</b> | <b>17,094</b> |                                                                                                                                                                    |



| Budget Variations - Explanations                |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------------------------------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| C/F = Carry-forward from 2022/23 financial year |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Recommended Expenditure Variations this Quarter | (\$'000) | Explanation:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| - Civic Office                                  | 10       | New Operating grant: National Australia Day Grant 2024 \$10,000                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| - Organisation Leadership                       | (145)    | Reduction: Payroll costs -\$73,000; SRV Expenses -\$40,000; Customer Satisfaction Survey -\$31,500                                                                                                                                                                                                                                                                                                                                                                                                                   |
| - Economic Growth and Tourism                   | 21       | C/F Operating grants: roughit Communities Extension - Economic & Social Resilience through Cultural Tourism Recovery \$32,055 (National Monument Association project)<br>Operational expense & budget moved to Arts, Culture and Library Services area: Depreciation Right Of Use Asset (Office Equipment) -\$11,004                                                                                                                                                                                                 |
| - Arts, Culture and Library Services            | 16       | Addition: School of Arts Cinema Maintenance \$8,000; School of Arts Fire Detection System Maintenance \$5,000; School of Arts Cinema Licences \$3,000<br>Reduction to Operating grants (including Council contributions): Youth Week grant -\$4,854; Seniors Festival grant -\$2,923; Grandparents Day grant -\$2,165; NAIDOC Week -\$538; Mental Health Month grant -\$520<br>Operational expense & budget moved from Economic Growth and Tourism area: Depreciation Right Of Use Asset (Office Equipment) \$11,004 |
| - Workforce Development                         | 67       | Addition: Workplace Health & Safety \$24,912 (funded by rebate). Workers Compensation Rebate expenditure \$24,811; Employee Assistance Program \$17,600                                                                                                                                                                                                                                                                                                                                                              |
| - Emergency Services                            | 102      | Addition: RFS Pretty Gully - Upgrade \$40,000<br>Addition: Expenditure on October 2023 Fires \$62,407                                                                                                                                                                                                                                                                                                                                                                                                                |
| - Finance and Technology                        | 130      | Addition: Valuation Fees for Transport Network assets \$100,000; Audit Fees \$20,000<br>Reallocate budget from Asset Management & Resourcing: IT Systems Operating Costs \$10,000                                                                                                                                                                                                                                                                                                                                    |
| - Corporate and Governance                      | (30)     | Reduction: IP&R Software -\$30,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| - Environmental Management                      | (28)     | Reallocate budget to Livestock Saleyards: Companion Animal Control Expenses -\$15,000<br>Reallocate budget to Parks, Gardens and Open Spaces (Capital Expenditure): Companion Animal Control Expenses -\$13,396                                                                                                                                                                                                                                                                                                      |
| - Livestock Saleyards                           | 15       | Reallocate budget from Environmental Management: Saleyards Operation Costs \$15,000                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| - Planning and Regulation                       | (157)    | Reduction: Payroll costs -\$157,191                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| - Buildings and Amenities                       | (48)     | Addition: Mingoola Hall - Repairs from Termite Infestation (SRV 2023) \$19,000<br>Reduction: Payroll costs -\$66,786                                                                                                                                                                                                                                                                                                                                                                                                 |
| - Asset Management and Resourcing               | (15)     | Reallocate budget to Finance & Technology: Software costs -\$10,000<br>Reduction: Office management costs -\$5,000                                                                                                                                                                                                                                                                                                                                                                                                   |
| - Plant, Fleet and Equipment                    | 66       | Addition: Depreciation \$65,710                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| - Transport Network                             | 672      | New Operating grant: School Zone Projects Shovel Ready - Safety Minor Works \$18,500<br>Ongoing Disaster Recovery Funding Agreement (DRFA) program: DRFA AGRN1012 February 2022 Immediate Recovery Works \$200,000<br>Addition: Depreciation \$470,804<br>Reduction: Aerodrome Maintenance -\$17,067                                                                                                                                                                                                                 |

Budget Variations - Explanations

C/F = Carry-forward from 2022/23financial year

| Recommended Expenditure Variations this Quarter       | (\$'000) | Explanation:                                                                                                                                                                                                                                |
|-------------------------------------------------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| - Waste Management                                    | 31       | Addition: Boonoo Boonoo Landfill costs \$16,000; Tenterfield Transfer Station maintenance \$10,000; Recycling costs \$5,000                                                                                                                 |
| - Water Supply                                        | 1,531    | New Operating grants: Integrated Water Cycle Management Strategy Stage 2 \$1,118,942 (requires Council contribution \$279,735); Urbenville & Woodenbong Floodplain Risk Management Study \$200,000 (requires Council contribution \$28,572) |
|                                                       |          | Addition: Depreciation \$72,110; Water Treatment expenses \$65,000; Water Network maintenance \$31,500; Water Bore & Pump operations \$27,000; Meter Reading & Standpipe expenses \$16,000                                                  |
| Total Recommended Expenditure Variations this Quarter | 2,238    |                                                                                                                                                                                                                                             |

This document forms part of Tenterfield Shire Council's Quarterly Budget Review Statement for the quarter ended 31 December 2023 and should be read in conjunction with other documents in the QBRS.

| Tenterfield Shire Council                              |                               |                     |                        |                              |                                 |
|--------------------------------------------------------|-------------------------------|---------------------|------------------------|------------------------------|---------------------------------|
| Budget Statement for the year ended - 31 December 2023 |                               |                     |                        |                              |                                 |
| Capital Budget Review                                  |                               |                     |                        |                              |                                 |
|                                                        | Original<br>Budget<br>2023/24 | Approved<br>Changes | Recommended<br>Changes | REVISED<br>Budget<br>2023/24 | ACTUAL<br>YTD<br>as at 31/12/23 |
|                                                        |                               | September<br>Review | December<br>Review     |                              |                                 |
|                                                        | \$'000                        | \$'000              | \$'000                 | \$'000                       | \$'000                          |
| <b>Capital Funding</b>                                 |                               |                     |                        |                              |                                 |
| Rates and other untied funding                         | 6,379                         | 2,185               | (1,779)                | 6,785                        | 811                             |
| Capital Grants & Contributions                         | 355                           | 29,921              | 14,806                 | 45,082                       | 6,135                           |
| <b>External Restrictions</b>                           |                               |                     |                        |                              |                                 |
| - Specific Purpose Unexpended Grants                   | -                             | 55                  | -                      | 55                           | 55                              |
| - Developer Contributions                              | -                             | -                   | -                      | -                            | -                               |
| - Water Supply Fund                                    | 670                           | 347                 | 15                     | 1,032                        | 1,032                           |
| - Sewerage Service Fund                                | 1,055                         | 709                 | -                      | 1,764                        | 1,764                           |
| - Domestic Waste Management Fund                       | 1,000                         | 2,509               | 304                    | 3,813                        | 3,813                           |
| - Stormwater Management Fund                           | 420                           | (290)               | -                      | 130                          | 130                             |
| <b>Internal restrictions</b>                           |                               |                     |                        |                              |                                 |
| - Plant & Vehicle Replacement Reserve                  | -                             | -                   | -                      | -                            | -                               |
| <b>Other Capital Funding Sources</b>                   |                               |                     |                        |                              |                                 |
| Income from sale of assets                             | 2,530                         | -                   | (967)                  | 1,563                        | 1,271                           |
| <b>Total Capital Funding</b>                           | <b>12,409</b>                 | <b>35,436</b>       | <b>12,379</b>          | <b>60,224</b>                | <b>15,011</b>                   |

| Tenterfield Shire Council                              |                               |                                            |                                              |                              |                                 |
|--------------------------------------------------------|-------------------------------|--------------------------------------------|----------------------------------------------|------------------------------|---------------------------------|
| Budget Statement for the year ended - 31 December 2023 |                               |                                            |                                              |                              |                                 |
| Capital Budget Review                                  |                               |                                            |                                              |                              |                                 |
|                                                        | Original<br>Budget<br>2023/24 | Approved<br>Changes<br>September<br>Review | Recommended<br>Changes<br>December<br>Review | REVISED<br>Budget<br>2023/24 | ACTUAL<br>YTD<br>as at 31/12/23 |
|                                                        | \$'000                        | \$'000                                     | \$'000                                       | \$'000                       | \$'000                          |
| <b>Capital Expenditure</b>                             |                               |                                            |                                              |                              |                                 |
| <b>New Assets</b>                                      |                               |                                            |                                              |                              |                                 |
| - Civic Office                                         | -                             | -                                          | -                                            | -                            | -                               |
| - Organisation Leadership                              | -                             | -                                          | -                                            | -                            | -                               |
| - Economic Growth and Tourism                          | -                             | 835                                        | (250)                                        | 585                          | 215                             |
| - Arts, Culture and Library Services                   | -                             | -                                          | -                                            | -                            | -                               |
| - Workforce Development                                | -                             | -                                          | -                                            | -                            | -                               |
| - Emergency Services                                   | -                             | -                                          | -                                            | -                            | -                               |
| - Finance and Technology                               | -                             | -                                          | -                                            | -                            | -                               |
| - Corporate and Governance                             | -                             | -                                          | -                                            | -                            | -                               |
| - Environmental Management                             | -                             | -                                          | -                                            | -                            | -                               |
| - Livestock Saleyards                                  | -                             | -                                          | -                                            | -                            | -                               |
| - Parks, Gardens and Open Spaces                       | 60                            | -                                          | -                                            | 60                           | 46                              |
| - Planning and Regulation                              | -                             | -                                          | -                                            | -                            | -                               |
| - Buildings and Amenities                              | -                             | -                                          | -                                            | -                            | -                               |
| - Swimming Complex                                     | -                             | -                                          | -                                            | -                            | -                               |
| - Asset Management and Resourcing                      | -                             | -                                          | -                                            | -                            | -                               |
| - Commercial Works                                     | -                             | -                                          | -                                            | -                            | -                               |
| - Plant, Fleet and Equipment                           | -                             | -                                          | -                                            | -                            | -                               |
| - Transport Network                                    | -                             | 600                                        | -                                            | 600                          | -                               |
| - Waste Management                                     | 670                           | 3,139                                      | (70)                                         | 3,739                        | 323                             |
| - Water Supply                                         | -                             | 683                                        | 250                                          | 933                          | 25                              |
| - Sewerage Service                                     | -                             | 50                                         | -                                            | 50                           | -                               |
| - Stormwater and Drainage                              | -                             | -                                          | -                                            | -                            | -                               |
| <b>Asset Renewals/Replacement</b>                      |                               |                                            |                                              |                              |                                 |
| - Civic Office                                         | -                             | -                                          | -                                            | -                            | -                               |
| - Organisation Leadership                              | -                             | -                                          | -                                            | -                            | -                               |
| - Economic Growth and Tourism                          | -                             | -                                          | -                                            | -                            | -                               |
| - Arts, Culture and Library Services                   | 13                            | 64                                         | -                                            | 77                           | 31                              |
| - Workforce Development                                | -                             | -                                          | -                                            | -                            | -                               |
| - Emergency Services                                   | -                             | -                                          | -                                            | -                            | -                               |
| - Finance and Technology                               | 125                           | (93)                                       | -                                            | 32                           | -                               |
| - Corporate and Governance                             | -                             | -                                          | -                                            | -                            | -                               |
| - Environmental Management                             | -                             | -                                          | -                                            | -                            | -                               |
| - Livestock Saleyards                                  | -                             | 56                                         | -                                            | 56                           | 14                              |
| - Parks, Gardens and Open Spaces                       | -                             | 187                                        | 123                                          | 310                          | 145                             |
| - Planning and Regulation                              | -                             | -                                          | -                                            | -                            | -                               |
| - Buildings and Amenities                              | -                             | 1,066                                      | (237)                                        | 829                          | 239                             |
| - Swimming Complex                                     | -                             | 18                                         | -                                            | 18                           | -                               |
| - Asset Management and Resourcing                      | 450                           | (205)                                      | (235)                                        | 10                           | -                               |
| - Commercial Works                                     | -                             | -                                          | -                                            | -                            | -                               |
| - Plant, Fleet and Equipment                           | 3,737                         | -                                          | (2,238)                                      | 1,499                        | 1,300                           |
| - Transport Network                                    | 4,299                         | 26,380                                     | 11,506                                       | 42,185                       | 3,434                           |
| - Waste Management                                     | 219                           | (29)                                       | 374                                          | 564                          | 7                               |
| - Water Supply                                         | 456                           | 2,316                                      | 656                                          | 3,428                        | 879                             |
| - Sewerage Service                                     | 947                           | 659                                        | 2,500                                        | 4,106                        | 653                             |
| - Stormwater and Drainage                              | 420                           | (290)                                      | -                                            | 130                          | -                               |
| Loan Repayments (principal)                            | 1,013                         | -                                          | -                                            | 1,013                        | 501                             |
| <b>Total Capital Expenditure</b>                       | <b>12,409</b>                 | <b>35,436</b>                              | <b>12,379</b>                                | <b>60,224</b>                | <b>7,812</b>                    |

\* Some restricted cash is finalised as part of the end of year Financial Statement Process.

**Capital Expenditure Budget Variations - Explanations**

Proposed Expenditure Variations (\$'000) C/F = Carry-forward from 2022/23 financial year

**New Assets**

|                                           |             |                                                                                                                                           |
|-------------------------------------------|-------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| - Economic Growth and Tourism             | (250)       | Capital grant project moved to Water Supply area: Tenterfield Dam Recreational Precinct Stage 1 Fishing Platform -\$249,576               |
| - Waste Management                        | (70)        | Reduction Waste fund capital projects: Mingoodia- Open Transfer Station -\$70,000 (deferred to 2024/25)                                   |
| - Water Supply                            | 250         | Capital grant project moved From Economic Growth & Tourism area: Tenterfield Dam Recreational Precinct Stage 1 Fishing Platform \$249,576 |
| <b>Total New Asset Budget Adjustments</b> | <b>(70)</b> |                                                                                                                                           |

**Renewal Assets**

|                                               |               |                                                                                                                                                                                                                                                                                                                                          |
|-----------------------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| - Parks, Gardens and Open Spaces              | 123           | Addition General fund capital project: Tenterfield Cemetery - Construction of Road Access (2014 SRV) \$110,000<br>Reallocate budget from Environmental Management (Operating Expenditure): SCCF4 Revitalisation of Tenterfield Netball Courts \$13,396                                                                                   |
| - Buildings and Amenities                     | (237)         | Addition General fund capital project: Federation Park Amenities Block - Roof Replacement (SRV 2023) \$60,000<br>Reduction General fund capital project: Administration Building - Roof Replacement -\$296,760 (deferred to 2024/25 financial year)                                                                                      |
| - Asset Management and Resourcing             | (235)         | Reduction General fund capital projects: Tenterfield Depot Fuel Tank Replacement/Remediation -\$100,000; Tenterfield Depot WHS & Environmental Initiative Enhancements -\$65,300; Tenterfield Depot Wash Down & Recycle Bay -\$50,000; Tenterfield Depot - Water Wise Initiatives -\$20,000 (budgets deferred to 2024/25 financial year) |
| - Plant, Fleet and Equipment                  | (2,238)       | Reduction General fund capital projects: Plant Purchases -\$2,237,752 (budgets deferred to future years)                                                                                                                                                                                                                                 |
| - Transport Network                           | 11,506        | New Capital grants: Betterment of Molesworth St Bridge \$7,485,776; FCR Mt Lindesay Road, New England Highway to Washpool Creek Bridge \$4,019,887                                                                                                                                                                                       |
| - Waste Management                            | 374           | Addition Waste fund capital projects: Waste Plant Purchase \$358,945 (side loader garbage truck); 240L Wheelie Bins \$15,000                                                                                                                                                                                                             |
| - Water Supply                                | 656           | Addition to Capital grant project: New Grid Urbenville Water Supply Project \$640,650<br>Addition Water fund capital project: Urbenville Water Treatment Plant Upgrade \$15,000                                                                                                                                                          |
| - Sewerage Service                            | 2,500         | New Capital grant: Betterment of Molesworth St Sewer Line \$2,500,000<br>Reallocate funds between Sewer fund capital projects: from Tenterfield Mains Relining -\$65,000; moved to Tenterfield Mains Augmentation \$65,000                                                                                                               |
| <b>Total Renewal Asset Budget Adjustments</b> | <b>12,449</b> |                                                                                                                                                                                                                                                                                                                                          |

**Liabilities**

|                                              |               |
|----------------------------------------------|---------------|
| <b>Total Liabilities Budget Adjustments</b>  | <b>0</b>      |
| <b>Total Proposed Expenditure Variations</b> | <b>12,379</b> |

This document forms part of Tenterfield Shire Council's Quarterly Budget Review Statement for the quarter ended 31 December 2023 and should be read in conjunction with other documents in the QBRs.



| Tenterfield Shire Council                                                         |                                                                                 |                                                      |                                                      |                                                      |                                    |
|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------------|
| Budget Statement for the year ended - 31 December 2023                            |                                                                                 |                                                      |                                                      |                                                      |                                    |
| Cash and Investment Review                                                        |                                                                                 |                                                      |                                                      |                                                      |                                    |
|                                                                                   | Opening Balance<br>30/06/2023<br>from Audited<br>Financial Statements<br>\$'000 | Approved<br>Changes<br>September<br>Review<br>\$'000 | Recommend<br>Changes<br>December<br>Review<br>\$'000 | PROJECTED<br>year end<br>Result<br>2023/24<br>\$'000 | ACTUAL YTD<br>31/12/2023<br>\$'000 |
| <b>Externally restricted</b>                                                      |                                                                                 |                                                      |                                                      |                                                      |                                    |
| <i>Specific Purpose Unexpended Grants - General Fund</i>                          | 8,671                                                                           | (8,671)                                              | -                                                    | -                                                    | 16,382                             |
| <i>Specific Purpose Unexpended Grants - Water Fund</i>                            | 168                                                                             | (168)                                                | -                                                    | -                                                    | 332                                |
| <i>Specific Purpose Unexpended Grants - Sewer Fund</i>                            | -                                                                               | -                                                    | -                                                    | -                                                    | -                                  |
| <i>Specific Purpose Unexpended Grants - Waste Fund</i>                            | 446                                                                             | (446)                                                | -                                                    | -                                                    | 131                                |
| <i>Specific Purpose Unexpended Grants - Stormwater Fund</i>                       | -                                                                               | -                                                    | -                                                    | -                                                    | -                                  |
| <i>Developer Contributions - General Fund</i>                                     | 651                                                                             | 126                                                  | 41                                                   | 818                                                  | 818                                |
| <i>Developer Contributions - Water Fund</i>                                       | 94                                                                              | -                                                    | 15                                                   | 109                                                  | 109                                |
| <i>Developer Contributions - Sewer Fund</i>                                       | 54                                                                              | -                                                    | 14                                                   | 68                                                   | 68                                 |
| <i>Developer Contributions - Waste Fund</i>                                       | 64                                                                              | 13                                                   | 5                                                    | 82                                                   | 82                                 |
| <i>Developer Contributions - Stormwater Fund</i>                                  | 7                                                                               | -                                                    | -                                                    | 7                                                    | 7                                  |
| <i>RFS Unspent Funds</i>                                                          | 111                                                                             | -                                                    | -                                                    | 111                                                  | 197                                |
| <i>Water Supply Fund</i>                                                          | 1,210                                                                           | (94)                                                 | (544)                                                | 572                                                  | 1,832                              |
| <i>Sewerage Service Fund</i>                                                      | 6,764                                                                           | (295)                                                | 110                                                  | 6,579                                                | 6,991                              |
| <i>Domestic Waste Management Fund</i>                                             | 8,464                                                                           | (2,272)                                              | (255)                                                | 5,937                                                | 10,277                             |
| <i>Stormwater Management Fund</i>                                                 | 991                                                                             | (69)                                                 | -                                                    | 922                                                  | 1,028                              |
| <i>Trust Fund</i>                                                                 | 382                                                                             | -                                                    | (313)                                                | 69                                                   | 69                                 |
| <b>Total Externally restricted</b>                                                | <b>28,077</b>                                                                   | <b>(11,876)</b>                                      | <b>(927)</b>                                         | <b>15,274</b>                                        | <b>38,323</b>                      |
| <b>Internally restricted</b>                                                      |                                                                                 |                                                      |                                                      |                                                      |                                    |
| <i>Plant &amp; Vehicle Replacement</i>                                            | -                                                                               | -                                                    | 400                                                  | 400                                                  | 400                                |
| <i>Employees Leave Entitlements</i>                                               | -                                                                               | -                                                    | 200                                                  | 200                                                  | 200                                |
| <i>Special Projects - Infrastructure Projects Requiring Milestone Expenditure</i> | 5,500                                                                           | (1,000)                                              | (3,000)                                              | 1,500                                                | 1,500                              |
| <b>Total Internally restricted</b>                                                | <b>5,500</b>                                                                    | <b>(1,000)</b>                                       | <b>(2,400)</b>                                       | <b>2,100</b>                                         | <b>2,100</b>                       |
| <b>Total Restricted</b>                                                           | <b>33,577</b>                                                                   | <b>(12,876)</b>                                      | <b>(3,327)</b>                                       | <b>17,374</b>                                        | <b>40,423</b>                      |
| <b>Available Cash (Unrestricted Funds)</b>                                        | <b>1,313</b>                                                                    | <b>(809)</b>                                         | <b>368</b>                                           | <b>400</b>                                           | <b>872</b>                         |
| <b>Total Cash and Investments</b>                                                 | <b>34,890</b>                                                                   | <b>(13,685)</b>                                      | <b>(2,959)</b>                                       | <b>17,774</b>                                        | <b>41,295</b>                      |

Notes:

The **available cash** position excludes restricted funds. External restrictions are funds that must be spent for a specific purpose and cannot be used by council for general operations. Internal restrictions are funds that council has determined will be used for a specific future purpose. Internal and external restrictions are not determined fully until after year end.

Comment on Cash and Investments Position

Some restricted cash is finalised as part of the end of year Financial Statement Process.

Council's Cash and Investments are performing within anticipated parameters.

Recommended Changes to Revised Budget

Include:

- an explanation for recommended changes and any impact on Council's original management plan / operational plan, delivery program or LTFP.
- any impacts of YTD expenditure on recommended changes to the budget

All changes required are in respect of the variations detailed in both the Capital budget and the Income and Expenditure Review

Certification regarding Investments and Bank Reconciliations

Investments

It is hereby certified that all investments listed below have made in accordance with the requirements of the Local Government Act 1993, (Section 625), the companion Regulations and Council's Investment Policy.

Cash

Bank reconciliations occur on a daily basis with a full reconciliation performed on a monthly basis. The full reconciliation for the December quarter occurred on 09 January 2024.

Cash Book Reconciliation

|                                                       |               |
|-------------------------------------------------------|---------------|
|                                                       | \$            |
| Operating Account Cash balance as at 31 December 2023 | 27,224,986.00 |
| Trust Account Cash balance as at 31 December 2023     | 69,074.35     |
| Total Cash (Not invested) as at 31 December 2023      | 27,294,060.35 |

Reconciliation

The YTD total Cash and Investments has been reconciled with funds invested and cash at bank:

| Financial Institution      | Amount        | Rating | Interest | Maturity Date |
|----------------------------|---------------|--------|----------|---------------|
| National Australia Bank    | 1,500,000.00  | AA-    | 4.90%    | 22/01/2024    |
| National Australia Bank    | 1,000,000.00  | AA-    | 5.15%    | 28/05/2024    |
| National Australia Bank    | 2,000,000.00  | AA-    | 5.15%    | 11/06/2024    |
| National Australia Bank    | 1,000,000.00  | AA-    | 5.05%    | 11/03/2024    |
| Commonwealth Bank          | 3,000,000.00  | AA-    | 4.85%    | 18/03/2024    |
| Westpac                    | 1,500,000.00  | AA-    | 4.94%    | 30/01/2024    |
| Westpac                    | 2,000,000.00  | AA-    | 5.17%    | 30/05/2024    |
| Westpac                    | 2,000,000.00  | AA-    | 5.11%    | 12/06/2024    |
| TOTAL INVESTMENTS          | 14,000,000.00 |        |          |               |
| TOTAL CASH ON HAND         | 27,294,060.35 |        |          |               |
| TOTAL CASH AND INVESTMENTS | 41,294,060.35 |        |          |               |

This document forms part of Tenterfield Shire Council's Quarterly Budget Review Statement for the quarter ended 31 December 2023 and should be read in conjunction with other documents in the QBRs.

**Tenterfield Shire Council**

**Budget review for the quarter ended - 31 December 2023**

**Contracts**

| Contractor                          | Contract detail & purpose                                                           | Contract value<br>\$ | Commencement<br>date | Duration of<br>contract | Budgeted<br>(Y/N) |
|-------------------------------------|-------------------------------------------------------------------------------------|----------------------|----------------------|-------------------------|-------------------|
| Dreamcourts Pty Ltd                 | Stronger Country Communities Round 4 - Revitalisation of Tenterfield Netball Courts | 185,180              | 4/03/2024            | 8/04/2024               | Y                 |
| Mingoola Hall Progress Association  | Black Summer Bushfire Recovery - Mingoola Hall Improvements (Toilets)               | 120,000              | 7/09/2023            | 30/04/2024              | Y                 |
| Sunnyside Hall Progress Association | Stronger Country Communities Round 4 - Improvements to Sunnyside Hall               | 138,116              | 20/06/2022           | Completed               | Y                 |

Notes

1. Minimum reporting level is 1% of estimated income from continuing operations or \$50,000 whichever is the lesser.
2. Contracts to be listed are those entered into during the quarter and have yet to be fully performed (excluding contractors that are on Council's preferred supplier list).
3. Contracts for employment are not required to be included.
4. Where a contract for services etc was not included in the budget, an explanation is to be given (or reference made to an explanation in another Budget Review Statement).

**Consultancy and Legal Fees**

| Expense       | Expenditure YTD<br>\$ | Budgeted<br>(Y/N) |
|---------------|-----------------------|-------------------|
| Consultancies | 94,741                | Y                 |
| Legal Fees    | 4,716                 | Y                 |

Definition of consultant:

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

Notes:

Both Legal Fees and Consultancy fees are in line with expectations. A portion of the legal fees relating to Debt Recovery are recoverable.

*This document forms part of Tenterfield Shire Council's Quarterly Budget Review Statement for the quarter ended 31 December 2023 and should be read in conjunction with other documents in the QBRS.*



|                      |                                                                |
|----------------------|----------------------------------------------------------------|
| <b>Department:</b>   | <b>Office of the Chief Corporate Officer</b>                   |
| <b>Submitted by:</b> | Erika Bursford, Manager Customer Service, Governance & Records |
| <b>Reference:</b>    | <b>ITEM GOV10/24</b>                                           |
| <b>Subject:</b>      | <b>MODEL PUBLIC INTEREST DISCLOSURE POLICY</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> | Promote and support community involvement in Council decision making process.                                                                                                                                           |

#### **SUMMARY**

The purpose of this report is to adopt the NSW Ombudsman's Model Public Interest Disclosure Policy, by 1 April 2024, in line with the requirements of the *Public Interest Disclosures Act 2022*.

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

**That Council adopt the NSW Ombudsman's Model Public Interest Disclosure Policy, as amended, for use by Tenterfield Shire Council.**

#### **BACKGROUND**

Council policies are instruments that communicate decisions and directions for pursuing Council's specific goals. Regular reviews of Council policies are required, to maintain currency of these decisions and directions, and to ensure policies are delivering the outcomes desired from such policies. NSW government authorities and agencies also determine when model policies are required to be implemented by NSW councils, such as when legislative updates occur.

#### **REPORT:**

The *Public Interest Disclosure Act 2022* (PID Act) is designed to encourage public officials to report serious wrongdoing and to protect them when they do. All agencies in NSW are required to have a Public Interest Disclosure (PID) Policy under section 42 of the PID Act. As part of the implementation of the PID Act 2022, the NSW Ombudsman has issued a model Public Interest Disclosure Policy for NSW government agencies, including local government, for customisation and application to their specific organisation.

#### **COUNCIL IMPLICATIONS:**

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

The Public Interest Disclosure Policy is a model policy issued by the NSW Ombudsman's Office for use by NSW government agencies, including local government. It is a legislated requirement for Council to have the Public Interest Disclosure Policy in place by 1 April 2024.

Our Governance No. 10 Cont...

**2. Policy and Regulation**

As detailed in the attached policy.

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

Nil.

**4. Asset Management (AMS)**

Nil.

**5. Workforce (WMS)**

Nil.

**6. Legal and Risk Management**

Nil.

**7. Performance Measures**

Nil.

**8. Project Management**

Nil.

**Roy Jones**  
**Acting Chief Corporate Officer**

|                               |                                                                   |
|-------------------------------|-------------------------------------------------------------------|
| Prepared by staff member:     | Erika Bursford, Manager Customer Service,<br>Governance & Records |
| Approved/Reviewed by Manager: | Roy Jones, Acting Chief Corporate Officer                         |
| Department:                   | Office of the Chief Corporate Officer                             |
| Attachments:                  | <b>1</b> Model Public Interest Disclosure Policy 24 Pages         |



## PUBLIC INTEREST DISCLOSURE POLICY

### Summary:

The purpose of this policy is to provide clear direction on Public Interest Disclosures to Tenterfield Shire Council employees, under Section 42 of the *Public Interest Disclosures Act 2022 (PID Act)*. All public authorities are required to have a policy and procedures for receiving, assessing and dealing with public interest disclosures from employees.

|                                 |                                                                                                                                                                                                                                                                                                                             |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Policy Number</b>            | 4.161                                                                                                                                                                                                                                                                                                                       |
| <b>Document version</b>         | V5.0                                                                                                                                                                                                                                                                                                                        |
| <b>Adoption Date</b>            | 28 February 2024                                                                                                                                                                                                                                                                                                            |
| <b>Approved By</b>              | Council                                                                                                                                                                                                                                                                                                                     |
| <b>Endorsed By</b>              | Executive Management Team                                                                                                                                                                                                                                                                                                   |
| <b>Resolution Number</b>        | XX/24                                                                                                                                                                                                                                                                                                                       |
| <b>Consultation Period</b>      | N/A                                                                                                                                                                                                                                                                                                                         |
| <b>Review Due Date</b>          | February 2026                                                                                                                                                                                                                                                                                                               |
| <b>Department</b>               | Corporate and Governance                                                                                                                                                                                                                                                                                                    |
| <b>Policy Custodian</b>         | Chief Corporate Officer                                                                                                                                                                                                                                                                                                     |
| <b>Superseded Documents</b>     | Public Interest Disclosure Policy V4.0 (169/20)                                                                                                                                                                                                                                                                             |
| <b>Related Legislation</b>      | <ul style="list-style-type: none"> <li>• <i>Public Interest Disclosures Act 2022</i></li> <li>• <i>Government Information (Public Access) Act 2009</i></li> <li>• <i>NSW Local Government Act 1993</i></li> </ul>                                                                                                           |
| <b>Related Documents</b>        | <ul style="list-style-type: none"> <li>• Tenterfield Shire Council Code of Conduct</li> <li>• Tenterfield Shire Council Complaints and Unreasonable Conduct Policy</li> <li>• Tenterfield Shire Council Fraud and Corruption Prevention Policy</li> <li>• Tenterfield Shire Council Statement of Business Ethics</li> </ul> |
| <b>Delegations of Authority</b> | Manager Customer Service, Governance & Records                                                                                                                                                                                                                                                                              |

### Version Control & Change History

| Version | Date     | Modified by | Details                             |
|---------|----------|-------------|-------------------------------------|
| V1.0    | 23/11/11 | Council     | Adoption of Policy (Res No. 594/11) |
| V2.0    | 27/11/13 | Council     | Review/Amended (Res No. 432/13)     |
| V3.0    | 23/08/17 | Council     | Review/Amended (Res No. 168/17)     |
| V4.0    | 26/08/20 | Council     | Review/Amended (Res No. 169/20)     |
| V5.0    | 28/02/24 | Council     | New Model Policy (Res No. XX/24)    |

DRAFT

## **Model Public Interest Disclosure Policy**

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### **Purpose**

All agencies in NSW are required to have a Public Interest Disclosure (PID) Policy under section 42 of the *Public Interest Disclosures Act 2022* (PID Act).

At Tenterfield Shire Council we take reports of serious wrongdoing seriously. We are committed to building a 'speak up' culture where public officials are encouraged to report any conduct that they reasonably believe involves wrongdoing.

The integrity of our Council relies upon our staff, volunteers, contractors and subcontractors speaking up when they become aware of wrongdoing.

This policy sets out:

- how Tenterfield Shire Council will support and protect you if you come forward with a report of serious wrongdoing
- how we will deal with the report and our other responsibilities under the PID Act
- who to contact if you want to make a report
- how to make a report
- the protections which are available to you under the PID Act.

This policy also documents our commitment to building a speak up culture. Part of that speak up culture is having in place a framework that facilitates public interest reporting of wrongdoing by:

- protecting those who speak up from detrimental action
- imposing duties on agencies who receive reports of wrongdoing to take appropriate action to investigate or otherwise deal with them.

In NSW, that framework is the PID Act.

This policy should be read in conjunction with relevant Tenterfield Shire Council policies:

- [Code of Conduct](#)
- [Complaints and Unreasonable Conduct Policy](#)
- [Statement of Business Ethics](#)
- [Fraud and Corruption Prevention Policy](#)

### **Accessibility of this policy**

This policy is available on Council's publicly available website [www.tenterfield.nsw.gov.au](http://www.tenterfield.nsw.gov.au) and on Council's intranet [intranet.tenterfield.nsw.gov.au](http://intranet.tenterfield.nsw.gov.au).

A copy of the policy is also provided to all staff on their commencement of employment with Council. A hard copy of the policy can be requested from Human Resources, Workforce Development and Risk.

**Who does this policy apply to?**

This policy applies to, and for the benefit of, all public officials in NSW. You are a public official if you are:

- a person employed in or by an agency or otherwise in the service of an agency
- a person having public official functions or acting in a public official capacity whose conduct or activities an integrity agency is authorised by another Act or law to investigate
- a statutory officer
- a person providing services or exercising functions on behalf of an agency, including a contractor, subcontractor or volunteer
- an employee, partner or officer of an entity that provides services, under contract, subcontract or other arrangement, on behalf of an agency or exercises functions of an agency, and are involved in providing those services or exercising those functions

The General Manager, other nominated disclosure officers and managers within Tenterfield Shire Council have specific responsibilities under the PID Act. This policy also provides information on how people in these roles will fulfil their responsibilities. Other public officials who work in and for the public sector, but do not work for Tenterfield Shire Council may use this policy if they want information on who they can report wrongdoing to within Tenterfield Shire Council.

**Who does this policy not apply to?**

This policy does not apply to:

- people who have received services from an agency and want to make a complaint about those services
- people, such as contractors, who provide services to an agency. For example, employees of a company that sold computer software to an agency.

This means that if you are not a public official, this policy does not apply to your complaint (there are some circumstances where a complaint can be deemed to be a voluntary PID, see section 1(i) of this policy for more information).

However, you can still make a complaint to Tenterfield Shire Council. This can be done by:

Telephone: 02 6736 6000

In Person: 247 Rouse Street, Tenterfield

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

Mail: The General Manager, PO Box 214, Tenterfield NSW 2372



## **Compliance with the PID Act**

### **What is contained in this policy?**

This policy will provide you with information on the following:

- ways you can make a voluntary PID to Council under the PID Act
- the names and contact details for the nominated disclosure officers in Council
- the roles and responsibilities of people who hold particular roles under the PID Act and who are employees of Council
- what information you will receive once you have made a voluntary PID
- protections available to people who make a report of serious wrongdoing under the PID Act and what we will do to protect you
- Council's procedures for dealing with disclosures
- Council's procedures for managing the risk of detrimental action and reporting detrimental action
- Council's record-keeping and reporting requirements
- how Council will ensure it complies with the PID Act and this policy.

If you require further information about this policy, how public interest disclosures will be handled and the PID Act you can:

- confidentially contact a nominated disclosure officer within Council
- contact the PID Advice Team within the NSW Ombudsman by phone: (02) 9286 1000 or email: [pidadvice@ombo.nsw.gov.au](mailto:pidadvice@ombo.nsw.gov.au), or
- access the NSW Ombudsman's PID guidelines which are available on its website.

If you require legal advice with respect to the PID Act or your obligations under the PID Act, you may need to seek independent legal advice.

## **1. How to make a report of serious wrongdoing**

### **(a) Reports, complaints and grievances**

When a public official reports suspected or possible wrongdoing in the public sector, their report will be a PID if it has certain features which are set out in the PID Act.

Some internal complaints or internal grievances may also be PIDs, as long as they have the features of a PID. If an internal complaint or grievance is a report of serious wrongdoing, we will consider whether it is a PID. If it is a PID, we will deal with it as set out in this policy, but we will also make sure we follow our Complaints and Unreasonable Conduct Policy.

It is important that we quickly recognise that we have received a PID. This is because once a PID is received, the person who has made the report is entitled to certain protections and we have certain decisions that we have to make on how we will deal with the PID and how we will protect and support the person who has made the report.

**(b) When will a report be a PID?**

There are three types of PIDs in the PID Act. These are:

1. *Voluntary PID*: This is a PID where a report has been made by the public official because they decided, of their own accord, to come forward and disclose what they know.
2. *Mandatory PID*: This is a PID where the public official has made a report about serious wrongdoing because they have a legal obligation to make that report, or because making that report is an ordinary aspect of their role or function in an agency.
3. *Witness PID*: This is a PID where a person discloses information during an investigation of serious wrongdoing following a request or requirement of the investigator.

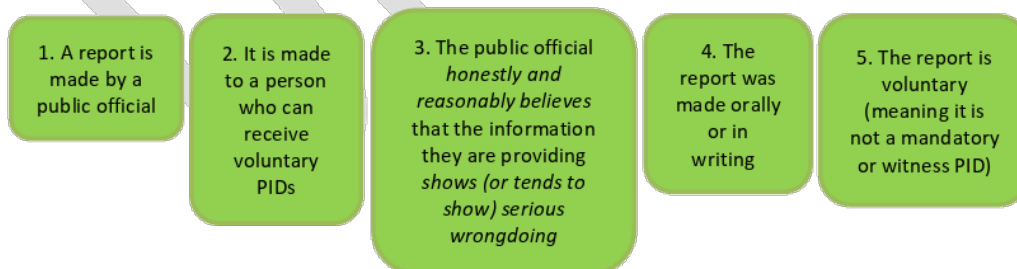
This policy mostly relates to making a voluntary PID and how we will deal with voluntary PIDs. People who make a mandatory PID or a witness PID are still entitled to protection. More information about protections is available in section 2 of this policy.

You can find more information about mandatory and witness PIDs in the Ombudsman's guidelines 'Dealing with mandatory PIDs' and 'Dealing with witness PIDs'.

Voluntary PIDs are the kind of PIDs most people have in mind when they think about public interest reporting and 'whistleblowing'.

They involve a public official making a report because they have information that they believe shows (or tends to show) serious wrongdoing, where they are not under a legal obligation to make that report and where it is not an ordinary part of their role to report such wrongdoing.

A report is a voluntary PID if it has the following five features, which are set out in sections 24 to 27 of the PID Act:



If the report has all five features, it is a voluntary PID.

You will not be expected to prove that what you reported actually happened or is serious wrongdoing. You *do* have to honestly believe, on reasonable grounds, that the information you are reporting shows or tends to show serious wrongdoing.

Even though you do not have to prove the serious wrongdoing happened or provide evidence, a mere allegation with no supporting information is unlikely to meet this test.

If we make an error and do not identify that you have made a voluntary PID, you will still be entitled to the protections under the PID Act.

If you make a report and believe we have made an error by not identifying that you have made a voluntary PID, you should raise this with a nominated disclosure officer or your contact officer for the report. If you are still not satisfied with this outcome, you can seek an internal review or we may seek to conciliate the matter. You may also contact the NSW Ombudsman. Further information on rights to internal review and conciliation is found in section 7 of this policy.

**(c) Who can make a voluntary PID?**

Any public official can make a voluntary PID — see 'Who this policy applies to'. You are a public official if:

- you are employed by Tenterfield Shire Council
- you are a contractor, subcontractor or volunteer who provides services, or exercises functions, on behalf of Tenterfield Shire Council, or
- you work for an entity (such as a non-government organisation) who is contracted by Tenterfield Shire Council to provide services or exercise functions on behalf of Tenterfield Shire Council — if you are involved in undertaking that contracted work.

A public official can make a PID about serious wrongdoing relating to *any* agency, not just the agency they are working for. This means that we may receive PIDs from public officials outside our agency. It also means that you can make a PID to any agency, including an integrity agency like the Independent Commission Against Corruption (ICAC) and the NSW Ombudsman. Annexure B of this policy has a list of integrity agencies.

**(d) What is serious wrongdoing?**

Reports must be of one or more of the following categories of *serious wrongdoing* to be a voluntary PID (in addition to having the other features set out here). Serious wrongdoing is defined in the PID Act as:

- *corrupt conduct* — such as a public official accepting a bribe
- *serious maladministration* — such as an agency systemically failing to comply with proper recruitment processes when hiring staff
- *a government information contravention* — such as destroying, concealing or altering records to prevent them from being released under a Government Information Public Access application
- *a local government pecuniary interest contravention* — such as a senior council staff member recommending a family member for a council contract and not declaring the relationship
- *a privacy contravention* — such as unlawfully accessing a person's personal information on an agency's database

- *a serious and substantial waste of public money* — such as an agency not following a competitive tendering process when contracting with entities to undertake government work.

When you make your report, you do not need to state to Council what category of serious wrongdoing you are reporting or that you are reporting serious wrongdoing.

**(e) Who can I make a voluntary PID to?**

For a report to be a voluntary PID, it must be made to certain public officials.

***Making a report to a public official who works for Tenterfield Shire Council***

You can make a report inside Tenterfield Shire Council to:

- the General Manager
- a disclosure officer for Tenterfield Shire Council — a list of disclosure officers for Tenterfield Shire Council and their contact details can be found at Annexure A of this policy
- your manager/supervisor — this is the person who directly, or indirectly, supervises you. It can also be the person who you directly, or indirectly, report to. You may have more than one manager. Your manager will make sure that the report is communicated to a disclosure officer on your behalf or may accompany you while you make the report to a disclosure officer.

***Making a report to a recipient outside of Tenterfield Shire Council***

You can also make your report to a public official in another agency (meaning an agency you do not work for) or an integrity agency. These include:

- the *head of another agency* — this means the head of any public service agency
- an *integrity agency* — a list of integrity agencies is located at Annexure B of this policy
- a *disclosure officer for another agency* — ways to contact disclosure officers for other agencies is located in an agency's PID policy which can be found on their public website
- a *Minister or a member of a Minister's staff* but the report *must be made in writing*.

If you choose to make a disclosure outside of Council, it is possible that your disclosure will be referred back to Council so that appropriate action can be taken.

***Making a report to a Member of Parliament or journalist***

Disclosures to MPs or journalists are different to other reports. You can only disclose a report of wrongdoing as a voluntary PID to an MP or journalist in the following circumstances:

- You must have first made substantially the same disclosure (described here as a 'previous disclosure') to someone who can receive disclosures.



- The previous disclosure must be substantially true.
- You did not make the previous disclosure anonymously.
- You did not give a written waiver of your right to receive information relating to your previous disclosure.
- You did not receive the following from Tenterfield Shire Council:
  - notification that Tenterfield Shire Council will not investigate the serious wrongdoing and will also not refer the previous disclosure to another agency, or
  - the following information at the end of the investigation period:
    - notice of Tenterfield Shire Council decision to investigate the serious wrongdoing
    - a description of the results of an investigation into the serious wrongdoing
    - details of proposed or recommended corrective action as a result of the previous disclosure or investigation.

Investigation period means:

- after six months from the previous disclosure being made, or
- after 12 months if you applied for an internal review of the agency's decision within six months of making the disclosure.

If all the above requirements are met, your disclosure to an MP or journalist may be a voluntary PID.

**(f) What form should a voluntary PID take?**

You can make a voluntary PID:

- *in writing* — this could be an email or letter to a person who can receive voluntary PIDs.
- *orally* — have a private discussion with a person who can receive voluntary PIDs. This can be face-to-face, via telephone or virtually.
- *anonymously* — write an email or letter or call a person who can receive PIDs to make a report without providing your name or anything that might identify you as the maker of the report. A report will only be considered anonymous if there is no reasonable or practical way of communicating with the person making the report. Even if you choose to remain anonymous, you will still be protected under the PID Act. It may be difficult, however, for us to investigate the matter(s) you have disclosed if we cannot contact you for further information.

**(g) What should I include in my report?**

You should provide as much information as possible so we can deal with the report effectively. The type of information you should include is:

- date, time and location of key events
- names of person(s) involved in the suspected wrongdoing, their role, title and how they are involved

- your relationship with the person(s) involved, such as whether you work closely with them
- your explanation of the matter you are reporting
- how you became aware of the matter you are reporting
- possible witnesses
- other information you have that supports your report.

**(h) What if I am not sure if my report is a PID?**

You should report all wrongdoing you become aware of regardless of whether you think it is serious wrongdoing. It is important for Tenterfield Shire Council to understand what is or may be occurring.

We are then responsible for making sure your report is handled appropriately under the PID Act, or if it is not a PID, in line with our other procedures. Even if your report is not a PID, it may fall within another one of the agency's policies for dealing with reports, allegations or complaints.

**(i) Deeming that a report is a voluntary PID**

The General Manager can, in certain circumstances, determine that a report is a voluntary PID even if the report does not otherwise have all the features of a voluntary PID. This is known as the 'deeming power'.

By deeming that a report is a voluntary PID, it ensures that reporters are provided with protections under the PID Act.

If you make a report that has not met all the requirements of a voluntary PID, you can refer your matter to the General Manager to request that they consider deeming your report to be a voluntary PID.

A decision to deem a report to be a voluntary PID is at the discretion of the General Manager. For more information about the deeming power, see the Ombudsman's guideline 'Deeming that a disclosure is a voluntary PID'.

Any questions or concerns you may have in making a report can be addressed confidentially by disclosure officers who can provide further information.

Contact details of disclosure officers can be found in Annexure A of this policy.

**2. Protections**

**(a) How is the maker of a voluntary PID protected?**

When you make a voluntary PID you receive special protections under the PID Act.

We are committed to taking all reasonable steps to protect you from detriment as a result of having made a PID. We are also committed to maintaining your confidentiality as much as possible while the PID is being dealt with.

We will not tolerate any type of detrimental action being taken against you because you have made a report, might make a report or are believed to have made a report.

The maker of a voluntary PID is protected in the following ways:

- *Protection from detrimental action*
  - A person cannot take detrimental action against another person because they have made a voluntary PID or are considering making a PID. Detrimental action includes bullying, harassment, intimidation or dismissal.
  - Once we become aware that a voluntary PID by a person employed or otherwise associated with Tenterfield Shire Council that concerns serious wrongdoing relating to Tenterfield Shire Council has been made, we will undertake a risk assessment and take steps to mitigate the risk of detrimental action occurring against the person who made the voluntary PID.
  - It is a criminal offence for someone to take detrimental action against a person because they have made or may make a voluntary PID. It is punishable by a maximum penalty of 200 penalty units or imprisonment for five years or both.
  - A person may seek compensation where unlawful detrimental action has been taken against them.
  - A person can apply for a court order (injunction) where detrimental action is threatened or has occurred (for example, an order to prevent dismissal or to require reinstatement).

Note that a person who makes a PID can still be subject to reasonable management action (such as ordinary performance reviews and performance management). Provided such action is not taken because of the PID, it is not detrimental action under the PID Act.

- *Immunity from civil and criminal liability*

Some public officials are often subject to a duty of confidentiality that prevents them disclosing certain information that they obtain or become aware of at work. Sometimes, in order to make a PID, public officials will need to breach or disregard such confidentiality duties. If that happens, a public official cannot be disciplined, sued or criminally charged for breaching confidentiality.
- *Confidentiality*

Public officials and agencies must not disclose information tending to identify a person as the maker of a voluntary PID unless doing so is permitted by the PID Act.
- *Protection from liability for own past conduct*

The Attorney General can give the maker an undertaking that a disclosure of their own past conduct will not be used against them if a person discloses their own wrongdoing or misconduct while making a report. This undertaking can only be given on application by an integrity agency to the Attorney General.



**(b) Protections for people who make mandatory and witness PIDs**

Apart from PIDs that are made voluntarily by public officials, there are other types of reports that are recognised as PIDs under the PID Act:

- *A mandatory PID:* This is a PID where the public official has made the report about serious wrongdoing because they have a legal obligation to make that report, or because making that report is an ordinary aspect of their role or function in an agency.
- *A witness PID:* This is a PID where a person discloses information during an investigation of serious wrongdoing following a request or requirement of the investigator.

Protections for makers of mandatory and witness PIDs are detailed in the table below.

| Protection                                                                                                                                                                                                                                                                                                                                                                                                     | Mandatory PID | Witness PID |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-------------|
| Detrimental action — It is an offence to take detrimental action against a person based on the suspicion, belief or awareness that a person has made, may have made or may make a PID.                                                                                                                                                                                                                         | P             | P           |
| Right to compensation — A person can initiate proceedings and seek compensation for injury, damage or loss suffered as a result of detrimental action being taken against them.                                                                                                                                                                                                                                | P             | P           |
| Ability to seek injunction — An injunction can be sought to prevent the commission or possible commission of a detrimental action offence against a person. For example, an order to prevent dismissal or to require reinstatement.                                                                                                                                                                            | P             | P           |
| Immunity from civil and criminal liability — a person will not incur civil or criminal liability if the person breaches a duty of confidentiality while making a disclosure. This means that legal action cannot be taken against a person for: <ul style="list-style-type: none"> <li>• breaching a duty of secrecy or confidentiality, or</li> <li>• breaching another restriction on disclosure.</li> </ul> | P             | P           |

**3. Reporting detrimental action**

If you experience adverse treatment or detrimental action, such as bullying or harassment, you should report this immediately. You can report any experience of adverse treatment or detrimental action directly to Tenterfield Shire Council, or to an integrity agency. A list of integrity agencies is located at Annexure B of this policy.

#### **4. General support**

Council may refer to the NSW Ombudsman if an employee has questions about the PID Act and reporting generally.

A key contact person will be allocated within Council who will take steps to protect an employee's interests, if they are at risk of detrimental action following the making of a report.

Council employees may also seek support through the Employee Assistance Program, with Daly & Ritchie.

#### **5. Roles and responsibilities of Tenterfield Shire Council employees**

Certain people within Tenterfield Shire Council have responsibilities under the PID Act.

##### **General Manager**

##### **(a) The General Manager is responsible for:**

- fostering a workplace culture where reporting is encouraged
- receiving disclosures from public officials
- ensuring there is a system in place for assessing disclosures
- ensuring the Council complies with this policy and the PID Act
- ensuring that Council has appropriate systems for:
  - overseeing internal compliance with the PID Act
  - supporting public officials who make voluntary PIDs, including by minimising the risk of detrimental action
  - implementing corrective action if serious wrongdoing is found to have occurred
  - complying with reporting obligations regarding allegations or findings of detrimental action
  - complying with yearly reporting obligations to the NSW Ombudsman.

##### **(b) Disclosure officers**

Disclosure officers are responsible for:

- receiving reports from public officials
- receiving reports when they are passed on to them by managers/supervisors
- ensuring reports are dealt with appropriately, including by referring the matter to the appropriate complaint unit (if relevant)
- ensuring that any oral reports that have been received are recorded in writing.

##### **(c) Managers**

The responsibilities of managers include:

- receiving reports from persons that report to them or that they supervise
- passing on reports they receive to a disclosure officer.

**(d) All employees**

All employees must:

- report suspected serious wrongdoing or other misconduct
- use their best endeavours to assist in an investigation of serious wrongdoing if asked to do so by a person dealing with a voluntary PID on behalf of Council
- treat any person dealing with or investigating reports of serious wrongdoing with respect.

All employees must not take detrimental action against any person who has made, may in the future make, or is suspected of having made, a PID.

**6. How we will deal with voluntary PIDs**

**(a) How Tenterfield Shire Council will acknowledge that we have received a report and keep the person who made it informed**

When a disclosure officer in Tenterfield Shire Council receives a report which is a voluntary PID, or looks like it may be a voluntary PID, the person who made the report will receive the following information:

- You will receive an acknowledgment that the report has been received. This acknowledgment will:
  - state that the report will be assessed to identify whether it is a PID
  - state that the PID Act applies to how Tenterfield Shire Council deals with the report
  - provide clear information on how you can access this PID policy
  - provide you with details of a contact person and available supports.
- If the report is a voluntary PID, we will inform you as soon as possible how we intend to deal with the report. This may include:
  - that we are investigating the serious wrongdoing
  - that we will refer the report to a different agency (if appropriate) to deal with the voluntary PID. If we do this, we will provide you with details of this referral
  - If we decide to not investigate the report and to not refer it to another agency for it to be investigated, we will tell you the reasons for this decision. We will also notify the NSW Ombudsman of this decision.
- If we decide to investigate the serious wrongdoing, we will provide you with updates on the investigation at least every three months. During this time, if you would like more frequent updates, you should contact the contact person who was nominated when you made the report.
  - If we investigate the serious wrongdoing, we will provide you with the following information once the investigation is complete:
    - a description of the results of the investigation — that is, we will tell you whether we found that serious wrongdoing took place.

- information about any corrective action as a result of the investigation/s — this means we will tell you what action we took in relation to the person who engaged in the serious wrongdoing or if the serious wrongdoing was by our agency, what we have put in place to address that serious wrongdoing.
- Corrective action could include taking disciplinary action against someone or changing the practices, policies and procedures that we have in place which led to the serious wrongdoing.
- There may be some details about both the findings made as a result of the investigation and the corrective action taken that cannot be revealed to you. We will always balance the right of a person who makes a report to know the outcome of that report, with other legal obligations we have.
- If you have made an anonymous report, in many cases we may not be able to provide this information to you.

#### **(b) How Tenterfield Shire Council will deal with voluntary PIDs**

Once a report that may be a voluntary PID is received Tenterfield Shire Council will look at the information contained in the report to see if it has the features of a voluntary PID. This assessment is undertaken to identify whether the report is a voluntary PID or another type of disclosure, and to make sure that the right steps are followed. If it is a voluntary PID, we will ensure that we comply with the requirements in the PID Act.

##### ***Report not a voluntary PID***

Even if the report is not a voluntary PID, it will still need to be dealt with in a manner consistent with our Code of Conduct, Complaints and Unreasonable Behaviour Policy handling process or through an alternate process.

If the report is not a voluntary PID, we will let you know that the PID Act does not apply to the report and how we will deal with the concerns raised in the report.

If you are not happy with this assessment or otherwise disagree with it, you can raise it with the person who has communicated the outcome with you or a disclosure officer, request an internal review or request that the matter be conciliated. Tenterfield Shire Council can, but do not have to, request the NSW Ombudsman to conciliate the matter.

##### ***Cease dealing with report as voluntary PID***

Tenterfield Shire Council may stop dealing with a voluntary PID because it is not actually a voluntary PID (meaning it does not have all the features of a PID).

##### ***Where the report is a voluntary PID***

If the report is a voluntary PID:

- In most cases we will conduct an investigation to make findings about whether the serious wrongdoing disclosed in the report occurred, who was involved, who was responsible, and whether the people involved, or the agency engaged, in serious wrongdoing. There may be circumstances

where we believe an investigation is not warranted — for example, if the conduct has previously been investigated.

- There may also be circumstances where we decide that the report should be referred to another agency, such as an integrity agency. For example, reports concerning possible corrupt conduct may be required to be reported to the ICAC in accordance with section 11 of the *Independent Commission Against Corruption Act 1988*.
- Before referring a matter, we will discuss the referral with the other agency, and we will provide you with details of the referral and a contact person within the other agency.
- If we decide not to investigate a report and to not refer the matter to another agency, we must let you know the reasons for this and notify the NSW Ombudsman.

**(c) How Tenterfield Shire Council will protect the confidentiality of the maker of a voluntary PID**

We understand that people who make voluntary PIDs may want their identity and the fact that they have made a report to be confidential.

Under the PID Act, information tending to identify a person as the maker of a voluntary PID (known as identifying information) is not to be disclosed by a public official or an agency.

There are certain circumstances under the PID Act that allow for the disclosure of identifying information. These include:

- where the person consents in writing to the disclosure
- where it is generally known that the person is the maker of the voluntary PID because of their voluntary self-identification as the maker
- when the public official or Tenterfield Shire Council reasonably considers it necessary to disclose the information to protect a person from detriment
- where it is necessary the information be disclosed to a person whose interests are affected by the disclosure
- where the information has previously been lawfully published
- when the information is disclosed to a medical practitioner or psychologist for the purposes of providing medical or psychiatric care, treatment or counselling to the individual disclosing the information
- when the information is disclosed for the purposes of proceedings before a court or tribunal
- when the disclosure of the information is necessary to deal with the disclosure effectively
- if it is otherwise in the public interest to disclose the identifying information.

We will not disclose identifying information unless it is necessary and authorised under the PID Act.

We will put in place steps to keep the identifying information of the maker and the fact that a report has been made confidential. It may not be possible for us to maintain complete confidentiality while we progress the investigation, but we



will do all that we practically can to not unnecessarily disclose information from which the maker of the report can be identified. We will do this by:

- We will limit the number of people who are aware of the maker's identity or information that could identify them.
- If we must disclose information that may identify the maker of the PID, we will still not disclose the actual identity of the maker of the PID, unless we have their consent to do so.
- We will ensure that any person who does know the identity of the maker of a PID is reminded that they have a legal obligation to keep their identity confidential.
- We will ensure that only authorised persons have access to emails, files or other documentation that contain information about the identity of the maker.
- We will undertake an assessment to determine if anyone is aware of the maker's identity and if those persons have a motive to cause detrimental action to be taken against the maker or impede the progress of the investigation.
- We will provide information to the maker of the PID about the importance of maintaining confidentiality and advising them how best to protect their identity, for example, by telling them not to discuss their report with other staff.

If confidentiality cannot be maintained or is unlikely to be maintained, Tenterfield Shire Council will:

- advise the person whose identity may become known
- update the agency's risk assessment and risk management plan
- implement strategies to minimise the risk of detrimental action
- provide additional supports to the person who has made the PID
- remind persons who become aware of the identifying information of the consequences for failing to maintain confidentiality and that engaging in detrimental action is a criminal offence and may also be a disciplinary matter.

**(d) How Tenterfield Shire Council will assess and minimise the risk of detrimental action**

Tenterfield Shire Council will not tolerate any detrimental action being taken by any person against a person who has made a PID, investigators, witnesses or the person the report is about.

Tenterfield Shire Council will assess and take steps to mitigate detrimental action from being taken against the maker of a voluntary PID, the person whose conduct is the subject of a PID, investigators and witnesses.

Tenterfield Shire Council will take steps to assess and minimise the risk of detrimental action by:

- explaining that a risk assessment will be undertaken, and a risk management plan will be created (including reassessing the risk throughout the entirety of the matter)
- providing details of the unit/role that will be responsible for undertaking a risk assessment

- explaining the approvals for risk assessment and the risk management plan, that is, rank or role of the person who has final approval
- explaining how the agency will communicate with the maker to identify risks
- listing the protections that will be offered, that is, the agency will discuss protection options with the maker which may including remote working or approved leave for the duration of the investigation
- outlining what supports will be provided.

Detrimental action against a person is an act or omission that causes, comprises, involves or encourages detriment to a person or a threat of detriment to a person (whether express or implied). Detriment to a person includes:

- injury, damage or loss
- property damage
- reputational damage
- intimidation, bullying or harassment
- unfavourable treatment in relation to another person's job
- discrimination, prejudice or adverse treatment
- disciplinary proceedings or disciplinary action, or
- any other type of disadvantage.

Detrimental action does not include:

- lawful action taken by a person or body to investigate serious wrongdoing or other misconduct
- the lawful reporting or publication of a finding of serious wrongdoing or other misconduct
- the lawful making of adverse comment, resulting from investigative action
- the prosecution of a person for a criminal offence
- reasonable management action taken by someone in relation to a person who made or may make a PID. For example, a reasonable appraisal of a PID maker's work performance.

**(e) How Tenterfield Shire Council will deal with allegations of a detrimental action offence**

If Tenterfield Shire Council become(s) aware of an allegation that a detrimental action offence has occurred or may occur, we will:

- take all steps possible to stop the action and protect the person(s)
- take appropriate disciplinary action against anyone that has taken detrimental action
- refer any evidence of a detrimental action offence to the Commissioner of Police and the ICAC or the Law Enforcement Conduct Commission (whichever is applicable)
- notify the NSW Ombudsman about the allegation of a detrimental action offence being committed.



**(f) What Tenterfield Shire Council will do if an investigation finds that serious wrongdoing has occurred**

If, after an investigation, it is found that serious wrongdoing or other misconduct has occurred, Council will take the most appropriate action to address that wrongdoing or misconduct. This is also known as corrective action.

Corrective action can include:

- a formal apology
- improving internal policies to adequately prevent and respond to similar instances of wrongdoing
- providing additional education and training to staff where required
- taking employment action against persons involved in the wrongdoing (such as termination of employment, relocation, a caution or reprimand)
- payment of compensation to people who have been affected by serious wrongdoing or other misconduct.

**7. Review and dispute resolution**

**(a) Internal review**

People who make voluntary PIDs can seek internal review of the following decisions made by Council:

- that Council is not required to deal with the report as a voluntary PID
- to stop dealing with the report because Council decided it was not a voluntary PID
- to not investigate the serious wrongdoing and not refer the report to another agency
- to cease investigating the serious wrongdoing without either completing the investigation or referring the report to another agency for investigation.

Council will ensure internal reviews are conducted in compliance with the PID Act.

If you would like to make an application for an internal review, you must apply in writing within 28 days of being informed of Council's decision. The application should state the reasons why you consider Council's decision should not have been made. You may also submit any other relevant material with your application.

**(b) Voluntary dispute resolution**

If a dispute arises between Tenterfield Shire Council and a person who has made a report which is, or may be, a voluntary PID, we may request the NSW Ombudsman to conciliate the dispute. Conciliation is a voluntary process and will only be suitable for disputes where Tenterfield Shire Council and the maker of the report are willing to resolve the dispute.

## **8. Other agency obligations**

### **(a) Record-keeping requirements**

Tenterfield Shire Council must keep full and accurate records with respect to all information received in connection with the PID Act. This ensures that Tenterfield Shire Council complies with its obligations under the *State Records Act 1998*.

### **(b) Reporting of voluntary PIDs and Tenterfield Shire Council's annual return to the Ombudsman**

Each year Tenterfield Shire Council provides an annual return to the NSW Ombudsman which includes:

- information about voluntary PIDs received by Tenterfield Shire Council during each return period (yearly with the start date being 1 July)
- action taken by Tenterfield Shire Council to deal with voluntary PIDs during the return period
- how Tenterfield Shire Council promoted a culture in the workplace where PIDs are encouraged.

### **(c) How Tenterfield Shire Council will ensure compliance with the PID Act and this policy**

The General Manager is responsible for Council's compliance with the PID Act and this policy. Day to day oversight of compliance is the responsibility of the Director of Corporate and Governance.

Reports made under the PID Act are reported confidentially to Council's Audit, Risk and Improvement Committee. Further, the Audit, Risk and Improvement Committee will provide oversight of report investigations and remedies, as provided for in the Audit, Risk and Improvement Committee Charter.

**Annexure A — Names and contact details of disclosure officers for Tenterfield Shire Council**

| Position                                                 | Name               | Email                                                                                    |
|----------------------------------------------------------|--------------------|------------------------------------------------------------------------------------------|
| Director of Infrastructure                               | Vacant             |                                                                                          |
| Chief Corporate Officer                                  | Roy Jones (acting) | <a href="mailto:r.jones@tenterfield.nsw.gov.au">r.jones@tenterfield.nsw.gov.au</a>       |
| Manager Human Resources, Work Force Development and Risk | Janet Vassallo     | <a href="mailto:j.vassallo@tenterfield.nsw.gov.au">j.vassallo@tenterfield.nsw.gov.au</a> |
| Manager Customer Service, Governance & Records           | Erika Bursford     | <a href="mailto:e.bursford@tenterfield.nsw.gov.au">e.bursford@tenterfield.nsw.gov.au</a> |

**Annexure B — List of integrity agencies**

| Integrity agency                                               | What they investigate                                                                                                        | Contact information                                                                                                                                                                                                                                          |
|----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The NSW Ombudsman                                              | Most kinds of serious maladministration by most agencies and public officials (but not NSW Police, judicial officers or MPs) | Telephone: 1800 451 524 between 9am to 3pm Monday to Friday<br>Writing: Level 24, 580 George Street, Sydney NSW 2000<br>Email: <a href="mailto:info@ombo.nsw.gov.au">info@ombo.nsw.gov.au</a>                                                                |
| The Auditor-General                                            | Serious and substantial waste of public money by auditable agencies                                                          | Telephone: 02 9275 7100<br>Writing: GPO Box 12, Sydney NSW 2001<br>Email: <a href="mailto:governance@audit.nsw.gov.au">governance@audit.nsw.gov.au</a>                                                                                                       |
| Independent Commission Against Corruption                      | Corrupt conduct                                                                                                              | Telephone: 02 8281 5999 or toll free 1800 463 909 (callers outside Sydney) between 9am and 3pm, Monday to Friday<br>Writing: GPO Box 500, Sydney NSW 2001<br>or faxing 02 9264 5364<br>Email: <a href="mailto:icac@icac.nsw.gov.au">icac@icac.nsw.gov.au</a> |
| The Inspector of the Independent Commission Against Corruption | Serious maladministration by the ICAC or the ICAC officers                                                                   | Telephone: 02 9228 3023<br>Writing: PO Box 5341, Sydney NSW 2001<br>Email: <a href="mailto:oiicac_executive@oiicac.nsw.gov.au">oiicac_executive@oiicac.nsw.gov.au</a>                                                                                        |

|                                                         |                                                                               |                                                                                                                                                                      |
|---------------------------------------------------------|-------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The Law Enforcement Conduct Commission                  | Serious maladministration by the NSW Police Force or the NSW Crime Commission | Telephone: 02 9321 6700 or 1800 657 079<br>Writing: GPO Box 3880, Sydney NSW 2001<br>Email: <a href="mailto:contactus@lecc.nsw.gov.au">contactus@lecc.nsw.gov.au</a> |
| The Inspector of the Law Enforcement Conduct Commission | Serious maladministration by the LECC and LECC officers                       | Telephone: 02 9228 3023<br>Writing: GPO Box 5341, Sydney NSW 2001<br>Email: <a href="mailto:olecc_executive@olecc.nsw.gov.au">olecc_executive@olecc.nsw.gov.au</a>   |
| Office of the Local Government                          | Local government pecuniary interest contraventions                            | Email: <a href="mailto:olg@olg.nsw.gov.au">olg@olg.nsw.gov.au</a>                                                                                                    |
| The Privacy Commissioner                                | Privacy contraventions                                                        | Telephone: 1800 472 679<br>Writing: GPO Box 7011, Sydney NSW 2001<br>Email: <a href="mailto:ipcinfo@ipc.nsw.gov.au">ipcinfo@ipc.nsw.gov.au</a>                       |
| The Information Commissioner                            | Government information contraventions                                         | Telephone: 1800 472 679<br>Writing: GPO Box 7011, Sydney NSW 2001<br>Email: <a href="mailto:ipcinfo@ipc.nsw.gov.au">ipcinfo@ipc.nsw.gov.au</a>                       |

|                      |                                                                        |
|----------------------|------------------------------------------------------------------------|
| <b>Department:</b>   | <b>Office of the Chief Corporate Officer</b>                           |
| <b>Submitted by:</b> | Roy Jones, Acting Chief Corporate Officer/Manager Finance & Technology |
| <b>Reference:</b>    | <b>ITEM GOV11/24</b>                                                   |
| <b>Subject:</b>      | <b>FINANCE &amp; ACCOUNTS - PERIOD ENDED 31 DECEMBER 2023</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 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 note the Finance and Accounts Report for the period ended 31 December 2023.**

### 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 of 31 December 2023.

Cash Book Balances on this date were as follows: -

|                        |                  |        |
|------------------------|------------------|--------|
| General (Consolidated) | \$ 27,224,986.00 | Credit |
| General Trust          | \$69,074.00      | Credit |

#### (b) Summary of Investments

Our Governance No. 11 Cont...

Attachment to this report is a certified schedule of all Council's investments as of 31 December 2023 showing the various invested amounts and applicable interest rates.

### **Concealed Water Leakage Concession Policy Update**

For the month of December 2023, three (3) concessions were granted under Council's Concealed Water Leakage Concession Policy totaling \$2,057.40.

### **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 23 applications for 603 Certificates in December 2023.

In the calendar year to date, there have been 245 applications compared to 324 applications for the same period last year.

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

| <b>RESTRICTED CASH ANALYSIS</b>                                                | <b>AS AT 31<br/>DECEMBER 2023</b> | <b>AS AT 30 JUNE<br/>2023</b> |
|--------------------------------------------------------------------------------|-----------------------------------|-------------------------------|
|                                                                                |                                   |                               |
| <b>TOTAL CASH &amp; INVESTMENTS</b>                                            | <b>\$41,294,060</b>               | <b>\$34,891,004</b>           |
|                                                                                |                                   |                               |
| <b>EXTERNALLY RESTRICTED CASH</b>                                              | <b>\$38,322,402</b>               | <b>\$28,078,266</b>           |
|                                                                                |                                   |                               |
| <b><i>INCLUDED IN GRANT RELATED (EXCL DEVELOPER CONTRIBUTIONS)</i></b>         | <b>\$16,845,335</b>               | <b>\$9,285,089</b>            |
| GRANT-RELATED - <i>GENERAL</i> (EXCL DEVELOPER CONTRIBUTIONS AND RFS RESERVES) | \$16,382,223                      | \$8,670,754                   |
| GRANT-RELATED - <i>WATER</i> (EXCL DEVELOPER CONTRIBUTIONS)                    | \$331,921                         | \$168,056                     |
| GRANT-RELATED - <i>SEWER</i> (EXCL DEVELOPER CONTRIBUTIONS)                    | -                                 | -                             |
| GRANT-RELATED - <i>WASTE</i> (EXCL DEVELOPER CONTRIBUTIONS)                    | \$131,191                         | \$446,279                     |
| GRANT-RELATED - <i>STORMWATER</i> (EXCL DEVELOPER CONTRIBUTIONS)               | -                                 | -                             |
| BRUXNER WAY WIDENING                                                           | -                                 | -                             |
|                                                                                |                                   |                               |
| <b><i>INCLUDED IN DEVELOPER CONTRIBUTIONS</i></b>                              | <b>\$1,083,286</b>                | <b>\$870,032</b>              |
| DEVELOPER CONTRIBUTIONS - <i>GENERAL</i>                                       | \$817,755                         | \$651,144                     |
| DEVELOPER CONTRIBUTIONS - <i>WATER</i>                                         | \$109,187                         | \$94,296                      |
| DEVELOPER CONTRIBUTIONS - <i>SEWER</i>                                         | \$67,588                          | \$53,994                      |
| DEVELOPER CONTRIBUTIONS - <i>WASTE</i>                                         | \$81,683                          | \$63,921                      |
| DEVELOPER CONTRIBUTIONS - <i>STORMWATER</i>                                    | \$7,073                           | \$6,677                       |
|                                                                                |                                   |                               |
| <b><i>INCLUDED IN RFS RESERVES</i></b>                                         | <b>\$197,193</b>                  | <b>\$111,166</b>              |
| RFS RESERVES                                                                   | \$197,193                         | \$111,166                     |
|                                                                                |                                   |                               |

Our Governance No. 11 Cont...

| <b><i>INCLUDED IN CASH AT BANK AND INVESTMENT LEFTOVERS (AFTER EXCL GRANT RELATED, DC AND RFS ABOVE)</i></b> | <b>\$20,196,588</b> | <b>\$17,811,979</b> |
|--------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| WATER                                                                                                        | \$1,832,139         | \$1,210,136         |
| SEWER                                                                                                        | \$6,990,984         | \$6,763,527         |
| WASTE                                                                                                        | \$10,276,556        | \$8,464,494         |
| STORMWATER                                                                                                   | \$1,027,835         | \$991,481           |
| TRUST FUND                                                                                                   | \$69,074            | \$382,341           |
|                                                                                                              |                     |                     |
| <b>INTERNAL RESTRICTIONS</b>                                                                                 |                     |                     |
| PLANT AND VEHICLE REPLACEMENT                                                                                | -                   | -                   |
| EMPLOYEES LEAVE ENTITLEMENTS                                                                                 | -                   | -                   |
| SPECIAL PROJECTS                                                                                             | -                   | <b>\$5,500,000</b>  |
|                                                                                                              |                     |                     |
| <b>UNRESTRICTED FUNDS</b>                                                                                    | <b>\$2,971,658</b>  | <b>\$1,312,738</b>  |

### Further Financial Reporting

Upon the adoption of the Quarterly Budget Review for December 2023 Council staff will recommence showing Financial Reporting for certain business units.

### COUNCIL IMPLICATIONS:

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

**2. Policy and Regulation**

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

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

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

**5. Workforce (WMS)**  
Nil.

**6. Legal and Risk Management**  
Nil.

**7. Performance Measures**  
Nil.



Our Governance No. 11 Cont...

**8. Project Management**  
Nil.

**Glenn Wilcox**  
**General Manager**

|                               |                                                   |           |
|-------------------------------|---------------------------------------------------|-----------|
| Prepared by staff member:     | Roy Jones, Manager Finance & Technology           |           |
| Approved/Reviewed by Manager: | Glenn Wilcox, General Manager                     |           |
| Department:                   | Office of the Chief Corporate Officer             |           |
| Attachments:                  | <b>1</b> Investment Report as at 31 December 2023 | 1<br>Page |

**TENTERFIELD SHIRE COUNCIL - SUMMARY OF INVESTMENTS 31 DECEMBER 2023**

| Financial Institution                   | Issuer Rating | Investment Term | Maturity Date | Interest Rate | Amount                     | Percentage Exposure  |
|-----------------------------------------|---------------|-----------------|---------------|---------------|----------------------------|----------------------|
| NAB                                     | AA-           | 91 Days         | 22/Jan/24     | 4.90%         | 1,500,000.00               | 10.71%               |
| NAB                                     | AA-           | 180 Days        | 28/May/24     | 5.15%         | 1,000,000.00               | 7.14%                |
| NAB                                     | AA-           | 180 Days        | 11/Jun/24     | 5.15%         | 2,000,000.00               | 14.29%               |
| NAB                                     | AA-           | 90 Days         | 11/Mar/24     | 5.05%         | 1,000,000.00               | 7.14%                |
| <b><u>TOTAL NAB INVESTMENTS</u></b>     |               |                 |               |               | <b><u>5,500,000.00</u></b> | <b><u>39.29%</u></b> |
| Commonwealth Bank                       | AA-           | 3 Months        | 18/Mar/24     | 4.85%         | 3,000,000.00               | 21.43%               |
| <b><u>TOTAL CBA INVESTMENTS</u></b>     |               |                 |               |               | <b><u>3,000,000.00</u></b> | <b><u>21.43%</u></b> |
| Westpac                                 | AA-           | 3 Months        | 30/Jan/24     | 4.94%         | 1,500,000.00               | 10.71%               |
| Westpac                                 | AA-           | 6 Months        | 30/May/24     | 5.17%         | 2,000,000.00               | 14.29%               |
| Westpac                                 | AA-           | 6 Months        | 12/Jun/24     | 5.11%         | 2,000,000.00               | 14.29%               |
| <b><u>TOTAL WESTPAC INVESTMENTS</u></b> |               |                 |               |               | <b><u>5,500,000.00</u></b> | <b><u>39.29%</u></b> |
| <b>INVESTMENTS TOTAL</b>                |               |                 |               |               | <b>14,000,000.00</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, Acting Chief Corporate Officer/Manager Finance & Technology |
| <b>Reference:</b>    | <b>ITEM GOV12/24</b>                                                   |
| <b>Subject:</b>      | <b>FINANCE &amp; ACCOUNTS - PERIOD ENDED 31 JANUARY 2024</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 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 note the Finance and Accounts Report for the period ended 31 January 2024.**

## 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 of 31 January 2024.

Cash Book Balances on this date were as follows: -

|                        |                  |        |
|------------------------|------------------|--------|
| General (Consolidated) | \$ 27,251,995.00 | Credit |
| General Trust          | \$69,074.00      | Credit |

### (b) Summary of Investments

Our Governance No. 12 Cont...

Attachment to this report is a certified schedule of all Council's investments as of 31 January 2024 showing the various invested amounts and applicable interest rates.

### **Concealed Water Leakage Concession Policy Update**

For the month of January, four (4) concessions were granted under Council's Concealed Water Leakage Concession Policy totaling \$4,021.46.

### **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 17 applications for 603 Certificates in January 2024.

In the calendar year to date, there have been 17 applications compared to 16 applications for the same period last year.

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

| <b>RESTRICTED CASH ANALYSIS</b>                                                | <b>AS AT 31<br/>JANUARY 2024</b> | <b>AS AT 30 JUNE<br/>2023</b> |
|--------------------------------------------------------------------------------|----------------------------------|-------------------------------|
|                                                                                |                                  |                               |
| <b>TOTAL CASH &amp; INVESTMENTS</b>                                            | <b>\$41,321,069</b>              | <b>\$34,891,004</b>           |
|                                                                                |                                  |                               |
| <b>EXTERNALLY RESTRICTED CASH</b>                                              | <b>\$37,946,711</b>              | <b>\$28,078,266</b>           |
|                                                                                |                                  |                               |
| <b><i>INCLUDED IN GRANT RELATED (EXCL DEVELOPER CONTRIBUTIONS)</i></b>         | <b>\$16,416,110</b>              | <b>\$9,285,089</b>            |
| GRANT-RELATED - <i>GENERAL</i> (EXCL DEVELOPER CONTRIBUTIONS AND RFS RESERVES) | \$16,015,702                     | \$8,670,754                   |
| GRANT-RELATED - <i>WATER</i> (EXCL DEVELOPER CONTRIBUTIONS)                    | \$290,785                        | \$168,056                     |
| GRANT-RELATED - <i>SEWER</i> (EXCL DEVELOPER CONTRIBUTIONS)                    | -                                | -                             |
| GRANT-RELATED - <i>WASTE</i> (EXCL DEVELOPER CONTRIBUTIONS)                    | \$109,623                        | \$446,279                     |
| GRANT-RELATED - <i>STORMWATER</i> (EXCL DEVELOPER CONTRIBUTIONS)               | -                                | -                             |
| BRUXNER WAY WIDENING                                                           | -                                | -                             |
|                                                                                |                                  |                               |
| <b><i>INCLUDED IN DEVELOPER CONTRIBUTIONS</i></b>                              | <b>\$1,159,364</b>               | <b>\$870,032</b>              |
| DEVELOPER CONTRIBUTIONS - <i>GENERAL</i>                                       | \$886,230                        | \$651,144                     |
| DEVELOPER CONTRIBUTIONS - <i>WATER</i>                                         | \$109,187                        | \$94,296                      |
| DEVELOPER CONTRIBUTIONS - <i>SEWER</i>                                         | \$67,588                         | \$53,994                      |
| DEVELOPER CONTRIBUTIONS - <i>WASTE</i>                                         | \$89,286                         | \$63,921                      |
| DEVELOPER CONTRIBUTIONS - <i>STORMWATER</i>                                    | \$7,073                          | \$6,677                       |
|                                                                                |                                  |                               |
| <b><i>INCLUDED IN RFS RESERVES</i></b>                                         | <b>\$175,905</b>                 | <b>\$111,166</b>              |
| RFS RESERVES                                                                   | \$175,905                        | \$111,166                     |
|                                                                                |                                  |                               |

Our Governance No. 12 Cont...

|                                                                                                       |                     |                     |
|-------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| <b>INCLUDED IN CASH AT BANK AND INVESTMENT LEFTOVERS (AFTER EXCL GRANT RELATED, DC AND RFS ABOVE)</b> | <b>\$20,195,333</b> | <b>\$17,811,979</b> |
| WATER                                                                                                 | \$1,957,593         | \$1,210,136         |
| SEWER                                                                                                 | \$6,938,665         | \$6,763,527         |
| WASTE                                                                                                 | \$10,202,764        | \$8,464,494         |
| STORMWATER                                                                                            | \$1,027,236         | \$991,481           |
| TRUST FUND                                                                                            | \$69,074            | \$382,341           |
|                                                                                                       |                     |                     |
| <b>INTERNAL RESTRICTIONS</b>                                                                          |                     |                     |
| PLANT AND VEHICLE REPLACEMENT                                                                         | -                   | -                   |
| EMPLOYEES LEAVE ENTITLEMENTS                                                                          | -                   | -                   |
| SPECIAL PROJECTS                                                                                      | -                   | <b>\$5,500,000</b>  |
|                                                                                                       |                     |                     |
| <b>UNRESTRICTED FUNDS</b>                                                                             | <b>\$3,374,357</b>  | <b>\$1,312,738</b>  |

### Further Financial Reporting

Upon the adoption of the Quarterly Budget Review for December 2023 Council staff will recommence showing Financial Reporting for certain business units.

### Update on Completion of Financial Statements 30 June 2023.

On 16 February 2024, correspondence was received from Director Financial Audit from the NSW Audit Office advising that the final phase for the Audit for 30 June 2023 had been completed and provided Council with a copy of the Final Management Letter highlighting issues found during this phase of the Audit.

The Final Management Letter identified the below points for Council to assess and rectify.

Prior Year Matters not resolved by management:

- 1) Rural Fire-Fighting equipment and building not recognised in the financial statements.

Current year matters:

- 1) Infrastructure, property, plant and equipment (IPPE) impairment assessment.
- 2) Unauthorised remote access to Council's systems.
- 3) Lack of review of bank signatories.
- 4) Lack of adherence to related party policy.
- 5) Outdated Employee relations policy.

The Final Management Letter which include Council Officers responses will be tabled at the Audit, Risk and Improvement committee.

### COUNCIL IMPLICATIONS:

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

Our Governance No. 12 Cont...

**2. Policy and Regulation**

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

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

Nil.

**4. Asset Management (AMS)**

Nil.

**5. Workforce (WMS)**

Nil.

**6. Legal and Risk Management**

Nil.

**7. Performance Measures**

Nil.

**8. Project Management**

Nil.

**Glenn Wilcox**  
**General Manager**

|                               |                                                                        |               |
|-------------------------------|------------------------------------------------------------------------|---------------|
| Prepared by staff member:     | Roy Jones, Acting Chief Corporate Officer/Manager Finance & Technology |               |
| Approved/Reviewed by Manager: | Glenn Wilcox, General Manager                                          |               |
| Department:                   | Office of the Chief Corporate Officer                                  |               |
| Attachments:                  | <b>1</b> Investment Report as at 31 January 2024                       | <b>1</b> Page |

**TENTERFIELD SHIRE COUNCIL - SUMMARY OF INVESTMENTS 31 JANUARY 2024**

| Financial Institution                   | Issuer Rating | Investment Term |        | Maturity Date | Interest Rate | Amount                     | Percentage Exposure  |
|-----------------------------------------|---------------|-----------------|--------|---------------|---------------|----------------------------|----------------------|
| NAB                                     | AA-           | 91              | Days   | 22/Apr/24     | 5.05%         | 1,500,000.00               | 10.71%               |
| NAB                                     | AA-           | 180             | Days   | 28/May/24     | 5.15%         | 1,000,000.00               | 7.14%                |
| NAB                                     | AA-           | 180             | Days   | 11/Jun/24     | 5.15%         | 2,000,000.00               | 14.29%               |
| NAB                                     | AA-           | 90              | Days   | 11/Mar/24     | 5.05%         | 1,000,000.00               | 7.14%                |
| <b><u>TOTAL NAB INVESTMENTS</u></b>     |               |                 |        |               |               | <b><u>5,500,000.00</u></b> | <b><u>39.29%</u></b> |
| Commonwealth Bank                       | AA-           | 3               | Months | 18/Mar/24     | 4.85%         | 3,000,000.00               | 21.43%               |
| <b><u>TOTAL CBA INVESTMENTS</u></b>     |               |                 |        |               |               | <b><u>3,000,000.00</u></b> | <b><u>21.43%</u></b> |
| Westpac                                 | AA-           | 3               | Months | 30/Apr/24     | 4.94%         | 1,500,000.00               | 10.71%               |
| Westpac                                 | AA-           | 6               | Months | 30/May/24     | 5.17%         | 2,000,000.00               | 14.29%               |
| Westpac                                 | AA-           | 6               | Months | 12/Jun/24     | 5.11%         | 2,000,000.00               | 14.29%               |
| <b><u>TOTAL WESTPAC INVESTMENTS</u></b> |               |                 |        |               |               | <b><u>5,500,000.00</u></b> | <b><u>39.29%</u></b> |
| <b>INVESTMENTS TOTAL</b>                |               |                 |        |               |               | <b>14,000,000.00</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, Acting Chief Corporate Officer/Manager Finance & Technology |
| <b>Reference:</b>    | <b>ITEM GOV13/24</b>                                                   |
| <b>Subject:</b>      | <b>CAPITAL EXPENDITURE REPORT AS AT 31 DECEMBER 2023</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 note the Capital Expenditure Report for the period ended 31 December 2023.**

## BACKGROUND

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

## REPORT:

The carry-forward budgets for capital projects that are ongoing from the 2022/23 year, in particular grant-funded works, were adopted in the first Quarterly Budget Review at the November 2023 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, as well as the proposed budget changes for capital projects to be presented to Council at the February 2024 meeting (as part of the December 2023 Quarterly Budget Review).

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.

Our Governance No. 13 Cont...

**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 & LTFP)**  
Nil.
  
- 4. Asset Management (AMS)**  
Nil.
  
- 5. Workforce (WMS)**  
Nil.
  
- 6. Legal and Risk Management**  
Nil.
  
- 7. Performance Measures**  
Nil.
  
- 8. Project Management**  
Nil.

**Glenn Wilcox**  
**General Manager**

|                               |                                                                        |         |
|-------------------------------|------------------------------------------------------------------------|---------|
| Prepared by staff member:     | Roy Jones, Acting Chief Corporate Officer/Manager Finance & Technology |         |
| Approved/Reviewed by Manager: | Glenn Wilcox, General Manager                                          |         |
| Department:                   | Office of the Chief Corporate Officer                                  |         |
| Attachments:                  | <b>1</b> December 2023 - Capital Expenditure Report                    | 5 Pages |

Tenterfield Shire Council  
Capital Expenditure Report as at 31 December 2023

| Capital Projects                                                                         | Funding Source       | 23/24 Adopted Original Budget \$ | 23/24 Adopted Review 1 Budget \$ | 23/24 YTD Actuals \$ | 23/24 Proposed Review 2 Budget \$ (includes December QBR updates) | 23/24 Percentage Spent % (Proposed Review 2 Budget - includes December QBR updates) | Comments                                                       |
|------------------------------------------------------------------------------------------|----------------------|----------------------------------|----------------------------------|----------------------|-------------------------------------------------------------------|-------------------------------------------------------------------------------------|----------------------------------------------------------------|
| <b>Office of the Chief Executive</b>                                                     |                      | <b>13,246</b>                    | <b>662,801</b>                   | <b>246,134</b>       | <b>662,801</b>                                                    | <b>37.14%</b>                                                                       |                                                                |
| <b>Economic Growth and Tourism</b>                                                       |                      |                                  |                                  |                      |                                                                   |                                                                                     |                                                                |
| 5400511. SCCF5 - 0867 - Tenterfield Youth Precinct Infrastructure Upgrade, Stage 2       | General Fund - Grant | 0                                | 585,197                          | 214,828              | 585,197                                                           | 36.71%                                                                              |                                                                |
| <b>Total Economic Growth and Tourism</b>                                                 |                      | <b>0</b>                         | <b>585,197</b>                   | <b>214,827</b>       | <b>585,197</b>                                                    | <b>36.71%</b>                                                                       |                                                                |
| <b>Arts, Culture and Library Services</b>                                                |                      |                                  |                                  |                      |                                                                   |                                                                                     |                                                                |
| 5000520. Local Priority Grant 2020/21                                                    | General Fund - Grant | 0                                | 10,544                           | 9,522                | 10,544                                                            | 90.31%                                                                              |                                                                |
| 5000522. Local Priority Grant 2021/22                                                    | General Fund - Grant | 0                                | 19,329                           | 15,123               | 19,329                                                            | 78.24%                                                                              |                                                                |
| 5000524. Local Priority Grant 2022/23                                                    | General Fund - Grant | 0                                | 24,900                           | 553                  | 24,900                                                            | 2.22%                                                                               |                                                                |
| 5000523. Public Library Infrastructure Grant - Refurbishment of the Tenterfield Library  | General Fund - Grant | 0                                | 2,631                            | 2,563                | 2,631                                                             | 97.40%                                                                              |                                                                |
| 5000525. Local Priority Grant 2023/24                                                    | General Fund - Grant | 13,246                           | 20,200                           | 3,545                | 20,200                                                            | 17.55%                                                                              |                                                                |
| <b>Total Arts, Culture and Library Services</b>                                          |                      | <b>13,246</b>                    | <b>77,604</b>                    | <b>31,307</b>        | <b>77,604</b>                                                     | <b>40.34%</b>                                                                       |                                                                |
| <b>Office of the Chief Corporate Officer</b>                                             |                      | <b>185,000</b>                   | <b>1,419,215</b>                 | <b>443,784</b>       | <b>1,305,851</b>                                                  | <b>33.98%</b>                                                                       |                                                                |
| <b>Buildings &amp; Amenities</b>                                                         |                      |                                  |                                  |                      |                                                                   |                                                                                     |                                                                |
| 4200507. Admin Building - Air Conditioning Replacement IT Room                           | General Fund         | 0                                | 9,977                            | 9,977                | 9,977                                                             | 100.00%                                                                             |                                                                |
| 4200508. Admin Building - Roof Replacement                                               | General Fund         | 0                                | 296,760                          | 0                    | 0                                                                 | 0.00%                                                                               | Budget to be removed in December QBR - deferred to future year |
| 4210500. Mt McKenzie Tower Construct Access Road (SRV)                                   | General Fund         | 0                                | 67,300                           | 20,876               | 67,300                                                            | 31.02%                                                                              |                                                                |
| 4230510. SCCF4-0858 Upgrades to Drake Hall                                               | General Fund - Grant | 0                                | 109,277                          | 92,150               | 109,277                                                           | 84.33%                                                                              |                                                                |
| 4230512. SCCF4-0948 Improvements to Sunnyside Hall                                       | General Fund - Grant | 0                                | 27,623                           | 0                    | 27,623                                                            | 0.00%                                                                               |                                                                |
| 4230513. BSB000689 - Mingoola Hall Improvements                                          | General Fund - Grant | 0                                | 120,000                          | 48,000               | 120,000                                                           | 40.00%                                                                              |                                                                |
| 4235000. Tenterfield Memorial Hall Sporting Complex - SCCF-1023                          | General Fund         | 0                                | 52,265                           | 0                    | 52,265                                                            | 0.00%                                                                               |                                                                |
| 4235001. Memorial Hall Internal Acoustic, Ventilation & Insulation Treatments            | General Fund - Grant | 0                                | 66,275                           | 8,233                | 66,275                                                            | 12.42%                                                                              |                                                                |
| 4235003. BCRRF Stream 1 Memorial Hall                                                    | General Fund         | 0                                | 31,292                           | 0                    | 31,292                                                            | 0.00%                                                                               |                                                                |
| 4235005. BSB000682 - Installation of Ceiling Fans & Emergency Lighting at Memorial Hall  | General Fund - Grant | 0                                | 154,000                          | 0                    | 154,000                                                           | 0.00%                                                                               |                                                                |
| 4235006. SCCF4-0949 Floor Refurbishments to Memorial Hall                                | General Fund - Grant | 0                                | 131,117                          | 59,433               | 131,117                                                           | 45.33%                                                                              |                                                                |
| 4240504. Federation Park Amenities Block - Roof Replacement (SRV 2023)                   | General Fund         | 0                                | 0                                | 0                    | 60,000                                                            | 0.00%                                                                               | Budget to be added in December QBR                             |
| <b>Total Buildings &amp; Amenities</b>                                                   |                      | <b>0</b>                         | <b>1,065,886</b>                 | <b>238,668</b>       | <b>829,126</b>                                                    | <b>28.79%</b>                                                                       |                                                                |
| <b>Finance &amp; Technology</b>                                                          |                      |                                  |                                  |                      |                                                                   |                                                                                     |                                                                |
| 1810501. Computer Equipment - Finance                                                    | General Fund         | 75,000                           | 32,264                           | 0                    | 32,264                                                            | 0.00%                                                                               |                                                                |
| 1810508. Capitalised Software                                                            | General Fund         | 50,000                           | 0                                | 0                    | 0                                                                 | 0.00%                                                                               |                                                                |
| <b>Total Finance &amp; Technology</b>                                                    |                      | <b>125,000</b>                   | <b>32,264</b>                    | <b>0</b>             | <b>32,264</b>                                                     | <b>0.00%</b>                                                                        |                                                                |
| <b>Livestock Saleyards</b>                                                               |                      |                                  |                                  |                      |                                                                   |                                                                                     |                                                                |
| 4220504. Improvements to Loading Ramps & Traffic Facilities                              | General Fund         | 0                                | 55,813                           | 13,910               | 55,813                                                            | 24.92%                                                                              |                                                                |
| <b>Total Livestock Saleyards</b>                                                         |                      | <b>0</b>                         | <b>55,813</b>                    | <b>13,910</b>        | <b>55,813</b>                                                     | <b>24.92%</b>                                                                       |                                                                |
| <b>Parks, Gardens and Open Space</b>                                                     |                      |                                  |                                  |                      |                                                                   |                                                                                     |                                                                |
| 4215502. Tenterfield Cemetery - Earthworks Preparation for Stage 1 Expansion             | General Fund         | 20,000                           | 20,000                           | 19,920               | 20,000                                                            | 99.60%                                                                              | Further slabs to be installed                                  |
| 4215505. Tenterfield Cemetery - Memorial Niche Wall                                      | General Fund         | 40,000                           | 40,000                           | 26,455               | 40,000                                                            | 66.14%                                                                              | In progress. Slab has been completed, bricks delivered.        |
| 4215503. Tenterfield Cemetery - Expansion, Construction of Road Access and Carpark (SRV) | General Fund         | 0                                | 0                                | 0                    | 110,000                                                           | 0.00%                                                                               | Budget to be added in December QBR                             |

\*Report Contains Filters

| Capital Projects                                                         | Funding Source       | 23/24 Adopted Original Budget \$ | 23/24 Adopted Review 1 Budget \$ | 23/24 YTD Actuals \$ | 23/24 Proposed Review 2 Budget \$ (includes December QBR updates) | 23/24 Percentage Spent % (Proposed Review 2 Budget - includes December QBR updates) | Comments                                                         |
|--------------------------------------------------------------------------|----------------------|----------------------------------|----------------------------------|----------------------|-------------------------------------------------------------------|-------------------------------------------------------------------------------------|------------------------------------------------------------------|
| 4605514. PSLP - Jennings Playground Precinct                             | General Fund - Grant | 0                                | 26,953                           | 26,990               | 26,953                                                            | 100.14%                                                                             | Plaque to be installed                                           |
| 4605516. SCCF4-0951 Revitalisation of Tenterfield Netball Courts         | General Fund - Grant | 0                                | 160,000                          | 117,842              | 173,396                                                           | 67.96%                                                                              | Budget to be increased in December QBR                           |
| <b>Total Parks, Gardens and Open Space</b>                               |                      | <b>60,000</b>                    | <b>246,953</b>                   | <b>191,206</b>       | <b>370,349</b>                                                    | <b>51.63%</b>                                                                       |                                                                  |
| <b>Swimming Complex</b>                                                  |                      |                                  |                                  |                      |                                                                   |                                                                                     |                                                                  |
| 4600512. Swimming Pool - Equipment Renewal                               | General Fund         | 0                                | 18,299                           | 0                    | 18,299                                                            | 0.00%                                                                               |                                                                  |
| <b>Total Swimming Complex</b>                                            |                      | <b>0</b>                         | <b>18,299</b>                    | <b>0</b>             | <b>18,299</b>                                                     | <b>0.00%</b>                                                                        |                                                                  |
| <b>Office of the Chief Operating Officer</b>                             |                      | <b>8,667,405</b>                 | <b>42,219,951</b>                | <b>5,349,104</b>     | <b>55,679,327</b>                                                 | <b>9.61%</b>                                                                        |                                                                  |
| <b>Asset Management &amp; Resourcing</b>                                 |                      |                                  |                                  |                      |                                                                   |                                                                                     |                                                                  |
| 6250502. Tenterfield Depot - Wash Down & Recycle Bay                     | General Fund         | 80,000                           | 50,000                           | 0                    | 0                                                                 | 0.00%                                                                               | Budget to be removed in December QBR - deferred to future year   |
| 6250503. Tenterfield Depot - Water Wise Initiatives                      | General Fund         | 20,000                           | 20,000                           | 0                    | 0                                                                 | 0.00%                                                                               | Budget to be removed in December QBR - deferred to future year   |
| 6250505. Tenterfield Depot - WHS & Environmental Initiative Enhancements | General Fund         | 150,000                          | 75,000                           | 0                    | 9,700                                                             | 0.00%                                                                               | Budget to be reduced in December QBR - deferred to future year   |
| 6250506. Tenterfield Depot - Fuel Tank Replacement/Remediation           | General Fund         | 200,000                          | 100,000                          | 0                    | 0                                                                 | 0.00%                                                                               | Budget to be removed in December QBR - deferred to future year   |
| <b>Total Asset Management &amp; Resourcing</b>                           |                      | <b>450,000</b>                   | <b>245,000</b>                   | <b>0</b>             | <b>9,700</b>                                                      | <b>0.00%</b>                                                                        |                                                                  |
| <b>Plant, Fleet &amp; Equipment</b>                                      |                      |                                  |                                  |                      |                                                                   |                                                                                     |                                                                  |
| 6210500. Public Works Plant - Purchases                                  | General Fund         | 3,737,292                        | 3,737,292                        | 1,299,540            | 1,499,540                                                         | 86.66%                                                                              | Budget to be decreased in December QBR - deferred to future year |
| 6210501. Public Works Plant - WDV of Asset Disposals                     | General Fund         | (2,530,441)                      | (2,530,441)                      | (1,271,364)          | (1,563,271)                                                       | 81.33%                                                                              | Budget to be decreased in December QBR - deferred to future year |
| <b>Sewerage Service</b>                                                  |                      |                                  |                                  |                      |                                                                   |                                                                                     |                                                                  |
| 7872502. Tenterfield Mains Relining (1km Year)                           | Sewer Fund           | 178,100                          | 678,910                          | 476,351              | 613,910                                                           | 77.59%                                                                              | Budget to be decreased in December QBR.                          |
| 7872503. Tenterfield Mains Augmentation                                  | Sewer Fund           | 71,300                           | 71,300                           | 135,353              | 136,300                                                           | 99.31%                                                                              | Budget to be increased in December QBR.                          |
| 7872505. Tenterfield Man Hole Level Alterations (Water Infiltration)     | Sewer Fund           | 166,600                          | 166,600                          | 40,700               | 166,600                                                           | 24.43%                                                                              | 10 Manholes completed                                            |
| 7872515. Tenterfield Upgrade Road to Tertiary Ponds                      | Sewer Fund           | 0                                | 7,000                            | 0                    | 7,000                                                             | 0.00%                                                                               |                                                                  |
| 7872516. Tenterfield Replace Baffles in Tertiary Ponds                   | Sewer Fund           | 46,100                           | 46,100                           | 0                    | 46,100                                                            | 0.00%                                                                               | Upgraded, replacement not required                               |
| 7872517. Tenterfield Scada System Upgrade                                | Sewer Fund           | 0                                | 21,153                           | 0                    | 21,153                                                            | 0.00%                                                                               | Planning stage                                                   |
| 7872519. Tenterfield Network Renewal                                     | Sewer Fund           | 198,600                          | 198,600                          | 0                    | 198,600                                                           | 0.00%                                                                               |                                                                  |
| 7872520. Biosolids Processing Plant                                      | Sewer Fund           | 250,000                          | 0                                | 0                    | 0                                                                 | 0.00%                                                                               | Has been moved to Long Term Financial Plan in 2025/26            |
| 7872524. Tenterfield STP - 3 Bay Shed for Storage                        | Sewer Fund           | 0                                | 50,000                           | 0                    | 50,000                                                            | 0.00%                                                                               | Planning stage                                                   |
| 7872526. Tenterfield STP - Refurbishment                                 | Sewer Fund           | 0                                | 20,000                           | 0                    | 20,000                                                            | 0.00%                                                                               | Handrails to procure                                             |
| 7872527. Tenterfield New Pump Station - Molesworth St                    | Sewer Fund           | 0                                | 200,000                          | 0                    | 200,000                                                           | 0.00%                                                                               | Planning stage                                                   |
| 7872528. Tenterfield New Pump Station - Trail Lane                       | Sewer Fund           | 0                                | 150,000                          | 0                    | 150,000                                                           | 0.00%                                                                               | Planning stage                                                   |
| 7872532. Betterment of Molesworth St Sewer Line Grant                    | Sewer Fund - Grant   | 0                                | 0                                | 0                    | 2,500,000                                                         | 0.00%                                                                               | Budget to be added in December QBR                               |
| 7872800. Urbenville Dehydrator                                           | Sewer Fund           | 0                                | 10,000                           | 0                    | 10,000                                                            | 0.00%                                                                               |                                                                  |
| 7872801. Removal Sludge from Tertiary Ponds/Renewal of Capacity          | Sewer Fund           | 10,900                           | 10,900                           | 495                  | 10,900                                                            | 4.54%                                                                               | Underway                                                         |
| 7872804. Urbenville Telemetry Upgrade                                    | Sewer Fund           | 15,000                           | 15,000                           | 0                    | 15,000                                                            | 0.00%                                                                               | Planning stage                                                   |
| 7872807. Urbenville Telemetry From PS to STP                             | Sewer Fund           | 10,300                           | 10,300                           | 0                    | 10,300                                                            | 0.00%                                                                               | Planning stage                                                   |
| <b>Total Sewerage Service</b>                                            |                      | <b>946,900</b>                   | <b>1,655,863</b>                 | <b>652,899</b>       | <b>4,155,863</b>                                                  | <b>15.71%</b>                                                                       |                                                                  |

\*Report Contains Filters



| Capital Projects                                                                                   | Funding Source       | 23/24 Adopted Original Budget \$ | 23/24 Adopted Review 1 Budget \$ | 23/24 YTD Actuals \$ | 23/24 Proposed Review 2 Budget \$ (includes December QBR updates) | 23/24 Percentage Spent % (Proposed Review 2 Budget - includes December QBR updates) | Comments                                                                                                                                                                       |
|----------------------------------------------------------------------------------------------------|----------------------|----------------------------------|----------------------------------|----------------------|-------------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Stormwater &amp; Drainage</b>                                                                   |                      |                                  |                                  |                      |                                                                   |                                                                                     |                                                                                                                                                                                |
| 8252502. Drainage Pits - Upgrade                                                                   | Stormwater Fund      | 63,000                           | 63,000                           | 0                    | 63,000                                                            | 0.00%                                                                               |                                                                                                                                                                                |
| 8252510. Rouse Street Construction                                                                 | Stormwater Fund      | 210,000                          | 0                                | 0                    | 0                                                                 | 0.00%                                                                               |                                                                                                                                                                                |
| 8252513. Logan & Molesworth Street Construction                                                    | Stormwater Fund      | 80,000                           | 0                                | 0                    | 0                                                                 | 0.00%                                                                               |                                                                                                                                                                                |
| 8252523. Urban Culverts Renewal                                                                    | Stormwater Fund      | 27,200                           | 27,200                           | 0                    | 27,200                                                            | 0.00%                                                                               |                                                                                                                                                                                |
| 8252526. Stormwater Pipe Renewal                                                                   | Stormwater Fund      | 40,000                           | 40,000                           | 0                    | 40,000                                                            | 0.00%                                                                               |                                                                                                                                                                                |
| <b>Total Stormwater &amp; Drainage</b>                                                             |                      | <b>420,200</b>                   | <b>130,200</b>                   | <b>0</b>             | <b>130,200</b>                                                    | <b>0.00%</b>                                                                        |                                                                                                                                                                                |
| <b>Transport Network</b>                                                                           |                      |                                  |                                  |                      |                                                                   |                                                                                     |                                                                                                                                                                                |
| 6215110. Regional & Local Roads Traffic Facilities                                                 | General Fund - Grant | 66,000                           | 70,000                           | 29,583               | 70,000                                                            | 42.26%                                                                              |                                                                                                                                                                                |
| 6215510. Regional Roads Block Grant - Reseals Program                                              | General Fund - Grant | 537,892                          | 878,678                          | 22,988               | 878,678                                                           | 2.62%                                                                               | Commencing February 2024                                                                                                                                                       |
| 6215531. Special Grant Mt Lindesay Road (RMS/Fed)                                                  | General Fund - Grant | 0                                | 292,308                          | 126,769              | 292,308                                                           | 43.37%                                                                              |                                                                                                                                                                                |
| 6215544. BLERF - 0737 - Improve Mt Lindesay Road                                                   | General Fund - Grant | 0                                | 784,216                          | 235,685              | 784,216                                                           | 30.05%                                                                              |                                                                                                                                                                                |
| 6215550. Footpaths Capital Works                                                                   | General Fund         | 0                                | 140,434                          | 0                    | 140,434                                                           | 0.00%                                                                               | To contribute to Miles Street LRCI3 project - works commenced.                                                                                                                 |
| 6215552. Roads to Recovery 2019-24                                                                 | General Fund - Grant | 1,044,335                        | 1,044,335                        | 0                    | 1,044,335                                                         | 0.00%                                                                               |                                                                                                                                                                                |
| 6215570. DRFA AGRN960 EPAR Bruxner Way - Bridge 7325 Dumaresq River Overflow Channel               | General Fund - Grant | 0                                | 11,316,071                       | 758,648              | 11,316,071                                                        | 6.70%                                                                               | Disaster Recovery works - consultants provided concept design and reconstruction estimate for approval by Transport for NSW & Resilience NSW for bridge replacement/extension. |
| 6215572. FLR300128 - Tooloom Road West Rehabilitation                                              | General Fund - Grant | 0                                | 427,373                          | 322,104              | 427,373                                                           | 75.37%                                                                              | Pavement widening works are continuing                                                                                                                                         |
| 6215575. ROSI - Sunnyside Platform Road Upgrade                                                    | General Fund         | 0                                | 68,887                           | 51,748               | 68,887                                                            | 75.12%                                                                              |                                                                                                                                                                                |
| 6215576. BSR000641 - Drake Village Revitalisation                                                  | General Fund - Grant | 0                                | 2,868,302                        | 1,243,859            | 2,868,302                                                         | 43.37%                                                                              |                                                                                                                                                                                |
| 6215579. Local Roads & Community Infrastructure Program - Round 3                                  | General Fund - Grant | 0                                | 275,703                          | 10,604               | 275,703                                                           | 3.85%                                                                               | Miles Street footpath replacement has commenced.                                                                                                                               |
| 6215584. FLR400104 - Paddys Flat Road South, Tabulam                                               | General Fund - Grant | 0                                | 2,996,498                        | 624                  | 2,996,498                                                         | 0.02%                                                                               |                                                                                                                                                                                |
| 6215585. RNSW2787 - Mt Undesay Road, NE Hwy to Washpool Ck Bridge                                  | General Fund - Grant | 0                                | 0                                | 0                    | 4,019,887                                                         | 0.00%                                                                               | Budget to be added in December QBR                                                                                                                                             |
| 6215587. Repair Program 2023/24                                                                    | General Fund - Grant | 565,572                          | 0                                | 0                    | 0                                                                 | 0.00%                                                                               |                                                                                                                                                                                |
| 6215588. Local Roads & Community Infrastructure Program - Round 4                                  | General Fund - Grant | 0                                | 1,646,730                        | 778                  | 1,646,730                                                         | 0.05%                                                                               | Designs commenced for Koch's Road.                                                                                                                                             |
| 6215590. DRFA AGRN1012 Integrated Smart Infrastructure System (Category D)                         | General Fund - Grant | 0                                | 600,000                          | 0                    | 600,000                                                           | 0.00%                                                                               |                                                                                                                                                                                |
| 6220272. Bridges Renewal Program - Kangaroo Creek Bridge Replacement                               | 50% Grant Funded     | 0                                | 240,612                          | 3,019                | 240,612                                                           | 1.25%                                                                               |                                                                                                                                                                                |
| 6220274. Bridges Renewal Program - Unknown Creek Bridge (67203) Replacement, Paddy's Flat Road Nth | General Fund - Grant | 0                                | 127,900                          | 8                    | 127,900                                                           | 0.01%                                                                               |                                                                                                                                                                                |
| 6220276. Bridges Renewal Program - Unknown Creek Bridge (67161) Replacement, Paddy's Flat Rd Sth   | General Fund - Grant | 0                                | 0                                | 64                   | 0                                                                 | 0.00%                                                                               |                                                                                                                                                                                |
| 6220277. Fixing Country Bridges - Grahams Creek Bridge Replacement, Grahams Creek Road             | General Fund - Grant | 0                                | 164,423                          | 13,559               | 164,423                                                           | 8.25%                                                                               |                                                                                                                                                                                |
| 6220278. Fixing Country Bridges - Washpool Creek Bridge Replacement, Leechs Gully Rd               | General Fund - Grant | 0                                | 0                                | 8                    | 0                                                                 | 0.00%                                                                               |                                                                                                                                                                                |
| 6220279. FCBP - Acacia Creek Bridge - Patersons Road, Legume                                       | General Fund - Grant | 0                                | 767,229                          | 49,849               | 767,229                                                           | 6.50%                                                                               |                                                                                                                                                                                |
| 6220281. FCBP - Acacia Creek Bridge - Tooloom Street, Legume                                       | General Fund - Grant | 0                                | 713,128                          | 51,541               | 713,128                                                           | 7.23%                                                                               |                                                                                                                                                                                |
| 6220282. FCBP - Koreelah Creek Bridge - White Swamp Road, Koreelah                                 | General Fund - Grant | 0                                | 1,416,420                        | 44,506               | 1,416,420                                                         | 3.14%                                                                               |                                                                                                                                                                                |
| 6220283. FCBP - Mole River Bridge - Springfield Road, Mole River                                   | General Fund - Grant | 0                                | 1,308,221                        | 33,482               | 1,308,221                                                         | 2.56%                                                                               |                                                                                                                                                                                |
| 6220284. Betterment of Molesworth St Bridge (Category B EPAR) Grant                                | General Fund - Grant | 0                                | 0                                | 0                    | 150,413                                                           | 0.00%                                                                               | Budget to be added in December QBR                                                                                                                                             |
| 6220285. Betterment of Molesworth St Bridge (Category D RRTRP) Grant                               | General Fund - Grant | 0                                | 0                                | 0                    | 7,335,363                                                         | 0.00%                                                                               | Budget to be added in December QBR                                                                                                                                             |
| 6220500. Urban Streets - Reseal Program                                                            | General Fund         | 122,000                          | 152,789                          | 7,297                | 152,789                                                           | 4.78%                                                                               | Commenced February 2024                                                                                                                                                        |
| 6220501. Road Renewal - Gravel Roads                                                               | General Fund         | 325,760                          | 587,345                          | 91,551               | 587,345                                                           | 15.59%                                                                              |                                                                                                                                                                                |
| 6220503. Gravel Resheets                                                                           | General Fund         | 316,226                          | 496,508                          | 505                  | 496,508                                                           | 0.10%                                                                               |                                                                                                                                                                                |
| 6220505. Kerbing & Guttering                                                                       | General Fund         | 0                                | 40,000                           | 0                    | 40,000                                                            | 0.00%                                                                               |                                                                                                                                                                                |

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|------------------------------------------------------------------------|----------------------------------------------------------------|----------------------------------|----------------------------------|----------------------|-------------------------------------------------------------------|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6220506. Bridges / Causeways (SRV to 2023/24)                          | General Fund                                                   | 460,000                          | 460,000                          | 0                    | 460,000                                                           | 0.00%                                                                               |                                                                                                                                                                                  |
| 6220507. Rural Roads - Reseal Program                                  | General Fund                                                   | 280,165                          | 470,245                          | 45,721               | 470,245                                                           | 9.72%                                                                               | Commenced February 2024                                                                                                                                                          |
| 6220512. Rural Culverts & Pipes                                        | General Fund                                                   | 150,000                          | 150,000                          | 29,087               | 150,000                                                           | 19.39%                                                                              | In progress                                                                                                                                                                      |
| 6220513. Concrete Bridges                                              | General Fund                                                   | 105,111                          | 125,334                          | 0                    | 125,334                                                           | 0.00%                                                                               |                                                                                                                                                                                  |
| 6240101. Gravel Pit Rehabilitation                                     | General Fund                                                   | 60,877                           | 292,678                          | 162,671              | 292,678                                                           | 55.58%                                                                              | Rehab for Geyers Road pit as per EPA                                                                                                                                             |
| 6240503. Rural Road Rehabilitation                                     | General Fund                                                   | 120,000                          | 120,000                          | 0                    | 120,000                                                           | 0.00%                                                                               | Scrub Road rehab completed, sealed and resealed February 2024.                                                                                                                   |
| 6240507. Urban Road Rehabilitation                                     | General Fund                                                   | 125,000                          | 125,000                          | 4,840                | 125,000                                                           | 3.87%                                                                               | Rehab completed on Kiely and Jubilee Streets, resealing February 2024.                                                                                                           |
| 6240508. Urban Streets - Unsealed Resheet                              | General Fund                                                   | 20,000                           | 20,000                           | 0                    | 20,000                                                            | 0.00%                                                                               |                                                                                                                                                                                  |
| 6240509. SCCF4-0946 Extension to Urbenville Footpath                   | General Fund - Grant                                           | 0                                | 91,526                           | 92,571               | 91,526                                                            | 101.14%                                                                             | Completed                                                                                                                                                                        |
| <b>Total Transport Network</b>                                         |                                                                | <b>4,298,938</b>                 | <b>31,278,893</b>                | <b>3,433,670</b>     | <b>42,784,556</b>                                                 | <b>8.03%</b>                                                                        |                                                                                                                                                                                  |
| <b>Waste Management</b>                                                |                                                                |                                  |                                  |                      |                                                                   |                                                                                     |                                                                                                                                                                                  |
| 7080500. 240L Wheelie Bins                                             | Waste Fund                                                     | 2,154                            | 5,154                            | 6,966                | 20,154                                                            | 34.57%                                                                              | Budget to be increased in December QBR                                                                                                                                           |
| 7080503. Industrial Bins                                               | Waste Fund                                                     | 6,462                            | 6,462                            | 12                   | 6,462                                                             | 0.18%                                                                               |                                                                                                                                                                                  |
| 7080506. Waste Plant Purchases                                         | Waste Fund                                                     | 0                                | 0                                | 0                    | 358,945                                                           | 0.00%                                                                               | Budget to be added in December QBR                                                                                                                                               |
| 7080554. Boonoo Boonoo - Landfill Cover                                | Waste Fund                                                     | 10,000                           | 10,000                           | 0                    | 10,000                                                            | 0.00%                                                                               |                                                                                                                                                                                  |
| 7080555. Boonoo Boonoo - Cell Remediation Asset                        | Waste Fund                                                     | 50,000                           | 50,000                           | 0                    | 50,000                                                            | 0.00%                                                                               |                                                                                                                                                                                  |
| 7080560. EPA Bushfire Recovery Program for Council Landfills           | Waste Fund - Grant                                             | 0                                | 601,018                          | 315,088              | 601,018                                                           | 52.43%                                                                              | Acquisition underway, Compactor wheels underway                                                                                                                                  |
| 7080563. Torrington - Landfill Closure & Transfer Station Construction | Waste Fund                                                     | 0                                | 20,000                           | 340                  | 20,000                                                            | 1.70%                                                                               | Completed                                                                                                                                                                        |
| 7080564. Boonoo Boonoo - Develop Stage 5                               | Waste Fund                                                     | 600,000                          | 3,118,061                        | 7,608                | 3,118,061                                                         | 0.24%                                                                               | Plans completed - EPA approval, RFT sent                                                                                                                                         |
| 7080720. Mingoola - Open Transfer Station                              | Waste Fund                                                     | 70,000                           | 70,000                           | 0                    | 0                                                                 | 0.00%                                                                               | Budget to be removed in December QBR - deferred to 2024/25                                                                                                                       |
| 7080752. Urbenville - Recycling Infrastructure                         | Waste Fund                                                     | 50,000                           | 0                                | 0                    | 0                                                                 | 0.00%                                                                               | Has been moved to Long Term Financial Plan in 2027/28                                                                                                                            |
| 7080810. Tenterfield WTS Recycling Infrastructure                      | Waste Fund                                                     | 100,000                          | 0                                | 0                    | 0                                                                 | 0.00%                                                                               | Has been moved to Long Term Financial Plan in 2024/25                                                                                                                            |
| 7080811. Tenterfield WTS Groundwater Bores                             | Waste Fund                                                     | 0                                | 117,663                          | 498                  | 117,663                                                           | 0.42%                                                                               |                                                                                                                                                                                  |
| <b>Total Waste Management</b>                                          |                                                                | <b>888,616</b>                   | <b>3,998,358</b>                 | <b>330,512</b>       | <b>4,302,303</b>                                                  | <b>7.68%</b>                                                                        |                                                                                                                                                                                  |
| <b>Water Supply</b>                                                    |                                                                |                                  |                                  |                      |                                                                   |                                                                                     |                                                                                                                                                                                  |
| 7484501. Tenterfield Mains Augmentation                                | Water Fund                                                     | 10,900                           | 10,900                           | 0                    | 10,900                                                            | 0.00%                                                                               |                                                                                                                                                                                  |
| 7484505. Tenterfield Mains Replacement                                 | Water Fund                                                     | 290,000                          | 290,000                          | 0                    | 290,000                                                           | 0.00%                                                                               | Infrastructure ordered for work to new WTP                                                                                                                                       |
| 7484506. Tenterfield Meter Replacement                                 | Water Fund                                                     | 23,200                           | 23,200                           | 0                    | 23,200                                                            | 0.00%                                                                               | Ongoing - undertaken where required for faulty meters                                                                                                                            |
| 7484514. Tenterfield Air Scour Pipe Renewal Program                    | Water Fund                                                     | 60,000                           | 60,000                           | 0                    | 60,000                                                            | 0.00%                                                                               | Planning stage                                                                                                                                                                   |
| 7484522. Tenterfield Water Treatment Plant Construction                | Water Fund Grants - State \$7 million, Federal \$2.645 million | 0                                | 363,341                          | 425,999              | 363,341                                                           | 117.25%                                                                             | POP tests remain                                                                                                                                                                 |
| 7484538. BLERF 0377 - Tenterfield Villages Emergency Water Program     | Water Fund - Grant \$960,000; Council contribution \$20,000    | 0                                | 642,832                          | 8,871                | 642,832                                                           | 1.38%                                                                               | Planning complete, infrastructure purchased, drillers engaged, awaiting approvals from NRAR                                                                                      |
| 7484539. Tenterfield - Smart Water Meters (Rouse St 100 Businesses)    | Water Fund                                                     | 60,000                           | 0                                | 0                    | 0                                                                 | 0.00%                                                                               | Contractor engaged                                                                                                                                                               |
| 7484540. Bulk Water Metering Grant                                     | Water Fund - Grant \$36,844; Council contribution \$12,281     | 0                                | 40,241                           | 16,046               | 40,241                                                            | 39.87%                                                                              | Completed                                                                                                                                                                        |
| 7484541. New Grid Urbenville Water Supply Project                      | Water Fund - Grant \$2,098,000; Council contribution \$100,000 | 0                                | 1,359,468                        | 306,397              | 2,000,118                                                         | 15.32%                                                                              | Budget to be increased in December QBR from additional grant funding. Preliminary assessments complete & approved, moving to design phase, approval received & drilling underway |

\*Report Contains Filters

| Capital Projects                                                                | Funding Source                                             | 23/24 Adopted Original Budget \$ | 23/24 Adopted Review 1 Budget \$ | 23/24 YTD Actuals \$ | 23/24 Proposed Review 2 Budget \$ (includes December QBR updates) | 23/24 Percentage Spent % (Proposed Review 2 Budget - includes December QBR updates) | Comments                                                                                   |
|---------------------------------------------------------------------------------|------------------------------------------------------------|----------------------------------|----------------------------------|----------------------|-------------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| 7484543. Cowper St Mains Replacement - Transport NSW Works                      | Water Fund - Grant                                         | 0                                | 342,155                          | 539                  | 342,155                                                           | 0.16%                                                                               | Waiting on infrastructure to be delivered, additional funding requested to commence works. |
| 7484544. Regional Leakage Reduction Program Grant                               | Water Fund - Grant \$69,391; Council contribution \$23,131 | 0                                | 92,522                           | 0                    | 92,522                                                            | 0.00%                                                                               | Underway                                                                                   |
| 7484545. Shirley Park Bore Refurbishment                                        | Water Fund                                                 | 0                                | 209,312                          | 134,864              | 209,312                                                           | 64.43%                                                                              | Underway                                                                                   |
| 7484811. Urbenville Water Treatment Plant Upgrade                               | Water Fund                                                 | 0                                | 0                                | 9,051                | 15,000                                                            | 60.34%                                                                              | Budget to be added in December QBR. Continuing options received and agreed DPE             |
| 7484812. Urbenville Sewer Scada Renewal                                         | Water Fund                                                 |                                  | 9,439                            | 2,080                | 9,439                                                             | 22.04%                                                                              | Planning stage                                                                             |
| 7484901. Jennings Mains Replacement                                             | Water Fund                                                 | 11,800                           | 11,800                           | 0                    | 11,800                                                            | 0.00%                                                                               |                                                                                            |
| 5400510. LF027 Tenterfield Dam Recreational Precinct - Stage 1 Fishing Platform | General Fund - Grant                                       | 0                                | 249,576                          | 0                    | 249,576                                                           | 0.00%                                                                               |                                                                                            |
| <b>Total Water Supply</b>                                                       |                                                            | <b>455,900</b>                   | <b>3,704,786</b>                 | <b>903,846</b>       | <b>4,360,436</b>                                                  | <b>20.73%</b>                                                                       |                                                                                            |
| <b>Grand Total</b>                                                              |                                                            | <b>8,865,651</b>                 | <b>44,301,967</b>                | <b>6,039,022</b>     | <b>57,647,979</b>                                                 | <b>10.48%</b>                                                                       |                                                                                            |

\*Report Contains Filters







|                      |                                                                        |
|----------------------|------------------------------------------------------------------------|
| <b>Department:</b>   | <b>Office of the Chief Corporate Officer</b>                           |
| <b>Submitted by:</b> | Roy Jones, Acting Chief Corporate Officer/Manager Finance & Technology |
| <b>Reference:</b>    | <b>ITEM GOV14/24</b>                                                   |
| <b>Subject:</b>      | <b>REPORT ON LOAN BALANCES 31 DECEMBER 2023</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 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 inform Council of its loan balances as at 31 December 2023

## OFFICER'S RECOMMENDATION:

**That Council notes the loan balance as at 31 December was \$20,607,338.08 (\$20,681,751.53 as at 30 September 2023).**

## BACKGROUND

Council resolved at its meeting on 24 August, 2011 (Resolution 380/11) that a Report be provided every three (3) months summarising Council's debt levels and that the report should include the date the loan is taken out, the amount of the original loan, the current balance owing, the term of the loan, the interest rate and the payment details.

## REPORT:

Loan payments are being made in accordance with the loan agreements. Council's loan balance as at 31 December 2023 was \$20,607,338.08 (\$20,681,751.53 as at 30 September 2023).

## New Loans Taken Out between reporting periods 30 June 2023 to 31 December 2023

No New Loans were taken out during the reporting period.

## Bridging Finance

At the Council Meeting held on 12 January 2022, Council approved the establishment of a Corporate Markets Loan with the National Australia Bank, with a drawdown facility limit of \$5,000,000 for a rollover period of 90 days, to function as a cash reserve to fund external restrictions when required.

On 27 June 2023 Council activated the drawdown facility to manage its cash flow. This was mainly due to delay in the receipt of the Advance Financial Assistance Grant payment. The Office of Local Government has been informed.

Our Governance No. 14 Cont...

As at 31 December 2023 Council did not use any amount from this facility to transfer into its General Fund for business operations.

**Council's Audited Debt Service Cover Ratio based as at 30 June 2023 is 8.3x (benchmark is >2.00x). The ratio has improved primarily due to receipt of Financial Assistance Grant and other revenue from grants in May/June 2023.**

**Indicative Debt Service Ratio as at 31 December 2023 is 9.73x (benchmark is >2x).**

#### **COUNCIL IMPLICATIONS:**

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

Council's projected loan borrowings are included in the 2023/24 Operational Plan. For 2023/24 Operational Plan Council has indicated a Nil Borrowing. The Office of Local Government has been notified of this. If Council seeks to borrow funds for the FY 2023/24 the Office of Local Government will be notified at that time.

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

- Section 621 of the Local Government Act allows a Council to borrow at any time for any purpose allowed under the Act subject to any restrictions imposed by the Minister in accordance with Section 624 of the Act.
- Borrowing Policy

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

Nil.

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

Nil.

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

Nil.

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

Nil.

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

Nil.

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

Nil.

**Glenn Wilcox**  
**General Manager**

Prepared by staff member: Roy Jones, Manager Finance & Technology

Approved/Reviewed by Manager: Glenn Wilcox, General Manager

Department: Office of the Chief Corporate Officer

Attachments: **1** Loan Register as at 31 December 2023 1  
Page

Our Governance No. 14 Cont...

**Tenterfield Shire Council**  
**Loans Schedule**  
**As at 31 December 2023**

| Loan Details                                          |                                                             |           |                                |               |            |                  |                            | Principal \$                             |
|-------------------------------------------------------|-------------------------------------------------------------|-----------|--------------------------------|---------------|------------|------------------|----------------------------|------------------------------------------|
| FUND                                                  | PURPOSE                                                     | AMOUNT \$ | OBTAINED FROM                  | DATE OBTAINED | DUE DATE   | RATE OF INTEREST | INTERVALS AT WHICH PAYABLE | Principal Balance as at 31 December 2023 |
| General Fund                                          | Transport Infrastructure (and supportive plant items)       | 3,100,000 | Commonwealth Bank of Australia | 29/03/2023    | 31/03/2043 | 5.57%            | Half Yearly                | 3,057,484.87                             |
| General Fund                                          | Transport Infrastructure (and supportive plant items)       | 2,604,612 | Commonwealth Bank of Australia | 31/03/2022    | 31/03/2042 | 4.40%            | Half Yearly                | 2,477,800.67                             |
| General Fund                                          | Infrastructure 2020/21                                      | 4,048,952 | Commonwealth Bank of Australia | 31/03/2021    | 29/03/2041 | 2.69%            | Half Yearly                | 3,652,784.52                             |
| General Fund                                          | Infrastructure 2019/20                                      | 1,000,000 | Commonwealth Bank of Australia | 15/06/2020    | 15/06/2040 | 2.90%            | Half Yearly                | 863,823.09                               |
| General Fund                                          | Main Street Upgrade                                         | 1,200,000 | National Australia Bank        | 25/02/2015    | 25/02/2025 | 3.70%            | Half Yearly                | 209,177.95                               |
| Sewer Fund                                            | Tenterfield Sewerage Treatment Plant                        | 2,500,000 | National Australia Bank        | 30/05/2008    | 30/05/2033 | 7.81%            | Half Yearly                | 1,515,054.02                             |
| Water Fund                                            | Dam Wall Construction (1)                                   | 3,087,672 | CBA (Refinanced from ANZ)      | 29/09/2021    | 30/09/2041 | 2.59%            | Half Yearly                | 2,846,262.77                             |
| Water Fund                                            | Dam Wall Construction (2)                                   | 2,684,880 | CBA (Refinanced from CBA)      | 6/07/2022     | 7/07/2042  | 5.73%            | Half Yearly                | 2,610,312.44                             |
| Water Fund                                            | Urbenville Water Treatment Plant                            | 375,000   | National Australia Bank        | 5/02/2009     | 5/02/2033  | 6.47%            | Half Yearly                | 235,305.60                               |
| Waste Fund                                            | Waste Management - Boonoo Boonoo Landfill (Develop Stage 5) | 3,300,000 | Commonwealth Bank of Australia | 31/03/2022    | 31/03/2042 | 4.40%            | Half Yearly                | 3,139,332.15                             |
| <b>TOTAL Principal Balance as at 31 December 2023</b> |                                                             |           |                                |               |            |                  |                            | <b>20,607,338.08</b>                     |

|                      |                                                                        |
|----------------------|------------------------------------------------------------------------|
| <b>Department:</b>   | <b>Office of the Chief Corporate Officer</b>                           |
| <b>Submitted by:</b> | Roy Jones, Acting Chief Corporate Officer/Manager Finance & Technology |
| <b>Reference:</b>    | <b>ITEM GOV16/24</b>                                                   |
| <b>Subject:</b>      | <b>COUNCILLORS - PROVISION OF SUPERANNUATION 2024-2025</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>Delivery Plan Action:</b>                                  | Deliver continuous improvements in Council's business, processes and systems.                                                                                                                                           |
| <b>Operational Plan Action:</b>                               | Ensure adequate and effective internal controls are in place for all financial management and purchasing functions.                                                                                                     |

## SUMMARY

On 23 February 2022 Council resolved through resolution 30/22 that Council

- 1) Notes the Report and Determination of the NSW Parliament; and
- 2) Forgo the payment of superannuation for all current term Councillors until the next election of Council – September 2024.

The purpose of this report is to seek Council's direction on Councillor Superannuation payments effective Financial Year 2024-2025.

A Council may make a payment (a superannuation contribution payment) as a contribution to a superannuation account nominated by a councillor, starting from the financial year commencing 1 July 2022.

Any superannuation contribution paid is of course a deduction from the existing allowance and not an amount in addition to the existing allowance, refer attachment.

## OFFICER'S RECOMMENDATION:

### That Council:

- (1) (a) Implements superannuation payments for all Councillors for the financial year commencing 1 July 2024, under the Commonwealth Superannuation legislation as superannuation if the Councillor were an employee of Council; or
- (b) Forgo the payment of superannuation for all current term Councillors until the next annual budget for Financial Year 2024-2025 and subsequently assess Councillor Superannuation on an annual basis.



Our Governance No. 16 Cont...

## BACKGROUND

There have been some recent legislative changes which affect Councillor payments. The NSW Government in order to strengthen the performance and sustainability of local government have introduced a reform to enable Councillors to be paid superannuation contributions. That Bill, now the *Local Government Amendment Act 2021* was passed by the NSW Parliament on 13 May and assented to on 24 May 2021.

A copy of that law as passed by the Parliament reads as follows:-

### 1.3 Amendments concerning superannuation payments for councillors

#### Section 254B

Insert after section 254A—

#### 254B Payment for superannuation contributions for councillors

- (1) A council may make a payment (a superannuation contribution payment) as a contribution to a superannuation account nominated by a councillor, starting from the financial year commencing 1 July 2022.
- (2) The amount of a superannuation contribution payment is the amount the council would have been required to contribute under the Commonwealth superannuation legislation as superannuation if the councillor were an employee of the council.
- (3) A superannuation contribution payment is payable with, and at the same intervals as, the annual fee is payable to the councillor.
- (4) A council is not permitted to make a superannuation contribution payment—
  - (a) unless the council has previously passed a resolution at an open meeting to make superannuation contribution payments to its councillors, or
  - (b) if the councillor does not nominate a superannuation account for the payment before the end of the month to which the payment relates, or
  - (c) to the extent the councillor has agreed in writing to forgo or reduce the payment.
- (5) The Remuneration Tribunal may not take superannuation contribution payments into account in determining annual fees or other remuneration payable to a mayor or other councillor.
- (6) A person is not, for the purposes of any Act, taken to be an employee of a council and is not disqualified from holding civic office merely because the person is paid a superannuation contribution payment.
- (7) A superannuation contribution payment does not constitute salary for the purposes of any Act.

Our Governance No. 16 Cont...

- (8) Sections 248A and 254A apply in relation to a superannuation contribution payment in the same way as they apply in relation to an annual fee.
- (9) In this section—

***Commonwealth superannuation legislation*** means the Superannuation Guarantee (Administration) Act 1992 of the Commonwealth.

***Superannuation account*** means an account for superannuation or retirement benefits from a scheme or fund to which the Commonwealth superannuation legislation applies.

#### **REPORT:**

There have been some recent legislative changes which affect Councillor payments. The NSW Government in order to strengthen the performance and sustainability of local government have introduced a reform to enable Councillor's to be paid superannuation contributions.

As Council is reviewing the Long Term Financial Plan of Council, in line with the Integrated Planning and Reporting processes, it is appropriate for Council to resolve the intention of the current term of Council to assist in the accurate projections.

#### **COUNCIL IMPLICATIONS:**

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

Nil required.

**2. Policy and Regulation**

- Local Government Amendment Act 2021 No 11 – Payment of the *provision of Superannuation to Councillors*.

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

The Draft Annual Budget for 2024/2025 and the Long Term Financial Plan are currently under development. The determination of the matter in this report will be included an amount to cover the increase (if applicable) brought about the following the resolution of this report.

**4. Asset Management (AMS)**

Nil.

**5. Workforce (WMS)**

Nil.

**6. Legal and Risk Management**

Nil.

**7. Performance Measures**

Nil.

**8. Project Management**

Nil.

Our Governance No. 16 Cont...

**Glenn Wilcox**  
**General Manager**

|                               |                                                                        |           |
|-------------------------------|------------------------------------------------------------------------|-----------|
| Prepared by staff member:     | Roy Jones, Acting Chief Corporate Officer/Manager Finance & Technology |           |
| Approved/Reviewed by Manager: | Glenn Wilcox, General Manager                                          |           |
| Department:                   | Office of the Chief Corporate Officer                                  |           |
| Attachments:                  | <b>1</b> LGNSW Councillor Superannuation Contribution                  | 1<br>Page |



**Dear Mr Wilcox,**

LGNSW is currently engaged in dialogue with the Local Government Remuneration Tribunal about the councillor fee increases for the next financial year. As part of those discussions, we have raised a number of factors that we believe are both relevant to the amount of any future increase but also to the overall discussion on how councillors are remunerated - one such factor is superannuation.

As of 1 July 2022, section 254B of the *Local Government Act 1993* (NSW) ("LG Act") provided that a council may make superannuation contribution payments to a superannuation account nominated by a councillor. The legislative provision is only enlivened if a council passes a resolution to make superannuation contributions to its councillors. In this regard there is no explicit or ongoing obligation for a council to make superannuation contributions to its councillors.

Any superannuation contribution paid is of course a deduction from the existing allowance and not an amount in addition to the existing allowance.

As part of our continuing discussions with the Tribunal on councillors' fees, the Tribunal has queried whether the option of superannuation payment to councillors is being exercised by councils in NSW. As such, LGNSW seeks advice on whether your council makes voluntary superannuation contributions to the councillors.

We would appreciate being advised of your council's position and ask that you respond by email to [REDACTED] by no later than close of business **Friday 23 February 2024**. If you have any questions, please contact [REDACTED].

Yours sincerely,

**David Reynolds**  
Chief Executive

|                      |                                                           |
|----------------------|-----------------------------------------------------------|
| <b>Department:</b>   | <b>Office of the Chief Executive</b>                      |
| <b>Submitted by:</b> | Elizabeth Melling, Executive Assistant & Media            |
| <b>Reference:</b>    | <b>ITEM GOV17/24</b>                                      |
| <b>Subject:</b>      | <b>NATIONAL GENERAL ASSEMBLY OF LOCAL GOVERNMENT 2024</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>Delivery Plan Action:</b>    | Maintain strong relationships with all levels of Government and proactively seek involvement in decision making impacting our Shire and the New England Northwest Region.                                               |
| <b>Operational Plan Action:</b> | Participate in regionals organisations of Council and other joint bodies to advance the needs of the Tenterfield Shire and the surrounding regions.                                                                     |

#### **SUMMARY**

The purpose of this report is for Council to consider the attendance of the Mayor and one other representative at the National General Assembly of Local Government 2024 in Canberra, 2 – 4 July 2024 and the 2024 Australian Council of Local Government on Friday 5 July.

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

##### **That Council:**

- (1) Approve the attendance of Mayor Bronwyn Petrie and one other representative of Council at the National General Assembly of Local Government 2024, 2024 Australian Council of Local Government to be held in Canberra, 2 – 5 July 2024.**

#### **BACKGROUND**

Each year Council budgets for the attendance of the Mayor and Chief Executive at this very important Local Government event. The Mayor is Council's voting delegate.

In addition to attending the National General Assembly (NGA) which incorporates the Regional Forum, the opportunity is taken, while in Canberra, to meet with our Federal politicians to discuss issues of importance to our Shire and to lobby for funding where appropriate.

This year on Friday 5 July 2024 the Australian Council of Local Government will be held at the conclusion of the National General Assembly.

#### **REPORT:**

The theme of the 2024 National General Assembly is "*Building Community Trust*".

Our Governance No. 17 Cont...

This year's event will include a wide range of forums and opportunities to engage directly with the Federal Government, including:

- Regional Cooperation and Development Forum on Tuesday 2 July (from 9.00am);
- Sessions on national priorities, including housing, disaster resilience, and energy transition, on Tuesday 2 July (from 3.00pm);
- Federal Parliamentary, policy voting, and other sessions on Wednesday 3 and Thursday 4 July (9.00 - 5.00pm); and
- Australian Council of Local Government (ACLG) on Friday 5 July (8.00am – 4.00pm).

A significant number of motions will be put to the Assembly, generating lively, vigorous and constructive debate. All of the motions that are supported at the NGA are submitted to the Australian Local Government Association (ALGA) Board for consideration and aim, ultimately, to advance the cause of Local Government and the communities we seek to serve.

An email regarding ALGA and calling for motions for the 2024 NGA was sent 11 January 2024. Council has scheduled discussions on proposed "Motions" for submission to the National General Assembly at its 14 February 2024 Councillor Workshop.

ALGA is seeking motions that align with the theme of "Building Community Trust" and identify opportunities for new federal programs and policies that will support councils to build trust, both in our communities and as a local delivery partner for the Australian Government.

Attached is the discussion paper which will help you to prepare your motions, which are submitted online at [www.alga.com.au](http://www.alga.com.au) until 29 March 2024.

### **COUNCIL IMPLICATIONS:**

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

Nil.

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

- Councillor Expenses and Facilities Policy 1.160.

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

- Registration "ALGA" - \$945.00 x 2 = \$1,890.00 (Early Bird prior to 7 June 2024)
- Registration "Regional Forum" - \$275.00 x 2 = \$550.00
- Accommodation – Policy allows \$350.00 per night x 2 (4 nights)= \$2,800
- Example - A by Adina (*5 minutes' walk to conference*) = \$1,030 x 2 = \$2,060
- Return Airfare – Approximately \$650.00 x 2 = \$1,300
- General Assembly Dinner - \$175 x 2 = \$350

**Total Estimate for two people = \$6,150**

Our Governance No. 17 Cont...

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

**5. Workforce (WMS)**  
Nil.

**6. Legal and Risk Management**  
Nil.

**7. Performance Measures**  
Nil.

**8. Project Management**  
Nil.

**Glenn Wilcox**  
**General Manager**

|                               |                                                |
|-------------------------------|------------------------------------------------|
| Prepared by staff member:     | Elizabeth Melling, Executive Assistant & Media |
| Approved/Reviewed by Manager: | Glenn Wilcox, General Manager                  |
| Department:                   | Office of the Chief Executive                  |
| Attachments:                  | <b>1</b> 2024 NGA - Discussion Paper 24 Pages  |



# 2024 NGA

Building  
Community  
Trust

National Convention Centre  
Canberra



AUSTRALIAN  
LOCAL GOVERNMENT  
ASSOCIATION



2 - 4  
JULY  
2024

DISCUSSION  
PAPER



## KEY DATES

29 March 2024 | Acceptance of Motions

2 July 2024 | Regional Cooperation & Development Forum

3 - 4 July 2024 | National General Assembly

5 July 2024 | Australian Council of Local Government

## TO SUBMIT YOUR MOTION

VISIT: **ALGA.COM.AU**



The Australian Local Government Association (ALGA) is pleased to convene the 30th National General Assembly of Local Government (NGA), to be held in Canberra from 2-4 July 2024.

As convenor of the NGA, the ALGA Board cordially invites all councils to send representatives to this important national event.

The NGA is the premier national gathering of local governments, and provides councils with the opportunity to come together, share ideas, debate motions, and most importantly unite and further build on the relationship between local government and the Australian Government.

This discussion paper contains essential information for Australian councils considering submitting motions for debate at the 2024 National General Assembly of Local Government (NGA).

It is recommended that all councils and delegates intending to attend the 2024 NGA familiarise themselves with the guidelines for motions contained in this paper on page 6.

## **BACKGROUND TO ALGA AND THE NGA**

ALGA was established 1947. In structure, ALGA is a federation of member state and territory associations. Its mission is to achieve outcomes for local government through advocacy with impact, and maximise the economic, environmental and social wellbeing of councils and our communities.

Since 1994, the NGA has built the profile of local government on the national stage, showcased the value of councils, and most importantly demonstrated - particularly to the Australian Government - the strength and value of working with local government to help deliver on national priorities.

Debate on motions was introduced to the NGA as a vehicle for councils from across the nation to canvas ideas. Outcomes of debate on motions (NGA Resolutions) could be used by participating councils to inform their own policies and priorities, as well as their advocacy when dealing with federal politicians.

At the same time, they help ALGA and its member state and territory associations gain valuable insight into council priorities, emerging national issues, and the level of need and support for new policy and program initiatives.

Given the structure of ALGA, its Constitution, and level of resources, the NGA does not bind the ALGA Board. However, the Board carefully considers NGA resolutions as it determines ALGA's policies, priorities and strategies to advance local governments within the national agenda.

This is your NGA and ALGA is pleased to act as the convenor. ALGA's policies and priorities will continue to be determined by the ALGA Board in the interests of all councils.

**The ALGA Board thanks all councils for attending the NGA and those that will take the time to reflect on the purpose of debate on motions outlined in this paper, and to submit motions for debate at the 2024 NGA.**

## SUBMITTING MOTIONS

Australia is one of the world's great democracies. It is held in high regard across the world but should never be taken for granted.

**The theme of the 2024 NGA is – Building Community Trust.**

This theme aims to explore the critical importance of trust in governments, between governments, its institutions, and its citizens. This trust is a fundamental building block of our nation's democracy.

While relatively low key, over the past decade there has been increasing public debate by scholars and policy makers about the level of trust in government, its institutions and indeed the operation of our democracy more broadly.

Mark Evans et al (2019) published research in 'The Conversation' indicating that Australians' trust in politicians (our political representatives) and democracy has hit an all-time low. This report indicates 'fewer than 41% of Australian citizens are satisfied with the way democracy works in Australia, down from 86% in 2007.

Public satisfaction has fallen particularly sharply since 2013, when 72% of Australian citizens were satisfied. Generation X is least satisfied (31%) and Baby Boomers most satisfied (50%). Some political authors suggest that these trends in part explain the rise in popularity and the relative success of independents and micro or single-issue parties.

These statistics should be of concern to every level of government and those interested in the future of our communities and Australia's democratic system.

It is said that 'trust is hard-earned, easily lost, and difficult to re-establish – and a key to absolutely everything.' While media and public attention frequently focuses on levels of trust in the national and state governments, local governments have an equally important role in building, maintaining and indeed, often repairing government-community relationships.

At its most fundamental level, the 2024 NGA focusses on the role of local government and how all levels of government can help each other build, maintain and strengthen government-community relationships.

This discussion paper is a call for councils to submit motions for debate at the 2024 NGA to be held in Canberra from 2-4 July 2024.

Motions for this year's NGA should consider:

- how all levels of government in Australia can build trust in each other and earn greater trust from the community;
- practical opportunities for the Australian Government to leverage the trust that local communities have in their local council;
- focus on practical programs that can strengthen the system of local government nationally to provide the services and infrastructure required to support and strengthen our communities; and
- new program ideas that that would help the local government sector to deliver the Australian Government's objectives.

Motions should be concise, practical and implementable and meet the guidelines for motions set out in the paper.

You are encouraged to read all the sections of the paper but are not expected to respond to every issue or question. Your council's motion/s must address one or more of the issues identified in the discussion paper.

Motions must be lodged electronically using the online form available on the NGA website at: [www.alga.com.au](http://www.alga.com.au) and received no later than 11:59pm AEST on Friday 29 March 2024.

All notices of motions will be reviewed by the ALGA Board's NGA Sub-committee prior to publishing the NGA Business Paper to ensure that they meet these guidelines. This sub-committee reserves the right to select, edit or amend notices of motions to facilitate the efficient and effective management of debate on motions at the NGA.

All NGA resolutions will be published on [www.nationalgeneralassembly.com.au](http://www.nationalgeneralassembly.com.au).

As the host of the NGA, ALGA will communicate resolutions to the relevant Australian Government Minister and publish Ministerial responses as they are received on this website.

Please note that if your council does submit a motion, there is an expectation that a council representative will be present at the NGA to move and speak to that motion if required.

We look forward to hearing from you and seeing you at the 2024 NGA.

## CRITERIA FOR MOTIONS

To be eligible for inclusion in the NGA Business Papers, and subsequent debate on the floor of the NGA, motions must meet the following criteria:

1. Be relevant to the work of local government nationally.
2. Not be focused on a specific jurisdiction, location or region – unless the project or issue has national implications.
3. Be consistent with the themes of the NGA.
4. Complement or build on the policy objectives of ALGA and your state or territory local government association.
5. Be submitted by a council which is a financial member of their state or territory local government association.
6. Propose a clear action and outcome ie call on the Australian Government to act on something.
7. Not be advanced on behalf of external third parties that may seek to use the NGA to apply pressure to Board members, or to gain national political exposure for positions that are not directly relevant to the work of, or in the national interests of, local government.
8. Address issues that will directly improve the capacity of local government to deliver services and infrastructure for the benefit of all Australian communities.
9. Not seek to advance an outcome that would result in a benefit to one group of councils to the detriment of another.
10. Be supported by sufficient evidence to support the outcome being sought and demonstrate the relevance and significance of the matter to local government nationally.

Motions must commence with the following wording:

***This National General Assembly calls on the Australian Government to ...***

**Please note that resolutions of the NGA do not automatically become ALGA's national policy positions.**

## OTHER THINGS TO CONSIDER

It is important to complete the background section of the submission form. Submitters of motions should not assume that NGA delegates will have background knowledge of the proposal. The background section helps all delegates, including those with no previous knowledge of the issue, in their consideration of the motion. Please note, motions should NOT be prescriptive in directing how the matter should be pursued.

**Try to keep motions practical, focussed and capable of implementation to ensure that relevant Australian Government Ministers provide considered, thoughtful and timely responses.**

Try to avoid motions that are complex, contain multi-dot points and require complex cross-portfolio implementation.

All motions submitted will be reviewed by the ALGA Board's NGA Sub-committee, in consultation with state and territory local government associations, to determine their eligibility for inclusion in the NGA Business Papers.

When reviewing motions, the Sub-committee considers the criteria, clarity of the motion and the importance and relevance of the issue to local government.

If there are any questions about the substance or intent of a motion, ALGA will raise these with the nominated contact officer. With the agreement of the submitting council, these motions may be edited before inclusion in the NGA Business Papers.

To ensure an efficient and effective debate, where there are numerous motions on a similar issue, the NGA Sub-committee will group these motions together under an overarching strategic motion. The strategic motions will have either been drafted by ALGA or will be based on a motion submitted by a council which best summarises the subject matter.

Debate will occur in accordance with the rules for debate published in the Business Papers and will focus on the strategic motions. Associated sub-motions will be debated by exception only or in accordance with the debating rules.

Any motion deemed to be primarily concerned with local or state issues will be referred to the relevant state or territory local government association and will not be included in the NGA Business Papers.

All motions require:

- a contact officer;
- a clear national objective;
- a summary of the key arguments in support of the motion; and
- endorsement of your council.

**Motions should be lodged electronically using the online form available at [www.alga.asn.au](http://www.alga.asn.au).  
Motions should be received no later than 11:59pm AEST on Friday 29 March 2024.**



## SETTING THE SCENE

The theme for NGA24 'Building Community Trust' aims to focus on the role of local government in the Australian system of government and explore the critical importance of trust in governments, between governments, its institutions, and our citizens.

In a recent essay on Capitalism after the Crisis (2023) the Treasurer the Hon Dr Jim Chalmers MP wrote:

*'Our mission is to redefine and reform our economy and institutions in ways that make our people and communities more resilient, and our society and democracy stronger as well.'*

The need to strengthen our democracy was also emphasised the Prime Minister the Hon Anthony Albanese MP in a speech at Queensland's Woodford Folk Festival toward the end of 2022:

*'I urge anyone who thinks our democracy is unassailable to have a look around the world. Even some of the oldest, most stable democracies have come under attack from a whole range of corrosive, insidious forces. No one is immune. Our democracy is precious, something we have carefully grown and nurtured from one generation to the next. One of our core responsibilities is to make it stronger, and the key to that strength is transparency and accountability.'*

In early 2023 the Australian Government established a taskforce to advise government on 'what can be done – practically – to strengthen Australian democracy'.



The 2024 NGA provides you - the elected representatives of Australia's local councils and communities - with the opportunity to engage with the Federal Government and key Ministers.

Further, it is your opportunity to advocate for new or expanded programs and key policy initiatives that could strengthen local governments, its capacity to deliver services and infrastructure to local communities across the nation. This service delivery is critical to build, maintain and strengthen the trust of our citizens.

This year's call for motion focusses on twelve priority areas:

- Intergovernmental relations;
- Financial sustainability;
- Roads and infrastructure;
- Emergency management;
- Housing and homelessness;
- Jobs and skills;
- Community services;
- Closing the Gap and Aboriginal and Torres Strait Islander Reconciliation;
- Data, digital technology and cyber security;
- Climate change and renewable energy;
- Environment; and
- Circular economy.



# 1. INTERGOVERNMENTAL RELATIONS

‘Australia’s federal structure, built upon reciprocal financial, legislative and policy responsibilities, requires intelligent cooperation on issues of strategic national significance.’

National Cabinet is a forum for the Prime Minister, Premiers and Chief Ministers to meet and work collaboratively. National Cabinet was established on 13 March 2020 and is chaired by the Prime Minister. The National Cabinet is a key mechanism in Australia’s current intergovernmental architecture.

A representative of local government, the President of ALGA, is invited to meet with National Cabinet once each year. The President of ALGA also attends one meeting per year of the Council on Federal Financial Relations comprising the Commonwealth Treasurer as Chair and all state and territory treasurers.

A substantial body of research, from Australia and internationally, has highlighted that governments that work together are generally more successful in achieving shared national objectives, including economic recovery from events like the COVID-19 pandemic as well as in service and infrastructure delivery.

This research reinforces the need for local government to be included in relevant ministerial forums that support national priorities – from housing affordability to reaching net-zero emissions. ALGA currently participates in National Cabinet (1/year), Council on Federal Financial Relations (1/year), Infrastructure Transport Ministers Meeting, National Emergency Managers Meeting, Local Government Ministers Forum, Joint Council on Closing the Gap, Planning Ministers Meeting, Meeting of Environment Ministers, Energy and Climate Change Ministers and the Road Safety Ministers Meeting, to represent local government views.

Local government input can provide a community voice, enabling our intergovernmental forums to make decisions with greater legitimacy and authority.

*Given the importance of trust in governments, between governments and its citizens, how can intergovernmental arrangements be further improved in Australia?*

*Are there ways of maintaining and enhancing the community’s trust in local government?*

*Are there new initiatives and programs that could be adopted to improve the level of cooperation and collaboration between the Australian Government and local government?*

## 2. FINANCIAL SUSTAINABILITY

Trust in governments is highly correlated with their ability to fulfill the implicit social contract between government and its citizens by keeping promises.

Local government is the third sphere of government in Australia's system of government. Councils are comprised of locally elected representatives who understand local needs and engage locally on strategies to meet those needs.

Councils are responsible for providing a wide range of critical local area services including planning, libraries, waste management systems, transport and infrastructure (eg roads and footpaths, parks, sporting grounds and swimming pools) and social services.

These services are critical to the wellbeing, liveability and productivity of all local communities, and therefore the nation. Equally important is the sustaining of democratic processes at the local and regional level.

Local government's total annual expenditure in 2021 -22 was approximately \$43.6 billion. Non-financial assets including roads, community infrastructure such as buildings, facilities, airports, water, and sewerage (in some states) including land, are valued at \$539 billion [ABS Government Finance Statistics, Australia, 2021-22].

In 2021-22, the Australian Government provided \$2.6 billion in Financial Assistance Grants funding to councils. This included \$1.3b which was brought forward from the 2021-22 estimate and paid through state and territory governments in 2020-21.

Nationally, local government derives nearly 90% of its revenue from its own sources (including rates and services charges), compared to around 50% for state governments. Grants from other levels of government make up just over 10% of local government's total revenue, however these grants are particularly important in areas with a low-rate base, and/or high growth rates, and rapidly expanding service and infrastructure needs.

In 2021-22 Financial Assistance Grants to local governments was less than 0.6% of Commonwealth taxation revenue (CTR), a significant drop from 1996 when these grants were at 1% of CTR. In 2023-24 Financial Assistance Grants have fallen to 0.5% of Commonwealth taxation.

*What improvements are needed to the intergovernmental financial transfer system, particularly the Commonwealth transfers to local government, to enhance the community's trust in local government and by extension all governments?*

*Noting that Commonwealth tied funding is provided with detailed requirements how can this system be improved to provide flexibility and maximize the benefit to local communities?*

## 3. ROADS AND INFRASTRUCTURE

ALGA's 2021 National State of the Assets Report (NSoA) is currently being updated and expected to be launched in 2024. The most recent NSoA shows that while most local government assets such as roads, bridges, buildings, parks and recreation, stormwater, water and wastewater, and airports and aerodromes are generally in good to very good condition, around 10% are not fit for purpose, and around 20–25% are only fair and over time will need attention.

The last NSoA found that in 2019–20 non-financial infrastructure assets were valued at \$342 billion and were depreciating at \$7.7 billion per year. Replacement costs of these infrastructure assets were in the order of \$533 billion.

Local government assets make up a significant proportion of the physical structure of local communities and often provide critical access to and support for citizens to engage in state and national assets and opportunities.

For example, local roads provide important “first and last-mile access” for communities and industry to road networks, integral to economic development and community connection. Local sporting grounds can provide access for community groups to build community participation that has social, health and economic benefits.

*Are there programs or initiatives that the Australian Government could adopt to improve the long-term sustainability of local government infrastructure?*

*Are there programs or initiatives that the Australian Government could provide to improve the sector's capacity to manage local government infrastructure and to integrate these plans into long-term financial plans?*

*Are there programs or initiatives that the Australian Government could develop to maintain, strengthen and enhance the reputation of Australia's infrastructure providers, including local government?*

## 4. EMERGENCY MANAGEMENT

In 2022 alone, 46 disasters were declared across Australia, covering more than 300 different council areas. In recent years, almost every Australian council has been impacted in some way by fires, floods, or cyclones.

Last year's flooding caused a damage bill of approximately \$3.8 billion to local roads across Queensland, New South Wales, Victoria and South Australia. This was just a fraction of the total disaster costs incurred by governments across the country.

There have been numerous NGA motions in recent years regarding natural disasters and this has been a significant priority in ALGA's advocacy program.

In 2022 ALGA successfully advocated for a new \$200 million per year Disaster Ready Fund, with the first round of funding allocated in June 2023. This fund will support councils and communities to mitigate against the risk of future disasters and help address the significant imbalance between mitigation and recovery spending.

Councils are encouraged to draw on their practical experience of the improvements that could be made to managing emergencies.

Please note that many aspects of emergency management are state or territory responsibilities, and your motions should focus on how the Australian Government could assist.

*What new programs, or improvements to existing programs, could the Australian Government develop to partner with local government to improve the current natural disaster management systems to further assist in recovery and build resilience?*

## 5. HOUSING AND HOMELESSNESS

Almost every Australian council and community is facing challenges around a lack of affordable housing.

Alarming research by the UNSW City Futures Research Centre shows 640,000 Australian households – or one in 15 households – are under housing stress.

All levels of government, including councils, have a fundamental role to play in addressing this crisis, which is being compounded by high interest rates, rising construction costs and skills shortages.

At a national level, ALGA is a signatory to the National Housing Accord, and in 2023 successfully advocated for a new \$500 million Housing Support Program for state and local governments to deliver supporting infrastructure for new housing developments.

While the provision of affordable housing is not a local government responsibility, councils have a role to play in ensuring there is enough suitably located land available for housing and that a diversity of housing stock is supported. Councils also want to ensure that new housing developments are supported with the necessary services and infrastructure to create liveable and sustainable communities.

Many councils are also addressing thin markets and developing land and housing themselves, delivering local solutions to meet the needs of their communities.

Councils also want to ensure that they engaged with planning decisions that affect local communities. Taking planning powers away from councils does not always support the best local outcomes.

Councils also play an important role addressing some of the causes of homelessness, including social inclusion programs that can assist mental health and family violence issues, as well as providing support for people currently experiencing homelessness.

*What new programs and policies could the Australian Government develop to partner with local government to support the provision of more affordable housing?*

*How can the Australian Government work with councils to address the causes and impacts of homelessness?*



## 6. JOBS AND SKILLS

Local government is a major employer in Australia providing employment, career advancement and training opportunities for more than 190,800 Australians, across an estimated 400 occupations.

However, councils are facing significant jobs and skills shortages that are constraining their capacity to deliver services and build and maintain local infrastructure.

ALGA's 2022 National Local Government Workforce Skills and Capability Survey indicated that more than 90 percent of Australia's 537 councils were experiencing skills shortages.

The survey also showed that for approximately two-thirds of these councils, these shortages were impacting on project delivery.

In particular, councils are facing a shortage of planners, engineers, building surveyors, environmental officers and human resources professionals.

Skills shortages occur for a variety of reasons including an inability to compete against the private sector, worker accommodation, support services for families, ageing of the workforce and geographic isolation.

*Are there programs or initiatives that the Australian Government could implement that would enhance local government's capacity to attract and retain appropriately skilled staff now and into the future?*

*Are there programs or changes to existing programs that would increase local government's ability to employ apprentices and trainees?*

*Are there other initiatives that the Australian Government could provide to improve the sector's ability to plan and develop skills fit for the future?*

## 7. COMMUNITY SERVICES

Councils provide a wide range of services based on local characteristics, needs, priorities, and the resources of their community. Indeed, it is this level of responsiveness and accountability to the local community that is an essential feature of democratic local governments worldwide.

Some of these services are provided to address market failure, and many of them are provided by councils on behalf of other levels of government.

It is important to note that nationally local government is more than 83% self-sufficient ie funded at the local level either through rates, fees and charges, sale of goods and services, or interest. The Australian Bureau of Statistics data shows that total local government annual expenditure in 2021-22 was \$43.6 billion.

Only 17% comes from grants and subsidies from other levels of government. Unfortunately, many of these grants and subsidies are tied, or require matching funding which restricts the ability to address local priorities in the way the council and community might need.

Arguably there is no greater obligation upon government than to maintain the trust that citizens have in meeting their community services obligations and promises, particularly to society's most vulnerable.

Local government community services are broadly defined, and may include but are not limited to:

- environmental health including food safety;
- childcare, early childhood education, municipal health;
- aged care, senior citizens;
- services to people living with disability;
- programs to address disadvantage, to reduce poverty and homelessness;
- sporting and recreational programs;
- arts and cultural activities, programs and festivals;
- tourism and economic development activities; and
- library services.

*Noting the funding arrangements for the provision of local government community services are there programs and initiatives that the Australian Government could implement to improve the delivery of these services?*

*Are there reforms or improvements in national community services program that would help local governments support the Australian Government to deliver on its national objectives?*

## **8. CLOSING THE GAP AND ABORIGINAL AND TORRES STRAIT ISLANDER RECONCILIATION**

In 2021, ALGA co-signed a landmark national agreement to close the gap between Indigenous and non-Indigenous Australians. At the heart of the National Agreement on Closing the Gap Partnership are four agreed priority reform targets and 19 socio-economic targets in areas including education, employment, health and wellbeing, justice, safety, housing, land and waters, and Aboriginal and Torres Strait Islander languages.

The Indigenous Voice Co-design Final Report to the Australian Government was released in December 2021. The Local & Regional Voice will contribute to achieving the Closing the Gap outcomes by providing avenues for Indigenous voices to be heard, including to provide feedback to government on Closing the Gap.

As the level of government closest to the people, councils have an essential role supporting and helping to steer the development of policies and programs in partnership with local Indigenous peoples that address closing the gap priorities at the local and regional level.

Local government plays a positive role in reconciliation and celebrating Indigenous culture and identity, and sustainably funded could work effectively to reduce Indigenous disadvantage in all its forms.

On 14 October 2023, Australians voted in a referendum about whether to change the Constitution to recognise the First Peoples of Australia by establishing a body called the Aboriginal and Torres Strait Islander Voice. The referendum did not pass.

*Are there programs or initiatives that the Australian Government could adopt to assist local government to advance reconciliation and close the gap?*

*Are there practical programs or initiatives that local government and the Australian Government could introduce to maintain, build and strengthen the level of trust between Aboriginal and Torres Strait Islanders and governments?*

## 9. DATA, DIGITAL TECHNOLOGY AND CYBER SECURITY

Provision of information technology to all Australians is vital to innovation, economic growth, and social equity. However, it is potentially even more important to regional Australia where the tyranny of distance increases the inequity of services available – including education, health, economic and social. Innovative technology is becoming more broadly available and could boost productivity and economic growth.

Councils around Australia continue to embrace new technologies to improve their service delivery standards and broaden consultation and engagement with their local communities. However, implementation can be hindered without access to basic technological infrastructure and the necessary IT skills and resources.

In recent times, cyber-attacks on major corporations and other businesses have resulted in significant data breaches. It is a timely reminder as digital information, services and products become an increasing feature of modern business operation including in local government.

Like all risks, local government must manage the risk of cyber-attacks and address cyber security. At a national level, there is limited understanding of local governments' vulnerability to cyber-attacks, preparedness and adequacy of risk management strategies or business continuity planning.

While this is primarily a responsibility of the sector itself, governments at all levels must work together to ensure that the public have confidence in government information management systems and its security.

*Drawing upon your council's experience, and your knowledge of other councils within your state or territory, are there programs and initiatives that the Australian Government could implement to help local government develop its digital technology services and infrastructure?*

*Are there actions the Australian Government could take to improve cyber security within the local government sector?*

## 10. CLIMATE CHANGE AND RENEWABLE ENERGY

Australia's changing climate presents a significant challenge to governments, individuals, communities, businesses, industry, and the environment.

The Australian Government has committed to address climate change and in June 2022 submitted its revised National Determined Contribution (NDC) to the United Nations Framework Convention on Climate Change. The revised NDC included reaffirming a target of net zero emissions by 2050 and committing to reduce greenhouse gas emissions by 43% from 2005 levels.

Local governments have played an important leadership role in addressing climate change, and councils have supported a wide range of community-based programs and initiatives to lower the carbon footprint of their own business operations and of their local communities.

As a sector, local government has been an advocate and active participant in the debate for lowering carbon emissions, is sourcing renewable energy, has responded creatively to reduce greenhouse gas emissions from landfills, and facilitated the construction of green buildings and water sensitive design of cities and towns.

Local government has been at the forefront in addressing the impacts of climate change and adaptation to climate change. In particular, councils have a practical understanding of the risk and impact of climate change on Australia's infrastructure and physical assets, natural ecosystems, local economies and their community.

*Noting the Australian Government's approach to reducing emissions, are there partnerships, programs, and initiatives that local government and the Australian Government can form to achieve Australia's 2050 net zero emissions target?*

*Are there initiatives that could assist local governments to build trust in the community for implementation of key climate change and emissions reduction initiatives?*

## 11. ENVIRONMENT

Australia's 537 local councils play an essential role in providing, regulating and managing Australia's environmental services and infrastructure.

Whether it's biodiversity, biosecurity, natural resource management (NRM), contaminated lands, waste management, water resources, sustainability or roadside environments, councils are responsible for educating households and businesses on environment policy, as well as driving environmental programs and initiatives in their local communities.

In recent years the National General Assembly has considered a range of environmental issues, and passed resolutions on biodiversity, biosecurity, conservation, climate change and water security.

*How could the Australian Government partner with local government to strengthen Australia's environmental services and infrastructure?*

*What new programs could the Australian Government partner with local government in to progress local regional and national objectives?*



## 12. CIRCULAR ECONOMY

Local government is responsible for the management of household and domestic waste and has a critical role to play in further developing the circular economy.

Australia's 537 councils manage approximately 26 percent of Australian waste, either directly or through contractual arrangements. Each year, local governments collect around 9.7 million tonnes of waste from kerbside bin services, sort it at material recovery facilities (MRFs), and dispatch what can be recycled to reprocessing facilities in Australia and overseas.

Where waste cannot be recovered it is landfilled, and local governments in most jurisdictions must pay a significant levy per tonne for landfilled waste, as well as incur the operational costs of maintaining and managing a landfill.

Collecting, treating, and disposing of Australian domestic waste costs local government an estimated \$3.5 billion annually. Local government also dedicates resources to administering community waste-education programs, collecting litter, addressing illegal rubbish dumping, and ensuring compliance with waste bylaws.

In November 2023, Australia's Environment Ministers agreed that the Federal Government would establish new regulations for packaging as well as mandate how packaging is designed, develop minimum recycled content requirements and prohibit harmful chemicals being used. These changes are expected to have a positive impact on the amount of waste sent to landfill, and the costs borne by councils and their communities.

*How could the Australian Government further strengthen product stewardship arrangements to support local governments in their endeavours to increase recycling and reduce the volume of waste?*

*How could the Australian Government partner with local government to advance the circular economy?*



## CONCLUSION

Thank you for taking the time to read this discussion paper and your support for the 2024 National General Assembly of Local Government.

### A FINAL REMINDER:

- » Motions should be lodged electronically at [www.alga.com.au](http://www.alga.com.au) and received no later than 11.59pm on Friday 29 March 2024.
- » Motions must meet the criteria published in this paper.
- » Motions should commence with the following wording: 'This National General Assembly calls on the Australian Government to...'
- » Motions should not be prescriptive in directing how the matter should be pursued.
- » Motions should be practical, focussed and relatively simple.
- » It is important to complete the background section on the form.
- » Motions must not seek to advance an outcome that would result in a benefit to one group of councils to the detriment of another.
- » When your council submits a motion there is an expectation that a council representative will be present at the 2024 National General Assembly to move and speak to that motion if required.
- » Resolutions of the National General Assembly do not automatically become ALGA's national policy positions. The resolutions are used by the ALGA Board to inform policies, priorities and strategies to advance local governments within the national agenda.

We look forward to hearing from you and seeing you at the 2024 National General Assembly in Canberra.





AUSTRALIAN  
**LOCAL GOVERNMENT**  
ASSOCIATION

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Deakin, ACT, 2600 | [alga@alga.asn.au](mailto:alga@alga.asn.au)

[www.alga.com.au](http://www.alga.com.au)

**(ITEM RC5/24)** REPORT OF COMMITTEES & DELEGATES - TENTERFIELD SHIRE COUNCIL - WORKS & SERVICES COMMITTEE - MEETING MINUTES - WEDNESDAY 14 FEBRUARY 2024

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**REPORT BY:** Elizabeth Melling, Executive Assistant & Media

**RECOMMENDATION**

**That the report and recommendations from the Tenterfield Shire Council - Works & Services Committee meeting of 14 February 2024 be received and adopted.**

**ATTACHMENTS**

|          |                                                                                          |            |
|----------|------------------------------------------------------------------------------------------|------------|
| <b>1</b> | DRAFT Unadopted Minutes - Tenterfield Shire Council - Works & Services Committee Meeting | 4<br>Pages |
|----------|------------------------------------------------------------------------------------------|------------|



**MINUTES OF  
TENTERFIELD SHIRE COUNCIL  
WORKS & SERVICES COMMITTEE  
MEETING  
WEDNESDAY 14 FEBRUARY 2024**

Minutes of the **Tenterfield Shire Council - Works & Services Committee Meeting** of Tenterfield Shire held at the Timbarra Room, 247 Rouse Street, Tenterfield on **Wednesday 14 February 2024 commencing at 2.30 pm**

**ATTENDANCE**

Councillor Peter Petty (Chair)  
Councillor John Macnish  
Councillor Bronwyn Petrie

**ALSO IN ATTENDANCE**

Director of Infrastructure (Fiona Keneally)  
Manager Works (James Paynter)

*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.*

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**MINUTES OF TENTERFIELD SHIRE COUNCIL - WORKS & SERVICES**  
**COMMITTEE MEETING - 14 FEBRUARY 2024**

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**ACKNOWLEDGEMENT OF COUNTRY**

*"Tenterfield Shire Council would like to acknowledge the Ngarabal people, the traditional custodians of this land that we are meeting on today, and also pay our respect to the Jukemba, Bundjalung, Kamilaroi, Githabul and Wahlubul people of our Shire, and extend our respect to all people."*

**DISCLOSURE OF INTERESTS**

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 |
|------|------|------|
|      |      |      |
|      |      |      |

**APOLOGIES**

**1/24**

Resolved that an apology from Cr Tim Bonner be accepted.  
(John Macnish/Peter Petty)  
Motion Carried

**(ITEM MIN2/24) CONFIRMATION OF PREVIOUS MINUTES**

**2/24**

Resolved that the Minutes of the following Meeting of Tenterfield Shire Council – Works & Services Committee:

- Works & Services Committee Meeting – 6 January 2024

As typed and circulated, be confirmed and signed as a true record of the proceedings of these meetings.  
(Peter Petty/John Macnish)  
Motion Carried

**(ITEM COM1/24) COUNCIL WORKS PROGRAM UPDATE**

**SUMMARY**

The purpose of this report is to update Council of Council's Works Program and implications of timing of projects.

**3/24**

Resolved that the Works & Services Committee recommend the Works Program and supports the ongoing cohesion and utilisation of staff, Council resources and contract resources to fulfil internal and externally funded budgets.  
(John Macnish/Peter Petty)  
Motion Carried

*Noted – that some DRFA applications have been moderated and council is submitting further information.*

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**MINUTES OF TENTERFIELD SHIRE COUNCIL - WORKS & SERVICES**  
**COMMITTEE MEETING - 14 FEBRUARY 2024**

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**(ITEM ECO1/24) REQUEST FOR QUOTATION - RFQ07-23/24**  
**BITUMINOUS SURFACING**

**SUMMARY**

The purpose of this Report is to provide Council with a report and recommendation on the tender evaluation associated with the provision of Bituminous Surfacing (Asphalt) Request for Quotation RFQ 07-23/24.

**4/24**

Resolved accept the offer of Brisbane Asphalt (RPQ Asphalt Pty Ltd) for the provision of bituminous asphalt surfacing.

(Peter Petty/John Macnish)

Motion Carried

**(ITEM RC4/24) BUDGET CALCULATION INFORMATION**

**SUMMARY**

The purpose of this report is to provide budget information to the Works & Services Committee to make informed decisions about maintenance, capital and grant funding budgets direction and plant replacements.

**5/24**

Resolved that the Works & Services Committee acknowledge how budgets are calculated and support plant replacements if Council funding can support these budgets.

(John Macnish/Peter Petty)

Motion Carried

*Noted – staff advised how Council tailors expenditure components of a project to the relevant eligible sources of funding.*

**CONFIDENTIAL MATTERS FOR CONSIDERATION IN CLOSED PART OF**  
**MEETING**

**6/24**

Resolved that:-

- a) the meeting be closed to the public and members of the press because of the need for confidentiality, privilege or security, as specified below and provided for under Section 10A(2) of the Local Government Act, 1993; and
- b) the Agenda and associated correspondence, unless specified are not to be released to the Public as they relate to a matter of either personal hardship, personal matters, trade secrets or matters which cannot be lawfully disclosed.

(Peter Petty/John Macnish)

Motion Carried

*Fiona Keneally – Director Infrastructure declared a conflict of interest which was accepted, Fiona remained in the meeting.*

*The meeting moved into Closed Committee.*



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**MINUTES OF TENTERFIELD SHIRE COUNCIL - WORKS & SERVICES  
COMMITTEE MEETING - 14 FEBRUARY 2024**

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**(ITEM ECO2/24) PROFESSIONAL SERVICES TENDER RFT 05-23/24**

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

**SUMMARY**

The purpose of this report is to provide Council with a report on the tender submission associated with the Professional Services - Tender 05-23/24 and recommend the list of preferred suppliers.

**7/24**

Resolved accept all submitted tenders as a panel of preferred suppliers for the provision of Professional Services until 31 January 2026.

(Peter Petty/John Macnish)

Motion Carried

**RESUMPTION OF STANDING ORDERS**

**8/24**

Resolved that Standing Orders be resumed.

(John Macnish/Peter Petty)

Motion Carried

*The meeting moved out of Closed Committee.*

*In accordance with Section 253 of Local Government Regulations (General) 2005, the Chair read the resolution as resolved whilst in Closed Committee*

There being no further business the Chair declared the meeting closed at 3.30 p.m.

.....  
Councillor Peter Petty  
Chair

**(ITEM RC6/24) REPORT OF COMMITTEES & DELEGATES - TENTERFIELD SHIRE COUNCIL - SCHOOL OF ARTS, MUSEUM, THEATRE & CINEMA S355 COMMITTEE - MEETING MINUTES - THURSDAY 15 FEBRUARY 2024**

**REPORT BY:** Elizabeth Melling, Executive Assistant & Media

**RECOMMENDATION**

**That the report and recommendations from the Tenterfield School of Arts S355 Committee meeting of 15 February 2024 be received and adopted.**

**ATTACHMENTS**

- |          |                                                                                                                                   |         |
|----------|-----------------------------------------------------------------------------------------------------------------------------------|---------|
| <b>1</b> | DRAFT Unadopted Minutes - Tenterfield School of Arts, Museum, Theatre & Cinema S355 Committee Meeting - Thursday 15 February 2024 | 4 Pages |
| <b>2</b> | Reviewed Fees & Charges - School of Arts                                                                                          | 1 Page  |



**MINUTES OF  
TENTERFIELD SCHOOL OF ARTS,  
MUSEUM, THEATRE & CINEMA S355  
COMMITTEE  
MEETING  
THURSDAY 15 FEBRUARY 2024**

MINUTES OF THE **Tenterfield School of Arts, Museum, Theatre & Cinema S355 Committee** OF TENTERFIELD SHIRE held at the "Koreelah Room", 247 Rouse St, Tenterfield NSW 2372 on Thursday 15 February 2024 commencing at 5.00 pm

**ATTENDANCE**

**Councillor Peter Murphy** (Councillor Representative & Chair)  
**Councillor Kim Rhodes** (Council Representative)  
**Glenn Wilcox** (General Manager)

**ALSO IN ATTENDANCE**

**Peter Harris** (Community Member)  
**Jan Evans** (Community Member representing The Friends of the School of Arts)  
**Zac Curry** (Community Member representing the Tenterfield National Monuments Association Inc.)

*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.*

**MINUTES OF ORDINARY TENTERFIELD SCHOOL OF ARTS S355**  
**COMMITTEE MEETING - 15 FEBRUARY 2024**

**ACKNOWLEDGEMENT OF COUNTRY**

*"Tenterfield Shire Council would like to acknowledge the Ngarabal people, the traditional custodians of this land that we are meeting on today, and also pay our respect to the Jukembal, Bundjalung, Kamilaroi, Githabul and Wahlubul people of our Shire, and extend our respect to all people."*

**DISCLOSURE OF INTERESTS**

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                                     |
|-----------------|-------------------------------------|------------------------------------------|
| Cr Peter Murphy | Less than Significant Non Pecuniary | ITEM RC2/24 - 2024/2025 FEES AND CHARGES |
|                 |                                     |                                          |

*Cr Peter Murphy to abstain from voting on this Item.*

**APOLOGIES**

that there were no apologies.

**(ITEM MIN1/24) CONFIRMATION OF PREVIOUS MINUTES**

**1/24**

**Resolved** that the Minutes of the following Meeting of Tenterfield School of Arts, Museum, Theatre & Cinema S355 Committee held on Friday 12th January 2024 as typed and circulated, be confirmed and signed as a true record of the proceedings of that meeting.

**(Jan Evans/Peter Harrison)**

**Motion Carried**

**(ITEM RC1/24) ADJUSTMENT TO FEES AND CHARGES 2023/24**

**2/24**

**Resolved** that the Council suspend the collection of Museum entry fees for the 2023/24 financial year and for Not For Profit Groups to meet to establish future activities for the School of Arts.

**(Zac Curry/Kim Rhodes)**

**Motion Carried**

**(ITEM RC2/24) 2024/25 FEES AND CHARGES**

**3/24**

**Resolved** that Council adopt the following Fees and Charges for use at the Tenterfield School of Arts as contained in the Attachment to this Report (as amended) as part of its Revenue Policy for 2024/25.

**(Jan Evans/Peter Harrison)**

**Motion Carried**

*Cr Peter Murphy excluded himself from the vote on ITEM RC2/2*

**(ITEM RC3/24) BOOKING ROOMS OR EVENTS TENTERFIELD SCHOOL OF ARTS BUILDING**

**4/24**

**Resolved** that Council:

- (1) Provide a Booking Service and Register through the Council Customer Service counter,
- (2) Develop an information package for prospective hirers that indicates the Councils obligations, the hirers obligations, insurance requirements and activities that are not permitted in the building, and
- (3) That the information package is provided to the S355 Committee for review and adoption by Council.

**(Zac Curry/Kim Rhodes)**

**Motion Carried**

**7. BUSINESS WITHOUT NOTICE**

**Jan Evans** (*Friends of the School of Arts representative*)

- Provide advice and request for information on the following items as per Friends of the School of Arts listing below:
- No structure in place.
- No roster in place.
- Volunteers to nominate what day and time they will be volunteering.
- Only 2 shifts needed (similar to the VIC) eg 10am to 1pm, 1pm to 4pm. Some volunteers may want to put in a full day or more.
- Allowing the volunteers to come and go will result in having no volunteers at times and sometimes too many. People like structure and if not in place everything starts to crumble.
- General public need to know when the SOA is open and manned with volunteers on hand.
- Who will be the person to contact to keep the roster updated and accurate?
- Will the "Friends" be looking after the museum/foyer and Peter Harris the cinema?
- Other comments – now not interested in volunteering, disappointed at the lack of in-depth details provided.
- Need to move on this ASAP.
- Note – the majority of those present have been volunteers at other venues in the community and have worked with a roster system in place.
- General Manager responded that Council will be responsible for the recruitment, training & scheduling of volunteers and will nominate a point of contact.
- General Manager further advised that the museum will be open to the public through arrangements with the café to open when volunteers are not available.
- General Manager advised that council manages the volunteers, the bookings and training as the building lease holder and will work with not-for-profit groups and volunteers to ensure the school of arts is open to the whole community. Council must resolve who they may work with in the future.

**Peter Harris** (*Community representative*)

Update in activities

- Projector contract issued & maintained.

**MINUTES OF ORDINARY TENTERFIELD SCHOOL OF ARTS S355**  
**COMMITTEE MEETING - 15 FEBRUARY 2024**

---

- Speaker system has been adjusted to high quality.
- Lighting box updated.
- Replacement lighting switch in theatre.
- Museum accessible through café.
- Museum to be developed as more self-explanatory & print size of information increased plus videos being developed.
- Would like to see a day or time for guided tours.
- Film club had 45 people attend meeting 14 Feb 2024.
- Funding structure for cultural/community events.

**8. QUESTIONS FOR THE NEXT MEETING**

Address letter from Jan Evans – Friends of the School of Arts

**NEXT MEETING**

Thursday 14 March 2024 at 5.00 pm

There being no further business the Chair declared the meeting closed at 6.45 p.m.

.....  
Councillor Peter Murphy  
Chairperson



**Ordinary Council Meeting - 28 February 2024**  
**REPORT OF COMMITTEES & DELEGATES - TENTERFIELD SHIRE COUNCIL -**  
**SCHOOL OF ARTS, MUSEUM, THEATRE & CINEMA S355 COMMITTEE - MEETING**  
**MINUTES - THURSDAY 15 FEBRUARY 2024**

**Attachment 2**  
**Reviewed Fees & Charges - School of Arts**

| Name                                                                                                                                                                                                                                                                                                                       | Charge Unit     | GST  | Year 22/23 Fee (incl. GST)               | Code |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------|------------------------------------------|------|
| <b>SCHOOL OF ARTS COMPLEX</b>                                                                                                                                                                                                                                                                                              |                 |      |                                          |      |
| Corporate Event/Function Venue Hire - Half Day (<4 hours)                                                                                                                                                                                                                                                                  | per event       | Y \$ | 240.00                                   | A    |
| Productions - Theatre - Commercial (Venue + AV Only)                                                                                                                                                                                                                                                                       | per event       | Y \$ | 640.00                                   | A    |
| Productions - Theatre - Commercial - subsequent nights with the same booking (Venue + AV only)                                                                                                                                                                                                                             | per event       | Y \$ | 320.00                                   | A    |
| Production - Not-for-profit & Charitable Organisations (including 1 venue space and use of house AV equipment. Additional Fees would apply for additional spaces or venue administration services)                                                                                                                         | per night       | Y \$ | 160.00                                   | C    |
| <i>50% discount of Standard Community Fee. Applicable to School productions.<br/>           Cost recovery would apply for any venue administration services required.<br/>           Waiver of all fees including "cost to Council" would require special application to Council to approval 6 weeks prior to booking.</i> |                 |      |                                          |      |
| Exhibition - 7 days (Monday - Sunday) - Commercial                                                                                                                                                                                                                                                                         | per day         | Y \$ | 240.00                                   | A    |
| Exhibition - 7 days (Monday - Sunday) - Community                                                                                                                                                                                                                                                                          | per day         | Y \$ | 160.00                                   | A    |
| Rehearsals - Theatre - In conjunction with a booking (during office hours) - Commercial                                                                                                                                                                                                                                    | per day         | Y \$ | 50.00                                    | A    |
| Rehearsals - Theatre - In conjunction with a booking (outside office hours) - Commercial                                                                                                                                                                                                                                   | per day         | Y \$ | 150.00                                   | A    |
| Rehearsals - Not for Profit & Charitable Organisations - (including 1 venue space and use of house AV equipment. Additional Fees would apply for additional spaces or venue administration services)                                                                                                                       | per day         | Y \$ | 30.00                                    | C    |
| <i>50% discount of Standard Community Fee. Applicable to School productions.<br/>           Cost recovery would apply for any venue administration services required.<br/>           Waiver of all fees including "cost to Council" would require special application to Council to approval 6 weeks prior to booking.</i> |                 |      |                                          |      |
| <b>SCHOOL OF ARTS VENUE SERVICES ADMINISTRATION FEES</b>                                                                                                                                                                                                                                                                   |                 |      |                                          |      |
| Key deposit (forfeited if not returned the following work day)                                                                                                                                                                                                                                                             | per event       | N \$ | 50.00                                    | F    |
| Cleaning fee (left clean)                                                                                                                                                                                                                                                                                                  | per hour        | Y    | Cost to Council + 10%                    | A    |
| Security Firm to secure building fee                                                                                                                                                                                                                                                                                       | per call out    | Y    | Cost to Council + 10%                    | A    |
| Bond/Security Deposit - Venue/Equipment - GST applicable if bond forfeited                                                                                                                                                                                                                                                 | per application | Y \$ | 220.00                                   | F    |
| Event Ticketing (including recoup of 3rd party booking fees, 50% box office + 10% administration fee)                                                                                                                                                                                                                      | per event       | Y    | 3rd party fees + 50% of box office + 10% | A    |
| Special Catering/Beverage Services                                                                                                                                                                                                                                                                                         | per event       | Y    | Cost to Council + 10%                    | A    |
| Piano Tuning - responsibility of Hirer by Venue approved professional tuners                                                                                                                                                                                                                                               | per application | Y    | User to pay - own cost                   | A    |
| <b>CINEMA FEES</b>                                                                                                                                                                                                                                                                                                         |                 |      |                                          |      |
| Commercial fee                                                                                                                                                                                                                                                                                                             | per day         | Y \$ | 300.00                                   |      |
| Not For Profit fee                                                                                                                                                                                                                                                                                                         | per day         | Y \$ | 100.00                                   |      |
| Friends of School of Arts - fund raising functions                                                                                                                                                                                                                                                                         | per event       | Y    | No fee                                   |      |



|                      |                                                       |
|----------------------|-------------------------------------------------------|
| <b>Department:</b>   | <b>Office of the Chief Executive</b>                  |
| <b>Submitted by:</b> | Glenn Wilcox, General Manager                         |
| <b>Reference:</b>    | <b>ITEM NM1/24</b>                                    |
| <b>Subject:</b>      | <b>MOTION TO RESCIND COUNCIL RESOLUTION NO.256/23</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.                                           |

### **SUMMARY**

The purpose of this report is to consider a rescission motion in relation to Council Resolution Number 256/23 (Item 5/23 Finance Committee Meeting Minutes) with regard to the future of the Tenterfield Visitor Information Centre submitted by Councillors Bronwyn Petrie, John Macnish and Geoff Nye on 14 February 2024 and a motion to correct the intention of the Resolution 5/23 Finance Committee Minutes.

### **COUNCILLOR RECOMMENDATION:**

- (1) That Council consider the Notice of Motion as submitted to rescind Part resolution 256/23 (Point 5/23) of the Ordinary Council Meeting held 20 December 2023 in relation to ITEM RC21/23 Report of Committee & Delegates – Tenterfield Shire Council – Finance Committee – Meeting Minutes Wednesday 6 December 2023, namely:**

**“That Council:**

**256/23 Resolved** that the report and recommendations (as listed below) from the Tenterfield Shire Council - Finance Committee meeting of 6 December 2023 be received and adopted.

**1/23 Resolved** that the Finance Committee adopt the Terms of Reference.

**2/23 Resolved** that Council:

- (1) *The high-cost requirements for the Billirimba Road to Steinbrook Hall collection route requires deferment of the collection route.*
- (2) *The additional collection routes of Geyers Road, Sunnyside Loop Road and Washpool Creek Road should be accepted as the new collection routes to be implemented over the following financial year, subject to a minimum of 50% plus return of completed ratepayers survey.*

**3/23 Resolved** that the Finance Committee adopt the proposed 2024/25 Budget Timetable.

**4/23 Resolved** that the Finance Committee note the Draft Rating Structure based on October 2023 Supplementary Valuations.

**5/23 Resolved** that Council:

- (1) *Negotiate to lease the Tenterfield Visitors Information Centre to a Not-For-Profit Associations; and*
- (2) *Authorise the General Manager to negotiate a commercial lease with all Real Estate Agents and interested parties.*

(Peter Murphy/Greg Sauer)

Notice of Motion No. 1 Cont...

**Motion Carried**

*Amended Draft Minutes – Finance Committee – 6 December 2023*

*Resolutions dealt with "in seriatim"*

*Resolutions #'s 1/23, 2/23, 3/23 & 4/23 – Carried*

*Resolution # 5/25 as amended – Carried*

*(For – Crs Greg Sauer, Peter Murphy, Tom Peters, Geoff Nye, John Macnish, Peter Petty & Tim Bonner.*

*Against – Crs Bronwyn Petrie & Kim Rhodes)*

**BACKGROUND**

Councils Finance Committee recommend to Council that:

**RECOMMENDATION:**

**That the report and recommendations from the meeting of be received and adopted.**

Prior to moving the Minutes of the Finance Committee an amendment was made to the minutes to represent the Councillors belief of the minute passed at that Committee meeting.

The revised minute therefore read and adopted by Council at its December 2023 Ordinary Meeting was;

**"5/23 Resolved that Council:**

- (3) Negotiate to lease the Tenterfield Visitors Information Centre to a Not-For-Profit Associations; and*
- (4) Authorise the General Manager to negotiate a commercial lease with all Real Estate Agents and interested parties."*

**REPORT:**

In accordance with Councils Code of Meeting Practice the General Manager has received a Notice of Motion to Rescind resolution 256/23 (Point 5/23).

It is noted from the Code of Meeting Practice that;

Rescinding or altering council decisions 17.3 A resolution passed by the council may not be altered or rescinded except by a motion to that effect of which notice has been given under clause 3.10. Note: Clause 17.3 reflects section 372(1) of the Act.

17.4 If a notice of motion to rescind a resolution is given at the meeting at which the resolution is carried, the resolution must not be carried into effect until the motion of rescission has been dealt with. Note: Clause 17.4 reflects section 372(2) of the Act.

17.5 If a motion has been lost, a motion having the same effect must not be considered unless notice of it has been duly given in accordance with clause 3.10. Note: Clause 17.5 reflects section 372(3) of the Act.

17.6 A notice of motion to alter or rescind a resolution, and a notice of motion which has the same effect as a motion which has been lost, must be signed by three (3) councillors if less than three (3) months has elapsed since the resolution was passed, or the motion was lost. Note: Clause 17.6 reflects section 372(4) of the Act.

## Notice of Motion No. 1 Cont...

17.7 If a motion to alter or rescind a resolution has been lost, or if a motion which has the same effect as a previously lost motion is lost, no similar motion may be brought forward within three (3) months of the meeting at which it was lost. This clause may not be evaded by substituting a motion differently worded, but in principle the same. Note: Clause 17.7 reflects section 372(5) of the Act.

17.8 The provisions of clauses 17.5–17.7 concerning lost motions do not apply to motions of adjournment. Note: Clause 17.8 reflects section 372(7) of the Act.

17.9 A notice of motion submitted in accordance with clause 17.6 may only be withdrawn under clause 3.11 with the consent of all signatories to the notice of motion.

17.10 N/A

17.11 A motion to alter or rescind a resolution of the council may be moved on the report of a committee of the council and any such report must be recorded in the minutes of the meeting of the council.

The General Manager was notified that a rescission motion was to be presented to Councils February meeting. At this time, the General Manager has not acted on the resolution as passed at Councils December Ordinary Meeting.

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

The proposed sale of the Tourist Centre has been discussed as part of the special rate review submitted to IPART. Community discussion and submissions have occurred in the past. The proposed leasing of a section of the tourist center building have been considered by Council previously.

**2. Policy and Regulation**

In accordance with Councils adopted Code of Meeting Practice.

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

The proposed sale of the asset will be in accordance with information submitted to the community and to IPART as part of the Special Rate Review process.

**4. Asset Management (AMS)**

Nil

Note: the proposed Notice of Motion is consistent with past decisions of Council to sell the old Tourist Information Centre.

**5. Workforce (WMS)**

Nil

**6. Legal and Risk Management**

Low risk

**7. Performance Measures**

Nil

**8. Project Management**

Nil

Notice of Motion No. 1 Cont...

**Glenn Wilcox**  
**General Manager**

|                               |                                                      |           |
|-------------------------------|------------------------------------------------------|-----------|
| Prepared by staff member:     | Glenn Wilcox, General Manager                        |           |
| Approved/Reviewed by Manager: | Glenn Wilcox, General Manager                        |           |
| Department:                   | Office of the Chief Executive                        |           |
| Attachments:                  | <b>1</b> Rescission Motion Letter - 14 February 2024 | 1<br>Page |

Bronwyn Petrie  
'Briarleigh'  
248 Scrub Rd  
Tenterfield NSW 2372

14 February 2024

Mr Glenn Wilcox  
General Manager  
Tenterfield Shire Council  
Rouse Street  
Tenterfield NSW 2372

Dear Glenn

**Rescission motion**

That Council

- a) Does not act on any previous resolutions of Council in relation to the sale or lease of the previous Visitors Information Centre at 157 Rouse Street Tenterfield,
- b) offer to Ten FM a commercial lease arrangement through a local real estate agency for the rear room as shown on the attached plan at a weekly rental of \$250.00,
- c) seek quotations from local real estate agencies to hold an auction of 157 Rouse St Tenterfield in April 2024, and
- d) set a reserve in Committee to allow the sale of the 157 Rouse Street Tenterfield.

Kind regards



Cr Bronwyn Petrie (Mayor)



Cr John Macnish (Deputy Mayor)

Cr Geoff Nye

|                      |                                                 |
|----------------------|-------------------------------------------------|
| <b>Department:</b>   | <b>Office of the Chief Executive</b>            |
| <b>Submitted by:</b> | Bronwyn Petrie, Mayor                           |
| <b>Reference:</b>    | <b>ITEM NM2/24</b>                              |
| <b>Subject:</b>      | <b>NOTICE OF MOTION - COBB &amp; CO COACHES</b> |

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

|                      |                                                                                                                                                                      |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CSP Goal:</b>     | <b>Community</b> - Tenterfield Shire is a vibrant, inclusive, and safe community where diverse backgrounds and cultures are respected and celebrated.                |
| <b>CSP Strategy:</b> | The individual unique qualities and strong sense of local identity of Tenterfield Shires towns, villages and community groups is respected, recognised and promoted. |

#### **SUMMARY**

A Notice of Motion was received by Councillors Bronwyn Petrie and Greg Sauer on Wednesday 14 February 2024. Details below.

#### **NOTICE OF MOTION:**

##### **That Council:**

- (1) Hire 2 Cobb & Co Coaches from Drayhorse Shires Boonah for the weekend of the 3<sup>rd</sup> and 4<sup>th</sup> August in the lead up to the 100-year anniversary of the last official Cobb & Co coach run in Australia (between Yuleba and Surat QLD) which will co-ordinate with following events in Toowoomba and Ipswich,**
- (2) That Council allocate the required funds in the 2024/2025 budget, namely \$1,895.00 per day plus GST for the 6–8-seater coach and \$3,795.00 per day plus GST for the 20-seater, and meantime seek grant funds for these costs,**
- (3) That Council hold an even in Tenterfield on the 3<sup>rd</sup> August, and Liston on the 4<sup>th</sup> August, with a charge per head to ride in the coaches,**
- (4) That Council supports and investigates the identification of the Deepwater to Tenterfield and Tenterfield to Maryland Cobb & Co route as a Cobb & Co Heritage (or Tourist) Drive within the Tenterfield Shire, with reference to the necessary authorities including Traffic Committee, Transport for NSW and if necessary, the Geographical naming Board,**
- (5) And that Council seeks grant funds to design and install heritage interpretative signage at Cobb & Co changing stations on the route between Deepwater and Maryland within the Tenterfield Shire.**

#### **BACKGROUND**

A Notice of Motion was received from Councillors Bronwyn Petrie and Greg Sauer.

Notice of Motion No. 2 Cont...

**REPORT:**

Bronwyn Petrie  
'Briarleigh'  
248 Scrub Rd  
Tenterfield NSW 2372

14 February 2024

Mr Glenn Wilcox  
General Manager  
Tenterfield Shire Council  
Rouse Street  
Tenterfield NSW 2372

Dear Glenn

The Councillors whose name and signature below require that the following motion be included in the February 2024 Ordinary Business paper please:-

1. That Council hire 2 Cobb & Co coaches from Drayhorse Shires Boonah for the weekend of the 3rd and 4<sup>th</sup> August in the lead up to the 100 year anniversary of the last official Cobb & Co coach run in Australia (between Yuleba and Surat QLD) which will co-ordinate with following events in Toowoomba and Ipswich,
2. that Council allocate the required funds in the 2024/25 budget, namely \$1895.00 per day plus GST for the 6-8 seater coach and \$3795.00 per day plus GST for the 20 seater, and meantime seek grant funds for these costs,
3. that Council hold an event in Tenterfield on the 3rd August, and Liston on the 4<sup>th</sup> August, with a charge per head to ride in the coaches,
4. that Council supports and investigates the identification of the Deepwater to Tenterfield and Tenterfield to Maryland Cobb & Co route as a Cobb & Co Heritage (or Tourist) Drive within the Tenterfield Shire, with reference to the necessary authorities including Traffic Committee, Transport NSW and if necessary the Geographical Naming Board,
5. and that Council seeks grant funds to design and install heritage interpretive signage at Cobb & Co changing stations on the route between Deepwater and Maryland within the Tenterfield Shire.

Kind regards

Cr Bronwyn Petrie (Mayor)

Cr Greg Sauer

**COUNCIL IMPLICATIONS:**

1. Community Engagement / Communication (per engagement strategy)



Notice of Motion No. 2 Cont...

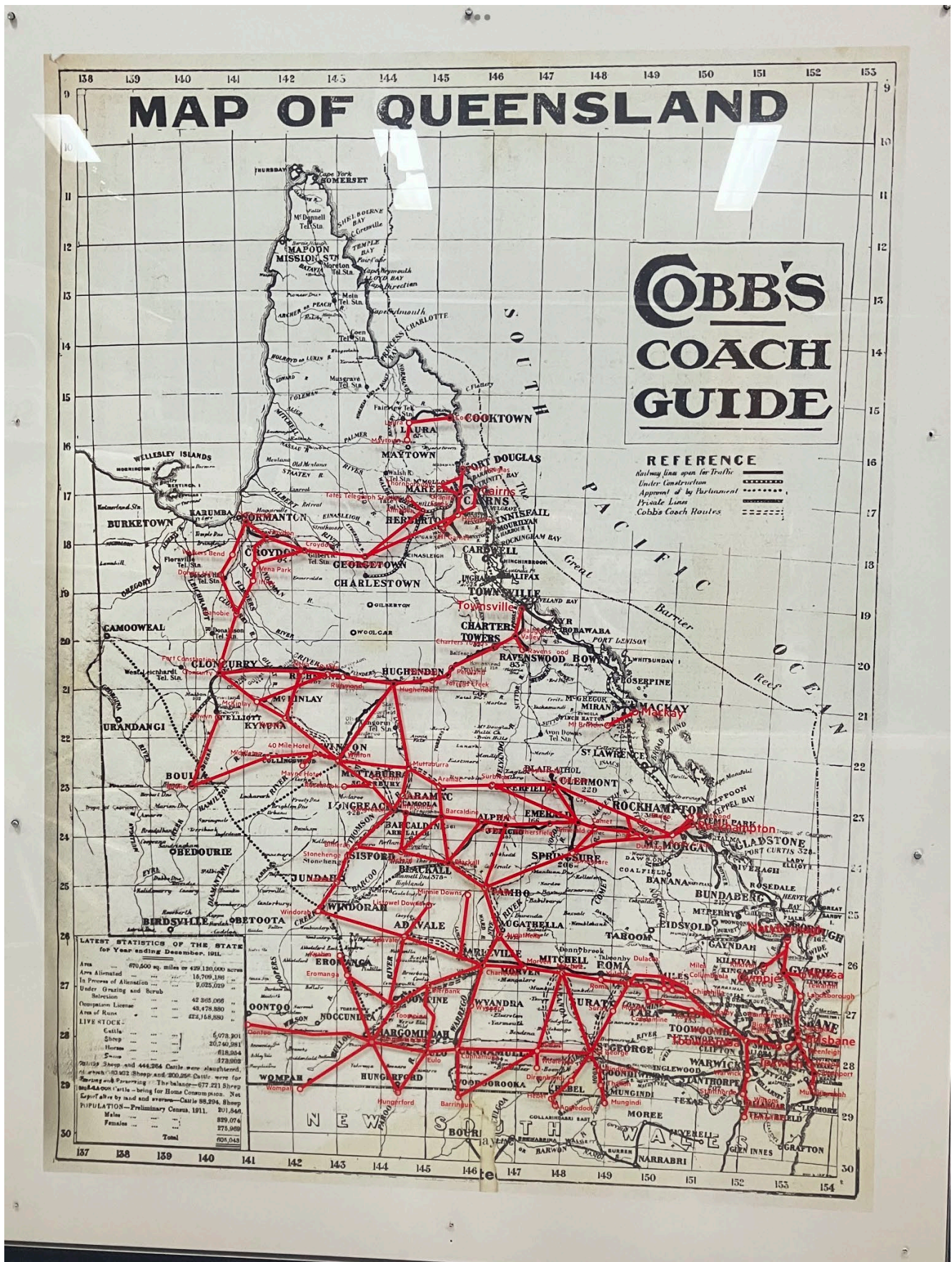
- 2. Policy and Regulation
- 3. Financial (Annual Budget & LTFP)
- 4. Asset Management (AMS)
- 5. Workforce (WMS)
- 6. Legal and Risk Management
- 7. Performance Measures
- 8. Project Management

Glenn Wilcox  
General Manager

|                               |                               |                                |        |
|-------------------------------|-------------------------------|--------------------------------|--------|
| Prepared by staff member:     | Bronwyn Petrie, Mayor         |                                |        |
| Approved/Reviewed by Manager: | Glenn Wilcox, General Manager |                                |        |
| Department:                   | Office of the Chief Executive |                                |        |
| Attachments:                  | 1                             | Photo of Cobb & Co Coaches     | 1 Page |
|                               | 2                             | Map of Cobb's Coach Ride - QLD | 1 Page |







|                      |                                      |
|----------------------|--------------------------------------|
| <b>Department:</b>   | <b>Office of the Chief Executive</b> |
| <b>Submitted by:</b> | Bronwyn Petrie, Mayor                |
| <b>Reference:</b>    | <b>ITEM NM3/24</b>                   |
| <b>Subject:</b>      | <b>NOTICE OF MOTION - CCTV</b>       |

**LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK**

**CSP Goal:** **Community** - Tenterfield Shire is a vibrant, inclusive, and safe community where diverse backgrounds and cultures are respected and celebrated.

**CSP Strategy:** The individual unique qualities and strong sense of local identity of Tenterfield Shires towns, villages and community groups is respected, recognised and promoted.

**SUMMARY**

A Notice of Motion was received by Councillors Bronwyn Petrie and Kim Rhodes on Wednesday 14 February 2024. Details below.

**NOTICE OF MOTION:****That Council:**

- (1) That Council seek grant funding and/or other funds for the installation of CCTV at Jubilee Park, the Youth Precinct and Bruxner Park,**
- (2) That Council is provided with regular progress reports on funding, preparation, and the reporting date back to Council.**

**BACKGROUND**

A Notice of Motion was received from Councillors Bronwyn Petrie and Kim Rhodes.

**REPORT:**

*Bronwyn Petrie  
'Briarleigh'  
248 Scrub Rd  
Tenterfield NSW 2372*

*14 February 2024*

*Mr Glenn Wilcox  
General Manager  
Tenterfield Shire Council  
Rouse Street  
Tenterfield NSW 2372*

*Dear Glenn*



Notice of Motion No. 3 Cont...

*The Councillors whose name and signature below require that the following motion be included in the February 2024 Ordinary Business paper please:-*

- 1. That Council seek grant funding and/or other funds for the installation of CCTV at Jubilee Park, the Youth Precinct and Bruxner Park,*
- 2. that Council is provided with regular progress reports on funding, preparation, and the reporting date back to Council.*

*Kind regards*

*Cr Bronwyn Petrie (Mayor)*

*Cr Kim Rhodes*

**COUNCIL IMPLICATIONS:**

- 1. Community Engagement / Communication (per engagement strategy)**
- 2. Policy and Regulation**
- 3. Financial (Annual Budget & LTFP)**
- 4. Asset Management (AMS)**
- 5. Workforce (WMS)**
- 6. Legal and Risk Management**
- 7. Performance Measures**
- 8. Project Management**

**Glenn Wilcox**  
**General Manager**

|                               |                                           |
|-------------------------------|-------------------------------------------|
| Prepared by staff member:     | Bronwyn Petrie, Mayor                     |
| Approved/Reviewed by Manager: | Glenn Wilcox, General Manager             |
| Department:                   | Office of the Chief Executive             |
| Attachments:                  | There are no attachments for this report. |

|                      |                                      |
|----------------------|--------------------------------------|
| <b>Department:</b>   | <b>Office of the Chief Executive</b> |
| <b>Submitted by:</b> | Bronwyn Petrie, Mayor                |
| <b>Reference:</b>    | <b>ITEM NM4/24</b>                   |
| <b>Subject:</b>      | <b>NOTICE OF MOTION - SOLAR</b>      |

**LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK**

**CSP Goal:** **Environment** - Our natural environment will be protected, enhanced and promoted for future generations.

**CSP Strategy:** Deliver affordable and effective wastewater management solution for the community.

**SUMMARY**

A Notice of Motion was received from Councillors Bronwyn Petrie and Peter Murphy on Wednesday 14 February 2024. Details below.

**NOTICE OF MOTION:****That Council:**

- (1) That Council seek grant funding and/or other funding to install solar at all Tenterfield Shire Council water and sewer treatment plants, depots, administration buildings and the Tenterfield Swimming Pool, and**
- (2) That Council is provided with regular progress reports on funding, preparation, and the reporting date back to Council.**

**BACKGROUND**

A Notice of Motion was received from Councillors Bronwyn Petrie and Peter Murphy.

**REPORT:**

*Bronwyn Petrie  
'Briarleigh'  
248 Scrub Rd  
Tenterfield NSW 2372*

*14 February 2024*

*Mr Glenn Wilcox  
General Manager  
Tenterfield Shire Council  
Rouse Street  
Tenterfield NSW 2372*

*Dear Glenn*

*The Councillors whose name and signature below require that the following motion be included in the February 2024 Ordinary Business paper please:-*

Notice of Motion No. 4 Cont...

1. *That Council seek grant funding and/or other funding to install solar at all Tenterfield Shire Council water and sewer treatment plants, depots, administration buildings and the Tenterfield Swimming Pool, and*
2. *that Council is provided with regular progress reports on funding, preparation, and the reporting date back to Council.*

*Kind regards*

*Cr Bronwyn Petrie (Mayor)*

*Cr Peter Murphy*

**COUNCIL IMPLICATIONS:**

- 1. Community Engagement / Communication (per engagement strategy)**
- 2. Policy and Regulation**
- 3. Financial (Annual Budget & LTFP)**
- 4. Asset Management (AMS)**
- 5. Workforce (WMS)**
- 6. Legal and Risk Management**
- 7. Performance Measures**
- 8. Project Management**

**Glenn Wilcox**  
**General Manager**

|                               |                                           |
|-------------------------------|-------------------------------------------|
| Prepared by staff member:     | Bronwyn Petrie, Mayor                     |
| Approved/Reviewed by Manager: | Glenn Wilcox, General Manager             |
| Department:                   | Office of the Chief Executive             |
| Attachments:                  | There are no attachments for this report. |



|                      |                                                       |
|----------------------|-------------------------------------------------------|
| <b>Department:</b>   | <b>Office of the Chief Executive</b>                  |
| <b>Submitted by:</b> | Bronwyn Petrie, Mayor                                 |
| <b>Reference:</b>    | <b>ITEM NM5/24</b>                                    |
| <b>Subject:</b>      | <b>NOTICE OF MOTION - TENTERFIELD DAM MASTER PLAN</b> |

**LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK**

|                      |                                                                                                                                                                      |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CSP Goal:</b>     | <b>Community</b> - Tenterfield Shire is a vibrant, inclusive, and safe community where diverse backgrounds and cultures are respected and celebrated.                |
| <b>CSP Strategy:</b> | The individual unique qualities and strong sense of local identity of Tenterfield Shires towns, villages and community groups is respected, recognised and promoted. |

**SUMMARY**

A Notice of Motion was received by Councillors Bronwyn Petrie and Greg Sauer on Wednesday 14 February 2024. Details below.

**NOTICE OF MOTION:****That Council:**

- (1) Prepare a Master Plan as a priority, to allow a range of recreational activities at the Tenterfield Town Dam including walking trails, bird viewing platforms, fishing, water activities and passive recreation,**
- (2) That Council seek grant funding to prepare the Master Plan as soon as possible, and**
- (3) That Council is provided with regular progress reports on grant funding, preparation community input and the reporting date back to Council.**

**BACKGROUND**

A Notice of Motion was received from Councillors Bronwyn Petrie and Greg Sauer.

**REPORT:**

*Bronwyn Petrie  
'Briarleigh'  
248 Scrub Rd  
Tenterfield NSW 2372*

*14 February 2024*

*Mr Glenn Wilcox  
General Manager  
Tenterfield Shire Council  
Rouse Street  
Tenterfield NSW 2372*

Notice of Motion No. 5 Cont...

*Dear Glenn*

*The Councillors whose name and signature below require that the following motion be included in the February 2024 Ordinary Business paper please:-*

- 1. That prepare a Master Plan as a priority, to allow a range of recreational activities at the Tenterfield Town Dam including walking trails, bird viewing platforms, fishing, water activities and passive recreation,*
- 2. That Council seek grant funding to prepare the Master Plan as soon as possible, and*
- 3. That Council is provided with regular progress reports on grant funding, preparation community input and the reporting date back to Council.*

*Kind regards*

*Cr Bronwyn Petrie (Mayor)*

*Cr Greg Sauer*

**COUNCIL IMPLICATIONS:**

- 1. Community Engagement / Communication (per engagement strategy)**
- 2. Policy and Regulation**
- 3. Financial (Annual Budget & LTFP)**
- 4. Asset Management (AMS)**
- 5. Workforce (WMS)**
- 6. Legal and Risk Management**
- 7. Performance Measures**
- 8. Project Management**

**Glenn Wilcox**  
**General Manager**

|                               |                                           |
|-------------------------------|-------------------------------------------|
| Prepared by staff member:     | Bronwyn Petrie, Mayor                     |
| Approved/Reviewed by Manager: | Glenn Wilcox, General Manager             |
| Department:                   | Office of the Chief Executive             |
| 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 RES1/24</b>                               |
| <b>Subject:</b>      | <b>COUNCIL RESOLUTION REGISTER - JANUARY 2024</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>                                   | 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 January 2024.**

**Glenn Wilcox**  
**General Manager**

|                               |                                                |
|-------------------------------|------------------------------------------------|
| Prepared by staff member:     | Elizabeth Melling, Executive Assistant & Media |
| Approved/Reviewed by Manager: | Glenn Wilcox, General Manager                  |
| Department:                   | Office of the Chief Executive                  |
| Attachments:                  | <b>1</b> Actions Report 25 Pages               |

| OUTSTANDING ACTIONS REPORT |  | Printed: Wednesday, 21<br>February 2024 2:01:00 PM |
|----------------------------|--|----------------------------------------------------|
| Division:                  |  | Date From:                                         |
| Committee:                 |  | Date To:                                           |
| Officer:                   |  |                                                    |

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

**30/19** **Resolved** that Council:

- (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
- (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
- (3) Requests the Minister for Local Government approve a reduction in the notification period from 90 days to the minimum 60 days.

(Greg Sauer/Gary Verri)

**Notes**

**12 Oct 2022 3:26pm Counsell, David**

Meeting has been held with land surveyor to complete survey work now that fencing is complete and finalise acquisition plan preparation.

**14 Sep 2022 12:40pm Counsell, David**

Matter is still awaiting land surveyor to complete on site boundary pegging and preparation of the survey plan for lodgement.

**12 Aug 2022 4:33pm Melling, Elizabeth - Reallocation**

Action reassigned to Counsell, David by Melling, Elizabeth - as Jess Gibbins is away reallocated to Dave Counsell.

**14 Feb 2022 2:56pm Gibbins, Jessica**

Awaiting final survey plans.

**02 Dec 2021 12:48pm Fitzpatrick, Christie**

Data imported from Resolution Register:

18.3.19 Awaiting Final plans to be sent with application to Minister.

12.4.19 No change to status.

10.5.19 No change.

12.7.19 Final plans being reviewed.

19.8.19 Pricing being sought from registered surveyors for the initial set out of proposed acquisition areas.

15.11.19 No change to status.

10.2.20 Section of existing boundary between 0.1 to 1 km has been pegged in consultation with RMS design review.

Advice of determination of Land Claim received for Lots 7016, 7017 & 7020 received at start of November. Likely impacts to the project to be discussed with RMS.

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.

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.

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.

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.

7.5.21 Surveyors are back on site continuing with field work.

7.6.21 Land surveyors are preparing plans for proposed acquisition.

14.10.21 Land surveyors have been delayed by wet weather to complete the field work to peg acquisition boundaries.

10.11.21 Ongoing process with surveyors to prepare survey plans.

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

**133/20** **Resolved** that Council:

- (1) Proceed with the compulsory acquisition of the interest in the land described as right of carriageway and easement for water supply within Lot 7023 DP1126222 and within Lot 7022 DP 1126834 for the purpose of creating and obtaining an easement for water supply and right of carriage way to the

| OUTSTANDING ACTIONS REPORT |  | Printed: Wednesday, 21<br>February 2024 2:01:00 PM |
|----------------------------|--|----------------------------------------------------|
| Division:                  |  | Date From:                                         |
| Committee:                 |  | Date To:                                           |
| Officer:                   |  |                                                    |

| Meeting                       | Date | Officer | Title                                                                                                                                                                                                                                                                                                                                                                              | Target |
|-------------------------------|------|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
|                               |      |         | water source and pump infrastructure in accordance with the requirements of the Land Acquisition (Just Terms Compensation) Act 1991;                                                                                                                                                                                                                                               |        |
| (2)                           |      |         | Proceed with the compulsory acquisition of the land described as subdivided Lot 7022 DP 1126834 for the purpose of subdivision and acquisition of the newly-formed Lot for the purposes of developing water infrastructure on the site and security infrastructure around the site in accordance with the requirements of the Land Acquisition (Just Terms Compensation) Act 1991; |        |
| (3)                           |      |         | Make an application to the Minister and the Governor for approval to acquire interest in the land described as right of carriageway and easement for water supply within Lot 7023 DP1126222 by compulsory process under section 186(1) of the Local Government Act;                                                                                                                |        |
| (4)                           |      |         | Make an application to the Minister and the Governor for approval to acquire the subdivided Lot 7022 DP 1126834 by compulsory process under section 186(1) of the Local Government Act;                                                                                                                                                                                            |        |
| (5)                           |      |         | Classifies the land as operational land;                                                                                                                                                                                                                                                                                                                                           |        |
| (6)                           |      |         | Requests the Minister for Local Government approve a reduction in the notification period from 90 days to 30 days;                                                                                                                                                                                                                                                                 |        |
| (7)                           |      |         | Proceed with the subdivision of the land described as Lot 7022 DP1126834 and all other processes required for the purpose of compulsory acquisition of the newly-formed Lot in accordance with the requirements of the Land Acquisition (Just Terms Compensation) Act 1991;                                                                                                        |        |
| (8)                           |      |         | Proceed with the compulsory acquisition of the land described as 'Proposed Lot 1' for the purpose of developing a site for established emergency water infrastructure in accordance with the requirements of the Land Acquisition (Just Terms Compensation) Act 1991.                                                                                                              |        |
| (Brian Murray/Michael Petrie) |      |         |                                                                                                                                                                                                                                                                                                                                                                                    |        |

#### Notes

##### 10 Feb 2023 2:14pm Melling, Elizabeth - Reallocation

Action reassigned to Counsell, David by Melling, Elizabeth - James Pryor no longer works for Council.

##### 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                                                                                                                                                                                                                       | Counsell, David | NOTICE OF MOTION - MARYLAND CULLENDORE ROAD THROUGH MARYLAND NATIONAL PARK | 9/09/2020 |
| 176/20             | <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) |                 |                                                                            |           |

#### Notes

##### 10 Feb 2023 2:15pm Melling, Elizabeth - Reallocation

Action reassigned to Condric, Jodie by Melling, Elizabeth - Neville Coonan no longer works for Council

##### 02 Nov 2022 9:38am Coonan, Neville

No action taken

| OUTSTANDING ACTIONS REPORT          |  |                                                                              |  |
|-------------------------------------|--|------------------------------------------------------------------------------|--|
| Division:<br>Committee:<br>Officer: |  | Printed: Wednesday, 21<br>February 2024 2:01:00 PM<br>Date From:<br>Date To: |  |

| Meeting                                                                                                                                        | Date | Officer | Title | Target |
|------------------------------------------------------------------------------------------------------------------------------------------------|------|---------|-------|--------|
| 20 Sep 2022 8:33am Coonan, Neville                                                                                                             |      |         |       |        |
| No action taken to date                                                                                                                        |      |         |       |        |
| 18 Jul 2022 4:01pm Melling, Elizabeth - Reallocation                                                                                           |      |         |       |        |
| Action reassigned to Coonan, Neville by Melling, Elizabeth - This was previously in Cr Petrie's name.                                          |      |         |       |        |
| 02 Dec 2021 1:24pm Fitzpatrick, Christie                                                                                                       |      |         |       |        |
| Data imported from Resolution Register:                                                                                                        |      |         |       |        |
| 11.9.20 Letter forwarded to NPWS dated 3 September 2020, awaiting response.                                                                    |      |         |       |        |
| 12.2.21 Phone meeting held NPWS & EO 14.12.20 further details to be discussed through CE & Manager EDCE                                        |      |         |       |        |
| 12.3.21 Meeting held with Acting CE,DI,EO & Manager EDCE. EO to provide response to NPWS.                                                      |      |         |       |        |
| 19.4.21 NPWS has confirmed that gazettal documents have been withdrawn from the Ministers Office. Meeting to be arranged between TSC and NPWS. |      |         |       |        |
| 10.5.21 Making arrangements for NPWS to attend June 2021 Councillor Workshop.                                                                  |      |         |       |        |
| 10.6.21 Councillor workshop with NPWS 10.06.21                                                                                                 |      |         |       |        |
| 18.8.21 NPWS looking at all paper roads through NP. Will prioritise Maryland NP. TSC to pay for survey.                                        |      |         |       |        |
| 14.10.21 Estimate of survey costs and any other expenses being arranged for consideration.                                                     |      |         |       |        |

| Meeting                                                                                                                     | Date                                                                                                                                                                                                                                                | Officer           | Title                                                               | Target    |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------------------------------------------------------|-----------|
| Council 23/09/2020                                                                                                          | 23/09/2020                                                                                                                                                                                                                                          | Marchant, Gillian | NOTICE OF MOTION - TENTERFIELD TOWN DAM FOR RECREATIONAL ACTIVITIES | 7/10/2020 |
| <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. |                   |                                                                     |           |
| (Bob Rogan/Greg Sauer)                                                                                                      |                                                                                                                                                                                                                                                     |                   |                                                                     |           |
| <b>Notes</b>                                                                                                                |                                                                                                                                                                                                                                                     |                   |                                                                     |           |
| <b>18 Jul 2022 4:34pm Marchant, Gillian</b>                                                                                 |                                                                                                                                                                                                                                                     |                   |                                                                     |           |
| Note masterplan grant applied for 14/07/2022                                                                                |                                                                                                                                                                                                                                                     |                   |                                                                     |           |
| Fishing Platform fence has been altered to accomodate platform, requotations supplied and approved, meeting due 21/07/2022. |                                                                                                                                                                                                                                                     |                   |                                                                     |           |
| <b>18 Jul 2022 4:19pm Melling, Elizabeth - Reallocation</b>                                                                 |                                                                                                                                                                                                                                                     |                   |                                                                     |           |
| Action reassigned to Marchant, Gillian by Melling, Elizabeth - Returned to GM.                                              |                                                                                                                                                                                                                                                     |                   |                                                                     |           |
| <b>18 Jul 2022 4:04pm Melling, Elizabeth - Reallocation</b>                                                                 |                                                                                                                                                                                                                                                     |                   |                                                                     |           |
| Action reassigned to Keneally, Fiona by Melling, Elizabeth - Cr Rogan no longer involved with Council.                      |                                                                                                                                                                                                                                                     |                   |                                                                     |           |
| <b>18 Jul 2022 4:03pm Melling, Elizabeth - Reallocation</b>                                                                 |                                                                                                                                                                                                                                                     |                   |                                                                     |           |
| Action reassigned to Marchant, Gillian by Melling, Elizabeth - Cr Bob Rogan no longer involved with Council.                |                                                                                                                                                                                                                                                     |                   |                                                                     |           |
| <b>02 Dec 2021 1:34pm Fitzpatrick, Christie</b>                                                                             |                                                                                                                                                                                                                                                     |                   |                                                                     |           |
| Data imported from Resolution Register:                                                                                     |                                                                                                                                                                                                                                                     |                   |                                                                     |           |
| 1.10.20 Scheduled for discussion at Councillor Workshop 21/10. Meeting with invited community members (due to COVID) 27/10. |                                                                                                                                                                                                                                                     |                   |                                                                     |           |
| 1.12.20 Meetings held, results consolidated and provided for comment. Survey of parks underway. Focus group established.    |                                                                                                                                                                                                                                                     |                   |                                                                     |           |
| 15.4.21 Site inspection with focus group held, preliminary designs under investigation                                      |                                                                                                                                                                                                                                                     |                   |                                                                     |           |
| 6.5.21 Investigation into possible grants underway                                                                          |                                                                                                                                                                                                                                                     |                   |                                                                     |           |
| 11.6.21 - 9.9.21 Investigations continue-note awarded fishing platform grant                                                |                                                                                                                                                                                                                                                     |                   |                                                                     |           |
| 18.10.21 Signed Deeds of Grant                                                                                              |                                                                                                                                                                                                                                                     |                   |                                                                     |           |
| 12.11.21 Platform planning underway                                                                                         |                                                                                                                                                                                                                                                     |                   |                                                                     |           |

| Meeting            | Date                                                                                                                                                                                                                                                                                                                             | Officer           | Title                                                         | Target    |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------------------------------------------------|-----------|
| Council 23/09/2020 | 23/09/2020                                                                                                                                                                                                                                                                                                                       | Marchant, Gillian | Mingoola Waste Transfer Station Site - Compulsory Acquisition | 7/10/2020 |
| 187/20             | <b>Resolved</b> that Council:                                                                                                                                                                                                                                                                                                    |                   |                                                               |           |
|                    | (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                                                                |                   |                                                               |           |
|                    | (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 |                   |                                                               |           |
|                    | (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                                                                                                                                              |                   |                                                               |           |



| OUTSTANDING ACTIONS REPORT |  | Printed: Wednesday, 21<br>February 2024 2:01:00 PM |
|----------------------------|--|----------------------------------------------------|
| Division:                  |  | Date From:                                         |
| Committee:                 |  | Date To:                                           |
| Officer:                   |  |                                                    |

| Meeting | Date | Officer                                                                                                                                                                                                                                            | Title | Target |
|---------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|--------|
|         | (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                              |       |        |
|         | (5)  | Classify the land as operational land; and                                                                                                                                                                                                         |       |        |
|         | (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 |       |        |
|         | (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                                                                                            |       |        |
|         | (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.        |       |        |
|         |      | (Brian Murray/Michael Petrie)                                                                                                                                                                                                                      |       |        |

**Notes**

17 Oct 2022 4:36pm Marchant, Gillian

Negotiations ongoing

14 Sep 2022 1:46pm Marchant, Gillian

Negotiations ongoing.

14 Sep 2022 1:42pm Melling, Elizabeth - Reallocation

Action reassigned to Marchant, Gillian by Melling, Elizabeth - Waste Management matter

18 Jul 2022 4:07pm Melling, Elizabeth - Reallocation

Action reassigned to Counsell, David by Melling, Elizabeth - James Pryor no longer involved with Council. Jessica Gibbins is on 6 months leave.

02 Dec 2021 1:26pm Fitzpatrick, Christie

Data imported from Resolution Register:

15.10.20 TSC working with Crown Lands in relation to the compulsory acquisition.

6.11.20 Ongoing

4.12.20 Scoping the exact area required to negotiate with ALC. NSWALC providing advice on process.

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.

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 24/03/2021 | 24/03/2021                    | Counsell, David                                                                                                                                                                                                                   | Snake Creek Road - Road Reserve Update | 7/04/2021 |
| 60/21              | <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**

12 Mar 2023 8:35pm Counsell, David

Staff resources being allocated to this matter in April to revise the application.

10 Feb 2023 2:17pm Melling, Elizabeth - Reallocation

Action reassigned to Counsell, David by Melling, Elizabeth - Jess Gibbins on extended leave. Feb 23

15 Nov 2022 4:12pm Melling, Elizabeth

Staff member currently on extended leave until January 2023



| OUTSTANDING ACTIONS REPORT          |  |                                                                              |  |
|-------------------------------------|--|------------------------------------------------------------------------------|--|
| Division:<br>Committee:<br>Officer: |  | Printed: Wednesday, 21<br>February 2024 2:01:00 PM<br>Date From:<br>Date To: |  |

| Meeting                                                                                                   | Date | Officer | Title | Target |
|-----------------------------------------------------------------------------------------------------------|------|---------|-------|--------|
| 14 Feb 2022 2:58pm Gibbins, Jessica                                                                       |      |         |       |        |
| Collating documents for the new application to send to OLG                                                |      |         |       |        |
| 02 Dec 2021 1:54pm Fitzpatrick, Christie                                                                  |      |         |       |        |
| Data imported from Resolution Register:                                                                   |      |         |       |        |
| 10.5.21 Office of Local Government application required.                                                  |      |         |       |        |
| 15.6.21-19.7.21 Office of Local Government Application being drafted.                                     |      |         |       |        |
| 18.8.21 Application and attachments sent 17/8/21 OUT21/61C3BA5A.                                          |      |         |       |        |
| 14.10.21 Application rejected as need updated searches & correspondence. Being arranged for resubmitting. |      |         |       |        |

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

|       |                                                                                                                                                                                                                 |  |  |  |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
| 45/22 | <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**

12 Oct 2023 9:05pm Counsell, David

Matter will be finalised with solicitors.

12 Mar 2023 8:39pm Counsell, David

Survey plan completed, solicitors processing final title transfers. Final completion of matter to be confirmed.

10 Feb 2023 2:17pm Melling, Elizabeth - Reallocation

Action reassigned to Counsell, David by Melling, Elizabeth - Jess Gibbins is on extended leave 10.2.2023

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 | Counsell, David | McCliftys Road & Bungulla Reserve Road -<br>Public Gate & Vehicle By-pass Applications | 6/07/2022 |

|        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |  |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
| 124/22 | <b>Resolved</b> that Council as the Roads Authority under the Roads Act 1993:-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |  |  |
|        | <p>(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</p> <p>(2) Provide applicant with Council Consent as outlined in 4.2 Council's Internal Administrative Procedures of Policy 2.162.</p> <p>(3) Advertise the approval with proposed installation 1 month after advertising as required by the Roads Regulation 2008.</p> |  |  |  |
|        | <b>Motion Carried</b> (Giana Saccon/Tom Peters)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |  |  |

**Notes**

12 Oct 2023 9:07pm Counsell, David

Inspection yet to be undertaken for finalisation of matter.

12 Mar 2023 8:41pm Counsell, David

Consents have been issued and works have commenced on both matters. Application process is complete.

10 Feb 2023 2:18pm Melling, Elizabeth - Reallocation

Action reassigned to Counsell, David by Melling, Elizabeth - Jess Gibbins is on extended leave 10.2.2023

15 Nov 2022 4:13pm Melling, Elizabeth

Staff member currently on extended leave until January 2023

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| <b>OUTSTANDING ACTIONS REPORT</b> |  | Printed: Wednesday, 21<br>February 2024 2:01:00 PM |
| Division:                         |  | Date From:                                         |
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| Officer:                          |  |                                                    |

| Meeting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Date                                                                                                                                                                                                                                                                                    | Officer         | Title                                                                         | Target     |
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| Council 27/07/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 27/07/2022                                                                                                                                                                                                                                                                              | Counsell, David | Policy 2.130 Construction & Maintenance of Property Access from Council Roads | 10/08/2022 |
| 160/22                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <p><b>Resolved</b> that Council:</p> <p>Place Policy 2.130 Construction &amp; Maintenance of Property Access from Council Roads on public display for 28 days to seek community input prior to reviewing the policy.</p> <p>(Peter Petty/Peter Murphy)</p> <p><b>Motion Carried</b></p> |                 |                                                                               |            |
| <p><b>Notes</b></p> <p><b>15 May 2023 12:48pm Melling, Elizabeth</b><br/>Councillor Worksop - 10 May 2023</p> <p><b>12 Mar 2023 8:43pm Counsell, David</b><br/>Report to Council meeting planned for April meeting.</p> <p><b>08 Dec 2022 12:58pm Counsell, David</b><br/>Revised drawings to be compiled and report to Council yet to be completed.</p> <p><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</p> <p><b>12 Aug 2022 4:30pm Melling, Elizabeth</b><br/>Policy on Public Display for 28 days - TSC Website.</p> |                                                                                                                                                                                                                                                                                         |                 |                                                                               |            |

| Meeting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Date                                                                                                                                                                                                                                                 | Officer         | Title                                          | Target     |
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| Council 27/07/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 27/07/2022                                                                                                                                                                                                                                           | Counsell, David | Policy 2.162 Public Gates and Vehicle Bypasses | 10/08/2022 |
| 159/22                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Resolved</b> that Council:<br><br>Place Policy 2.162 Public Gates and Vehicle Bypasses on public display for 28 days to seek community input prior to reviewing the policy.<br><br><div>(Peter Petty/Peter Murphy)</div><br><b>Motion Carried</b> |                 |                                                |            |
| <b>Notes</b><br><b>15 May 2023 12:48pm Melling, Elizabeth</b><br>Councillor Workshop - 10 May 2023<br><b>12 Mar 2023 8:43pm Counsell, David</b><br>Report to Council planned for April meeting.<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 | AM White Drive reserve dedication | 10/08/2022 |
| <u>148/22</u>                                                                                                                                                                                                                                 | <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.<br><br><div>(Tim Bonner/Peter Petty)</div><br><b>Motion Carried</b> |                 |                                   |            |
| <b>Notes</b><br>12 Mar 2023 8:42pm Counsell, David<br>Submission to TfNSW continuing.<br>08 Dec 2022 1:01pm Counsell, David<br>Details being compiled for submission to TfNSW to undertake dedication.<br>14 Sep 2022 12:16pm Counsell, David |                                                                                                                                                                                                                                                            |                 |                                   |            |

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| Meeting                                                                                                                                                                               | Date | Officer | Title | Target |
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| 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     |
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| Council 28/09/2022    | 28/09/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Counsell,<br>David | ACQUISITION OF LAND REQUIRED FOR<br>ROAD ALIGNING PURPOSES ALONG<br>KILDARE ROAD | 12/10/2022 |
| <u>202/22, 203/22</u> | <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> |                    |                                                                                  |            |

**Notes**

13 Apr 2023 4:01pm Counsell, David

Surveyor is still preparing acquisition plan as the matter is complex given nature and extent of the road alignment.

12 Mar 2023 8:48pm Counsell, David

Survey plans are still being compiled and have not yet been received from the land surveyors.

31 Jan 2023 9:30am Counsell, David

Surveyor has now completed field work pegging of proposed boundaries and plans are being compiled.

08 Dec 2022 12:57pm Counsell, David

Surveyor has been engaged and field survey work is partially undertaken with pegging of proposed boundary.

12 Oct 2022 3:36pm Counsell, David

Preliminary meeting held with registered surveyor to commence road reserve alignment process.

| Meeting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Date       | Officer            | Title                                                 | Target     |
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| Council 28/09/2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 28/09/2022 | Davidson,<br>Tamai | OPTIONS TO MANAGE 142 MANNERS<br>STREET, TENTERFIELD. | 12/10/2022 |
| <p><b>OFFICER'S RECOMMENDATION:</b></p> <p><b>That Council delegate authority to the Chief Executive to:</b></p> <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> </ol> |            |                    |                                                       |            |

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| Officer:                          |  |                                                    |

| Meeting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Date | Officer | Title                                                                                                               | Target |
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|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |      |         | <b>5. Investigate the sale of 142 Manners Street with vacant possession or subject to a lease at a market rent.</b> |        |
| <b>Notes</b><br><b>15 May 2023 12:50pm Melling, Elizabeth</b><br>Further Report will be provided to the June 2023 Ordinary Council Meeting<br><b>14 Feb 2023 9:30am Melling, Elizabeth</b><br>Further Report to will be provided to the May 2023 Ordinary Council Meeting.<br><b>10 Feb 2023 2:21pm Melling, Elizabeth - Reallocation</b><br>Action reassigned to Davidson, Tamai by Melling, Elizabeth - Neville Coonan no longer works for Council<br><b>02 Nov 2022 9:48am Coonan, Neville</b><br>No action required at this time.<br><b>19 Oct 2022 1:13pm Condric, Jodie</b><br>Letter has been sent to the current lessee |      |         |                                                                                                                     |        |

| Meeting                                                                                                                                                                                                                                                                                                                                                                 | Date       | Officer        | Title                                                                                                                 | Target     |
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| Council 28/09/2022                                                                                                                                                                                                                                                                                                                                                      | 28/09/2022 | Condric, Jodie | Commence negotiations with the current occupier of Reserve R83670 with the intent of entering into a long term lease. | 12/10/2022 |
| <b>OFFICER'S RECOMMENDATION:</b>                                                                                                                                                                                                                                                                                                                                        |            |                |                                                                                                                       |            |
| <b>That Council:</b>                                                                                                                                                                                                                                                                                                                                                    |            |                |                                                                                                                       |            |
| <b>(1) 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>                                                                           |            |                |                                                                                                                       |            |
| <b>(2) 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>                                                                                                                                                                                                            |            |                |                                                                                                                       |            |
| <b>(3) 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> |            |                |                                                                                                                       |            |
| <b>Notes</b>                                                                                                                                                                                                                                                                                                                                                            |            |                |                                                                                                                       |            |
| <b>10 Feb 2023 2:24pm Melling, Elizabeth - Reallocation</b>                                                                                                                                                                                                                                                                                                             |            |                |                                                                                                                       |            |
| Action reassigned to Condric, Jodie by Melling, Elizabeth - Neville Coonan no longer works for Council.                                                                                                                                                                                                                                                                 |            |                |                                                                                                                       |            |
| <b>19 Oct 2022 1:11pm Condric, Jodie - Reallocation</b>                                                                                                                                                                                                                                                                                                                 |            |                |                                                                                                                       |            |
| Action reassigned to Coonan, Neville by Condric, Jodie - Neville needs to complete POM and arrange lease                                                                                                                                                                                                                                                                |            |                |                                                                                                                       |            |
| <b>19 Oct 2022 1:09pm Condric, Jodie</b>                                                                                                                                                                                                                                                                                                                                |            |                |                                                                                                                       |            |
| Letter of Support was sent and POM and lease are still being investigated                                                                                                                                                                                                                                                                                               |            |                |                                                                                                                       |            |

| Meeting                                                                                                                                                                                               | Date                                                                                                                                                                                                                                                                                                                                                                                                        | Officer         | Title                                                                             | Target     |
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| Council 28/09/2022                                                                                                                                                                                    | 28/09/2022                                                                                                                                                                                                                                                                                                                                                                                                  | Counsell, David | ACQUISITION OF LAND REQUIRED FOR ROAD WIDENING PURPOSES - SUNNYSIDE PLATFORM ROAD | 12/10/2022 |
| 200/2                                                                                                                                                                                                 | <p><b>Resolved</b> that Council:</p> <p>(1) Agree to the acquisition of land adjacent to Sunnyside Platform Road for road widening purposes at the intersection of Bruxner Way; 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>(Peter Petty/Tom Peters)</p> <p><b>Motion Carried</b></p> |                 |                                                                                   |            |
| <p><b>Notes</b></p> <p><b>13 Apr 2023 3:47pm Counsell, David</b></p> <p>Registered valuer has been engaged to assess the value for this matter along with other similar tasks underway at present</p> |                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                                                                                   |            |

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| Meeting                                                                                                      | Date | Officer | Title | Target |
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| 12 Mar 2023 8:44pm Counsell, David                                                                           |      |         |       |        |
| Acquisition plan completed and are with Solicitors to arrange to execute acquisition process.                |      |         |       |        |
| 31 Jan 2023 9:37am Counsell, David                                                                           |      |         |       |        |
| Surveyor is completing field work and acquisition plan to be prepared during February.                       |      |         |       |        |
| 08 Dec 2022 12:53pm Counsell, David                                                                          |      |         |       |        |
| Surveyor has been engaged for acquisition plan and works to undertaken adjusted fencing has been programmed. |      |         |       |        |
| 12 Oct 2022 3:31pm Counsell, David                                                                           |      |         |       |        |
| 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 |

|               |                                                                                                                                                  |  |  |  |
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| <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>                                                                                                                            |  |  |  |

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| <b>Notes</b>                                                                                                   |  |  |  |  |
| 13 Apr 2023 3:47pm Counsell, David                                                                             |  |  |  |  |
| Survey and acquisition plan preparation is continuing with the surveyors.                                      |  |  |  |  |
| 12 Mar 2023 8:46pm Counsell, David                                                                             |  |  |  |  |
| Survey field work is yet to be completed.                                                                      |  |  |  |  |
| 31 Jan 2023 9:35am Counsell, David                                                                             |  |  |  |  |
| Bridge approach works being finalised and surveyor is planning to undertake field work at the end of February. |  |  |  |  |
| 08 Dec 2022 12:55pm Counsell, David                                                                            |  |  |  |  |
| Surveyor has been engaged for acquisition plan. Fencing has been undertaken for new boundary.                  |  |  |  |  |
| 12 Oct 2022 3:33pm Counsell, David                                                                             |  |  |  |  |
| 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 |

|                       |                                                                                                                                                                                                                 |  |  |  |
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| <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>                                                                                                                                                                                           |  |  |  |





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| Meeting            | Date       | Officer         | Title                                                                                      | Target     |
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| Council 22/02/2023 | 22/02/2023 | Counsell, David | TENTERFIELD SHIRE COUNCIL LOCAL<br>TRAFFIC COMMITTEE MEETING -<br>THURSDAY 2 FEBRUARY 2023 | 15/03/2023 |

|              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| <b>18/23</b> | <p><b>Resolved</b> that Council:</p> <p>Receive and note the minutes of the Tenterfield Shire Local Traffic Committee meeting of 2 February 2023;</p> <p>(1) Adopt the following recommendations from General Business a) thru d):</p> <p>(a) ROUSE STREET VISITOR INFORMATION CENTRE PARKING SIGNS - That Council amend the regulatory parking signs for the Rouse Street parking spaces immediately in front of the Visitor Information Centre to 30-minute time limited parking;</p> <p>(b) TENTERFIELD HIGH SCHOOL CROSS COUNTRY EVENT - That Council approve the annual Tenterfield High School Cross Country event subject to Police approval and standard conditions;</p> <p>(c) ANZAC DAY – TENTERFIELD - That Council offer no objection to the temporary closure of roads including sections of Manners Street, Rouse Street and Molesworth Street associated with the annual ANZAC Day ceremony 25 April 2023 subject to approval by NSW Police and Transport NSW with standard conditions;</p> <p>(d) ANZAC DAY – URBENVILLE - That Council offer no objection to the temporary closure of streets including sections of Beauray Street, Tooloom Street and Clarence Way in Urbenville associated with the annual ANZAC Day ceremony 25 April 2023 subject to approval by NSW Police and Transport NSW with standard conditions.</p> <p style="text-align: right;">(Giana Saccon/Tom Peters)</p> <p><b>Motion Carried</b></p> |
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| Notes                                                                                                                                                  |
| 20 Jul 2023 11:21am Melling, Elizabeth<br>Signs updated. Need further inspection for accuracy.                                                         |
| 10 May 2023 4:12pm Counsell, David<br>VIC Parking sign amendments to be programmed.                                                                    |
| 13 Apr 2023 4:03pm Counsell, David<br>Outstanding actions to be actioned, noting that signage upgrading near Bookookoorara bridge has been undertaken. |
| 12 Mar 2023 8:50pm Counsell, David<br>Actions from the February meeting are being programmed as staffing resources allow.                              |

| Meeting            | Date       | Officer         | Title                                         | Target     |
|--------------------|------------|-----------------|-----------------------------------------------|------------|
| Council 22/03/2023 | 22/03/2023 | Davidson, Tamai | LEASING OF 136 MANNERS STREET,<br>TENTERFIELD | 12/04/2023 |

|              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
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| <b>42/23</b> | <p><b>Resolved</b> that Council:</p> <p>(1) Accept the offer from Tenterfield Total Care in the amount of \$9,000.00 per annum plus GST with annual CPI increases from the first adversary date of lease, for the duration of the lease agreement.</p> <p>(2) Commence drafting of a lease agreement for a five (5) year lease term with an option for a further five (5) years after that, to include minor internal maintenance as a responsibility of the lessee.</p> <p>(3) Commence the lease from 1 April 2023.</p> <p style="text-align: right;">(Kim Rhodes/Peter Petty)</p> <p><b>Motion Carried</b></p> |
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| Notes                                  |
| 20 Jul 2023 11:18am Melling, Elizabeth |



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| Meeting                                                                                                                                                                                                                                                       | Date | Officer | Title | Target |
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| Total Care Executive are happy for solicitors to apply the changes to Lease. Meeting next Wednesday afternoon so could get it signed if Lease is ready beforehand.<br>20 Apr 2023 9:30am Davidson, Tamai<br>Request for lease sent to solicitors for drafting |      |         |       |        |

| Meeting            | Date       | Officer         | Title                                                                                   | Target     |
|--------------------|------------|-----------------|-----------------------------------------------------------------------------------------|------------|
| Council 26/04/2023 | 26/04/2023 | Counsell, David | TENTERFIELD SHIRE COUNCIL LOCAL TRAFFIC COMMITTEE MEETING MINUTES THURSDAY 6 APRIL 2023 | 17/05/2023 |

|       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |  |  |
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| 58/23 | <p><b>Resolved</b> that Council:</p> <p>Receive and note the minutes of the Tenterfield Shire Council Local Traffic Committee meeting of 6 April 2023;</p> <p>(1) And adopt the following recommendations from General Business a) thru c);</p> <p>(a) UNTAMED BORDER RUN – That Council offer no objection to the Killarney Show and Rodeo Society Inc to hold the Untamed Border Run event subject to Police approval and standard conditions;</p> <p>(b) CBD LOADING ZONE – That Council not install any further loading zone in the main CBD area along Rouse Street;</p> <p>(c) LIGHT HORSE DRIVE – Council noted that maintenance of Light Horse Drive is not Council responsibility and that the issue be raised with Crown Lands to request road maintenance be undertaken for the benefit of Police vehicles and therefore the community.</p> <p style="text-align: right;">(Tom Peters/John Macnish)</p> <p><b>Motion Carried</b></p> |  |  |  |
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| <p><b>Notes</b><br/> 20 Jul 2023 11:17am Melling, Elizabeth<br/> Contact from NSW Police to quote of repairs to pavement Sec 67<br/> 10 May 2023 4:09pm Counsell, David<br/> Actions from minutes being programmed</p> |  |  |  |  |
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| Meeting            | Date       | Officer         | Title                                    | Target     |
|--------------------|------------|-----------------|------------------------------------------|------------|
| Council 24/05/2023 | 24/05/2023 | Counsell, David | MOLESWORTH STREET DRAINAGE PIPE EASEMENT | 14/06/2023 |

|       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |  |  |
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| 67/23 | <p><b>Resolved</b> that Council:</p> <p>(1) Agree to seek an easement over the drainage pipe in Lot 4 Molesworth Street and payment of any compensation of the affected land; and</p> <p>(2) Authorise the Chief Executive to approve any compensation amount once an independent valuation has been undertaken and execute any associated documents to finalise the easement.</p> <p style="text-align: right;">(Peter Petty/Kim Rhodes)</p> <p><b>Motion Carried</b></p> |  |  |  |
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| <p><b>Notes</b><br/> 20 Jul 2023 11:12am Melling, Elizabeth<br/> Surveyor to amend plans after liaising with owners of land.</p> |  |  |  |  |
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| Meeting            | Date       | Officer         | Title                               | Target     |
|--------------------|------------|-----------------|-------------------------------------|------------|
| Council 24/05/2023 | 24/05/2023 | Counsell, David | DISPOSAL OF DAMAGED STEEL STRUCTURE | 14/06/2023 |

|       |                                                                                                                                                                                                              |  |  |  |
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| 69/23 | <p><b>Resolved</b> that Council agree to the disposal of the damaged steel structure as surplus scrap material.</p> <p style="text-align: right;">(Greg Sauer/Peter Murphy)</p> <p><b>Motion Carried</b></p> |  |  |  |
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| <b>OUTSTANDING ACTIONS REPORT</b> |  | Printed: Wednesday, 21<br>February 2024 2:01:00 PM |
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| Committee:                        |  | Date To:                                           |
| Officer:                          |  |                                                    |

| Meeting                                                                                                                                                                                                                         | Date | Officer | Title | Target |
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| <b>Notes</b><br><b>12 Oct 2023 9:20pm Counsell, David</b><br>Asset is yet to be advertised for sale due to resourcing.<br><b>20 Jul 2023 11:11am Melling, Elizabeth</b><br>Inspection required for full description and access. |      |         |       |        |

| Meeting                                                                                                                                                                                                                                                   | Date                                                                                                                                                                                                                                                                                                                                                                                        | Officer         | Title                                               | Target     |
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| Council 24/05/2023                                                                                                                                                                                                                                        | 24/05/2023                                                                                                                                                                                                                                                                                                                                                                                  | Counsell, David | SHERRATT ROAD TORRINGTON - ROAD RESERVE ACQUISITION | 14/06/2023 |
| 66/23                                                                                                                                                                                                                                                     | <p><b>Resolved</b> that Council:</p> <p>(1) Agree to commence investigations for the formalisation of a road reserve for Sherratt Road, Tomtoy Avenue and Eschman Lane, and</p> <p>(2) Undertake necessary searches, survey and plan preparation for the compulsory acquisition of Crown Land to form public road reserves.</p> <p>(Tom Peters/Kim Rhodes)</p> <p><b>Motion Carried</b></p> |                 |                                                     |            |
| <p><b>Notes</b></p> <p><b>12 Oct 2023 9:19pm Counsell, David</b><br/>Information being compiled for meeting with Crown Lands office.</p> <p><b>20 Jul 2023 11:12am Melling, Elizabeth</b><br/>Liaising with Crown Lands to determine surveyors scope.</p> |                                                                                                                                                                                                                                                                                                                                                                                             |                 |                                                     |            |

| Meeting                                                                                                                                                                                                                                                                                                                       | Date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Officer         | Title                                             | Target     |
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| Council 24/05/2023                                                                                                                                                                                                                                                                                                            | 24/05/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Counsell, David | MT LINDESAY ROAD BRYANS GAP ROAD LAND ACQUISITION | 14/06/2023 |
| <b>64/23</b>                                                                                                                                                                                                                                                                                                                  | <b>Resolved</b> that Council:<br><br><div><div>(1) Agree to commence investigation of the Mt Lindesay Road public road reserve with respect to proposed rehabilitation works near Bryans Gap Road, and</div><div>(2) Agree to the acquisition of land adjacent to Mt Lindesay Road for road widening purposes necessary for road rehabilitation, and</div><div>(3) Authorise the Chief Executive to execute any documents for the acquisition and to authorise payment of any compensation with the landowners.</div></div> <div>(Tim Bonner/Kim Rhodes)</div><br><b>Motion Carried</b> |                 |                                                   |            |
| <b>Notes</b><br><b>12 Oct 2023 9:15pm Counsell, David</b><br>Surveyor boundary identification near the intersection has been completed. Further design work on hold pending Government review of funding grant.<br><b>20 Jul 2023 11:16am Melling, Elizabeth</b><br>Sent request to surveyor to confirm five boundary points. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                   |            |

| Meeting            | Date                                                                                                                                                                                                                                                                                                                                                           | Officer         | Title                                             | Target     |
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| Council 24/05/2023 | 24/05/2023                                                                                                                                                                                                                                                                                                                                                     | Counsell, David | MT LINDESAY ROAD – BOUNDARY ROAD LAND ACQUISITION | 14/06/2023 |
| <b>65/23</b>       | <b>Resolved</b> that Council: <ol style="list-style-type: none"> <li>Agree to commence investigation of Mt Lindesay Road for the purpose of detailed design of a future roundabout at Boundary Road intersection, and</li> <li>Agree to the acquisition of land adjacent to Mt Lindesay Road for the purpose of future roundabout construction, and</li> </ol> |                 |                                                   |            |

| OUTSTANDING ACTIONS REPORT          |  |                                                                              |  |
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| Meeting                                                                                                                                                                                                                                                                                                   | Date | Officer | Title                                                                                                                                                                                                        | Target |
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|                                                                                                                                                                                                                                                                                                           |      |         | (3) Authorise the Chief Executive to execute any documents for the acquisition and to authorise payment of any compensation with the landowners.<br><br>(Kim Rhodes/Tim Bonner)<br><br><b>Motion Carried</b> |        |
| <b>Notes</b><br><b>12 Oct 2023 9:17pm Counsell, David</b><br>No further action to date due to resourcing levels - low priority as no capital works are funded in current program.<br><b>20 Jul 2023 11:15am Melling, Elizabeth</b><br>Updating correspondence t landowners. Preparing brief for surveyor. |      |         |                                                                                                                                                                                                              |        |

| Meeting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Date                                                                                                                                                                                                                                                                                                                        | Officer      | Title                                                                                             | Target     |
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| Council 30/06/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 30/06/2023                                                                                                                                                                                                                                                                                                                  | Mills, Bruce | SALE OF COUNCIL OWNED LAND - LOT 1 DP 613385 (OPPOSITE TAFE), CLARENCE / HIGH STREET, TENTERFIELD | 21/07/2023 |
| 113/23                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <p><b>Resolved</b> that Council:</p> <p>Sell the land known as:</p> <p>(1) Lot 1 DP 613385 as one lot;and</p> <p>(2) Authorise the Chief Executive to invite all local agents to list the property for sale by private treaty, at asking price of \$380,000.</p> <p>(Kim Rhodes/Geoff Nye)</p> <p><b>Motion Carried</b></p> |              |                                                                                                   |            |
| <p><b>Notes</b></p> <p><b>01 Feb 2024 2:31pm Mills, Bruce</b><br/>No firm buyer interest.<br/>Large number of vacant blocks currently (1/2/24) for sale and has been for some time.<br/>Also long wait time for any builders.</p> <p><b>03 Oct 2023 4:07pm Melling, Elizabeth</b><br/>Marketing now added</p> <p><b>08 Aug 2023 12:04pm Melling, Elizabeth</b><br/>All local agents written to by BM and invited to list the property for sale.<br/>Property is currently listed for sale on realestate.com</p> |                                                                                                                                                                                                                                                                                                                             |              |                                                                                                   |            |

| Meeting                                                                                                                                                                        | Date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Officer         | Title                                                            | Target     |
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| Council 23/08/2023                                                                                                                                                             | 23/08/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Counsell, David | SUNNYSIDE HALL ROAD - PUBLIC GATE & VEHICLES BY-PASS APPLICATION | 13/09/2023 |
| 134/23                                                                                                                                                                         | <b>Resolved</b> that Council:<br><br><div><div>(1) Approve the alteration of an existing public gate with a new grid (gate and vehicular by-pass) installation on Sunnyside Hall Road located 100m from Bruxner Way; and</div><div>(2) Provide the applicant with Council Consent in accordance with Policy 2.162 subject to no objections being received.</div><div>(3) Advertise the approval with proposed installation 1 month after advertising as required by the Roads Regulation 2008.</div></div> <div>(Peter Petty/Tom Peters)</div><br><b>Motion Carried</b> |                 |                                                                  |            |
| <b>Notes</b><br>12 Oct 2023 9:20pm Counsell, David<br>No objections have been received and approval for installation is being prepared.<br>19 Sep 2023 11:48am Ritchie, Hayley |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                  |            |

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|                                   |  | Date To:                 |  |

| Meeting                                                                       | Date | Officer | Title | Target |
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| Advertised in Your Local News, Website. Submissions closed 13 September 2023. |      |         |       |        |

| Meeting            | Date       | Officer      | Title                                                                          | Target     |
|--------------------|------------|--------------|--------------------------------------------------------------------------------|------------|
| Council 27/09/2023 | 27/09/2023 | Mills, Bruce | PROPOSED SIX-MONTH RENT OF THE CONTAINER CAFE AT THE YOUTH PRECINCT SKATE PARK | 18/10/2023 |

**176/23 Resolved** that Council:

Rent the Container Café to Hayley Williamson for a trial period of six months at \$100/week (incl GST) with the rent including water and electricity.

(Kim Rhodes/Greg Sauer)

**Motion Carried**

**Notes**

**01 Feb 2024 2:33pm Mills, Bruce**

No suitable parties interested at this time (1/2/24).

**12 Dec 2023 2:09pm Melling, Elizabeth**

First person didnt want to continue with arrangement.  
second advertisements gone out.

No interest at this stage (1/2/24) from suitable parties.

**03 Oct 2023 4:06pm Melling, Elizabeth**

Advised preferred EOI recipient of their success. Drafting agreement.

| Meeting            | Date       | Officer           | Title                               | Target     |
|--------------------|------------|-------------------|-------------------------------------|------------|
| Council 27/09/2023 | 27/09/2023 | Marchant, Gillian | REPLACEMENT SIDE LOADER WASTE TRUCK | 18/10/2023 |

**OFFICER'S RECOMMENDATION:**

**That Council:**

- (1) 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
- (2) Procure the project works in accordance with Local Government (General) Regulation 2021 - 178(3)(e) as detailed in the report; and
- (3) Delegate to the Chief Executive authority to negotiate, with other tenderers and award the contract to deliver the side loader truck waste tender

**Notes**

**17 Feb 2024 10:36am Marchant, Gillian**

Completed order raised

**10 Nov 2023 4:39pm Marchant, Gillian**

Negotiations continue

**13 Oct 2023 3:39pm Marchant, Gillian**

Negotiations underway

| Meeting            | Date       | Officer      | Title                                                                                   | Target     |
|--------------------|------------|--------------|-----------------------------------------------------------------------------------------|------------|
| Council 27/09/2023 | 27/09/2023 | Mills, Bruce | SALE OF COUNCIL-OWNED PROPERTY AT 142 MANNERS ST, TENTERFIELD - CURRENTLY USED BY TENFM | 18/10/2023 |

**OFFICER'S RECOMMENDATION:**

**That Council:**

- (1) Sell the property at 142 Manners St, Tenterfield by listing with all interested local real estate agents at an asking price of \$450,000- \$500,000; and

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| Meeting                                                                                      | Date | Officer                                                                                                                                                  | Title | Target |
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|                                                                                              | (2)  | Authorise the Chief Executive to sign all necessary documents to list the property, negotiate with agents and sign any contract to execute the sale; and |       |        |
|                                                                                              | (3)  | Work with the community group running TEN FM to find a suitable alternative site to continue its operations as a community radio station.                |       |        |
| Notes                                                                                        |      |                                                                                                                                                          |       |        |
| 01 Feb 2024 2:30pm Mills, Bruce<br>Awaiting Council resolution for any further action.       |      |                                                                                                                                                          |       |        |
| 03 Oct 2023 4:05pm Melling, Elizabeth<br>Deferred until 25 Oct 2023 ordinary Council Meeting |      |                                                                                                                                                          |       |        |

| Meeting                    | Date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Officer            | Title                                                                                                                                           | Target     |
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| Council 25/10/2023         | 25/10/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Counsell,<br>David | REPORTS OF COMMITTEES &<br>DELEGATES - TENTERFIELD SHIRE<br>COUNCIL - LOCAL TRAFFIC<br>COMMITTEE - MEETING MINUTES -<br>THURSDAY 5 OCTOBER 2023 | 15/11/2023 |
| <u>23/23, 24/23, 25/23</u> | <b>Resolved</b><br><b>That Council receive this report for Discussion</b><br><div style="text-align: right;">(Kim Rhodes/Tim Bonner)</div> <b>Motion Carried</b><br><b>RECOMMENDATION</b><br><b>That the report and recommendations from the Tenterfield Shire Local Traffic Committee meeting of 5 October 2023 be received and noted.</b><br><b>RECOMMENDATIONS ARISING FROM MINUTES:</b> <ul style="list-style-type: none"> <li><b>LIGHTING REQUEST IN ROUSE STREET (NEW ENGLAND HIGHWAY)</b><br/>Noted that Transport NSW will continue to progress this matter with new consultants.</li> <li><b>DRAKE REVITALISATION – BRUXNER HIGHWAY</b><br/>Noted that Council staff will meet with Transport NSW staff in relation to the Bruxner Highway aspects of the project in Drake.</li> <li><b>HIGH STREET BUS ZONE</b><br/>The Committee recommended that the existing bus zone be removed and that the two bus zone signs be removed.</li> <li><b>AMOSFIELD ROAD ACCIDENT</b></li> <li>Noted the accident details and recommended that an assessment be undertaken of curve signage along the road for any required maintenance and safety enhancement, particularly along Dalmoak Road.</li> <li><b>STANTHORPE STREET CLOSURE, LISTON</b><br/>That no objection be made to a temporary closure of Stanthorpe Street in Liston for the event, subject to concurrence from Council staff and NSW police once documents are received to hold a public event, closing of road including traffic control arrangements, notification of the public by the organisers, public liability insurance and payment of any applicable fees and charges.</li> <li><b>MT LINDESAY ROAD CULVERT</b><br/>That the committee recommended that the widening of the culvert be considered with any road formation upgrading through the village if external grant funding can be obtained for design or construction.</li> <li><b>MT LINDESAY ROAD TREES</b><br/>It was noted that this would be referred to the works department to assess for any maintenance required to ensure the path of large vehicles is not obstructed.</li> <li><b>MT LINDESAY ROAD SURFACE DEPRESSIONS</b><br/>It was noted that the works department has already been assessing these locations for a program of maintenance the correct the surface travel condition.</li> </ul> |                    |                                                                                                                                                 |            |



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| Division:<br>Committee:<br>Officer: |      |         |       |        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Meeting                             | Date | Officer | Title | Target |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                     |      |         |       |        | <ul style="list-style-type: none"> <li> <b>B DOUBLE ROUTE ASSESSMENTS</b><br/>           The Committee recommended that if external grant funding can be obtained, assessment be undertaken of future B-Double Routes along the Regional Road Network within the Shire to identify any likely restrictions and opportunities.         </li> </ul> <p><b>Resolved</b><br/> <b>That Council receive this report for Discussion.</b></p> <p style="text-align: right;">(Kim Rhodes/Tim Bonner)</p> <p><b>Motion Carried</b></p> <p><b>AMENDMENT</b></p> <p><b>That the report and recommendations from the Tenterfield Shire Local Traffic Committee meeting of 5 October 2023 be received and noted, with an amendment to HIGH STREET BUS ZONE item as outlined below.</b></p> <p><b>RECOMMENDATIONS ARISING FROM MINUTES:</b></p> <ul style="list-style-type: none"> <li> <b>LIGHTING REQUEST IN ROUSE STREET (NEW ENGLAND HIGHWAY)</b><br/>           Noted that Transport NSW will continue to progress this matter with new consultants.         </li> <li> <b>DRAKE REVITALISATION – BRUXNER HIGHWAY</b><br/>           Noted that Council staff will meet with Transport NSW staff in relation to the Bruxner Highway aspects of the project in Drake.         </li> <li> <b>HIGH STREET BUS ZONE</b><br/>           The Committee recommended that the existing bus zone be removed and that the two bus zone signs be removed. <b>Council wishes to defer this decision to allow further consultation.</b> </li> <li> <b>AMOSFIELD ROAD ACCIDENT</b> </li> <li>           Noted the accident details and recommended that an assessment be undertaken of curve signage along the road for any required maintenance and safety enhancement, particularly along Dalmoak Road.         </li> <li> <b>STANTHORPE STREET CLOSURE, LISTON</b><br/>           That no objection be made to a temporary closure of Stanthorpe Street in Liston for the event, subject to concurrence from Council staff and NSW police once documents are received to hold a public event, closing of road including traffic control arrangements, notification of the public by the organisers, public liability insurance and payment of any applicable fees and charges.         </li> <li> <b>MT LINDESAY ROAD CULVERT</b><br/>           That the committee recommended that the widening of the culvert be considered with any road formation upgrading through the village if external grant funding can be obtained for design or construction.         </li> <li> <b>MT LINDESAY ROAD TREES</b><br/>           It was noted that this would be referred to the works department to assess for any maintenance required to ensure the path of large vehicles is not obstructed.         </li> <li> <b>MT LINDESAY ROAD SURFACE DEPRESSIONS</b><br/>           It was noted that the works department has already been assessing these locations for a program of maintenance the correct the surface travel condition.         </li> <li> <b>B DOUBLE ROUTE ASSESSMENTS</b><br/>           The Committee recommended that if external grant funding can be obtained, assessment be undertaken of future B-Double Routes along the Regional Road Network within the Shire to identify any likely restrictions and opportunities.         </li> </ul> <p style="text-align: right;">(Bronwyn Petrie/Greg Sauer)</p> <p><b>Amendment Carried</b></p> <p><b>Resolved</b> that the report and recommendations from the Tenterfield Shire Local Traffic Committee meeting of 5 October 2023 be received and noted, with an amendment to HIGH STREET BUS ZONE item as outlined below.</p> |

| OUTSTANDING ACTIONS REPORT          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |         |       |        | Printed: Wednesday, 21<br>February 2024 2:01:00 PM<br>Date From:<br>Date To: |
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| Division:<br>Committee:<br>Officer: |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |         |       |        |                                                                              |
| Meeting                             | Date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Officer | Title | Target |                                                                              |
|                                     | <div>RECOMMENDATIONS ARISING FROM MINUTES:</div> <div><div><div><div></div><div>LIGHTING REQUEST IN ROUSE STREET (NEW ENGLAND HIGHWAY)</div></div><div>Noted that Transport NSW will continue to progress this matter with new consultants.</div></div><div><div><div></div><div>DRAKE REVITALISATION – BRUXNER HIGHWAY</div></div><div>Noted that Council staff will meet with Transport NSW staff in relation to the Bruxner Highway aspects of the project in Drake.</div></div><div><div><div></div><div>HIGH STREET BUS ZONE</div></div><div>The Committee recommended that the existing bus zone be removed and that the two bus zone signs be removed. <i>Council wishes to defer this decision to allow further consultation.</i></div></div><div><div><div></div><div>AMOSFIELD ROAD ACCIDENT</div></div><div><div>Noted the accident details and recommended that an assessment be undertaken of curve signage along the road for any required maintenance and safety enhancement, particularly along Dalmoak Road.</div></div><div><div><div></div><div>STANTHORPE STREET CLOSURE, LISTON</div></div><div>That no objection be made to a temporary closure of Stanthorpe Street in Liston for the event, subject to concurrence from Council staff and NSW police once documents are received to hold a public event, closing of road including traffic control arrangements, notification of the public by the organisers, public liability insurance and payment of any applicable fees and charges.</div></div><div><div><div></div><div>MT LINDESAY ROAD CULVERT</div></div><div>That the committee recommended that the widening of the culvert be considered with any road formation upgrading through the village if external grant funding can be obtained for design or construction.</div></div><div><div><div></div><div>MT LINDESAY ROAD TREES</div></div><div>It was noted that this would be referred to the works department to assess for any maintenance required to ensure the path of large vehicles is not obstructed.</div></div><div><div><div></div><div>MT LINDESAY ROAD SURFACE DEPRESSIONS</div></div><div>It was noted that the works department has already been assessing these locations for a program of maintenance the correct the surface travel condition.</div></div><div><div><div></div><div>B DOUBLE ROUTE ASSESSMENTS</div></div><div><div>The Committee recommended that if external grant funding can be obtained, assessment be undertaken of future B-Double Routes along the Regional Road Network within the Shire to identify any likely restrictions and opportunities.</div><div>(Bronwyn Petrie/Greg Sauer)</div></div></div><div>Motion Carried</div></div></div> |         |       |        |                                                                              |
| Notes                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |         |       |        |                                                                              |

| Meeting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Date       | Officer         | Title                             | Target     |
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| Council 25/10/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 25/10/2023 | Counsell, David | ROAD ASSET MANAGEMENT PLAN REVIEW | 15/11/2023 |
| <p><b>OFFICER'S RECOMMENDATION:</b></p> <p>That Council:</p> <ul style="list-style-type: none"> <li>a) Note the draft Road Asset Management Plan October 2023 review; and</li> <li>b) Place the Road Asset Management Plan October 2023 review on public display on Council's website for 28 days to allow for any submissions to be considered; and</li> <li>c) That following the 28 day period, a further report be submitted to Council to consider submissions and to adopt a revised Road Asset Management Plan that complements Council's financial constraints for the ten year projections.</li> </ul> |            |                 |                                   |            |



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| Officer:                          |  |                                                    |

| Meeting                                                                                                                                                                                                               | Date | Officer | Title | Target |
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|                                                                                                                                                                                                                       |      |         |       |        |
| <p><b>AMENDMENT:</b></p> <p>RECOMMENDATION:</p> <p>That the Road Asset Management Plan Review report be deferred to a future meeting of Council.</p> <p>(John Macnish/Tim Bonner)</p> <p><u>Amendment Carried</u></p> |      |         |       |        |
| Notes                                                                                                                                                                                                                 |      |         |       |        |

| Meeting                                                                                                                                                                                                                                                                                                                                                                                              | Date       | Officer      | Title                                                                               | Target     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------------|-------------------------------------------------------------------------------------|------------|
| Council 22/11/2023                                                                                                                                                                                                                                                                                                                                                                                   | 22/11/2023 | Mills, Bruce | NAAS ST / MILLBROOK PARK<br>TENTERFIELD FLYING-FOX CAMP<br>MANAGEMENT PLAN PROGRESS | 13/12/2023 |
| <p><b>MOTION:</b></p> <p>That Council:</p> <p>(1) Review the attached DRAFT plan;</p> <p>(2) Note the comments in the attached letter from the senior officer with the Department of Planning Environment; and</p> <p>(3) Resolve to agree to changes recommended by the Department; adopt the DRAFT with the changes; and publicly release the management plan.</p> <p>(Peter Petty/Kim Rhodes)</p> |            |              |                                                                                     |            |
| <p>Notes</p> <p>01 Feb 2024 2:28pm Mills, Bruce<br/>Awaiting Council resolution.</p> <p>12 Dec 2023 2:10pm Melling, Elizabeth<br/>Arranged for staff to Zoom with Councillors - enabling any questions to be answered</p>                                                                                                                                                                            |            |              |                                                                                     |            |

| Meeting                                                                | Date                                                                                                                                                                                                                                                                                                                                                                                                                                   | Officer         | Title                | Target     |
|------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------------------|------------|
| Tenterfield Shire Council -<br>Works & Services Committee<br>6/12/2023 | 6/12/2023                                                                                                                                                                                                                                                                                                                                                                                                                              | Counsell, David | HAWKINS GULLY BRIDGE | 27/12/2023 |
| 5/23                                                                   | <p><b>Resolved</b> that the Works &amp; Services Committee recommend that an application be made under the Bridges Renewal Program to replace Hawkins Gully Bridge with a new two lane concrete bridge; and</p> <p>That Council allocate \$200,000 in the 2024/25 budget capital works to support a <b>co contribution</b> towards a grant application.</p> <p><b>(Tim Bonner/Peter Petty)</b></p> <p><b><u>Motion Carried</u></b></p> |                 |                      |            |
| Notes                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |                      |            |

| Meeting                                                                | Date                                                                                                                                                                                                                                                                                                                                           | Officer         | Title                     | Target     |
|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------------|------------|
| Tenterfield Shire Council -<br>Works & Services Committee<br>6/12/2023 | 6/12/2023                                                                                                                                                                                                                                                                                                                                      | Counsell, David | PLANT REPLACEMENT PROGRAM | 27/12/2023 |
| 6/23                                                                   | <p><b>Resolved</b> that the Works &amp; Services Committee note the proposed plant disposals in the current financial year and plant replacement priorities subject to consolidation of funds into the plant replacement reserve; and</p> <p>That Council review the funding of Plant replacement in the December Quarterly Budget Review.</p> |                 |                           |            |

| OUTSTANDING ACTIONS REPORT          |  |  |                                                                              |  |
|-------------------------------------|--|--|------------------------------------------------------------------------------|--|
| Division:<br>Committee:<br>Officer: |  |  | Printed: Wednesday, 21<br>February 2024 2:01:00 PM<br>Date From:<br>Date To: |  |

| Meeting               | Date | Officer | Title | Target                   |
|-----------------------|------|---------|-------|--------------------------|
|                       |      |         |       | (Peter Petty/Tim Bonner) |
| <b>Motion Carried</b> |      |         |       |                          |
| Notes                 |      |         |       |                          |

| Meeting                                                                | Date                                                                                                                                                                                                                                     | Officer        | Title                                                                              | Target     |
|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------------------------------------------------------------|------------|
| Tenterfield Shire Council -<br>Works & Services Committee<br>6/12/2023 | 6/12/2023                                                                                                                                                                                                                                | Condric, Jodie | ADOPTION OF TENTERFIELD WAR<br>MEMORIAL BATHS MASTER PLAN AND<br>FEASIBILITY STUDY | 27/12/2023 |
| <u>4/23</u>                                                            | <u>Resolved</u> that the Works & Services Committee:<br><br>(1)      Endorse and adopt the Draft Master Plan and Feasibility Study; and<br><br>(2)      Include in the 24/25 budget a \$15 million allocation for consideration.<br><br> |                |                                                                                    |            |

| Meeting                                                                | Date                                                                                                                                                                                                                                                                                                                                                | Officer         | Title                                         | Target     |
|------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------------------------------|------------|
| Tenterfield Shire Council -<br>Works & Services Committee<br>6/12/2023 | 6/12/2023                                                                                                                                                                                                                                                                                                                                           | Counsell, David | PEDESTRIAN ACCESS AND MOBILITY<br>PLAN REVIEW | 27/12/2023 |
| 2/23                                                                   | <b><u>Resolved</u></b> that the :<br><br>(1) Works Committee recommend the adoption of the revised Tenterfield Pedestrian Access and Mobility Plan (2023).<br><br>(2) Works Committee recommend the removal of garden beds in Rouse Street from around electricity power poles.<br><br><b><u>Motion Carried</u></b><br><br>(Peter Petty/Tim Bonner) |                 |                                               |            |
| Notes                                                                  |                                                                                                                                                                                                                                                                                                                                                     |                 |                                               |            |

| Meeting                                                                | Date                                                                                                                                                                                        | Officer         | Title                 | Target     |
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| Tenterfield Shire Council -<br>Works & Services Committee<br>6/12/2023 | 6/12/2023                                                                                                                                                                                   | Counsell, David | TENTERFIELD BIKE PLAN | 27/12/2023 |
| <u>3/23</u>                                                            | <u>Resolved</u> that the Works & Services Committee recommend the adoption of the revised Tenterfield Bike Plan (2023).<br><br><u>Motion Carried</u><br><div>(Tim Bonner/Peter Petty)</div> |                 |                       |            |
| Notes                                                                  |                                                                                                                                                                                             |                 |                       |            |

| Meeting            | Date                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Officer         | Title                                                                                                                                        | Target     |
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| Council 20/12/2023 | 20/12/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Counsell, David | REPORT OF COMMITTEES & DELEGATES -<br>TENTERFIELD SHIRE COUNCIL - LOCAL<br>TRAFFIC COMMITTEE - MEETING MINUTES<br>- THURSDAY 7 DECEMBER 2023 | 10/01/2024 |
|                    | <b>That Council resolves.</b> <ul style="list-style-type: none"> <li>(1) That the minutes of the Local Traffic Committee meeting held Thursday 7 December 2023 be adopted; and</li> <li>(2) That no objection be raised to the proposal to relocate the Manners Street Bay stop into Rouse Street adjacent to Bruxner Park, and that Council formally advise Transport NSW and NSW TrainLink of support for their Coach Stop Relocation Request; and</li> </ul> |                 |                                                                                                                                              |            |

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| <b>OUTSTANDING ACTIONS REPORT</b> |  | Printed: Wednesday, 21<br>February 2024 2:01:00 PM |
| Division:                         |  | Date From:                                         |
| Committee:                        |  | Date To:                                           |
| Officer:                          |  |                                                    |

| Meeting | Date | Officer | Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Target |
|---------|------|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
|         |      |         | <p>(3) That Council install a 30-tonne gross mass limit to be applied on the Hawkins Gully Bridge located 1.6km along Billirimba Road; and</p> <p>(4) That Council raise no objection to the Killarney Border Ranges Trail Ride on 23<sup>rd</sup> and 24<sup>th</sup> March 2024 subject to NSW Police approval being obtained and standard conditions of compliance including traffic management and safety, as well as public liability insurance being held and</p> <p>(5) That Council request the applicant for proposed transport depot development for Lot 150 Western Boundary Road to submit detailed drawings of the proposed access intersection and further information to demonstrate how the operation will comply with Transport NSW suggestions including.</p> <p>a) A revised swept path for the largest design vehicle (B-Double) demonstrating site ingress from the northbound lane on Western Boundary Road can be accommodated is provided to Council's satisfaction; and</p> <p>b) It is successfully demonstrated that heavy vehicles originating from the New England Highway could feasibly perform a U-turn within the existing local road network.</p> |        |
| Notes   |      |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |        |

| Meeting                                                                                                                                                                                                                                                                                     | Date                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Officer       | Title                          | Target     |
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| Council 20/12/2023                                                                                                                                                                                                                                                                          | 20/12/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Wilcox, Glenn | APPOINTMENT OF GENERAL MANAGER | 10/01/2024 |
| 249/23                                                                                                                                                                                                                                                                                      | <p><b>Resolved</b> that Council:</p> <p>(1) Call for Expressions of Interest and quotations from suitably qualified organisations to advertise, undertake interviews and to develop the General Managers performance criteria post appointment; and</p> <p>(2) That Council place advertisements in the week commencing 15<sup>th</sup> January 2024 to 2<sup>nd</sup> February 2024.</p> <p>(Peter Petty/Greg Sauer)</p> <p><b><u>Motion Carried</u></b></p> |               |                                |            |
| <p><b>Notes</b></p> <p><b>21 Feb 2024 11:33am Melling, Elizabeth</b><br/>Closed 15 feb 2024 - shortlist.</p> <p><b>10 Jan 2024 3:43pm Melling, Elizabeth</b><br/>Consultants appointed. First meeting held with Council and consultants, advertising to commence from 15th January 2024</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                               |               |                                |            |

| Meeting            | Date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Officer       | Title                                                                                                                                   | Target     |
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| Council 20/12/2023 | 20/12/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Wilcox, Glenn | REPORT OF COMMITTEES & DELEGATES - TENTERFIELD SHIRE COUNCIL - WORKS & SERVICES COMMITTEE - MEETING MINUTES - WEDNESDAY 6 DECEMBER 2023 | 10/01/2024 |
| <b>254/23</b>      | <p><b>Resolved</b> that the report and recommendations (as listed below) from the Tenterfield Shire Council - Works &amp; Services Committee meeting of 6 December 2023 be received and adopted.</p> <p><b>1/23 Resolved</b> that the Works &amp; Services Committee adopt the Terms of Reference.</p> <p><b>2/23 Resolved</b> that the :</p> <p>(1) Works Committee recommend the adoption of the revised Tenterfield Pedestrian Access and Mobility Plan (2023).</p> <p>(2) Works Committee recommend the removal of garden beds in Rouse Street from around electricity power poles.</p> |               |                                                                                                                                         |            |

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| <b>OUTSTANDING ACTIONS REPORT</b> |  | Printed: Wednesday, 21<br>February 2024 2:01:00 PM |
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| Committee:                        |  | Date To:                                           |
| Officer:                          |  |                                                    |

| Meeting | Date | Officer | Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Target |
|---------|------|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
|         |      |         | <p><b>3/23 Resolved</b> that the Works &amp; Services Committee recommend the adoption of the revised Tenterfield Bike Plan (2023).</p> <p><b>4/23 Resolved</b> that the Works &amp; Services Committee:</p> <p>(1) Endorse and adopt the Draft Master Plan and Feasibility Study; and</p> <p>(2) Include in the 24/25 budget a \$15 million allocation for consideration.</p> <p><b>5/23 Resolved</b> that the Works &amp; Services Committee recommend that an application be made under the Bridges Renewal Program to replace Hawkins Gully Bridge with a new two lane concrete bridge; and</p> <p>That Council allocate \$200,000 in the 2024/25 budget capital works to support a co contribution towards a grant application.</p> <p><b>6/23 Resolved</b> that the Works &amp; Services Committee note the proposed plant disposals in the current financial year and plant replacement priorities subject to consolidation of funds into the plant replacement reserve; and</p> <p>That Council review the funding of Plant replacement in the December Quarterly Budget Review.</p> <p><b>7/23 Resolved</b> that the Works &amp; Services Committee recommend the Works Program and supports the ongoing cohesion and utilisation of staff, Council resources and contract resources to fulfil internal and externally funded budgets.</p> <p>(Peter Petty/Kim Rhodes)</p> <p><b>Motion Carried</b></p> |        |
| Notes   |      |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |        |

| Meeting                                                                                                                                             | Date                                                                                                                                                                                                                                                                                                                                                                                      | Officer       | Title                                                                                                                          | Target     |
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| Council 20/12/2023                                                                                                                                  | 20/12/2023                                                                                                                                                                                                                                                                                                                                                                                | Murphy, Peter | NOTICE OF MOTION - WAIVER OF COUNCIL CHARGES - MINGOOLA HALL MANAGEMENT COMMITTEE INC. - GRANT FUNDED DISABILITY AMENITY WORKS | 10/01/2024 |
| 259/23                                                                                                                                              | <p><b>Resolved</b> that Council:</p> <p>Waive \$5,000 of Council’s administrative support charges claimed against the Mingoola Hall Management Committee Inc. in respect of the grant funding and project management of Council’s Mingoola Disability Toilet amenity and associated, miscellaneous works.</p> <p><b>(Peter Murphy/Tom Peters)</b></p> <p><b><u>Motion Carried</u></b></p> |               |                                                                                                                                |            |
| <p><b>Notes</b></p> <p><b>21 Feb 2024 11:25am Melling, Elizabeth</b></p> <p>Mingoola Hall Management Committee advised of resolution of Council</p> |                                                                                                                                                                                                                                                                                                                                                                                           |               |                                                                                                                                |            |

| Meeting                                                                                           | Date                                                                                                                                                                        | Officer      | Title                                           | Target     |
|---------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------------------------------------------|------------|
| Council 20/12/2023                                                                                | 20/12/2023                                                                                                                                                                  | Mills, Bruce | ALTERNATIVE USE FOR VISITORS INFORMATION CENTRE | 10/01/2024 |
| <u>258/23</u>                                                                                     | <u>Resolved</u> this report should be considered with the recommendation of the Finance Committee Meeting.<br><div>(Kim Rhodes/Peter Murphy)</div><br><u>Motion Carried</u> |              |                                                 |            |
| Notes                                                                                             |                                                                                                                                                                             |              |                                                 |            |
| 01 Feb 2024 2:28pm Mills, Bruce<br>Awaiting Council resolution from next (February 2024) meeting. |                                                                                                                                                                             |              |                                                 |            |
| 10 Jan 2024 3:49pm Melling, Elizabeth<br>No action to be taken at this stage.                     |                                                                                                                                                                             |              |                                                 |            |

| OUTSTANDING ACTIONS REPORT          |  |  |  | Printed: Wednesday, 21<br>February 2024 2:01:00 PM |
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| Division:<br>Committee:<br>Officer: |  |  |  | Date From:<br>Date To:                             |

| Meeting                                                                                                                                                                                                                     | Date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Officer       | Title                          | Target     |
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| Council 20/12/2023                                                                                                                                                                                                          | 20/12/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Wilcox, Glenn | POLICIES FOR PUBLIC EXHIBITION | 10/01/2024 |
| 248/23                                                                                                                                                                                                                      | <p><b>Resolved</b> that Council:</p> <p>Place the following Policy documents on public display and seek public input prior to consideration to adopt at the February 2024 Council meeting:</p> <ul style="list-style-type: none"><li>(1) Communication Device Policy</li><li>(2) Mobile Phone Policy</li><li>(3) Annual Leave Policy</li><li>(4) Motor Vehicle Policy</li><li>(5) Appointment of the General Manager</li></ul> <p>(Kim Rhodes/Peter Petty)</p> <p><b>Motion Carried</b></p> |               |                                |            |
| <p><b>Notes</b></p> <p>21 Feb 2024 11:22am Melling, Elizabeth<br/>Policies - No submissions received</p> <p>10 Jan 2024 3:45pm Melling, Elizabeth<br/>To be placed on Public Exhibition and return to February meeting.</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |               |                                |            |

| Meeting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Date                                                                                                                                                                                               | Officer      | Title                                                           | Target     |
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| Council 20/12/2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 20/12/2023                                                                                                                                                                                         | Mills, Bruce | CAMPERVAN & MOTORHOME CLUB OF AUSTRALIA (CMCA) RV PARK PROPOSAL | 10/01/2024 |
| <b>240/23</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b><u>Resolved</u></b> that Council:<br><br>Resolve to consent to the signing of the proposed Development Application.<br><br><div>(Peter Murphy/Kim Rhodes)</div><br><b><u>Motion Carried</u></b> |              |                                                                 |            |
| <b>Notes</b><br><b>01 Feb 2024 2:24pm Mills, Bruce</b><br>Planning & engineering met with Sean Constable from CMCA today (1/2/2024) to answer questions and discuss development application being prepared by CMCA's planning consultant.<br><b>10 Jan 2024 3:56pm Melling, Elizabeth</b><br>Campervan & Motorhome Club of Australia notified of Council's resolution - await their request for Owners consent for General managers signature to allow lodgement of the Development Application. |                                                                                                                                                                                                    |              |                                                                 |            |

| Meeting                                                                                                                                                                    | Date                                                                                                                                                                                                                                                                                                              | Officer         | Title                                                                                                   | Target     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------------------------------------------------------------------------------------------|------------|
| Council 20/12/2023                                                                                                                                                         | 20/12/2023                                                                                                                                                                                                                                                                                                        | Petrie, Bronwyn | MAYORAL MINUTE - DONATION OF AWARD VOUCHER / GIFT CERTIFICATE TO SENIOR CITIZEN COMMITTEE, TENTERFIELD. | 10/01/2024 |
| 235/23                                                                                                                                                                     | <p><b>Resolved</b> that Council donate the Award Voucher/Gift Certificate to the Senior Citizen Committee Tenterfield.</p> <p style="text-align: right;">(Peter Murphy/Bronwyn Petrie)</p> <p><b>Motion Carried</b><br/><i>Cr Kim Rhodes abstained from voting as a member of the Tenterfield Lions Club.</i></p> |                 |                                                                                                         |            |
| <p><b>Notes</b><br/>21 Feb 2024 11:24am Melling, Elizabeth<br/>Contact Bartercard. Waiting on form to send out with letter to Senior Citizens Committee - Tenterfield.</p> |                                                                                                                                                                                                                                                                                                                   |                 |                                                                                                         |            |

| Meeting            | Date                                                                                                                             | Officer         | Title                 | Target     |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------|------------|
| Council 20/12/2023 | 20/12/2023                                                                                                                       | Davidson, Tamai | TENTERFIELD BAND HALL | 10/01/2024 |
| <b>241/23</b>      | <p><b>Resolved</b> that Council:</p> <p>(1) Accept the return of the Band Hall offer from Leechs Gully Progress Association;</p> |                 |                       |            |



| OUTSTANDING ACTIONS REPORT |  | Printed: Wednesday, 21<br>February 2024 2:01:00 PM |
|----------------------------|--|----------------------------------------------------|
| Division:                  |  | Date From:                                         |
| Committee:                 |  | Date To:                                           |
| Officer:                   |  |                                                    |

| Meeting                             | Date | Officer | Title                                                                                                                                                                                                              | Target                    |
|-------------------------------------|------|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| (2)                                 |      |         | Request the Leechs Gully Progress Association withdraw Development Application 2023.075 for the Removal of the Band Hall from 12 Crown Street, Tenterfield.                                                        |                           |
| (3)                                 |      |         | Raise no objection to Leechs Gully Progress Association amending existing Development Application 2023.076 for the erection of a hall on the site at Leechs Gully Road, Tenterfield at no further cost to Council. |                           |
| (4)                                 |      |         | Utilise the funds not expended by Leechs Gully Progress Association to undertake priority repairs to the building.                                                                                                 |                           |
| (5)                                 |      |         | Seek Expressions of Interest for the use of the hall.                                                                                                                                                              |                           |
| <b>AMENDMENT</b>                    |      |         |                                                                                                                                                                                                                    |                           |
| (5)                                 |      |         | Seek Expressions of Interest for the community use of the hall.                                                                                                                                                    |                           |
|                                     |      |         |                                                                                                                                                                                                                    | (Peter Murphy/Greg Sauer) |
| <b><u>Amendment Lost.</u></b>       |      |         |                                                                                                                                                                                                                    |                           |
| <i>The original Motion was put.</i> |      |         |                                                                                                                                                                                                                    | (Geoff Nye/Peter Petty)   |
| <b><u>Motion Carried</u></b>        |      |         |                                                                                                                                                                                                                    |                           |

**Notes**

17 Jan 2024 8:54am Melling, Elizabeth

Leech's Gully Progress Association advised by email of the above and requested to withdraw the DA.  
 Inspection scheduled in January to identify priority works to request quotes from local builders.  
 Expressions of interest to be sought after priority works completed.

| Meeting                      | Date                                                                                                                                                                                           | Officer              | Title             | Target                   |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------|--------------------------|
| Council 20/12/2023           | 20/12/2023                                                                                                                                                                                     | Marchant,<br>Gillian | BOONOO BOONOO RFT | 20/12/2023               |
| <b>244/23</b>                | <b><u>Resolved</u></b> that Council:                                                                                                                                                           |                      |                   |                          |
|                              | Accept the tender of Townes Contracting for RFT 03 23/24 Tender - Boonoo Boonoo Landfill Cell 5, Leachate and Stormwater Construction for a contract total of \$3,600,421.55 inclusive of GST. |                      |                   |                          |
|                              |                                                                                                                                                                                                |                      |                   | (Peter Petty/Kim Rhodes) |
| <b><u>Motion Carried</u></b> |                                                                                                                                                                                                |                      |                   |                          |

**Notes**

17 Feb 2024 10:38am Marchant, Gillian

Initial meetings held contract completed

| Meeting                      | Date                                                                                                                                                                     | Officer            | Title                                                                                                             | Target                    |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------------------------------------------------------------------------------------------------------|---------------------------|
| Council 20/12/2023           | 20/12/2023                                                                                                                                                               | Davidson,<br>Tamai | DEVELOPMENT APPLICATION 2022.015 - 9 LOT SUBDIVISION - Request for Council consideration of delay in road sealing | 10/01/2024                |
| <b>242/23</b>                | <b><u>Resolved</u></b> that Council:                                                                                                                                     |                    |                                                                                                                   |                           |
| (1)                          | Agree to the extension of the Bond Agreement to 30 June 2024;                                                                                                            |                    |                                                                                                                   |                           |
| (2)                          | Agree to the modification of consent conditions 10 and 11 of Development Consent 2022.015 to reduce the gravel width from 6m to 5m and bitumen road seal from 6m to 4m;  |                    |                                                                                                                   |                           |
| (3)                          | Not accept any contribution toward the cost of the bitumen seal. Developer is to undertake all approved works associated with the construction of the road and accesses; |                    |                                                                                                                   |                           |
| (4)                          | Advise the developer to lodge a Modification application to the Development Consent via the NSW Planning Portal to formally modify the consent conditions.               |                    |                                                                                                                   |                           |
|                              |                                                                                                                                                                          |                    |                                                                                                                   | (Kim Rhodes/John Macnish) |
| <b><u>Motion Carried</u></b> |                                                                                                                                                                          |                    |                                                                                                                   |                           |

