



URALLA SHIRE COUNCIL

AGENDA

Notice is hereby given, in accordance with the provision of the Local Government Act 1993 that a Meeting of Uralla Shire Council will be held in the Council Chambers, 32 Salisbury Street, Uralla.

ORDINARY COUNCIL MEETING

24 December 2021

Commencing at 9:00am

In accordance with OM03.09/21 the above meeting is subject to: *the 4 December 2021 NSW Local Government Elections having been declared – scheduled to occur 21-23 December 2021.*

That if the 4 December 2021 election has not been declared by Thursday 23 December 2021, that the December Ordinary Meeting will not occur and, in lieu, that the first meeting of the new Council be called for Tuesday 25 January 2022.

Kate Jessep
GENERAL MANAGER

UINT/21/14798

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1 OPENING & WELCOME

1.1 COUNCILLORS OATH OR AFFIRMATION OF OFFICE



ITEM 1 – Oath or affirmation of office

Pursuant to the *Local Government Act 1993 (NSW)* section 233A oath and affirmation for councillors:

(1) A councillor must take an oath of office or make an affirmation of office at or before the first meeting of the council after the councillor is elected.

(2) The oath or affirmation may be taken or made before the general manager of the council, an Australian legal practitioner or a justice of the peace and is to be in the following form—

Oath

I _____ [Name of Councillor] swear that I will undertake the duties of the office of Councillor in the best interests of the people of the Uralla Shire Council Local Government Area and the Uralla Shire Council and that I will faithfully and impartially carry out the functions, powers, authorities and discretions vested in me under the *Local Government Act* or any other Act to the best of my ability and judgement.

Affirmation

I _____ [Name of Councillor] solemnly and sincerely declare and affirm I will undertake the duties of the office of Councillor in the best interests of the people of the Uralla Shire Council Local Government Area and the Uralla Shire Council and that I will faithfully and impartially carry out the functions, powers, authorities and discretions vested in me under the *Local Government Act* or any other Act to the best of my ability and judgement.

(3) A councillor who fails, without a reasonable excuse, to take the oath of office or make an affirmation of office in accordance with this section is not entitled to attend a meeting as a councillor (other than the first meeting of the council after the councillor is elected to the office or a meeting at which the councillor takes the oath or makes the affirmation) until the councillor has taken the oath or made the affirmation.

(4) Any absence of a councillor from an ordinary meeting of the council that the councillor is not entitled to attend because of this section is taken to be an absence without prior leave of the council.

(5) Failure to take an oath of office or make an affirmation of office does not affect the validity of anything done by a councillor in the exercise of the councillor's functions.

(6) The general manager must ensure that a record is to be kept of the taking of an oath or the making of an affirmation (whether in the minutes of the council meeting or otherwise).

2 PRAYER

3 ACKNOWLEDGEMENT OF COUNTRY

4 WEBCAST INFORMATION

5 APOLOGIES & APPLICATIONS FOR LEAVE OF ABSENCE BY COUNCILLORS

6 DISCLOSURES & DECLARATIONS OF INTEREST

To be tabled at the Meeting.

7 CONFIRMATION OF MINUTES

Minutes to be confirmed at the 24 December 2021 Meeting of Council:



7.1 ORDINARY MEETING OF COUNCIL HELD 23 NOVEMBER 2021

MINUTES of

ORDINARY MEETING OF COUNCIL

Held on 23 November 2021 at 12:30pm

Attendance at Meeting:

Councillors:

Cr M Pearce (Mayor)
Cr R Crouch (Deputy Mayor)
Cr R Bell
Cr I Strutt
Cr M Dusting (via Zoom)
Cr N Ledger (via Zoom)
Cr T O'Connor
Cr T Toomey
Cr L Sampson (via Zoom)

Staff:

Ms K Jessep, General Manager
Mr S Paul, Chief Financial Officer/ Director Corporate Services
Mr T Seymour, Director Infrastructure & Development
Ms C Valencius, Director Community Services
Ms N Heaton, Manager, Governance
Ms W Westbrook, Minute Clerk
Mr M Clarkson, Manager Development & Planning

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1 OPENING & WELCOME

The chair declared the meeting opened at 12:31pm.

2 PRAYER

The Chair read the prayer.

3 ACKNOWLEDGEMENT OF COUNTRY

The Chair read the acknowledgement of country.

4 WEBCAST INFORMATION

The Chair advised the meeting was recorded, with the recording to be made available on Council's website following the meeting.

5 APOLOGIES & APPLICATION FOR LEAVE OF ABSENCES BY COUNCILLORS

The Chair advised there were no apologies received.

6 DISCLOSURES & DECLARATIONS OF INTERESTS

The Chair advised there were no disclosures or declarations in relation to the 23 November 2021 Meeting.

7 CONFIRMATION OF MINUTES

Minutes to be confirmed at the 23 November 2021 Meeting:

7.1 MINUTES 26 OCTOBER 2021 ORDINARY MEETING

MOTION Moved: Cr Crouch /Seconded: Cr Strutt

That Council adopt the minutes the meeting held 26 October 2021, as a true and correct record.

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Crouch, Toomey, Bell, O'Connor

Against: Nil

Absent: Nil

01.11/21 CARRIED

8 TABLING OF REPORTS & PETITIONS

There were no reports or petitions tabled.

9 URGENT, SUPPLEMENTARY & LATE ITEMS/REPORTS OF BUSINESS

The Chair advised there were no urgent, supplementary or late items of business

10 WRITTEN REPORT FROM DELEGATES

10.1 WINTERBOURNE FARM COMMUNITY CONSULTATIVE COMMITTEE

MOTION Moved: Cr Crouch /Seconded: Cr Strutt

That the delegate Winterbourne Farm Community Consultative Committee report be noted.

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Crouch, Toomey, Bell, O'Connor

Against: Nil

Absent: Nil

02.11/21 CARRIED

10.2 CENTRAL NORTHERN REGIONAL LIBRARY GENERAL MEETING HELD 3 NOVEMBER 2021

MOTION Moved: Cr Strutt /Seconded: Cr Dusting

That the delegate Central Northern Regional Library General Meeting Held 3 November 2021 report be noted.

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Crouch, Toomey, Bell, O'Connor

Against: Nil

Absent: Nil

03.11/21 CARRIED

10.3 ACTIVITIES SUMMARIES

Councillors provided a verbal account of activities/meetings they have attended for the month

COUNCILLOR NAME:		Mark Dusting
COUNCIL MEETING DATE:		23 November 2021
DATE	COMMITTEE/MEETING/EVENT	LOCATION
26 Oct 2021	Ordinary Council Meeting	Chambers
2 Nov 2021	NEWA	Phone
9 Nov 2021	General Manager Workshop & Briefing Sessions: <ul style="list-style-type: none">- ZNet update- Public Spaces Legacy Program- Uralla Old Courthouse- Draft Transport Asset Management Plan- End of Term Report Community Strategic Plan Review Continuous Improvement Session	Zoom
16 Nov 2021	GM performance review	Zoom
16 Nov 2021	NEWA	Phone
16 Nov 2021	Northern Regional Weeds Committee.	Zoom
23 Nov 2021	NEWA	Armidale
23 Nov 2021	Ordinary Council Meeting	Uralla
TOTAL expense claims		\$Nil

COUNCILLOR NAME:		Robert Crouch
COUNCIL MEETING DATE:		23 November 2021
DATE	COMMITTEE/MEETING/EVENT	LOCATION
1 Nov 2021	Winterbourne wind farm CCC	Walcha
8 Nov 2021	Bundarra hall committee (observer)	Bundarra
9 Nov 2021	General Manager Workshop & Briefing Sessions: <ul style="list-style-type: none"> - ZNet update - Public Spaces Legacy Program - Uralla Old Courthouse - Draft Transport Asset Management Plan - End of Term Report Community Strategic Plan Review Continuous Improvement Session	Uralla
16 Nov 2021	GM performance review	Uralla
23 Nov 2021	Ordinary Council Meeting	Uralla
TOTAL expense claims		\$Nil

COUNCILLOR NAME:		Levi Sampson
COUNCIL MEETING DATE:		23 November 2021
DATE	COMMITTEE/MEETING/EVENT	LOCATION
9 Nov 2021	General Manager Workshop & Briefing Sessions: <ul style="list-style-type: none"> - ZNet update - Public Spaces Legacy Program - Uralla Old Courthouse - Draft Transport Asset Management Plan - End of Term Report Community Strategic Plan Review Continuous Improvement Session	Zoom
23 Nov 2021	Ordinary Council Meeting	Uralla
TOTAL expense claims		\$-Not tabled

COUNCILLOR NAME:		Natasha Ledger
COUNCIL MEETING DATE:		23 November 2021
DATE	COMMITTEE/MEETING/EVENT	LOCATION
3 Nov 2021	Australia Day Committee Meeting	Zoom
8 Nov 2021	Bundarra Hall 355 Meeting	Bundarra
9 Nov 2021	General Manager Workshop & Briefing Sessions: <ul style="list-style-type: none"> - ZNet update - Public Spaces Legacy Program - Uralla Old Courthouse - Draft Transport Asset Management Plan - End of Term Report Community Strategic Plan Review Continuous Improvement Session	Zoom
10 Nov 2021	Australia Day Committee Meeting	Zoom –not working
13 Nov 2021	Council Meeting	
13 Nov 2021	Munday's Lane Reserve Briefing	Munday's Lane
23 Nov 2021	Ordinary Council Meeting	Uralla
TOTAL expense claims		\$-Not tabled

COUNCILLOR NAME:		Tara Toomey
COUNCIL MEETING DATE:		23 November 2021
DATE	COMMITTEE/MEETING/EVENT	LOCATION
9 Nov 2021	General Manager Workshop & Briefing Sessions: <ul style="list-style-type: none"> - ZNet update - Public Spaces Legacy Program - Uralla Old Courthouse - Draft Transport Asset Management Plan - End of Term Report Community Strategic Plan Review Continuous Improvement Session	Chambers
23 Nov 2021	Ordinary Council Meeting	Chambers
TOTAL expense claims		\$Nil

COUNCILLOR NAME:		Robert Bell
COUNCIL MEETING DATE:		23 November 2021
DATE	COMMITTEE/MEETING/EVENT	LOCATION
9 Nov 2021	General Manager Workshop & Briefing Sessions: <ul style="list-style-type: none"> - ZNet update - Public Spaces Legacy Program - Uralla Old Courthouse - Draft Transport Asset Management Plan - End of Term Report Community Strategic Plan Review Continuous Improvement Session	Chambers
23 Nov 2021	Ordinary Council Meeting	Chambers
TOTAL expense claims		\$Nil

COUNCILLOR NAME:		Tom O'Connor
COUNCIL MEETING DATE:		23 November 2021
DATE	COMMITTEE/MEETING/EVENT	LOCATION
9 November 2021	General Manager Workshop & Briefing Sessions: <ul style="list-style-type: none"> - ZNet update - Public Spaces Legacy Program - Uralla Old Courthouse - Draft Transport Asset Management Plan - End of Term Report Community Strategic Plan Review Continuous Improvement Session	Via Zoom
11 November 2021	Remembrance Day Service	Alma Park Memorial Gate
27 November 2021	Council meeting	Council Chambers
TOTAL expense claims		\$Nil

COUNCILLOR NAME:		Isabel Strutt
COUNCIL MEETING DATE:		23 November 2021
DATE	COMMITTEE/MEETING/EVENT	LOCATION
30 Oct 2021	Thunderbolt Festival and Council Listening Post	Uralla Showground
3 Nov 2021	Central Northern Regional Library Ordinary Meeting	Tamworth Council Chambers
9 Nov 2021	General Manager Workshop & Briefing Sessions: <ul style="list-style-type: none"> - ZNet update - Public Spaces Legacy Program - Uralla Old Courthouse - Draft Transport Asset Management Plan - End of Term Report Community Strategic Plan Review Continuous Improvement Session	Council Chamber
11 Nov 2021	Remembrance Day Service	Memorial Gates, Uralla
16 Nov 2021	General Manager Mid-Term Performance Review	Council Chambers
23 Nov 2021	Council Meeting	Council Chambers
TOTAL expense claims		\$Nil

COUNCILLOR NAME:		Michael Pearce
COUNCIL MEETING DATE:		23 November 2021
DATE	COMMITTEE/MEETING/EVENT	LOCATION
27 Oct 2021	Mayor's Office – Admin 2AD interview.	Uralla
28 Oct 2021	Mayor's Office - Admin	Uralla
30 Oct 2021	Official opening of Thunderbolt Festival with Adam Marshall.	Uralla
1 Nov 2021	Mayor's Office – Admin.	Uralla
2 Nov 2021	Mayor's Office – Admin.	Uralla
3 Nov 2021	Mayor's Office – Admin.	Uralla
5 Nov 2021	Country Mayors Association AGM and Board meeting.	Sydney
8 Nov 2021	Mayor's Office – Admin.	Uralla
9 Nov 2021	Mayor's Office – Admin.	Uralla
10 Nov 2021	Mayor's Office – Admin. 2AD interview	Uralla
11 Nov 2021	Mayor's Office – Admin. Council Depot, Staff awards presentation.	Uralla
15 Nov 2021	Mayor's Office – Admin.	Uralla
16 Nov 2021	Mayor's Office – Admin. General Manager review with Review Panel members.	Uralla
17 Nov 2021	Mayor's Office – Admin.	Uralla
18 Nov 2021	Mayor's Office - Admin	Uralla
22 Nov 2021	Mayor's Office - Admin	Uralla
23 Nov 2021	Mayor's Office – Admin. November Council meeting.	Uralla
TOTAL expense claims		\$478.72

The Chair advised the Delegates report have been tabled.

11 ITEMS PASSED IN BULK

The Mayor called for agenda items dealt with, in bulk, by exception – as per Section 13 of Council's Code of Meeting Policy.

Councillors indicated which items of business they wished to speak on or may vote against. The following item(s) were then moved in bulk.

MOTION Moved: Cr O'Connor /Seconded: Cr Dusting

That Council adopt the recommendation(s) of the following items of business on the agenda by way of a single resolution:

15.6 Integrated Planning and Reporting Engagement Update

15.11 Bundarra Sewerage Scheme – Project Update Report – October 2021

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Crouch, Toomey, Bell, O'Connor

Against: Nil

Absent: Nil

04.11/21 CARRIED

15.6 INTEGRATED PLANNING AND REPORTING ENGAGEMENT UPDATE

MOTION Moved: Cr O'Connor /Seconded: Cr Dusting

That the report on Integrated Planning and Reporting Engagement Update be noted.

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Crouch, Toomey, Bell, O'Connor

Against: Nil

Absent: Nil

05.11/21 CARRIED

15.11 BUNDARRA SEWERAGE SCHEME – PROJECT UPDATE REPORT – OCTOBER 2021

MOTION Moved: Cr O'Connor /Seconded: Cr Dusting

That Council:

- I. Note the Bundarra Sewerage Scheme – Project Update Report – October 2021, and**
- II. Note the private works undertaken in the months of August, September and October, 2021, (Attachment 3) for works carried out under the *Local Government Act 1993* Section 67 Private Works Agreement Part (2)(b) and (4).**

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Crouch, Toomey, Bell, O'Connor

Against: Nil

Absent: Nil

06.11/21 CARRIED

12 MAYORAL MINUTE

13 PUBLIC FORUM/PRESENTATIONS

14. REPORT OF COMMITTEES

There were no reports of Committees.

15. REPORTS TO COUNCIL

15.1. CASH AT BANK AND INVESTMENTS

MOTION Moved: Cr O'Connor /Seconded: Cr Crouch

That Council Note:

- i. The cash position as at 31 October 2021 consisting of cash and overnight funds of \$2,844,101, term deposits of \$13,912,580 totalling \$16,756,682 of readily convertible funds; and
- ii. The loan position as at 31 October 2021 totalling \$1,914,220;

For: Crs Dusting, Ledger, Sampson, Pearce, Crouch, Toomey, Bell, O'Connor

Against: Cr Strutt

Absent: Nil

07.11/21 CARRIED

15.2 ANNUAL FINANCIAL STATEMENTS 2020/21

PROCEDURAL MOTION Moved: Cr O'Connor /Seconded: Cr Toomey

To move to Committee of the Whole.

For: Crs Dusting, Ledger, Strutt, Pearce, Crouch, Toomey, Bell, O'Connor

Against: Cr Sampson

Absent: Nil

08.11/21 CARRIED

Councillors held a detailed discussion in committee regarding the report.

PROCEDURAL MOTION Moved: Cr O'Connor /Seconded: Cr Strutt

To resume Standing Orders.

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Crouch, Toomey, Bell, O'Connor

Against: Nil

Absent: Nil

09.11/21 CARRIED

The Chair outlined details of the discussion held in committee.

MOTION Moved: Cr O'Connor /Seconded: Cr Strutt

After making the following auditor directed adjustments to the actual amounts for 2020/21:

- A. General Purpose Financial Statements - Statement of Comprehensive Income**
 - a. Gain (loss) on revaluation of infrastructure, property, plant and equipment: increase from \$231k to \$248k;
 - b. Other movements: change from \$(197k) to \$(214k);
 - B. General Purpose Financial Statements - Statement of Changes in Equity – in both the 'IPPE revaluation reserve' and 'Total equity' columns**
 - a. Gain (loss) on revaluation of infrastructure, property, plant and equipment: increase from \$231k to \$248k;
 - b. Other reserves movements: change from \$(197k) to \$(214k);
 - C. General Purpose Financial Statements – Note C1-7 Infrastructure, property, plant and equipment – move from the 'Revaluation decrements to equity (ARR)' column to the 'Adjustments and transfers' column**
 - a. Land improvements – non-depreciable \$(17k)
 - D. Special Purpose Financial Statements – Income Statement of private works – Income from continuing operations**
 - a. User charges: decrease from \$232k to \$61k
 - b. Grants and contributions provided for non-capital purposes: increase from \$302k to \$473k
 - i. That Council adopt the Financial Statements for the year ended 30 June 2021 incorporating the General Purpose Financial Statements, Special Purpose Financial Statements and Special Schedules;
 - ii. That Council approve the signing of the Statement by Councillors and Management included in the General Purpose Financial Statements as required under section 413 (2) (c) of the Local Government Act;
 - iii. That Council approve the signing of the Statement by Councillors and Management included in the Special Purpose Financial Statements as required by the Local Government Code of Accounting Practice and Financial Reporting;
- For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Bell, O'Connor
Against: Cr Crouch, Toomey
Absent: Nil

10.11/21 CARRIED

MOTION Moved: Cr O'Connor /Seconded: Cr Strutt

- i. That Council exhibit the Financial Statements and Auditor's Report, on receipt of the Auditor's report, call for public submissions on those documents with submissions closing on 31 December 2021 in accordance with section 420 of the Local Government Act 1993; and
- ii. That the Audited Financial Statements and Auditor's Report be presented to the public at the Ordinary Meeting of Council scheduled for 24 December 2021 in accordance with section 418(1) of the Local Government Act 1993.

For: Crs Dusting, , Sampson, Strutt, Pearce, , Bell, O'Connor
Against: Crs Ledger, Crouch, Toomey
Absent: Nil

11.11/21 CARRIED

Chair called for an adjournment 1:47pm

Chair resumed meeting 1:59pm

15.3 URALLA SHIRE COUNCIL ANNUAL REPORT 2020-21, END OF TERM REPORT 2016 – 2021 AND STATEMENT OF THE ENVIRONMENT REPORT 2016-2021

MOTION Moved: Cr Dusting /Seconded: Cr Strutt

That Council adopt the Uralla Shire Council Annual Report 2020-2021 including the End of Term Report 2016 -2021 and the Statement of the Environment Report 2016 – 2021 with amendments:

- i. **Page 175 Delete “Council” and replace with “Councillors”; and**
- ii. **Page 168 after Tolleys Gulley Bridge add “(approaches to be constructed in 2021-22)”.**

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Crouch, Bell

Against: Crs O’Connor, Toomey

Absent: Nil

12.11/21 CARRIED

15.4 1ST QUARTER BUDGET REVIEW STATEMENT 2021-22 (SEPTEMBER 2021)

MOTION: Moved Cr Toomey/Seconded: Cr Crouch

- i. That the first quarter budget review summary for the 2021/22 financial year not be received; and
- ii. That the adjustment to budget allocations, including transfers to and from reserves be absorbed within the 2021-22 budgeted allocation, and that Council receive a report on how this will be achieved; and
- iii. That council receive an urgent report to the 24 December 2021 Ordinary Meeting on the variations other than by QBRs totalling \$1.188million listed on page 241.

For: Crs Crouch, Toomey, Bell

Against: Crs O’Connor, Dusting, Ledger, Sampson, Strutt, Pearce

Absent:

LOST

FORSHADOWED ALTERNATE MOTION Moved: Cr O’Connor /Seconded:

- i. That the first quarter budget review summary for the 2021/22 financial year be received and noted.

LAPSED FOR WANT OF SECONDER

FORSHADOWED ALTERNATE MOTION: Moved: Cr Ledger /Seconded: Cr Dusting

- I. That the first quarter budget review summary for the 2021/22 financial year be received and noted: and
- II. That the adjustment to budget allocations, including transfers to and from reserves, be adopted.

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce

Against: Crs Crouch, Toomey, Bell, O'Connor

Absent: Nil

13.11/21 CARRIED

15.5 OPERATIONAL PLAN 2020-21 QUARTERLY PROGRESS REPORT AS AT 30 SEPTEMBER 2021

PROCEDURAL MOTION Moved: Cr Toomey /Seconded: Cr Crouch

To move to Committee of the Whole.

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Crouch, Toomey, Bell, O'Connor

Against: Nil

Absent: Nil

14.11/21 CARRIED

Councillors held a detailed discussion in committee regarding the report.

PROCEDURAL MOTION Moved: Cr Strutt /Seconded: Cr Toomey

To resume Standing Orders.

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Crouch, Toomey, Bell, O'Connor

Against: Nil

Absent: Nil

15.11/21 CARRIED

The Chair outlined details of the discussion held in committee.

MOTION Moved: Cr Strutt /Seconded: Cr Ledger

That the 2021-22 Operational Plan Progress Report at 30 September 2021 be noted.

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Crouch, Bell, O'Connor

Against: Cr Toomey

Absent: Nil

16.11/21 CARRIED

15.7. PROPOSED OFFICE OF LOCAL RISK (OLG) MANAGEMENT AND INTERNAL AUDIT
FRAMEWORK – SUBMISSION

MOTION Moved: Cr Strutt /Seconded: Cr O'Connor

That the following submission be sent to the Office of Local Government:

At its Ordinary Council Meeting held on 23 November 2021, Uralla Shire Council considered the Office of Local Government's draft Risk Management and Internal Audit Guidelines and resolved to submit the following:

Submission 1: The Audit, Risk and Improvement Committee should include at least two Councillors as part of the membership.

Rationale: Whilst the independence of the Committee is recognised, it is also important for the Committee to include Councillors as Councillors provide important local knowledge and context.

Submission 2: The Councillor(s) attending ARIC should have voting rights

Rationale: So that there is value in the Councillor members' contribution.

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Crouch, Toomey, Bell, O'Connor

Against: Nil

Absent: Nil

17.11/21 CARRIED

15.8 LOAN BORROWING POLICY 2021

MOTION Moved: Cr O'Connor /Seconded: Cr Toomey

That Council publicly exhibit the draft Loan Borrowing Policy 2021 for a period of 28 days.

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Crouch, Toomey, Bell, O'Connor

Against: Nil

Absent: Nil

18.11/21 CARRIED

15.9 COUNCIL DELEGATION TO THE GENERAL MANAGER – DECLARATION OF ELECTION
2021

MOTION Moved: Cr Strutt /Seconded: Cr Ledger

That the General Manager be delegated all delegable functions between the 4 December 2021 and the date the declaration of the 4 December 2021 election is made and that should any exercise of the additional delegations be made that they be reported to Council at the next Ordinary Meeting.

For: Crs Ledger, Sampson, Strutt, Pearce

Against: Crs Crouch, Toomey, Bell, O'Connor, Dusting

Absent: Nil

LOST

15.10 DA-43-2021 – CONSTRUCTION OF WIND TURBINE - 24 McDONALDS LANE –
ROCKY RIVER
[DA-43-2021 WITHDRAWN BY APPLICANT](#)

15.12 URALLA GROUNDWATER PROJECT – UPDATE REPORT – OCTOBER 2021

MOTION Moved: Cr Crouch /Seconded: Cr O'Connor

That Council note the Uralla Groundwater Project – Update Report.

For: Crs, Ledger, Sampson, Strutt, Pearce, Crouch, Toomey, Bell, O'Connor

Against: Nil

Absent: Cr Dusting (Due to technical difficulties)

19.11/21 CARRIED

15.13 PUBLIC EXHIBITION OF OPEN SPACE STRATEGY

MOTION Moved: Cr Toomey /Seconded: Cr O'Connor

That Council publicly exhibit the draft Uralla Shire Open Space Strategy for a period of 56 days.

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Crouch, Toomey, Bell, O'Connor

Against: Nil

Absent: Nil

20.11/21 CARRIED

15.14 URALLA 7.11 AND 7.12 DEVELOPER CONTRIBUTIONS PLANS

MOTION Moved: Cr Bell /Seconded: Cr O'Connor

That Council adopt the draft Uralla 7.11 and 7.12 Developer Contributions Plan.

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Crouch, Toomey, Bell, O'Connor

Against: Nil

Absent: Nil

21.11/21 CARRIED

15.15 COMMENTS ON RECOMMENDATIONS FROM THE URALLA TOWNSHIP AND
ENVIRONMENTS COMMITTEE (UTEC) RECOMMENDATIONS TO COUNCIL –
NOVEMBER 2021

Cr Bell left the Chambers 3:21pm.

Cr Bell returned Chambers 3:22pm.

MOTION Moved: Cr Toomey /Seconded: Cr Strutt

**That Council note comments in response to the UTEC Recommendations as presented to the
27 October 2021 Meeting of Council.**

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Crouch, Toomey, Bell, O'Connor

Against: Nil

Absent: Nil

22.11/21 CARRIED

15.16 COUNCIL DONATIONS TO SCHOOLS

PROCEDURAL MOTION Moved: Cr O'Connor /Seconded: Cr Toomey

To move to Committee of the Whole.

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Crouch, Toomey, Bell, O'Connor

Against: Nil

Absent: Nil

23.11/21 CARRIED

Councillors held a detailed discussion in committee regarding the report.

PROCEDURAL MOTION Moved: Cr Strutt /Seconded: Cr Dusting

To resume Standing Orders.

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Crouch, Toomey, Bell, O'Connor

Against: Nil

Absent: Nil

24.11/21 CARRIED

The Chair outlined details of the discussion held in committee.

MOTION Moved: Cr Dusting /Seconded: Cr Strutt

**That Council appoint the Mayor and/or General Manager (or delegate) to represent Council
to present donations to schools requesting representation.**

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Crouch, O'Connor

Against: Crs Toomey, Bell

Absent: Nil

25.11/21 CARRIED

15.17 REGISTER RESOLUTIONS ACTIONS STATUS

MOTION Moved: Cr O'Connor /Seconded: Cr Strutt

That Council receive the Resolution Action Status as at 16 November 2021.

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Crouch, Toomey, Bell, O'Connor

Against: Nil

Absent: Nil

26.11/21 CARRIED

16 MOTIONS ON NOTICE QUESTIONS WITH NOTICE

The Chair advised there were no Notices of Motion.

16.1 QUESTIONS WITH NOTICE – NOVEMBER 2021

The Chair advised there were three questions on notice with answers provided in the business paper.

17 CONFIDENTIAL MATTERS

The Chair advised there were no confidential matters to be heard at the 23 November 2021 Meeting.

18 COMMUNICATION OF COUNCIL DECISIONS

19 CLOSURE OF MEETING

MOTION: Moved Cr Crouch/ Seconded: Cr O'Connor

That Council move a motion of thanks and appreciation to Mayor Michael Pearce for his service and leadership to Council and the community over the past 9 years as Mayor.

For: Crs Dusting, Ledger, Sampson, Strutt, Pearce, Crouch, Toomey, Bell, O'Connor

Against: Nil

Absent: Nil

27.11/21 CARRIED

The meeting was closed at 3:33pm

20 COUNCIL MINUTES CONFIRMED

COUNCIL MINUTES CONFIRMED BY:	
RESOLUTION NUMBER:	
DATE:	
MAYOR:	

8 TABLING OF PETITIONS

9 URGENT, SUPPLEMENTARY ITEMS AND LATE REPORTS OF BUSINESS

9.1 URGENT ITEMS –

CONFIDENTIAL REPORT - URALLA GROUNDWATER PROJECT – DRILLING TENDER EVALUATION - DECEMBER 2021



Department: Infrastructure & Development
Prepared by: Manager Water Waste and Sewerage
TRIM Reference: UINT/21/14751
Attachments: UINT/21/14924 – Tender evaluation report

This report is presented to the **CLOSED** section of the December 2021 meeting under section 10A(2)(d)(i) of the Local Government Act (NSW) 1993.

1. A council, or a committee of the council of which all the members are councillors, may close to the public so much of its meeting as comprises:
 - a) the discussion of any of the matters listed in subclause (2), or
 - b) the receipt or discussion of any of the information so listed.
2. The matters and information are the following:
 - d) commercial information of a confidential nature that would, if disclosed:
 - i. prejudice the commercial position of the person who supplied it.

Reason: report on commercial-in-confidence tender submissions

Item 9.1 – Report to be provided under separate cover to councillors as soon as all councillor positions are declared.

9.2 SUPPLEMENTARY ITEMS – NIL

9.3 LATE REPORTS TO COUNCIL - NIL

10 WRITTEN REPORTS FROM DELEGATES

NIL (first meeting of new term of Council)

11 ITEMS PASSED IN BULK

12 MAYORAL MINUTE

NIL (first meeting of new term of Council)

13 PUBLIC FORUM/PRESENTATION

14 REPORT OF COMMITTEES

NIL

15 REPORTS TO COUNCIL

15.1 CASH AT BANK AND INVESTMENTS



Department: Finance
Prepared by: Chief Financial Officer
TRIM Reference: Container U21/167
Attachments: Council's Investments as at 30 November, 2021
Schedule of loans as at 30 November, 2021

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK

Goal: 4.2 An effective and efficient organisation.
Strategy: 4.2.2 Operate in a financially responsible and sustainable manner.
Activity: 4.2.2.1 Maintain and control financial system and improve long-term sustainability
Action: 4.2.2.1.5 Maximise return on investment within risk parameters provided by the USC Investments Policy.

SUMMARY:

1. Attached is a summary of bank accounts, term deposits, cash management account and investments in structured credit instruments. The investments have been made in accordance with the Act, the Regulations and Council's Investment Policy.

RECOMMENDATION:

That Council note:

- i. The cash position as at 30 November, 2021 consisting of cash and overnight funds of \$2,336,083, term deposits of \$13,912,580 totalling \$16,248,663 of readily convertible funds; and
- ii. The loan position as at 30 November, 2021 totalling \$1,870,169; and
- iii. The projected unrestricted cash position as at 30 June, 2022 totalling Nil.

BACKGROUND:

2. In accordance with Regulation 212 of the Local Government (General) Regulations 2021, the following report is prepared about monies not currently required for use by Council and invested in forms of investment approved by Order of the Minister.

REPORT:

3. Current term deposits of \$13,912,580 spread over the next twelve months will receive a range of interest from .2% to .5% with an average rate of .31%. Diary of maturing dates and amounts is attached.

4. Council's General Fund bank balances (listed in the attachments) have been reconciled to the bank statement as at 30 November, 2021.

KEY ISSUES:

5. The official interest rate remains at 0.25% and the Reserve Bank has decided to maintain the cash rate target at 10 basis points and to continue to purchase government securities at the rate of \$4 billion a week until at least February 2022. The Board will not raise the cash rate until actual inflation is sustainably within the 2 to 3 per cent target range and the labour market is tighter and wages growth is materially higher. The current low interest rates will continue to result in reduced investment returns over the coming year.

Restricted and Unrestricted Cash, Cash Equivalents and Investments

6. Of the amount of cash disclosed in this report, not all of it is available for unrestricted use by Council. Some of it has been set aside to meet external restrictions, being those funds that have been provided for specific purposes such as developer contributions, government grants, loans, water supplies, sewer services and Aged Care Bonds. Some of the cash has also been set aside specifically to cover future commitments that Council has made relating to asset renewals, remediation works or leave provisions.

7. As at 30 June, 2021, Restricted and Unrestricted funds were fully funded by Cash and Investments (see Note C1-3 of the Annual Financial Statements).

8. Based on the first Quarterly Budget Review Statement for the quarter ended 30 September, 2021, it is projected that the Restricted and Unrestricted cash at the end of the financial year will be follows:

	30 June, 2021	Projected 30 June, 2022
Externally restricted	12,690,000	10,654,000
Internally restricted	4,510,000	3,843,000
Unrestricted	340,000	Nil
Total Cash & Investments	17,540,000	14,497,000

Note: Restrictions are as noted in the Quarterly Budget Review Statement.

COUNCIL IMPLICATIONS:

9. Community Engagement/ Communication (per engagement strategy)

N/A

10. Policy and Regulation

Local Government Act 1993

Local Government (General) Regulations 2021

Order of the Minister re Investments

11. Financial (LTFP)

Current interest rates affect Council's ability to meet projected investment returns therefore reducing forecast revenue in the long term.

12. Asset Management (AMS)

N/A

13. Workforce (WMS)

N/A

14. Legal and Risk Management

The public presentation of this information and Council noting this report is an important part of Council's management of the risk of not maintaining compliance with the Minister's Orders regarding approved investment types and in-turn reduces the risk of future losses on investments.

15. Performance Measures

N/A

16. Project Management

N/A

	Uralla Shire Council			
	Investments at 30 November, 2021			
	Cash at Bank – Operating Accounts:			
	Institution	Account	Bank Statement	
	National Australia Bank	Main Account	\$250,650.94	
	National Australia Bank	Trust Account	\$31,296.33	
	Regional Australia Bank	USC Bundarra	\$26,226.30	
	Total		\$308,173.57	
	Business Investment (Cash Management) Account			
	Institution	Interest rate	Balance	
	Professional Funds	0.15% above RBA cash rate	\$2,022,530.68	
	Total		\$2,022,530.68	
Term Deposits:				
	Institution	Term	Interest rate	Maturity
	Suncorp	2 months	0.20%	22/12/2021
	Commonwealth Bank	6 months	0.35%	30/12/2021
	Westpac Banking Corporation	8 months	0.24%	8/01/2022
	Bank of Queensland	10 months	0.35%	17/01/2022
	Bank of Queensland	11 months	0.35%	10/02/2022
	National Australia Bank	11 months	0.33%	8/03/2022
	National Australia Bank	12 months	0.37%	1/04/2022
	Suncorp	12 months	0.40%	15/04/2022
	Suncorp	12 months	0.40%	22/04/2022
	National Australia Bank	12 months	0.35%	21/05/2022
	Commonwealth Bank	9 months	0.31%	20/06/2022
	Commonwealth Bank	12 months	0.41%	20/07/2022
	Westpac Banking Corporation	12 months	0.25%	25/07/2022
	Suncorp	12 months	0.45%	20/08/2022
	Westpac Banking Corporation	12 months	0.37%	25/08/2022
	Commonwealth Bank	12 months	0.39%	6/09/2022
	National Australia Bank	10 months	0.47%	19/09/2022
	National Australia Bank	12 months	0.40%	12/10/2022
	Suncorp	12 months	0.50%	26/10/2022
	Total			\$13,912,580.28

	Uralla Shire Council			
	Loans at 30 November, 2021			
Loans:				
Loan no.	Purpose	Balance		
165	MGH Property	\$35,413.08		
168	Community Centre	\$15,537.47		
176	Library Extensions	\$81,989.87		
177	Grace Munro Centre	\$65,627.17		
187	Undergrounding Power and Main Street Upgrade	\$91,077.98		
188	Paving and Power Undergrounding	\$25,233.76		
189	Bridge Construction	\$174,779.24		
190	Bridge construction & industrial land development	\$1,380,510.26		
Total		\$ 1,870,168.83		

15.2 PRESENTATION OF ANNUAL FINANCIAL STATEMENTS JUNE 2021



Department: Finance
Prepared by: *Chief Financial Officer*
TRIM Reference: UINT/21/14792
Attachments: UINT/21/14802 – Annual Financial Statements 2021
UINT/21/14794 – Public Notice – Presentation of Financial Statements 2021

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK

Goal: 4.2 An effective and efficient organisation
Strategy: 4.2.7 Ensure compliance with regulatory and statutory requirements and that operations are supported by effective corporate governance

SUMMARY:

1. The purpose of this report is to present the Annual Financial Statements of Council and Auditor's Reports for the 2021 financial year as attached.

RECOMMENDATION:

That the Annual Financial Statements and Auditor's Reports for the year ended 30 June 2021 be presented to the Public in accordance with Section 419(1) of the Local Government Act 1993.

REPORT:

2. A report was presented to the Ordinary Meeting of Council on 23 November 2021 detailing Council's obligation to complete and sign year-end Financial Statements in accordance with S413 of the Local Government Act and to present the Financial Statements and Auditor's Reports to this meeting.
3. Section 419(1) of the Local Government Act, 1993, requires that the audited financial reports, together with the Auditor's Reports, must be presented at a meeting of the Council.
4. The Auditor's Reports required under Section 417 of the Local Government Act 1993 were received on 30 November 2021 and are included in the Financial Statements at Attachment 1.
5. Council is required to give a minimum of seven days public notice of the meeting at which the Financial Statements and Auditor's Reports will be presented. Compliance with this requirement was achieved with an advertisement first placed in the *Armidale Express* newspaper, which circulates in the whole of the Shire, on 10 December 2021. A copy of the Financial Statements and Auditor's Reports has been available for public inspection at Council's Administration Office and on Council's website since this time.

Council has asked for submissions on the Financial Statements and Auditor's Reports to be lodged with Council by 31 December 2021. Should any submissions be received they are required to be referred to Council's Auditor.

6. The Annual Financial Statements were sent to the Office of Local Government and the Australian Bureau of Statistics. The summary information provided in the advertisement is included at attachment 2.
7. Due to the timing of this meeting, Council's auditor has advised that they are unable to attend this meeting of council. However, the auditor has advised that if Council would like the auditor to address a council meeting in 2022, the auditor would be happy to accommodate this request.
8. A series of questions from a councillor have been forwarded to Council's auditor. Three of those questions related to recent management letters from the Audit Office. Those three issues will be raised through the Audit Risk and Improvement Committee as they cannot be discussed in a public meeting pursuant to the *Government Information (Public Access) Act 2009 (NSW)* section 14 table 1(h).
9. One of the two remaining questions from the councillor related to the optimum time to raise issues regarding the audit of the financial statements. Councillors would be aware that the content of the financial statements is their responsibility and the following guidance is provided by staff:
 - a. In relation to the presentation or content of the financial statements:
 - i. The financial statements are prepared by Council before being sent to our auditors for audit. If councillors consider that they have an issue either with the presentation or content of the financial statements, they should raise the matter with the General Manager as soon as a councillor becomes aware of the issue. This would normally occur after councillors receive the draft financial statements and before the audit commences but prior to the finalisation of the audit.
 - b. In relation to the audit of the financial statements:
 - i. If any councillor has an issue with the audit of the financial statements, they should in the first instance raise the matter with the General Manager who would then raise the issue with the auditor on behalf of Council.
10. The final question from the councillor sought an understanding of the relationship between employee leave provisions and internal cash restrictions together with guidance on what proportion of leave Council should be aiming to restrict. Internal restrictions are a matter for Council to decide upon and will therefore vary from council to council. The following guidance is provided by staff:
 - a. Employee leave provisions are detailed in note C3-4 and represent 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.
 - b. These provisions will be paid out to employees as they take their leave or on termination of employment.

- c. The amount set aside out of the balance of cash reserves as at 30 June 2021 represents an **estimate** of the amounts Council expects will be paid out in the next twelve months through to 30 June 2022.
- d. The amount included as an internal restriction as at 30 June 2021 per note C1-3 was \$779,000. The amounts actually paid out for leave provisions for the year ended 30 June 2021 was \$624,000 and for the year ended 30 June 2020 was \$814,000 (per note C3-4). This averages \$719,000 over the past two years. This would suggest that Council has set aside sufficient cash to meet the expected payments to employees for leave over the next twelve month period.
- e. The proportion of employee entitlements that Council should aim to restrict each year would therefore be the value they expect to pay to employees in the ensuing twelve month period i.e. per the current procedure.

CONCLUSION

- 11. The Financial Statements have been adopted by Council and placed on public exhibition. An advertisement has been placed in a local newspaper advising that presentation of the annual financial statements together with the auditor's reports will be made to the public at this meeting of council.

COUNCIL IMPLICATIONS:

12. **Community Engagement/ Communication (per engagement strategy)**

Public advertisement has been undertaken and Statements are available on Council's website and at the administration building.

13. **Policy and Regulation**

- o *Local Government Act 1993 (NSW);*
- o *Local Government Regulations (General) 2021 (NSW);*
- o *Government Information (Public Access) Act 2009 (NSW)*
- o Local Government Code of Accounting Practice and Financial Reporting; and
- o Australian Accounting Standards.

14. **Financial (LTFP)**

The Financial Statements present the financial position and performance for the prior financial year.

15. **Asset Management (AMS)**

The annual financial statements include a report on infrastructure assets at the end of the reporting period.

16. **Workforce (WMS)**

Nil

17. **Legal and Risk Management**

Presentation of the audited Financial Statements in accordance with the Act and Regulations is an important annual process to help manage Council's financial risk.

18. **Performance Measures**

The audited, signed, adopted and exhibited (seven days public exhibition) Financial Statements and Auditor's Reports are to be presented to the public no later than 4 January 2022.

19. **Project Management**

Chief Financial Officer

Uralla Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2021



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Uralla Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2021



General Purpose Financial Statements

for the year ended 30 June 2021

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Overview

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

32 Salisbury Street
Uralla NSW 2358

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.uralla.nsw.gov.au.

Uralla Shire Council

General Purpose Financial Statements

for the year ended 30 June 2021

Understanding Council's Financial Statements

Introduction

Each year NSW local governments are required to present audited financial statements to their council and community.

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2021.

The format of the financial statements is standard across all NSW Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by the Office of Local Government.

About the Councillor/Management Statement

The financial statements must be certified by senior staff as 'presenting fairly' the Council's financial results for the year and are required to be adopted by Council – ensuring both responsibility for and ownership of the financial statements.

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

Summarises Council's financial performance for the year, listing all income and expenses. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

2. The Statement of Comprehensive Income

Primarily records changes in the fair value of Council's Infrastructure, property, plant and equipment.

3. The Statement of Financial Position

A 30 June snapshot of Council's financial position indicating its assets, liabilities and "net wealth".

4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

5. The Statement of Cash Flows

Indicates where Council's cash came from and where it was spent. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the five primary financial statements.

About the Auditor's Reports

Council's financial statements are required to be audited by the NSW Audit Office.

In NSW the auditor provides 2 audit reports:

1. an opinion on whether the financial statements present fairly the Council's financial performance and position, and
2. their observations on the conduct of the audit, including commentary on the Council's financial performance and financial position.

Who uses the Financial Statements?

The financial statements are publicly available documents and must be presented at a Council meeting between seven days and five weeks after the date of the audit report.

The public can make submissions to Council up to seven days subsequent to the public presentation of the financial statements.

Council is required to forward an audited set of financial statements to the Office of Local Government.

Uralla Shire Council

General Purpose Financial Statements for the year ended 30 June 2021

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

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

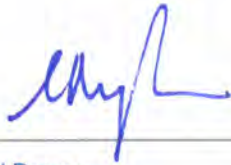
- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

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

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

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

Signed in accordance with a resolution of Council made on 23 November 2021.



Michael Pearce
Mayor
23 November 2021



Robert Crouch
Councillor
23 November 2021



Kate Jessep
General Manager
23 November 2021



Simon Paul
Responsible Accounting Officer
23 November 2021

Uralla Shire Council

Income Statement

for the year ended 30 June 2021

Original unaudited budget 2021	\$ '000	Notes	Actual 2021	Actual 2020
	Income from continuing operations			
6,711	Rates and annual charges	B2-1	6,867	6,644
5,098	User charges and fees	B2-2	5,083	5,075
363	Other revenue	B2-3	651	575
7,780	Grants and contributions provided for operating purposes	B2-4	8,222	8,089
10,645	Grants and contributions provided for capital purposes	B2-4	7,268	2,988
150	Interest and investment income	B2-5	162	352
30,747	Total income from continuing operations		28,253	23,723
	Expenses from continuing operations			
10,128	Employee benefits and on-costs	B3-1	10,498	9,707
6,187	Materials and services	B3-2	6,618	6,232
124	Borrowing costs	B3-3	77	149
4,855	Depreciation, amortisation and impairment for non-financial assets	B3-4	5,273	4,750
441	Other expenses	B3-5	389	394
–	Net losses from the disposal of assets	B4-1	502	955
21,735	Total expenses from continuing operations		23,357	22,187
9,012	Operating result from continuing operations		4,896	1,536
9,012	Net operating result for the year attributable to Council		4,896	1,536
(1,633)	Net operating result for the year before grants and contributions provided for capital purposes		(2,372)	(1,452)

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

Uralla Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2021

\$ '000	Notes	2021	2020
Net operating result for the year – from Income Statement		4,896	1,536
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	248	1,164
Other adjustments - minor adjustments in IPPE values		(214)	–
Total items which will not be reclassified subsequently to the operating result		34	1,164
Total other comprehensive income for the year		34	1,164
Total comprehensive income for the year attributable to Council		4,930	2,700

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

Uralla Shire Council

Statement of Financial Position

as at 30 June 2021

\$ '000	Notes	2021	2020
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	3,433	1,401
Investments	C1-2	14,107	13,957
Receivables	C1-4	3,293	2,929
Inventories	C1-5	261	231
Contract assets and contract cost assets	C1-6	1,094	305
Other	C1-8	81	36
Total current assets		22,269	18,859
Non-current assets			
Infrastructure, property, plant and equipment	C1-7	238,317	233,683
Right of use assets	C2-1	62	78
Total non-current assets		238,379	233,761
Total assets		260,648	252,620
LIABILITIES			
Current liabilities			
Payables	C3-1	6,303	4,712
Contract liabilities	C3-2	2,215	689
Lease liabilities	C2-1	16	15
Borrowings	C3-3	266	265
Employee benefit provisions	C3-4	2,419	2,199
Total current liabilities		11,219	7,880
Non-current liabilities			
Lease liabilities	C2-1	48	63
Borrowings	C3-3	1,705	1,924
Employee benefit provisions	C3-4	93	165
Provisions	C3-5	2,721	2,656
Total non-current liabilities		4,567	4,808
Total liabilities		15,786	12,688
Net assets		244,862	239,932
EQUITY			
Accumulated surplus	C4-1	79,217	74,321
IPPE revaluation reserve	C4-1	165,645	165,611
Council equity interest		244,862	239,932
Total equity		244,862	239,932

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

Uralla Shire Council

Statement of Changes in Equity

for the year ended 30 June 2021

\$ '000	Notes	as at 30/06/21			as at 30/06/20		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		74,321	165,611	239,932	72,785	164,447	237,232
Net operating result for the year		4,896	–	4,896	1,536	–	1,536
Restated net operating result for the period		4,896	–	4,896	1,536	–	1,536
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	248	248	–	1,164	1,164
Other reserves movements		–	(214)	(214)	–	–	–
Other comprehensive income		–	34	34	–	1,164	1,164
Total comprehensive income		4,896	34	4,930	1,536	1,164	2,700
Closing balance at 30 June		79,217	165,645	244,862	74,321	165,611	239,932

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

Statement of Cash Flows

for the year ended 30 June 2021

Original unaudited budget 2021	\$ '000	Notes	Actual 2021	Actual 2020
Cash flows from operating activities				
Receipts:				
6,700	Rates and annual charges		7,007	6,463
5,111	User charges and fees		5,391	5,036
187	Investment and interest revenue received		221	428
18,296	Grants and contributions		15,436	10,511
179	Other		645	1,415
Payments:				
(10,129)	Employee benefits and on-costs		(10,371)	(9,743)
(6,157)	Materials and services		(6,653)	(6,914)
(125)	Borrowing costs		(79)	(122)
(441)	Other		(386)	(421)
13,621	Net cash flows from operating activities	G1-1	11,211	6,653
Cash flows from investing activities				
Receipts:				
5,204	Sale of investment securities		7,805	16,150
–	Sale of infrastructure, property, plant and equipment		183	224
Payments:				
–	Purchase of investment securities		(7,955)	(15,207)
(18,951)	Purchase of infrastructure, property, plant and equipment		(9,611)	(7,889)
(13,747)	Net cash flows from investing activities		(9,578)	(6,722)
Cash flows from financing activities				
Receipts:				
–	Proceeds from retirement home contributions		1,270	1,120
Payments:				
(221)	Repayment of borrowings		(218)	(238)
–	Principal component of lease payments		(14)	(16)
–	Repayment of retirement home contributions		(639)	(1,000)
(221)	Net cash flows from financing activities		399	(134)
(347)	Net change in cash and cash equivalents		2,032	(203)
636	Cash and cash equivalents at beginning of year		1,401	1,604
289	Cash and cash equivalents at end of year	C1-1	3,433	1,401
7,793	plus: Investments on hand at end of year	C1-2	14,107	13,957
8,082	Total cash, cash equivalents and investments		17,540	15,358

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

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Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 23 November 2021. 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* (Act) and *Local Government (General) Regulation 2005* (Regulation), and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity.

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

Historical cost convention

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

Significant accounting estimates and judgements

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

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

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- i. estimated fair values of infrastructure, property, plant and equipment – refer Note C1-7
- 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 C1-4.
- 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.

Notes to the Financial Statements

for the year ended 30 June 2021

A1-1 Basis of preparation (continued)

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

- General purpose operations
- Water service
- Sewerage service
- McMaugh Gardens Aged Care Centre

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.

Goods and Services Tax (GST)

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

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

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

Volunteer services

Council uses volunteers in a number of its activities including at the Visitor Information Centre, McMaugh Gardens and Tablelands Community Transport. These services are not considered material and have therefore not been recognised in the income statement.

COVID-19

As in 2020, Council continues to be impacted by the Covid-19 pandemic. Issues to note:

- Council maintained details of additional costs associated with the impact of the virus on operations. The costs incurred in the 2020/21 financial year totalled over \$55,000 compared to \$32,000 in the prior year. There was very little impact on staffing or special leave requirements. It is expected that a similar amount will be incurred in the 2021/22 year, assuming no significant lockdowns are experienced.
- Council was not able to access any government funding relating to this issue however is considering an application associated with the Tablelands Community Support division relating to the inability to deliver services as expected.
- Council received funding of \$1.2 million under Local Roads and Community Infrastructure Program and \$70,000 to provide retention bonus payments to staff working in McMaugh Gardens aged care
- McMaugh Gardens Aged Care was locked down to visitors for a significant period and extra staff, training and Personal Protective Equipment (PPE) were required to maintain a COVID-19 safe environment for estimated cost of \$90,000

New accounting standards and interpretations issued 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 2021 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.

Notes to the Financial Statements

for the year ended 30 June 2021

A1-1 Basis of preparation (continued)

New accounting standards adopted during the year

During the year Council adopted the following accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from 1 July 2020:

- AASB 1059 Service Concession Arrangements: Grantor and associated amendments
- AASB 2018- 6 Amendments to Australian Accounting Standards – Definition of a business
- AASB 2018 – 7 Amendments to Australian Accounting Standards – Definition of material
- AASB 2019 – 3 Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform
- AASB 2019 -5 Amendments to Australian Accounting Standards – Disclosure of the Effect of New IFRS Standards Not Yet Issued in Australia
- AASB 2019 – 7 Amendments to Australian Accounting Standards – Disclosure of GFS Measures of Key Fiscal Aggregates and GAAP / GFS Reconciliations
- AASB 2020 – 4 Amendments to Australian Accounting Standards – Covid-19 Related Rent Concessions

None of these standards had a significant impact on reported position or performance.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

B Financial Performance

B1 Functions or activities

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

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

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
Functions or activities										
Our Society	7,860	7,930	8,140	7,689	(280)	241	4,053	3,943	18,386	15,338
Our Economy	6,480	4,752	8,097	7,537	(1,617)	(2,785)	5,973	4,380	198,341	193,524
Our Environment	7,301	4,771	4,663	5,033	2,638	(262)	3,183	890	36,447	35,519
Our Leadership	6,612	6,270	2,457	1,928	4,155	4,342	2,281	1,863	7,474	8,239
Total functions and activities	28,253	23,723	23,357	22,187	4,896	1,536	15,490	11,076	260,648	252,620

Notes to the Financial Statements

for the year ended 30 June 2021

B1-2 Components of functions or activities

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

Our Society

Includes public libraries; sporting grounds and venues; swimming pools; parks; gardens; other sporting, recreational and cultural services; public cemeteries; public conveniences; other community amenities, aged person facilities, services for disabled persons, migrants and Indigenous persons; youth services. Includes Council's RFS and emergency services costs, fire protection, emergency services, enforcement of regulations and animal control.

Our Economy

Includes community centres and halls, including public halls; building control; quarries and pits; urban local, urban regional, sealed and unsealed roads, bridges, footpaths and parking areas; street cleaning; tourism and area promotion; industrial development promotion; real estate development; street lighting and town planning;

Our Environment

Includes noxious plants and insect/vermin control; other environmental protection; solid waste management, including domestic waste; other waste management; water and sewer services; other sanitation; drainage and stormwater management.

Our Leadership

Includes costs relating to Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of Council and policymaking committees, public disclosure (e.g. GIPA), and legislative compliance. Also includes all administrative costs such as finance, human resources, information technology, governance and customer support. Also includes camping areas and caravan parks.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	Timing	2021	2020
Ordinary rates			
Residential	1	1,595	1,690
Farmland	1	2,320	2,112
Business	1	100	107
Less: pensioner rebates (mandatory)	1	(99)	(103)
Rates levied to ratepayers		3,916	3,806
Pensioner rate subsidies received	2	54	61
Total ordinary rates		3,970	3,867
Annual charges			
(pursuant to s.496, s.496A, s.496B, s.501 & s.611)			
Domestic waste management services	1	689	630
Stormwater management services	1	31	30
Water supply services	1	503	511
Sewerage services	1	710	677
Waste management services (non-domestic)	1	56	45
Environmental	1	952	927
Less: pensioner rebates (mandatory)	1	(94)	(93)
Annual charges levied		2,847	2,727
Pensioner subsidies received:			
– Water	2	16	17
– Sewerage	2	12	13
– Domestic waste management	2	22	20
Total annual charges		2,897	2,777
Total rates and annual charges		6,867	6,644

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

Accounting policy

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

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

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

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

B2-2 User charges and fees

\$ '000	Timing	2021	2020
Specific user charges			
(per s.502 - specific 'actual use' charges)			
Water supply services	2	530	559
Sewerage services	2	5	4
Waste management services (non-domestic)	2	198	192
Total specific user charges		733	755
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Inspection services	2	63	61
Private works – section 67	2	61	103
Regulatory/ statutory fees	2	1	–
Registration fees	2	3	–
Section 10.7 certificates (EP&A Act)	2	21	14
Section 603 certificates	2	16	10
Town planning	2	109	89
Total fees and charges – statutory/regulatory		274	277
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Aged care	1	1,039	965
Caravan park	2	104	81
Cemeteries	2	33	25
Community centres	2	10	4
Sundry sales	2	52	50
Swimming centres	2	17	23
Waste disposal tipping fees	2	110	76
Water and sewer connection fees	2	15	7
Scrap metal sales	2	203	73
Tablelands community support options – client contributions	2	119	157
Tablelands community support options – contract service fees	1	2,325	2,539
Tablelands community transport	2	48	40
Other	2	1	3
Total fees and charges – other		4,076	4,043
Total user charges and fees		5,083	5,075
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		3,364	3,504
User charges and fees recognised at a point in time (2)		1,719	1,571
Total user charges and fees		5,083	5,075

Accounting policy

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

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

Where an upfront fee is charged, 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.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

B2-3 Other revenue

\$ '000	Timing	2021	2020
Rental income – investment property	2	124	–
Rental income – other council properties (2019 only)	2	–	130
Fines	2	–	5
Legal fees recovery – rates and charges (extra charges)	2	(1)	15
Commissions and agency fees	2	9	9
Diesel rebate	2	94	84
Insurance claims recoveries	2	87	195
Recycling income (non-domestic)	2	28	50
Sales – general	2	30	32
Donations received	2	3	4
Other reimbursements	2	133	5
Other sundry income	2	93	29
Staff FBT contributions	2	25	17
Other	2	26	–
Total other revenue		651	575

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	651	575
Total other revenue	651	575

Accounting policy for other revenue

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

Statutory fees and fines are recognised as revenue when the service has been provided, the payment is received or when the penalty has been applied, whichever occurs first.

Other revenue is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

B2-4 Grants and contributions

\$ '000	Timing	Operating 2021	Operating 2020	Capital 2021	Capital 2020
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	336	331	–	–
Financial assistance – local roads component	2	995	973	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	1,336	1,382	–	–
Amount recognised as income during current year		2,667	2,686	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Water supplies	2	–	524	58	220
Sewerage services	2	–	–	3,125	138
Aged care	2	–	–	–	130
Drought Communities Extension Program	1	176	–	699	–
Employment and training programs	2	4	2	–	–
Community care	2	5	2	–	–
Environmental programs	2	–	8	–	–
Economic development	2	–	103	–	–
Library	2	75	82	–	–
Street lighting	2	14	14	–	–
Animal control	2	–	4	–	–
Stronger Country Communities Fund	1	302	69	338	1,193
Innovation Fund	1	–	75	–	–
Regional NSW Planning Portal Scheme	1	50	–	–	–
Transport (other roads and bridges funding)	2	–	9	1,989	1,080
Transport (roads to recovery)	2	894	894	–	–
Previously contributions:					
Transport for NSW contributions (regional roads, block grant)	1	1,038	1,038	315	227
McMaugh gardens aged care – subsidies	1	2,238	2,040	–	–
Tablelands community transport – subsidies	1	656	492	–	–
Drought Stimulus Package	2	–	–	744	–
Aged Care Workforce Retention	2	70	–	–	–
Total special purpose grants and non-developer contributions – cash		5,522	5,356	7,268	2,988
Total special purpose grants and non-developer contributions (tied)		5,522	5,356	7,268	2,988
Total grants and non-developer contributions		8,189	8,042	7,268	2,988
Comprising:					
– Commonwealth funding		6,561	6,012	1,083	1,323
– State funding		1,628	2,030	6,185	1,665
		8,189	8,042	7,268	2,988

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Timing	Operating 2021	Operating 2020	Capital 2021	Capital 2020
Developer contributions:						
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
Cash contributions						
S 7.11 – contributions towards amenities/services	G4	2	33	47	–	–
Total developer contributions – cash			33	47	–	–
Total developer contributions			33	47	–	–
Total contributions			33	47	–	–
Total grants and contributions			8,222	8,089	7,268	2,988
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			4,460	3,714	1,352	1,420
Grants and contributions recognised at a point in time (2)			3,762	4,375	5,916	1,568
Total grants and contributions			8,222	8,089	7,268	2,988

Notes to the Financial Statements

for the year ended 30 June 2021

B2-4 Grants and contributions (continued)

Unspent grants and contributions

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

\$ '000	Operating 2021	Operating 2020	Capital 2021	Capital 2020
Unspent grants and contributions				
Unspent funds at 1 July	1,215	439	112	939
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	–	–	–
Add: Funds received and not recognised as revenue in the current year	1,293	789	749	–
Less: Funds received in prior year but revenue recognised and funds spent in current year	(144)	(13)	(53)	(827)
Unspent funds at 30 June	2,364	1,215	808	112
Contributions				
Unspent funds at 1 July	715	654	–	–
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	40	61	–	–
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	–	–	–	–
Unspent contributions at 30 June	755	715	–	–

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 vary according to the agreement but include achieving milestones associated with constructing an asset or delivering specific outcomes established in an 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.

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.

Notes to the Financial Statements

for the year ended 30 June 2021

B2-4 Grants and contributions (continued)

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 Consent Order, such developer contributions are only recognised as income upon receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required, but Council may apply contributions according to the priorities established in work schedules for the contribution plan.

Other grants and contributions

Assets, including cash, received from other grants and contributions are recognised at fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

B2-5 Interest and investment income

\$ '000	2021	2020
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	27	53
– Cash and investments	135	299
Total interest and investment income (losses)	162	352
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	19	33
General Council cash and investments	85	189
Restricted investments/funds – external:		
Development contributions		
– Section 7.11	7	13
Water fund operations	27	62
Sewerage fund operations	24	55
Total interest and investment income	162	352

Accounting policy

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

Dividends are recognised as income in profit or loss when the shareholder's right to receive payment is established unless the dividend clearly represents a recovery of part of the cost of the investment.

Notes to the Financial Statements

for the year ended 30 June 2021

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2021	2020
Salaries and wages	8,526	8,004
Travel expenses	32	27
Employee leave entitlements (ELE)	1,398	1,381
Superannuation – defined contribution plans	874	838
Superannuation – defined benefit plans	55	46
Workers' compensation insurance	551	433
Fringe benefit tax (FBT)	15	11
Training costs (other than salaries and wages)	85	35
Other	16	46
Total employee costs	11,552	10,821
Less: capitalised costs	(1,054)	(1,114)
Total employee costs expensed	10,498	9,707
Number of 'full-time equivalent' employees (FTE) at year end	131	127
Number of 'full-time equivalent' employees (FTE) at year end (incl. vacancies)	135	131

Accounting policy

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

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.

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.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

B3-2 Materials and services

\$ '000	Notes	2021	2020
Raw materials and consumables		7,971	6,665
Contractor and consultancy costs		8,001	4,939
Audit Fees	F2-1	136	80
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	135	138
Advertising		4	6
Bank charges		31	28
Computer software charges		21	23
Electricity and heating		192	183
Insurance		319	268
Office expenses (including computer expenses)		–	7
Postage		31	30
Printing and stationery		45	39
Street lighting		32	46
Subscriptions and publications		55	52
Telephone and communications		94	82
Travel expenses		–	2
Internet and other communication		6	14
Licences		128	97
Motor vehicle registration fees		50	54
Other fees and charges		–	4
Sundry expenses		–	2
Other expenses		7	14
Volunteer reimbursements		1	1
Legal expenses:			
Expenses from short-term leases		6	11
– Legal expenses: debt recovery		–	16
– Legal expenses: other		10	13
Other		–	16
Total materials and services		17,275	12,830
Less: capitalised costs		(10,657)	(6,598)
Total materials and services		6,618	6,232

Accounting policy

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

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

B3-3 Borrowing costs

\$ '000	Notes	2021	2020
(i) Interest bearing liability costs			
Interest on leases		3	4
Interest on loans		71	118
Total interest bearing liability costs		74	122
Total interest bearing liability costs expensed		74	122
(ii) Other borrowing costs			
Amortisation of discounts			
– Remediation liabilities	C3-5	3	27
Total other borrowing costs		3	27
Total borrowing costs expensed		77	149

Accounting policy

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed as incurred.

Notes to the Financial Statements

for the year ended 30 June 2021

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

\$ '000	Notes	2021	2020
Depreciation and amortisation			
Plant and equipment		581	535
Office equipment		35	55
Furniture and fittings		58	58
Infrastructure:	C1-7		
– Buildings – non-specialised		592	571
– Other structures		57	78
– Sealed roads structure		1,818	1,633
– Unsealed roads		731	602
– Bridges		407	327
– Footpaths		39	49
– Stormwater drainage		49	23
– Water supply network		412	424
– Sewerage network		205	212
– Swimming pools		32	25
– Other open space/recreational assets		133	43
Right of use assets	C2-1	16	16
Other assets:			
– Other		3	3
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C3-5, C1-7	105	96
Total gross depreciation and amortisation costs		5,273	4,750
Total depreciation and amortisation costs		5,273	4,750
Total depreciation, amortisation and impairment for non-financial assets		5,273	4,750

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.

Impairment of non-financial assets

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

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

Other non-financial assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

B3-5 Other expenses

\$ '000	Notes	2021	2020
Impairment of receivables			
Other		(1)	(6)
Total impairment of receivables	C1-4	(1)	(6)
Other			
Donations, contributions and assistance to other organisations (Section 356)		390	400
Total other expenses		389	394

Accounting policy

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

Impairment expenses are recognised when identified.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

B4 Gains or losses

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

\$ '000	Notes	2021	2020
Gain (or loss) on disposal of property (excl. investment property)			
Less: carrying amount of property assets sold/written off		(28)	(318)
Gain (or loss) on disposal		(28)	(318)
Gain (or loss) on disposal of plant and equipment	C1-7		
Proceeds from disposal – plant and equipment		183	224
Less: carrying amount of plant and equipment assets sold/written off		(213)	(295)
Gain (or loss) on disposal		(30)	(71)
Gain (or loss) on disposal of infrastructure	C1-7		
Less: carrying amount of infrastructure assets sold/written off		(444)	(566)
Gain (or loss) on disposal		(444)	(566)
Gain (or loss) on disposal of investments	C1-2		
Proceeds from disposal/redemptions/maturities – investments		7,805	16,150
Less: carrying amount of investments sold/redeemed/matured		(7,805)	(16,150)
Gain (or loss) on disposal		–	–
Gain (or loss) on disposal of term deposits	C1-2		
Proceeds from disposal/redemptions/maturities – term deposits		–	–
Less: carrying amount of term deposits sold/redeemed/matured		–	–
Gain (or loss) on disposal		–	–
Net gain (or loss) on disposal of assets		(502)	(955)

Accounting policy

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

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.

The losses incurred this year relate to the write-off on numerous road projects, in particular on regional roads (\$322,000), rural sealed roads (\$46,000), unsealed rural roads (\$60,000) and numerous items of plant & equipment (net \$30,000).

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 28/07/2020 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	2021 Budget	2021 Actual	2021 ----- Variance -----	
REVENUES				
Rates and annual charges	6,711	6,867	156	2% F
User charges and fees	5,098	5,083	(15)	0% U
Other revenues	363	651	288	79% F
Council received over \$113,000 from a clearance sale at its depot, over \$92,000 from street light efficiency and solar installation credits, over \$37,000 from the sale of cardboard and other sundry items at the landfill operations, all of which were unbudgeted as well as higher than expected diesel fuel rebates of nearly \$14,000 and higher insurance reimbursements of nearly \$46,000.				
Operating grants and contributions	7,780	8,222	442	6% F
Capital grants and contributions	10,645	7,268	(3,377)	(32)% U
Certain projects that were expected to be completed during the year had only partly progressed resulting in reduced capital grants for this year - Bundarra Sewer Scheme \$3,038,000 and Tolleys Gully bridge \$761,000. These timing differences were partly offset by additional grants received as part of numerous drought stimulus programs such as Stronger Country Communities, Drought Communities Extension, Drought Stimulus together with numerous road programs totalling more than \$413,000.				
Interest and investment revenue	150	162	12	8% F
EXPENSES				
Employee benefits and on-costs	10,128	10,498	(370)	(4)% U
Materials and services	6,187	6,618	(431)	(7)% U
Borrowing costs	124	77	47	38% F
The reduction in borrowing costs is associated solely with lower interest rates on council's major loan of \$1.5 million.				
Depreciation, amortisation and impairment of non-financial assets	4,855	5,273	(418)	(9)% U
The original budget was prepared prior to the update of asset values for 2019-20 which lead to an under-estimate of depreciation for the year.				
Other expenses	441	389	52	12% F
Numerous events and programs were cancelled in 2020-21 due to COVID and this reduced costs in this area, in particular Thunderbolts Festival, Lanterns Festival or Rotary Art Show \$28,000 and regional promotion costs through New England				

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

B5-1 Material budget variations (continued)

\$ '000	2021 Budget	2021 Actual	2021 ----- Variance -----	
High Country and other programs \$10,000. There was also a one-off rebate provided by New England Weeds Authority of \$8,000.				
Net losses from disposal of assets	–	502	(502)	∞ U

STATEMENT OF CASH FLOWS

Cash flows from operating activities	13,621	11,211	(2,410)	(18)% U
The major variation for this item relates to the reduction in expected capital grants as noted above.				

Cash flows from investing activities	(13,747)	(9,578)	4,169	(30)% F
The budget anticipated a significant spend on infrastructure, property, plant and equipment that did not arise due to a number of factors. The major items with capital expenditure shortfalls were the Bundarra Sewer Scheme with \$5million, Tolleys Gully bridge and approaches replacements with \$0.6 million and the plant replacement program with \$1 million.				

Cash flows from financing activities	(221)	399	620	(281)% F
The major variation in cash flows from financing activities relates to the increase in bonds received for entry to McMaugh Gardens aged care.				

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2021	2020
Cash and cash equivalents		
Cash on hand and at bank	80	66
Cash-equivalent assets		
– Deposits at call	3,353	1,335
Total cash and cash equivalents	3,433	1,401

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	3,433	1,401
Balance as per the Statement of Cash Flows	3,433	1,401

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.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

C1-2 Financial investments

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Debt securities at amortised cost				
Term deposits	14,107	–	13,957	–
Total	14,107	–	13,957	–
Total financial investments	14,107	–	13,957	–
Total cash assets, cash equivalents and investments	17,540	–	15,358	–

Accounting policy

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

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

Financial assets

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

Classification

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

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

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows, and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

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

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

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

C1-3 Restricted cash, cash equivalents and investments

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Total cash, cash equivalents and investments	17,540	–	15,358	–
attributable to:				
External restrictions	12,690	–	10,054	–
Internal restrictions	4,510	–	4,583	–
Unrestricted	340	–	721	–
	17,540	–	15,358	–

\$ '000	2021	2020
---------	------	------

Details of restrictions

External restrictions – included in liabilities

Specific purpose unexpended grants – general fund	3,172	–
Specific purpose unexpended loans – general	491	493
McMaugh gardens resident bonds	3,068	2,437
External restrictions – included in liabilities	6,731	2,930

External restrictions – other

External restrictions included in cash, cash equivalents and investments above comprise:

Developer contributions – general	755	715
Specific purpose unexpended grants (recognised as revenue) – general fund	–	1,327
Water fund	2,610	2,391
Sewer fund	2,309	2,411
Stormwater management	285	280
External restrictions – other	5,959	7,124

Total external restrictions

	12,690	10,054
--	---------------	---------------

Internal restrictions

Council has internally restricted cash, cash equivalents and investments as follows:

Plant and vehicle replacement	1,308	1,234
Employees leave entitlement	779	772
Carry over works	153	349
Reseals	254	260
Strategic development	307	320
FAGS Received in advance	1,336	1,382
Tip Remediation	373	266
Total internal restrictions	4,510	4,583

Total restrictions

	17,200	14,637
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Internal restrictions over cash, cash equivalents and investments are those assets restricted only by a resolution of the elected Council.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

C1-4 Receivables

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Purpose				
Rates and annual charges	644	—	783	—
Interest and extra charges	53	—	65	—
User charges and fees	218	—	268	—
Private works	10	—	14	—
Accrued revenues				
– Interest on investments	40	—	87	—
– Other income accruals	10	—	54	—
Amounts due from other councils	63	—	65	—
Government grants and subsidies	1,803	—	984	—
Net GST receivable	284	—	410	—
Resident contributions	84	—	73	—
Other debtors	148	—	193	—
Total	3,357	—	2,996	—
Less: provision of impairment				
Other debtors	(64)	—	(67)	—
Total provision for impairment – receivables	(64)	—	(67)	—
Total net receivables	3,293	—	2,929	—
Externally restricted receivables				
Water supply				
– Rates and availability charges	53	—	62	—
– Other	217	—	273	—
Sewerage services				
– Rates and availability charges	58	—	90	—
– Other	16	—	14	—
Total external restrictions	344	—	439	—
Internally restricted receivables				
Resident contributions	38	—	44	—
Internally restricted receivables	38	—	44	—
Unrestricted receivables	2,911	—	2,446	—
Total net receivables	3,293	—	2,929	—

\$ '000	2021	2020
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	67	73
+ new provisions recognised during the year	(3)	(6)
Balance at the end of the year	64	67

Notes to the Financial Statements

for the year ended 30 June 2021

C1-4 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 estimating ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

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

When considering the ECL for rates and annual charges 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.

Credit losses are measured at 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 writes off a 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, or when the receivables are over 5 years past due, whichever occurs first.

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

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

C1-5 Inventories

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
(i) Inventories at cost				
Stores and materials	261	–	231	–
Total inventories at cost	261	–	231	–
Total inventories	261	–	231	–

Accounting policy

Raw materials and stores, work in progress and finished goods

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

C1-6 Contract assets and Contract cost assets

\$ '000	Notes	2021	2020
Contract assets	C1-6	1,094	305
Total contract assets and contract cost assets		1,094	305

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

C1-6 Contract assets and Contract cost assets (continued)

Contract assets

\$ '000	2021 Current	2020 Current
Building infrastructure	203	–
Transport infrastructure	310	–
Sewer infrastructure	288	305
Sporting and recreational infrastructure	293	–
Total contract assets	1,094	305

Significant changes in contract assets

Due to stimulus measures adopted by various levels of government, significant grants were awarded to Uralla Shire Council for infrastructure projects. Due to the volume of projects undertaken, council was unable to complete all works by 30 June and consequently the amount of contract assets has risen significantly this 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.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period							At 30 June 2021		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000													
Capital work in progress	2,099	—	2,099	4,571	—	—	—	—	—	—	6,670	—	6,670
Plant and equipment	8,223	(4,009)	4,214	950	116	(213)	(581)	—	—	—	8,755	(4,269)	4,486
Office equipment	739	(657)	82	—	31	—	(35)	—	—	—	770	(692)	78
Furniture and fittings	1,059	(772)	287	27	32	—	(58)	—	—	—	1,118	(830)	288
Land:													
– Crown land	1,725	—	1,725	—	—	—	—	(26)	(39)	—	1,660	—	1,660
– Operational land	1,402	—	1,402	—	—	—	—	—	—	—	1,402	—	1,402
– Community land	2,651	—	2,651	—	—	—	—	(98)	(15)	—	2,538	—	2,538
Land improvements – non-depreciable	17	—	17	—	—	—	—	(17)	—	—	—	—	—
Infrastructure:													
– Buildings – non-specialised	26,115	(12,945)	13,170	144	85	(28)	(592)	—	—	—	26,275	(13,496)	12,779
– Other structures	1,316	(943)	373	155	244	—	(57)	—	—	22	1,754	(1,017)	737
– Sealed roads structure	114,737	(31,793)	82,944	2,776	138	(373)	(1,818)	(73)	—	—	116,633	(33,038)	83,595
– Unsealed roads	17,170	(11,558)	5,612	178	—	(60)	(731)	—	—	—	17,207	(12,208)	4,999
– Bridges	40,944	(13,990)	26,954	20	—	—	(407)	—	—	—	40,964	(14,397)	26,567
– Footpaths	1,764	(422)	1,342	—	212	(3)	(39)	—	—	—	1,972	(460)	1,512
– Bulk earthworks (non-depreciable)	62,549	—	62,549	—	—	—	—	—	—	—	62,549	—	62,549
– Stormwater drainage	4,215	(1,076)	3,139	13	26	—	(49)	—	—	—	4,253	(1,125)	3,128
– Water supply network	28,872	(15,624)	13,248	157	8	—	(412)	—	—	120	29,304	(16,184)	13,120
– Sewerage network	14,047	(6,056)	7,991	7	—	—	(205)	—	—	72	14,184	(6,318)	7,866
– Swimming pools	748	(521)	227	—	—	—	(32)	—	—	19	822	(608)	214
– Other open space/recreational assets	1,779	(268)	1,511	98	492	(8)	(133)	—	—	65	2,462	(437)	2,025
Other assets:													
– Heritage collections	90	—	90	—	—	—	—	—	—	—	90	—	90
– Other	95	(36)	59	—	—	—	(3)	—	—	4	83	(23)	60
Reinstatement, rehabilitation and restoration assets (refer Note 11):													
– Tip assets	2,464	(467)	1,997	62	—	—	(105)	—	—	—	2,526	(572)	1,954
Total infrastructure, property, plant and equipment	334,820	(101,137)	233,683	9,158	1,384	(685)	(5,257)	(214)	(54)	302	343,991	(105,674)	238,317

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

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

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

By aggregated asset class	At 1 July 2019			Asset movements during the reporting period						At 30 June 2020		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000												
Capital work in progress	1,857	—	1,857	242	—	—	—	—	—	2,099	—	2,099
Plant and equipment	7,712	(3,793)	3,919	1,125	—	(295)	(535)	—	—	8,223	(4,009)	4,214
Office equipment	703	(602)	101	36	—	—	(55)	—	—	739	(657)	82
Furniture and fittings	1,027	(714)	313	32	—	—	(58)	—	—	1,059	(772)	287
Land:												
– Operational land	1,402	—	1,402	—	—	—	—	—	—	1,402	—	1,402
– Community land	2,643	—	2,643	—	8	—	—	—	—	2,651	—	2,651
– Crown land	1,725	—	1,725	—	—	—	—	—	—	1,725	—	1,725
Land improvements – non-depreciable	17	—	17	—	—	—	—	—	—	17	—	17
Infrastructure:												
– Buildings – non-specialised	25,837	(12,644)	13,193	854	12	(318)	(571)	—	—	26,115	(12,945)	13,170
– Other structures	1,308	(865)	443	3	5	—	(78)	—	—	1,316	(943)	373
– Bridges	32,019	(11,461)	20,558	127	—	—	(327)	—	6,596	40,944	(13,990)	26,954
– Footpaths	1,888	(360)	1,528	—	147	—	(49)	(284)	—	1,764	(422)	1,342
– Bulk earthworks (non-depreciable)	77,319	—	77,319	28	—	(28)	—	(14,770)	—	62,549	—	62,549
– Stormwater drainage	2,479	(612)	1,867	—	—	—	(23)	—	1,295	4,215	(1,076)	3,139
– Water supply network	28,587	(15,053)	13,534	—	13	—	(424)	—	125	28,872	(15,624)	13,248
– Sewerage network	13,901	(5,788)	8,113	—	14	—	(212)	—	76	14,047	(6,056)	7,991
– Swimming pools	750	(609)	141	122	—	(11)	(25)	—	—	748	(521)	227
– Sealed roads structure	103,602	(28,941)	74,661	2,826	93	(461)	(1,633)	—	7,458	114,737	(31,793)	82,944
– Unsealed roads	17,644	(12,731)	4,913	698	—	(65)	(602)	—	668	17,170	(11,558)	5,612
– Other open space/recreational assets	732	(225)	507	198	849	—	(43)	—	—	1,779	(268)	1,511
Other assets:												
– Heritage collections	90	—	90	—	—	—	—	—	—	90	—	90
– Other	91	(33)	58	—	4	—	(3)	—	—	95	(36)	59
Reinstatement, rehabilitation and restoration assets (refer Note 11):												
– Tip assets	2,296	(371)	1,925	168	—	—	(96)	—	—	2,464	(467)	1,997
Total infrastructure, property, plant and equipment	325,629	(94,802)	230,827	6,459	1,145	(1,178)	(4,734)	(15,054)	16,218	334,820	(101,137)	233,683

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

Notes to the Financial Statements

for the year ended 30 June 2021

C1-7 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 nominal consideration, the assets are initially recognised at their fair value at acquisition date.

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 20	Playground equipment	5 to 15
Office furniture	5 to 20	Benches, seats etc.	10 to 20
Computer equipment	4	Other open space recreational assets	10 to 100
Vehicles, trucks and utilities	5 to 10		
Dozers, graders and rollers	10	Buildings	
Other plant and equipment	10	Buildings: masonry	50 to 100
		Buildings: other	20 to 40
Water and sewer assets		Stormwater assets	
Dams and reservoirs	100	Drains	75 to 125
Water & Sewer Treatment Plants	70 to 100	Culverts	75 to 125
Reticulation pipes: PVC	70 to 115	Flood control structures	75 to 125
Reticulation pipes: other	25 to 75		
Pumps and telemetry	15 to 20		
Meters & Water Plant	10		
Water Mains	80 to 100		
Sewer Mains	70 to 100		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	15 to 20	Bulk earthworks	Infinite
Sealed roads: structure	60 to 100	Swimming pools	50
Unsealed roads	20 to 30	Other open space/recreational assets	20
Bridge: concrete	100	Other infrastructure	20
Bridge: other	80		
Concrete road pavements	60		
Kerb, gutter and footpaths	40		

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

Land under roads

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

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

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

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

Crown reserves

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated. Where the Crown reserves are under a lease arrangement they are accounted for under AASB 16 Leases, refer to Note C2-1.

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".

These Rural Fire Service assets are recognised as assets of the Council in these financial statements.

C1-8 Other

Other assets

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Prepayments	81	—	36	—
Total other assets	81	—	36	—

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

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

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Total externally restricted assets	—	—	—	—
Total internally restricted assets	—	—	—	—
Total unrestricted assets	81	—	36	—
Total other assets	81	—	36	—

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

C2 Leasing activities

C2-1 Council as a lessee

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

Terms and conditions of leases

Office equipment is leased over periods between two and five years with no residual value and equal monthly instalments.

Crown land is leased for between three and eight years with equal annual payments.

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 between 2 and 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

\$ '000	Plant & Equipment	Crown Land	Total
2021			
Opening balance at 1 July	16	62	78
Depreciation charge	(5)	(11)	(16)
Balance at 30 June	11	51	62
2020			
Adoption of AASB 16 at 1 July 2019 – first time lease recognition	21	73	94
Depreciation charge	(5)	(11)	(16)
Balance at 30 June	16	62	78

(b) Lease liabilities

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Lease liabilities	16	48	15	63
Total lease liabilities	16	48	15	63

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

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:

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
2021					
Cash flows	16	25	23	64	64
2020					
Cash flows	15	41	22	78	78

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Total lease liabilities relating to unrestricted assets	16	48	15	63
Total lease liabilities	16	48	15	63

(d) Income Statement

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

\$ '000	2021	2020
Interest on lease liabilities	3	4
Amortisation of right of use assets	16	16
Expenses relating to short-term leases	6	11
	25	31

(e) Statement of Cash Flows

Total cash outflow for leases	18	18
	18	18

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 received. The right-

continued on next page ...

Notes to the Financial Statements

for the year ended 30 June 2021

C2-1 Council as a lessee (continued)

of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

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

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

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

Exceptions to lease accounting

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

Leases at significantly below market value / Concessionary leases

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

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

C3 Liabilities of Council

C3-1 Payables

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Payables				
Goods and services – operating expenditure	283	–	414	–
Goods and services – capital expenditure	953	–	87	–
Accrued expenses:				
– Borrowings	7	–	12	–
– Salaries and wages	282	–	251	–
– Other expenditure accruals	340	–	288	–
Security bonds, deposits and retentions	2	–	2	–
Retirement home contributions	3,068	–	2,437	–
Prepaid rates	146	–	145	–
TCT Funding	472	–	472	–
TCS HCP liability	750	–	604	–
Total payables	6,303	–	4,712	–
Total payables	6,303	–	4,712	–

Payables relating to restricted assets

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Externally restricted assets				
Resident Bonds	3,068	–	2,437	–
Payables relating to externally restricted assets	3,068	–	2,437	–
Total payables relating to restricted assets	3,068	–	2,437	–
Total payables relating to unrestricted assets	3,235	–	2,275	–
Total payables	6,303	–	4,712	–

Current payables not anticipated to be settled within the next twelve months

\$ '000	2021	2020
The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Retirement home contributions	2,182	1,312
Total payables	2,182	1,312

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.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

C3-2 Contract Liabilities

\$ '000	Notes	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Grants and contributions received in advance:					
Unexpended operating grants (received prior to performance obligation being satisfied) ⁱ	(i)	1,467	—	689	—
Unexpended capital grants (received prior to performance obligation being satisfied) ⁱⁱ	(ii)	748	—	—	—
Total grants received in advance		2,215	—	689	—
Total contract liabilities		2,215	—	689	—

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

(ii) Council has received funding to construct assets, being road and water infrastructure. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

Contract liabilities relating to restricted assets

Externally restricted assets

Water	142	—	—	—
Unspent grants held as contract liabilities (excl. Water & Sewer)	2,073	—	689	—
Contract liabilities relating to externally restricted assets	2,215	—	689	—
Total contract liabilities relating to restricted assets	2,215	—	689	—
Total contract liabilities	2,215	—	689	—

Revenue recognised that was included in the contract liability balance at the beginning of the period

\$ '000	2021	2020
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	44	—
Total revenue recognised that was included in the contract liability balance at the beginning of the period	44	—

Significant changes in contract liabilities

The significant increase in contract liabilities in this financial year relates to funding received for the provision of community aged care. This is a result of target outputs being unable to be met, partially due to affects of COVID-19 on service operations.

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.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

C3-3 Borrowings

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Loans – secured ¹	266	1,705	265	1,924
Total borrowings	266	1,705	265	1,924

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

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

Borrowings relating to restricted assets

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Externally restricted assets				
McMaugh Gardens (interest bearing liabilities)	9	29	9	35
Industrial land development loan	160	555	160	555
Borrowings relating to externally restricted assets	169	584	169	590
Total borrowings relating to restricted assets	169	584	169	590
Total borrowings relating to unrestricted assets	97	1,121	96	1,334
Total borrowings	266	1,705	265	1,924

(a) Changes in liabilities arising from financing activities

\$ '000	2020		Non-cash movements				2021
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	2,189	(218)	–	–	–	–	1,971
Lease liability (Note C2-1b)	78	(14)	–	–	–	–	64
Total liabilities from financing activities	2,267	(232)	–	–	–	–	2,035

\$ '000	2019		Non-cash movements				2020
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	2,427	(238)	–	–	–	–	2,189
Lease liability (Note C2-1b)	–	–	–	–	78	–	78
Total liabilities from financing activities	2,427	(238)	–	–	78	–	2,267

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

C3-3 Borrowings (continued)

(b) Financing arrangements

\$ '000	2021	2020
Total facilities		
Bank overdraft facilities ¹	100	100
Credit cards/purchase cards	35	40
Total financing arrangements	135	140
Drawn facilities		
– Credit cards/purchase cards	10	12
Total drawn financing arrangements	10	12
Undrawn facilities		
– Bank overdraft facilities	100	100
– Credit cards/purchase cards	25	28
Total undrawn financing arrangements	125	128

Additional financing arrangements information

Breaches and defaults

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

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

Accounting policy

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.

Notes to the Financial Statements

for the year ended 30 June 2021

C3-4 Employee benefit provisions

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Annual leave	783	–	738	–
Sick leave	53	–	54	–
Long service leave	1,517	93	1,339	165
Other leave	66	–	68	–
Total employee benefit provisions	2,419	93	2,199	165

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

\$ '000	2021	2020
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,735	1,592
	1,735	1,592

Description of and movements in provisions

\$ '000	ELE provisions				Total
	Annual leave	Sick leave	Long service leave	Other employee benefits	
2021					
At beginning of year	738	54	1,504	68	2,364
Additional provisions	501	–	183	88	772
Amounts used (payments)	(456)	(1)	(77)	(90)	(624)
Total ELE provisions at end of year	783	53	1,610	66	2,512
2020					
At beginning of year	730	54	1,598	64	2,446
Additional provisions	453	–	198	81	732
Amounts used (payments)	(445)	–	(292)	(77)	(814)
Total ELE provisions at end of year	738	54	1,504	68	2,364

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

Notes to the Financial Statements

for the year ended 30 June 2021

C3-4 Employee benefit provisions (continued)

the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

On-costs

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

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

C3-5 Provisions

\$ '000	2021 Current	2021 Non-Current	2020 Current	2020 Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	2,721	–	2,656
Sub-total – asset remediation/restoration	–	2,721	–	2,656
Total provisions	–	2,721	–	2,656
Provisions relating to restricted assets				
Total provisions relating to restricted assets	–	–	–	–
Total provisions relating to unrestricted assets	–	2,721	–	2,656
Total provisions	–	2,721	–	2,656

Notes to the Financial Statements

for the year ended 30 June 2021

C3-5 Provisions (continued)

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Net carrying amount
2021		
At beginning of year	2,656	2,656
Changes to provision:		
Revised costs	62	62
Unwinding of discount	3	3
Total other provisions at end of year	2,721	2,721
2020		
At beginning of year	2,461	2,461
Revised costs	168	168
Unwinding of discount	27	27
Total other provisions at end of year	2,656	2,656

Nature and purpose of provisions

Asset remediation

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

Accounting policy

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

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

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

Asset remediation – tips and quarries

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

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.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

C4 Reserves

C4-1 Nature and purpose of reserves

Infrastructure, property, plant and equipment 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

\$ '000	General 2021	Water 2021	Sewer 2021
Income from continuing operations			
Rates and annual charges	5,708	473	686
User charges and fees	4,539	531	13
Interest and investment revenue	111	27	24
Other revenues	594	21	36
Grants and contributions provided for operating purposes	8,193	16	13
Grants and contributions provided for capital purposes	4,085	58	3,125
Total income from continuing operations	23,230	1,126	3,897
Expenses from continuing operations			
Employee benefits and on-costs	9,869	393	236
Materials and services	5,663	628	327
Borrowing costs	77	–	–
Depreciation, amortisation and impairment of non-financial assets	4,617	440	216
Other expenses	382	4	3
Net losses from the disposal of assets	502	–	–
Total expenses from continuing operations	21,110	1,465	782
Operating result from continuing operations	2,120	(339)	3,115
Net operating result for the year	2,120	(339)	3,115
Net operating result attributable to each council fund	2,120	(339)	3,115
Net operating result for the year before grants and contributions provided for capital purposes	(1,965)	(397)	(10)

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

D1-2 Statement of Financial Position by fund

\$ '000	General 2021	Water 2021	Sewer 2021
ASSETS			
Current assets			
Cash and cash equivalents	3,414	10	9
Investments	9,207	2,600	2,300
Receivables	2,949	270	74
Inventories	261	—	—
Contract assets and contract cost assets	806	—	288
Other	81	—	—
Total current assets	16,718	2,880	2,671
Non-current assets			
Infrastructure, property, plant and equipment	212,018	14,017	12,282
Right of use assets	62	—	—
Total non-current assets	212,080	14,017	12,282
TOTAL ASSETS	228,798	16,897	14,953
LIABILITIES			
Current liabilities			
Payables	6,303	—	—
Contract liabilities	2,073	142	—
Lease liabilities	16	—	—
Borrowings	266	—	—
Employee benefit provision	2,419	—	—
Total current liabilities	11,077	142	—
Non-current liabilities			
Lease liabilities	48	—	—
Borrowings	1,705	—	—
Employee benefit provision	93	—	—
Provisions	2,721	—	—
Total non-current liabilities	4,567	—	—
TOTAL LIABILITIES	15,644	142	—
Net assets	213,154	16,755	14,953
EQUITY			
Accumulated surplus	62,375	7,678	9,164
Revaluation reserves	150,779	9,077	5,789
Council equity interest	213,154	16,755	14,953
Total equity	213,154	16,755	14,953

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

D2 Interests in other entities

D2-1 Subsidiaries, joint arrangements and associates not recognised

The following subsidiaries, joint arrangements and associates have not been recognised in this financial report.

New England Joint Organisation

The New England Joint Organisation (NEJO) is a body corporate which was proclaimed on 11 May 2018 under the Local Government Act 1993 with the legal capacity and powers of an individual. The principle functions of NEJO are to:

- Establish strategic regional priorities for the Joint Organisation Area and develop strategies and plans for delivering these priorities;
- Provide regional leadership for the Joint Organisation Area and to be an advocate for strategic regional priorities;
- Identify and take up opportunities for intergovernmental cooperation on matters relating to the Joint Organisation Area.

NEJO consists of seven voting member Councils located on the Highlands, Slopes and Plains of Northern New South Wales.

The Board 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 role of the Board is to direct and control the affairs of NEJO. A decision of the Board supported by a majority at which a quorum is present is a decision of NEJO. Uralla Shire Council has a one-seventh voting right, and based on the above, does not have control, joint control or significant influence over decision making or the overall activities of the organisation.

In accordance with the NEJO Charter, Uralla Shire Council contributed \$12,680 in annual fees for the 2020-21 year towards the operation of the joint organisation.

New England Weeds Authority

New England Weeds Authority (NEWA) is the registered trading name of The New England Tablelands Noxious Plants County Council. NEWA is a single purpose Council which is a Local Control Authority for priority and invasive weeds under the NSW Biosecurity Act, 2015. The present area of operation of NEWA is the local government areas of Uralla Shire Council, Armidale Regional Council, Walcha Shire Council, and Glen Innes Severn Council (under a Memorandum of Understanding). These Councils are located in the Northern Tablelands region of New South Wales.

The County Council's governance is in accordance with the Local Government Act 1993 (LGA 1993) with the County Council first proclaimed in 1947.

NEWA is funded by contributions from its four Constituent Councils, grants and private works. Each Constituent Council has delegated its Noxious weeds control function to NEWA and contributes in accordance with NEWA's proclamation. NEWA's governing body consists of five Councillors elected by each of the Constituent Councils.

Council does not have control, joint control or significant influence over decision making or the overall activities of the organisation.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

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

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

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

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

\$ '000	Carrying value 2021	Carrying value 2020	Fair value 2021	Fair value 2020
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	3,433	1,401	3,429	1,401
Receivables	3,293	2,929	3,293	2,929
Contract Assets and Contract Cost Assets	1,094	305	1,094	305
Investments				
– Debt securities at amortised cost	14,107	13,957	14,107	13,957
Total financial assets	21,927	18,592	21,923	18,592
Financial liabilities				
Payables	6,303	4,712	6,303	4,712
Loans/advances	1,971	2,189	1,971	2,189
Contract Liabilities	2,215	689	2,215	689
Lease Liabilities	64	78	64	78
Total financial liabilities	10,553	7,668	10,553	7,668

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings** – are based upon estimated future cash flows discounted by the current mkt interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.

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

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

Council has an investment policy which complies with the Local Government Act 1993 and Minister's investment order 625. This policy is regularly reviewed by Council and it's staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the investments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether there changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.

Notes to the Financial Statements

for the year ended 30 June 2021

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

- **Liquidity risk** – the risk that Council will not be able to pay its debts as and when they fall due.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

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

(a) Market risk – interest rate and price risk

\$ '000	2021	2020
The impact on results 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	149	160
Impact of a 10% movement in price of investments		
– Equity / Income Statement	–	–

(b) Credit risk

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

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives.

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

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

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

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

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

Credit risk profile

Receivables – rates and annual charges

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

\$ '000	Not yet overdue	< 1 year overdue	1 - 2 years overdue	2 - 5 years overdue	> 5 years overdue	Total
2021						
Gross carrying amount	430	13	12	189	–	644
2020						
Gross carrying amount	624	17	15	127	–	783

Notes to the Financial Statements

for the year ended 30 June 2021

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

Receivables - non-rates and annual charges and contract assets

Council applies the simplified approach for non-rates and annual charges debtors and contract assets to provide for expected credit losses, which permits the use of the lifetime expected loss provision at inception. To measure the expected credit losses, non-rates and annual charges debtors and contract assets have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision is determined as follows. The expected credit losses incorporate forward-looking information.

\$ '000	Not yet overdue	0 - 30 days overdue	31 - 60 days overdue	61 - 90 days overdue	> 91 days overdue	Total
2021						
Gross carrying amount	–	2,256	–	4	453	2,713
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	14.13%	2.36%
ECL provision	–	–	–	–	64	64
2020						
Gross carrying amount	–	1,455	–	480	278	2,213
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	24.10%	3.03%
ECL provision	–	–	–	–	67	67

(c) Liquidity risk

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

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. Council manages this risk through diversification of borrowing types, maturities and interest rate structures.

The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

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

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (refer to Note C2-1(b) for lease liabilities) and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
2021							
Trade/other payables	0.00%	3,089	886	2,182	–	6,157	6,157
Loans and advances	3.38%	–	327	1,048	1,038	2,413	1,971
Total financial liabilities		3,089	1,213	3,230	1,038	8,570	8,128
2020							
Trade/other payables	0.00%	2,128	1,127	1,312	–	4,567	4,567
Loans and advances	4.96%	–	320	1,175	1,234	2,729	2,189
Total financial liabilities		2,128	1,447	2,487	1,234	7,296	6,756

Notes to the Financial Statements

for the year ended 30 June 2021

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

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

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

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

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

Fair value measurement hierarchy									
\$ '000	Notes	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2021	2020	2021	2020	2021	2020	2021	2020
Recurring fair value measurements									
Infrastructure, property, plant and equipment	C1-7								
Plant and equipment		30/06/2019	30/06/2019	—	—	4,487	4,214	4,487	4,214
Office equipment		30/06/2019	30/06/2019	—	—	78	82	78	82
Furniture and fittings		30/06/2019	30/06/2019	—	—	288	287	288	287
Operational land		30/06/2018	30/06/2018	—	—	1,821	1,821	1,821	1,821
Community land		30/06/2021	30/06/2018	—	—	3,779	3,957	3,779	3,957
Land improvements – non-depreciable		30/06/2021	30/06/2016	—	—	—	17	—	17
Buildings – non-specialised		30/06/2018	30/06/2018	—	—	12,779	13,170	12,779	13,170
Other structures		30/06/2021	30/06/2016	—	—	779	373	779	373
Sealed road structure		30/06/2020	30/06/2020	—	—	83,595	82,944	83,595	82,944
Unsealed roads		30/06/2020	30/06/2020	—	—	4,999	5,612	4,999	5,612
Bridges		30/06/2020	30/06/2020	—	—	26,567	26,954	26,567	26,954
Footpaths		30/06/2020	30/06/2020	—	—	1,511	1,342	1,511	1,342
Bulk earthworks		30/06/2020	30/06/2020	—	—	62,549	62,549	62,549	62,549
Stormwater drainage		30/06/2020	30/06/2020	—	—	3,128	3,139	3,128	3,139
Water supply network		30/06/2021	30/06/2020	—	—	13,120	13,248	13,120	13,248
Sewerage network		30/06/2021	30/06/2020	—	—	7,866	7,991	7,866	7,991
Heritage collection		30/06/2014	30/06/2014	—	—	90	90	90	90
Other assets		30/06/2021	30/06/2016	—	—	60	59	60	59
Other open space / recreational assets		30/06/2021	30/06/2016	—	—	2,002	1,511	2,002	1,511
Swimming pools		30/06/2021	30/06/2016	—	—	195	227	195	227
Total infrastructure, property, plant and equipment				—	—	229,693	229,587	229,693	229,587

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).

Notes to the Financial Statements

for the year ended 30 June 2021

E2-1 Fair value measurement (continued)

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

Infrastructure, property, plant and equipment (IPPE)

Councils Plant & Equipment, Furniture and Fittings incorporates:

Major Plant - trucks, tractors, graders, rollers and excavators

Fleet Vehicles - cars, vans, utes etc.

Minor Plant - chainsaw, brush cutters, mowers, concrete mixers.

Furniture and Fittings - desks, chairs, display system.

Office Equipment - computers, monitors, projectors, laptops

Plant equipment, office equipment and furniture & fittings are valued at cost but are disclosed at fair value in the notes. The carrying amount reflects the fair value of the asset due to the nature of the items as shown above

The unobservable Level 3 inputs used include:

Pattern of Consumption

Useful Life

Asset Condition

Residual Value

Gross Replacement Cost

There has been no change to the valuation process during the reporting period.

Land - Operational Land

Council's "Operational" land by definition has no special restriction other than those that may apply to any parcel of land. Fair value for operational land is obtained from an external valuer every 5 years.

Last valuation was conducted in 2018 using Level 3 Inputs

Generally, fair value is the most advantageous price reasonably obtained by the seller and the most advantageous price reasonably obtained by buyer. This is not necessarily the market selling price of the asset rather, the maximum value that Council would rationally pay to acquire the asset, taking into account quoted market price in an active and liquid market, current market price of similar asset, cost of replacing an asset.

Criteria for this include: Land description and dimensions, planning and other constraints on development and the potential for alternative use (Valued by AssetVal in March 2018).

The unobservable Level 3 inputs used include:

Rates per Square Metre

Description of Land

The 'Market Approach' is used to value operational land. There has been no change to the valuation process during the reporting period.

Land Improvements

The cost approach is utilised, with asset values determined based on actual cost of construction and maintenance.

Any infrastructure constructed on improved land is separately valued.

Council carries fair value of land reserves using Level 3 Inputs

The unobservable Level 3 inputs used include:

Useful Life

Asset Condition

Asset Condition

Notes to the Financial Statements

for the year ended 30 June 2021

E2-1 Fair value measurement (continued)

The cost approach is used to value the land improvements. There has been no change to the valuation process during the reporting period.

Land - Community Land

Council's "Community" Land (including owned by Council, The Crown and various other Government Agencies that is managed by Council) by definition is land intended for public access and use or where other restrictions applying to the land create some obligation to maintain public access (such as a trust deed or dedication under section 94 of the EPA Act 1979). This gives rise to the restriction in the Act, intended to preserve the qualities of the land. Community land is valued at Valuer General unimproved capital value (UCV) which takes into account highest and best use values. This land was revalued in 2021.

Community Land:

Cannot be sold

Cannot be leased, licensed, or any other estate granted over the land for more than 21 years

Must have a plan of management for it.

Buildings - Non Specialised

Council buildings includes Libraries, Public Amenities, Sporting Club, Kiosks and Amenities, Depot Building and Workshops, McMaugh's Aged Care Centre, Community Centre, Visitor Information Centre, Pre School, SES Shelter and others. Council carries fair value buildings using level 3 inputs. Valuations were carried out by external valuers - AssetVAL in March 2018 using the cost approach.

This approach estimates the replacement cost for each building by componentising the building into significant parts with different useful life and taking into account a range of factors.

Buildings are valued by applying a unit rate to a structure or a square metre rate to a building, based on its current replacement cost. These rates are derived from substantial analysis of construction costs by Council's valuer (Valued by AssetVal in March 2018). Each building is assigned a residual value. Further improvements could be achieved by componentising buildings.

The unobservable Level 3 inputs used include:

Pattern of Consumption

Future Economic Benefit

Useful Life

Residual Value

Asset Condition

Remaining useful life

The cost approach is used to value the Buildings. There has been no change to the valuation process during the reporting period.

Infrastructure - Roads

This asset class comprises the Road Carriageway, Bus Shelter, Car Parks, Guardrails, Kerb and Gutter, Suburb Markers, and Traffic Facilities.

The road carriageway is defined as the trafficable portion of a road, between but not including the kerb and gutter and would include any paved markers parking places along roadside.

Council's Asset Management System include condition assessment data for a 5 year cycle on sealed roads and routine inspections of unsealed roads. An asset condition assessment was carried out by Shepherd Asset Management Solutions during 2020.

To determine the unit cost of seals, Council used external professionals, Australis Asset Advisory Group and Vanguard Consulting Group, to provide unit rates and replacement cost for all road asset classes. Roads are componentised into road surface, base, sub-base and earthworks. Surface has been split into sealed and unsealed road components.

Council fair values road infrastructure assets using Level 3 inputs at a component level.

The Cost Approach is used to value roads by componentising the assets into significant parts and then rolling these component values up to provide an overall road valuation (for each road segment) within the Council Asset System.

Notes to the Financial Statements

for the year ended 30 June 2021

E2-1 Fair value measurement (continued)

The unobservable Level 3 inputs used include:

Pattern of Consumption	Asset Condition	Remaining useful life
Useful Life and Residual Value	Gross Replacement Cost	

The cost approach is used to value the Roads (Sealed and Unsealed). There has been no change in valuation technique from prior years.

Infrastructure- Footpaths

A footpath is defined as all footways (including those shared with a cycleway) sealed or non-sealed. Council has specification for dimensions of cycleway and pathways. A full assessment was undertaken in 2020 by external consultants Australis and Vanguard.

These inspections were carried out to comply with insurance protocols and to provide data for the revaluation that occurred during 2020. Current replacement costs are based on modern equivalent unit rates..

Councils fair values, footpaths, (non componentised) using Level 3 inputs

Pattern of Consumption
Useful Life
Asset Condition
Future Economic Benefit
Remaining useful life

The cost approach is used to value the Footpaths. There has been no change to the valuation process during the reporting period.

Infrastructure - Stormwater Drainage

Council's Drainage Assets comprises pits, culverts, open channels, headwalls and various type of water quality devices used to collect, store and remove stormwater. The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. Council has adopted useful life of between 75 and 125 years for its stormwater drainage assets.

Condition assessment for all stormwater drainage was carried out in 2020. All systems have been assessed as being satisfactory or better. A full assessment was undertaken in 2020 by external consultants Australis and Vanguard. Council carries fair value drainage assets (non-componentised) using Level 3 inputs.

The unobservable Level 3 inputs used include:

Pattern of Consumption
Useful Life and Residual Value
Asset Condition
Gross Replacement Cost
Remaining useful life

The cost approach is used to value the Stormwater Drainage. There has been no change in valuation technique from prior years.

Infrastructure-Sewerage Network

Council's Sewerage Network consist of Sewer pipes, pump stations, treatment plant, telemetry system, manholes. Council carries fair values Sewerage Network Assets (non - componentised) using Level 3 inputs.

Current replacement costs for sewer assets have been derived by utilizing Rawlinson Rates and NSW Office of Water Revenue rates, unit costs and lump sums. Council engaged a highly qualified and experienced engineer to undertake a revaluation of its sewer assets in 2017. 100% of above ground infrastructure was inspected.

Council identifies 10 critical mains section each year for inspection; selection is based on the log of overflows, leakages or complaints. Data limitations therefore exist based upon sampling of inspections, lack of historical maintenance and complaint

Notes to the Financial Statements

for the year ended 30 June 2021

E2-1 Fair value measurement (continued)

data. All asset components were assigned a residual value, useful life and remaining useful life, and were conditioned rated at time of valuation, with the condition rating determining the remaining useful life. A physical inspection of ground level assets was conducted and photographic evidence, including use of video, was collected of manholes and mains to support condition assessments.

The unobservable Level 3 inputs used include:

Useful Life
Asset Condition
Future Economic Benefit
Remaining useful life

The cost approach is used to value the Sewerage Network. There has been no change to the valuation process during the reporting period.

Other Assets

Council's other assets comprise of Heritage Collections - Thunderbolts Painting and other miscellaneous assets. A valuation of the collection of Thunderbolts paintings was undertaken by A.N.G Art Consulting in August 2014 providing a reasonable estimate of the replacement value of each work based on current market prices for similar works by the same artist. The remaining 'Other assets' were revalued utilising indexation during 2021 including the swimming pool which is recognised separately in the infrastructure note. Council carries fair values of other assets using level 3 inputs.

The unobservable Level 3 inputs used include:

Pattern of Consumption
Useful Life and Residual Value
Asset Condition
Gross Replacement Cost
Remaining useful life

The cost approach is used to value the Other Assets. There has been no change in valuation technique from prior year.

Infrastructure- Bridges

Council has 50 bridges/major culverts on local roads and 33 bridges/major culverts on regional roads. Of these, two bridges were replaced in 2017/18 with some additional work finalised in 2018/19.

All Council bridges are inspected by Council's qualified inspectors on a biannual program.

Council engaged an independent company to assess HML capacity on selected bridges in 2018-19.

Council used external professionals, Australis Asset Advisory Group and Vanguard Consulting Group, to provide unit rates and replacement cost for all bridges and culverts.

Bridges are componentised into bridges and major culverts, and culverts and drainage assets include both pits and pipes.

The unobservable Level 3 inputs used include:

Pattern of Consumption
Useful Life and Residual Value

The cost approach is used to value the Bridges. There has been no change in valuation technique from previous years.

Infrastructure- Bulk Earthworks

Council Bulk Earthworks consists of cuttings, fill and levelling of earth and rocks.

Council used external professionals, Australis Asset Advisory Group and Vanguard Consulting Group, to provide unit rates and replacement cost for all earthworks.

Notes to the Financial Statements

for the year ended 30 June 2021

E2-1 Fair value measurement (continued)

The unobservable Level 3 inputs used include Unit Rates & Asset Condition.

The cost approach is used to value the Bulk Earthworks. There has been no change in valuation technique from prior years.

Infrastructure- Water Supply Network

Council's Water Network consist of Water pipes, pump stations, treatment plant, telemetry system and reservoirs
Council carries fair value Water Supply Network Assets (non-componentised) using Level 3 inputs.

Current replacement costs for water assets have been derived by utilizing Rawlinson Rates and NSW Office of Water references rates, unit costs and lump sum. Council engaged an engineer to undertake a revaluation of water assets in 2017. Physical inspections were carried out with photographic evidence collected to support condition ratings. 100% of above ground infrastructure was inspected. Council identifies 10 critical mains sections each year for inspection; selection is based on the log of overflows, leakages or complaints. Data limitations therefore exist due to lack of records of historical maintenance and inspection and sampling of inspections. All asset components are assigned a residual value, useful life and remaining useful life, and were conditioned rated at time of revaluation, with the condition rating determining the useful life.

The unobservable Level 3 inputs used include:

Pattern of Consumption
Useful Life

The cost approach is used to value the Water Network. There has been no change in valuation technique from prior years.

Notes to the Financial Statements

for the year ended 30 June 2021

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

The valuation process for level 3 fair value measurements

The valuation techniques prescribed by AASB 13 can be summarised as:

Cost approach - Valuation technique that reflects the amount what would be required to replace the service capacity of an asset (current replacement cost).

Income approach - Valuation technique that converts future amounts (cash inflow /outflows) to signal the current (i.e. discounted) amount. The fair value measurement is determined on the basis of the value indicated by current market expectations about these future amounts.

Market approach - Valuation technique that uses prices and other relevant information, generated by market transactions involving identical or comparable (similar) assets, liabilities or a group of assets and liabilities such as a business.

For the purpose of level 3 fair value measurement a Cost Approach was used for most assets except Land - Operational and Community where a market approach is required. The inputs used for this technique are:

Pattern of consumption
Residual Value
Asset Condition
Useful Life
Unit Rates

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

\$ '000	Operational Land		Community Land		Land improvements		Buildings and other infrastructure	
	2021	2020	2021	2020	2021	2020	2021	2020
Opening balance	1,821	1,821	3,957	3,949	17	17	15,053	14,143
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	–	–	(178)	–	(17)	–	106	–
Other movements								
Purchases (GBV)	–	–	–	8	–	–	1,218	1,921
Disposals (WDV)	–	–	–	–	–	–	(36)	(318)
Depreciation and impairment	–	–	–	–	–	–	(781)	(692)
Closing balance	1,821	1,821	3,779	3,957	–	17	15,560	15,054

\$ '000	Sealed roads		Unsealed roads		Bridges		Footpaths	
	2021	2020	2021	2020	2021	2020	2021	2020
Opening balance	82,944	74,661	5,612	4,913	26,954	20,558	1,342	1,528
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	(72)	7,458	–	668	–	6,596	–	(284)
Other movements								
Purchases (GBV)	2,914	2,919	178	698	20	127	212	147
Disposals (WDV)	(373)	(461)	(60)	(65)	–	–	(3)	–
Depreciation and impairment	(1,818)	(1,633)	(731)	(602)	(407)	(327)	(39)	(49)
Closing balance	83,595	82,944	4,999	5,612	26,567	26,954	1,512	1,342

Notes to the Financial Statements

for the year ended 30 June 2021

E2-1 Fair value measurement (continued)

\$ '000	Bulk earthworks (non-depreciable)		Stormwater drainage		Water supply network		Sewerage network	
	2021	2020	2021	2020	2021	2020	2021	2020
Opening balance	62,549	77,319	3,139	1,867	13,248	13,534	7,991	8,113
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	–	(14,770)	–	1,295	120	125	72	76
Other movements								
Purchases (GBV)	–	28	38	–	165	13	7	14
Disposals (WDV)	–	(28)	–	–	–	–	–	–
Depreciation and impairment	–	–	(49)	(23)	(413)	(424)	(204)	(212)
Closing balance	62,549	62,549	3,128	3,139	13,120	13,248	7,866	7,991

\$ '000	Other assets		Plant and equipment		Total	
	2021	2020	2021	2020	2021	2020
Opening balance	376	289	4,583	4,333	229,586	227,045
Recognised in other comprehensive income – revaluation surplus	4	–	–	–	35	1,164
Purchases (GBV)	–	126	1,156	1,193	5,908	7,194
Disposals (WDV)	–	(11)	(213)	(295)	(685)	(1,178)
Depreciation and impairment	(35)	(28)	(674)	(648)	(5,151)	(4,638)
Closing balance	345	376	4,852	4,583	229,693	229,587

Highest and best use

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

Notes to the Financial Statements

for the year ended 30 June 2021

E3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

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

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

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

Description of the funding arrangements.

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

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

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

* For 180 Point Members, Employers are required to contribute 7% of salaries to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$40.0 million for 1 July 2019 to 30 June 2021, apportioned according to each employer's share of the accrued liabilities as at 30 June 2019. 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.

Notes to the Financial Statements

for the year ended 30 June 2021

E3-1 Contingencies (continued)

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

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

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2021 was \$88,370. The last valuation of the Scheme was performed by the Fund Actuary, Richard Boyfield FIAA as at 30 June 2020.

The amount of additional contributions included in the total employer contribution advised above is \$63,300. Council's expected contribution to the plan for the next annual reporting period is \$90,414.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2021 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,620.5	
Past Service Liabilities	2,445.6	107.2%
Vested Benefits	2,468.7	106.2%

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

The share of this deficit that is broadly attributed to Council is estimated to be in the order of 0.16% as at 30 June 2021.

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

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

Investment return	5.75% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

* 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 2021.

(ii) Statewide Limited

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

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

The future realisation and finalisation of claims incurred but not reported to 30/6 this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

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

Notes to the Financial Statements

for the year ended 30 June 2021

E3-1 Contingencies (continued)

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

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

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

(iv) Other guarantees

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

2. Other liabilities

(i) Third party claims

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

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

(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.

(iii) Central Northern Libraries

The Uralla Shire Council is a member of the Central Northern Libraries Group.

This group operates under the Central Northern Library Regional Library Agreement renewed from 1 July 2010, administered by the Tamworth Regional Council on behalf of the six members.

Notes to the Financial Statements

for the year ended 30 June 2021

E3-1 Contingencies (continued)

From 1 July 2012, the Gwydir Shire Council has been admitted as a member of the Central Northern Regional Libraries. The Gwydir Shire Council will not be entitled to share in reserves which existed at 30 June 2012 (Clause 2 of the Variation of Central Northern Regional Library Regional Library Agreement 2012).

Clause 7.1 of the Agreement states: "Tamworth Regional Council shall own the assets acquired from Central Northern Regional Library's budget subject to the 'reimbursement rights' held by each of the Delegating Councils as provided by this clause."

Clause 7.3 states: "Upon the termination of this agreement, a proportion of the assets identified in the asset register shall be distributed to the Delegating Councils. The method for determining the a set distribution to each Delegating Council is specified in Schedule 4 of this Agreement."

Schedule 4 determines that the distribution of the net assets shall be apportioned in the ratio of the contributions made in the three preceding years or the current life of the existing agreement. The net assets of the Central Northern Regional Library at 30 June 2020 were \$1,792,836 with a Surplus from Ordinary Activities of \$63,462 for the 2019/2020 year. The percentage of contribution and share of net assets for the Uralla Shire Council is 7.2%.

(iv) Rural Fire Fighting Assets

Council has title to, and is the registered owner of vehicles including category 1 and 2 rural fire appliances and associated rural fire fighting equipment.

These assets are under the control of the Rural Fire Services to enable that authority to provide the bushfire protection defences set out in their Service Level Agreement with Council, and accordingly have been recognised in these reports as assets (Note 10a Accounting policy for infrastructure, property, plant and equipment). In accordance with normal Rural Fire Service funding arrangements, Council continues to contribute to the costs of maintenance of this equipment.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement is:

\$ '000	2021	2020
Compensation:		
Short-term benefits	802	763
Post-employment benefits	81	107
Total	883	870

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of KMP using Council services (e.g. access to library or Council swimming pool) will not be disclosed.

A close family member of a key management personnel was previously employed through an arm's length process. They are paid in accordance with the Award for the job they perform. The council employs over 150 staff of which only 1 is a close family member of key management personnel.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2021	2020
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	21	21
Councillors' fees	103	102
Other Councillors' expenses (including Mayor)	11	15
Total	135	138

F2 Other relationships

F2-1 Audit fees

\$ '000	2021	2020
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	61	49
Remuneration for audit and other assurance services	61	49
Total Auditor-General remuneration	61	49
Non NSW Auditor-General audit firms		
(i) Audit and other assurance services		
Other audit and assurance services	75	31
Remuneration for audit and other assurance services	75	31
Total remuneration of non NSW Auditor-General audit firms	75	31
Total audit fees	136	80

Notes to the Financial Statements

for the year ended 30 June 2021

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

\$ '000	2021	2020
Net operating result from Income Statement	4,896	1,536
Adjust for non-cash items:		
Depreciation and amortisation	5,273	4,750
Net losses/(gains) on disposal of assets	502	955
Unwinding of discount rates on reinstatement provisions	3	54
+/- Movement in operating assets and liabilities and other cash items:		
Decrease/(increase) in receivables	(361)	(787)
Increase/(decrease) in provision for impairment of receivables	(3)	(6)
Decrease/(increase) in inventories	(30)	(2)
Decrease/(increase) in other current assets	(45)	23
Decrease/(increase) in contract assets	(789)	(305)
Increase/(decrease) in payables	(131)	56
Increase/(decrease) in accrued interest payable	(5)	—
Increase/(decrease) in other accrued expenses payable	83	(31)
Increase/(decrease) in other liabilities	147	307
Increase/(decrease) in contract liabilities	1,526	44
Increase/(decrease) in provision for employee benefits	148	(82)
Increase/(decrease) in other provisions	(3)	141
Net cash provided from/(used in) operating activities from the Statement of Cash Flows	11,211	6,653

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2021	2020
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Plant and equipment	508	363
Bundarra Sewer Scheme	3,941	20
Stronger Country Community Projects	–	74
VIC Redevelopment	70	413
Solar panel supply & installation	–	80
McMaugh generator & LED lights	–	56
Tolleys Gully Bridge & other road works	152	–
Uralla Pool Amenities	40	–
Depot upgrade	37	–
Total commitments	4,748	1,006
These expenditures are payable as follows:		
Within the next year	4,748	1,006
Total payable	4,748	1,006
Sources for funding of capital commitments:		
Unrestricted general funds	137	–
Future grants and contributions	3,213	643
Internally restricted reserves	508	363
Externally restricted reserves	890	–
Total sources of funding	4,748	1,006

G3-1 Events occurring after the reporting date

No matters have arisen subsequent to balance date that would require these financial statements to be amended.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

G4 Statement of developer contributions as at 30 June 2021

G4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2020	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2021	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
Roads	557	33	–	5	–	–	595	–
Traffic facilities	20	–	–	–	–	–	20	–
Community facilities	81	–	–	1	–	–	82	–
Other	57	–	–	1	–	–	58	–
S7.11 contributions – under a plan	715	33	–	7	–	–	755	–
Total S7.11 and S7.12 revenue under plans	715	33	–	7	–	–	755	–
Total contributions	715	33	–	7	–	–	755	–

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.

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

G4-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2020	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2021	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
CONTRIBUTION PLAN – RURAL INVERGOWRIE								
Roads	96	–	–	1	–	–	97	–
Traffic facilities	20	–	–	–	–	–	20	–
Community facilities	81	–	–	1	–	–	82	–
Other	52	–	–	1	–	–	53	–
Total	249	–	–	3	–	–	252	–
CONTRIBUTION PLAN – RURAL								
Other	5	–	–	–	–	–	5	–
Total	5	–	–	–	–	–	5	–
CONTRIBUTION PLAN – DCP ROAD MAINTENANCE ROYALTIES								
Roads	461	33	–	4	–	–	498	–
Total	461	33	–	4	–	–	498	–

Notes to the Financial Statements

for the year ended 30 June 2021

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2021	Indicator 2021	Indicators 2020	Indicators 2019	Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(1,871)	(8.92)%	(2.43)%	(0.87)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	20,985				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	15,657	55.42%	63.98%	70.52%	> 60.00%
Total continuing operating revenue ¹	28,253				
3. Unrestricted current ratio					
Current assets less all external restrictions	8,947	2.22x	2.80x	2.22x	> 1.50x
Current liabilities less specific purpose liabilities	4,032				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	3,479	11.26x	10.91x	11.43x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	309				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	697	9.00%	11.76%	7.25%	< 10.00%
Rates and annual charges collectable	7,741				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	17,540	11.88	9.99	11.50	> 3.00
Monthly payments from cash flow of operating and financing activities	1,477	mths	mths	mths	mths

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

G5-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2021	2020	2021	2020	2021	2020	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1, 2}	(7.65)%	(0.36)%	(37.17)%	(30.55)%	(1.30)%	8.80%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ¹	47.15%	63.62%	93.43%	59.15%	19.48%	82.78%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	2.22x	2.80x	20.28x	∞	∞	∞	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	10.45x	10.33x	∞	∞	∞	∞	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	8.70%	11.17%	12.34%	13.94%	9.59%	15.50%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	9.79 mths	8.10 mths	21.38 mths	13.38 mths	35.43 mths	42.93 mths	> 3.00 mths
Monthly payments from cash flow of operating and financing activities							

(1) - (2) Refer to Notes at Note G6-1 above.

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

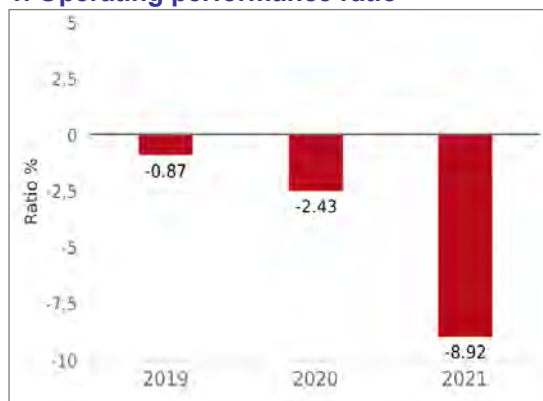
Notes to the Financial Statements

for the year ended 30 June 2021

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 2020/21 result

2020/21 ratio (8.92)%

Council has incurred a loss for the third year in a row, with this loss aligning closely to the original budget after adjusting for the additional depreciation and losses on disposal of assets. Further work will be needed by Council and the community to align operating expenditure with operating income and to consider appropriate and acceptable service levels.

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 2020/21 result

2020/21 ratio 55.42%

This ratio has deteriorated this year due to the increase in the denominator reflecting the significant one-off capital grants received this year. The actual continuing operating revenue excluding all grants and contributions remains quite stable and in line with prior years.

Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

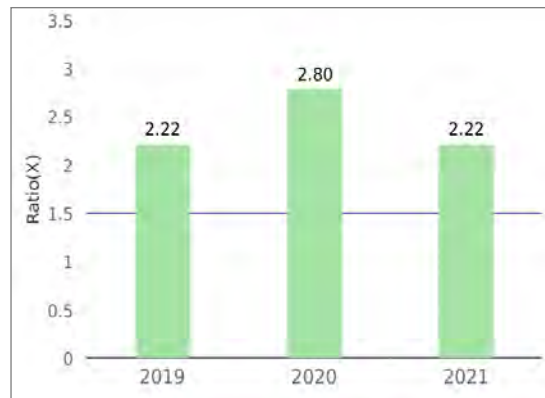
Ratio is outside benchmark

Notes to the Financial Statements

for the year ended 30 June 2021

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

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 2020/21 result

2020/21 ratio 2.22x

This result reflects council's ability to pay debts from reserves not restricted for other purposes.

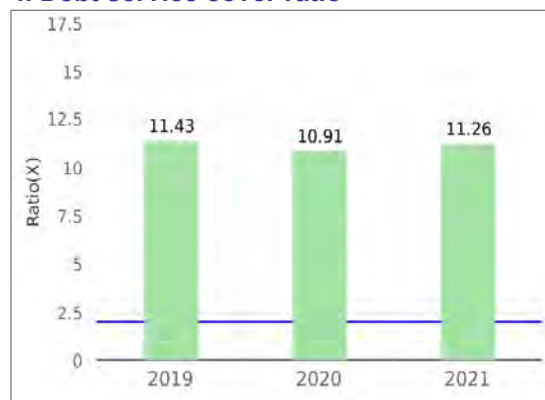
Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

4. Debt service cover ratio



Purpose of debt service cover ratio

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

Commentary on 2020/21 result

2020/21 ratio 11.26x

The high ratio here reflects council's decision to fund asset replacement, renewal and expansion without the need to borrow for these activities.

Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

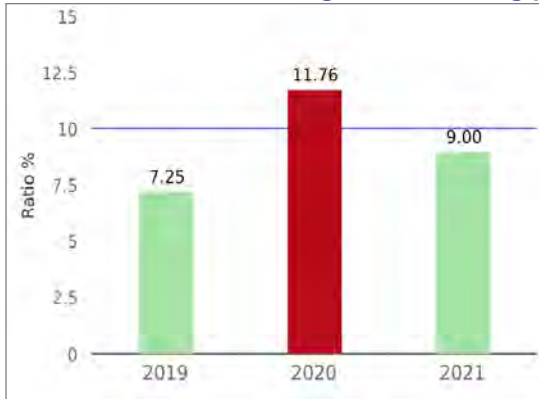
Ratio is outside benchmark

Notes to the Financial Statements

for the year ended 30 June 2021

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

5. Rates and annual charges outstanding percentage



Purpose of rates and annual charges outstanding percentage

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

Commentary on 2020/21 result

2020/21 ratio 9.00%

The improvement in this ratio reflects the significant work that has been undertaken in assisting ratepayers to proactively manage their outstanding rates and charges, mostly through payment arrangements.

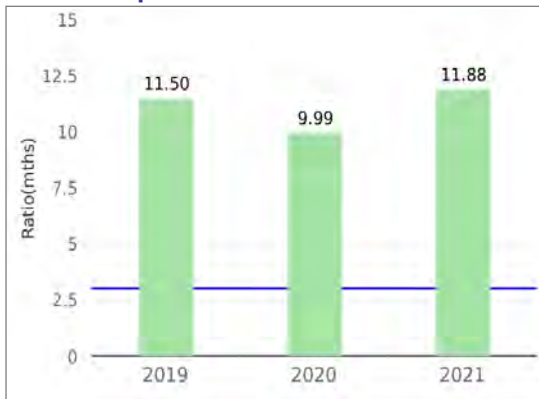
Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

6. Cash expense cover ratio



Purpose of cash expense cover ratio

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

Commentary on 2020/21 result

2020/21 ratio 11.88 mths

Council continues to hold sufficient cash to pay for operating expenses without the need for additional cash inflow.

Benchmark: — > 3.00mths

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

Uralla Shire Council

Notes to the Financial Statements

for the year ended 30 June 2021

H1-2 Council information and contact details

Principal place of business:

32 Salisbury Street
Uralla NSW 2358

Contact details

Mailing Address:

PO Box 106
Uralla NSW 2358

Opening hours:

8:30am - 1:00pm
2:00pm to 4:30pm
Monday to Friday

Telephone: 02 6778 6300

Facsimile: 02 6778 6349

Internet: <http://www.uralla.nsw.gov.au/>

Email: council@uralla.nsw.gov.au

Officers

General Manager

Kate Jessep

Responsible Accounting Officer

Simon Paul

Public Officer

Ms Nathalie Heaton

Auditors

Audit Office of NSW
Level 19, Darling Park Tower 2,
201 Sussex Street,
Sydney NSW 2000

Elected members

Mayor

Michael Pearce

Councillors

Cr Robert Crouch
Cr Mark Dusting
Cr Levi Sampson
Cr Natasha Ledger
Cr Isabel Strutt
Cr Tom O'Connor
Cr Robert Bell
Cr Tara Toomey

Other information

ABN: 55 868 272 018



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Uralla Shire Council

To the Councillors of Uralla Shire Council

Opinion

I have audited the accompanying financial statements of Uralla 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 2021, the Statement of Financial Position as at 30 June 2021, 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:

- 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 2021, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

Basis for Opinion

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

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

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

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

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

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

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

Other Information

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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



Chris Harper
Director, Financial Audit

Delegate of the Auditor General for New South Wales

30 November 2021
SYDNEY



Cr Michael Pearce
Mayor
Uralla Shire Council
PO Box 106
URALLA NSW 2358

Contact: Chris Harper
Phone no: 02 9275 7374
Our ref: D2126093/1798

30 November 2021

Dear Mayor

Report on the Conduct of the Audit for the year ended 30 June 2021 Uralla Shire Council

I have audited the general purpose financial statements (GPFS) of Uralla Shire Council (the Council) for the year ended 30 June 2021 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2021 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Operating result

	2021 \$m	2020 \$m	Variance %
Rates and annual charges revenue	6.8	6.6	3.4
Grants and contributions revenue	15.5	11.1	39.6
Operating result from continuing operations	4.9	1.5	226.7
Net operating result before capital grants and contributions	(2.4)	(1.5)	60.0

The Council's operating result from continuing operations (\$4.9 million including depreciation and amortisation expense of \$5.3 million) was \$3.4 million higher than the 2019–20 result. This is mainly due to the net effect of the following:

- \$4.4 million increase in grants and contributions for capital purposes including:
 - Bundarra Sewer Scheme: \$3.0 million
 - Drought Stimulus Funding: \$744,000
 - Tolleys Gully Bridge: \$761,000
- \$223,000 increase in rates and annual charges due to normal rate peg allowance
- \$791,000 increase in employee benefits and related on-costs relating to award and grade increases together with close to full staffing
- \$523,000 increase in depreciation expenses due to roads reassessment of useful lives and replacement costs as part of revaluation in 2019-20.

The net operating loss before capital grants and contributions of \$2.4 million was \$900,000 lower than the 2019-20 result. This is mainly due to increase in employee benefits and depreciation expenses totalling \$1.3 million and as explained above, offset by \$453,000 decrease in losses from disposal of assets.

Rates and annual charges revenue (\$6.8 million) increased by \$223,000 (3.4 per cent) in 2020–21 mainly from the normal rate peg allowance increase in the year.

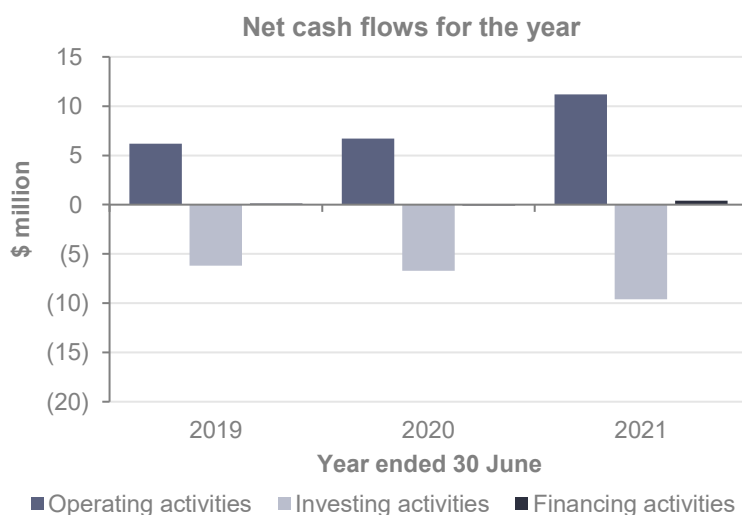
Grants and contributions revenue (\$15.5 million) increased by \$4.4 million (39.6 per cent) in 2020-21 due to additional funding received for the reasons described above.

STATEMENT OF CASH FLOWS

Cash flows from operating activities increased by \$4.5 million due to an increase in grants and contributions income.

Cash outflows from investing activities increased by \$2.9 million mainly due to a higher capital expenditure on infrastructure, property, plant and equipment.

Cash inflows from financing activities increased by \$533,000 due to a reduction in repayments of retirement home financing contributions.



FINANCIAL POSITION

Cash and investments

Cash and investments	2021	2020	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	17.5	15.4	Major external restrictions include water, sewer developer contributions, McMaugh Gardens Aged Care resident bonds and grants for specific purposes. The main increase related to the unexpended funding received for the provision of community aged care. • Major internal restrictions include the financial assistance grant instalment received in advance, employee provisions and plant replacement reserves. The main decrease related to a reduction in the internal restrictions for the carry over works.
Restricted cash and investments:			
• External restrictions	12.7	10.1	
• Internal and unrestricted	4.8	5.3	

PERFORMANCE

Performance measures

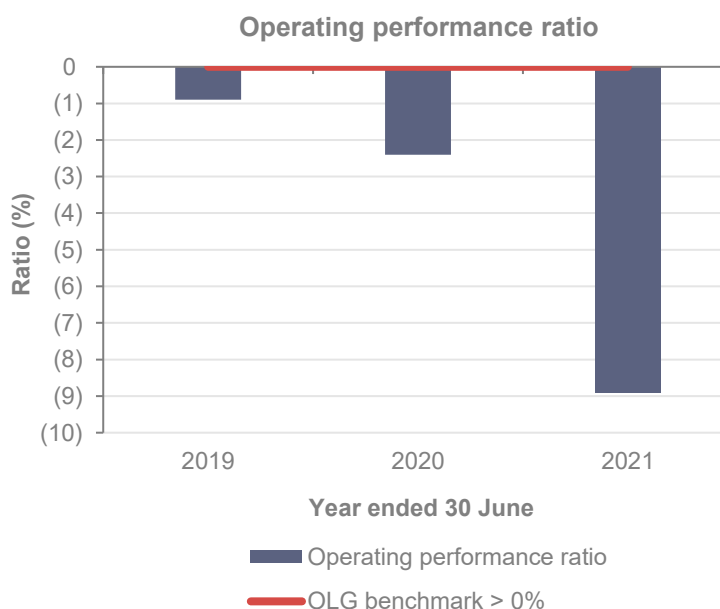
The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning, Industry and Environment.

Operating performance ratio

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 did not meet the OLG benchmark in the last three years.

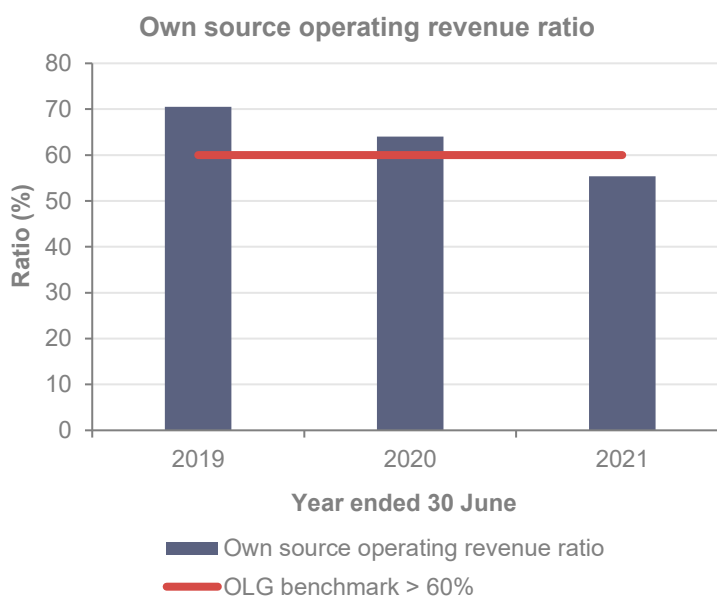
Council's operating performance ratio has declined due to increases in operating costs exceeding the increases in operating revenue.



Own source operating revenue ratio

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.

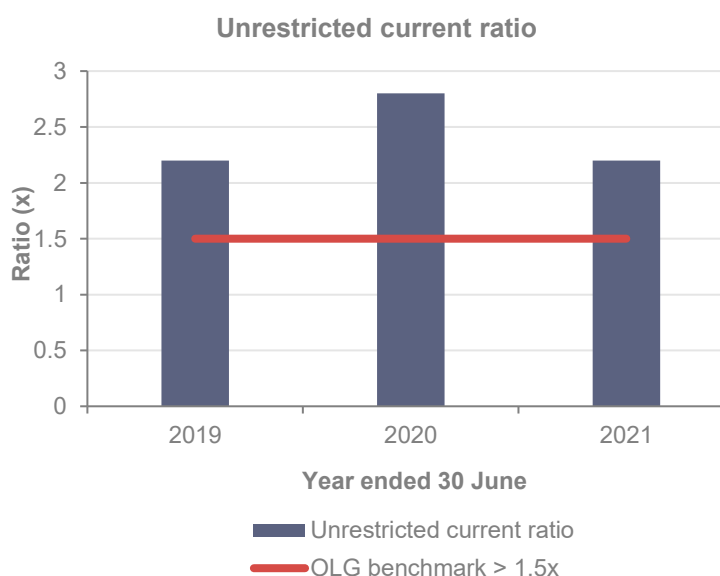
The increase in specific purpose grant funding impacted the current year ratio resulting in the Council not meeting the OLG benchmark



Unrestricted current ratio

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.

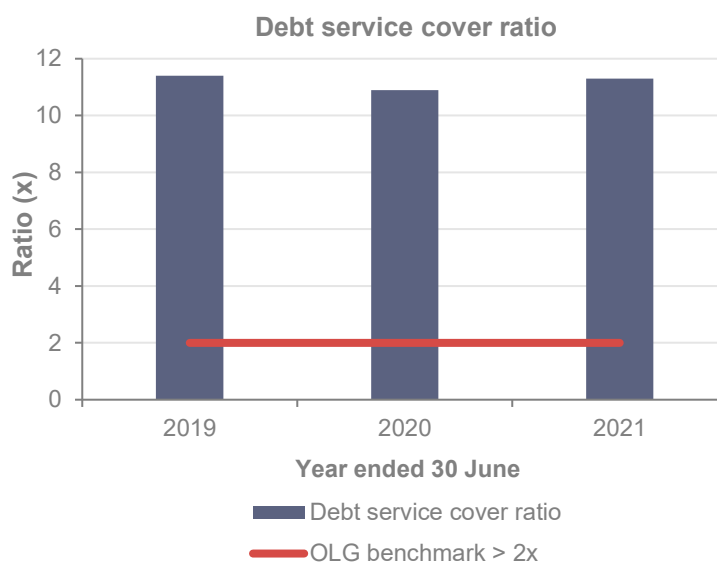
The Council met the OLG benchmark for the current reporting period.



Debt service cover ratio

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 met the OLG benchmark for the current reporting period.

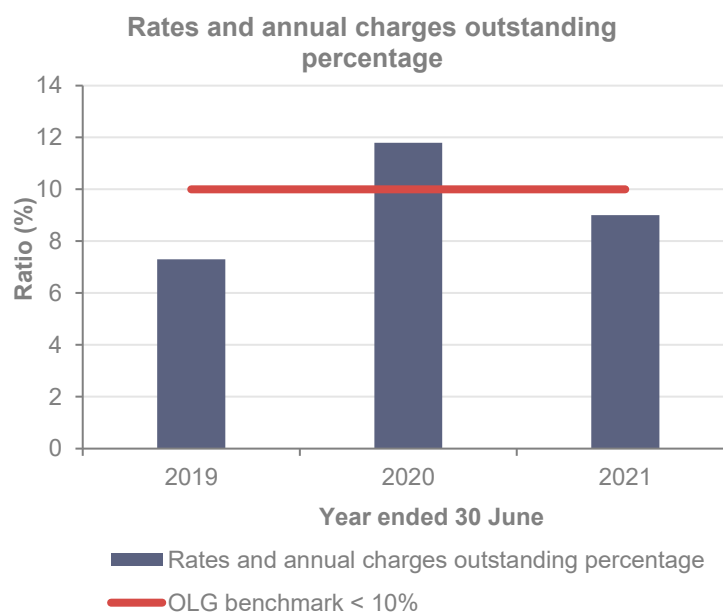


Rates and annual charges outstanding percentage

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 rural councils.

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

The current year ratio improved compared to prior year due to an increase in collections through payment arrangements.

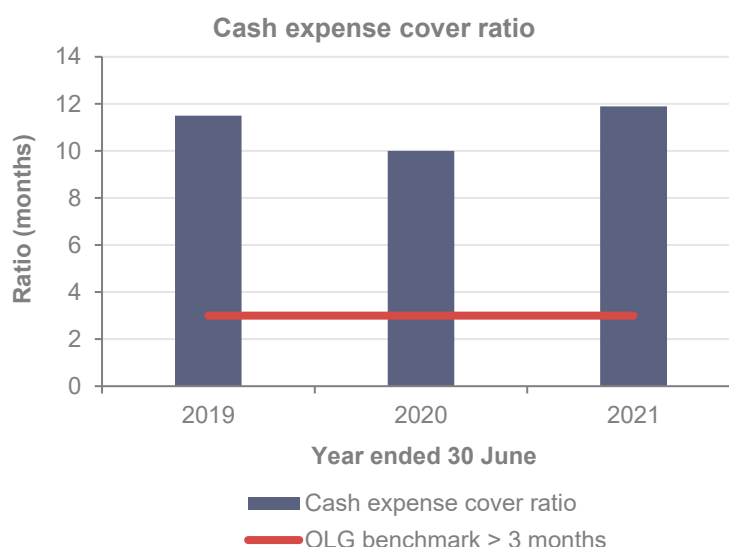


Cash expense cover ratio

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 met the OLG benchmark for the current reporting period.

The ratio improved in part due to the reduction in repayments of retirement home contributions.



Infrastructure, property, plant and equipment renewals

Infrastructure, Property, Plant and Equipment (IPPE) renewal expenditure was \$9.2 million. This increased by \$2.7 million compared to 2019–20 due to increased renewal works on transport sealed road and bridge assets. Renewal expenditure was above depreciation for the year by \$3.9 million.

OTHER MATTERS

Impact of new accounting standards

AASB 1059 'Service Concession Arrangements: Grantors'

The Council adopted the new accounting standard AASB 1059 'Service Concession Arrangements: Grantors' for the first time in its 2020–21 financial statements.

Management assessment did not identify any service concession arrangements.

The Council's disclosure of the impact of adopting AASB 1059 is disclosed in Note A1-1 of the financial statements.

Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Council's accounting records or financial statements. The Council's:

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



Chris Harper
Director, Financial Audit

Delegate of the Auditor General for New South Wales

cc: Ms Kate Jessep, General Manager
Mr Michael O'Connor, Chair of the Audit, Risk and Improvement Committee
Mr Simon Paul, Director of Corporate Services/Chief Financial Officer
Mr Paul Cornall, Principal, Forsyths
Ms Kiersten Fishburn, Secretary of the Department of Planning, Industry and Environment

Uralla Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2021



Special Purpose Financial Statements

for the year ended 30 June 2021

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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).

Uralla Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2021

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

The attached Special Purpose Financial Statements have been prepared in accordance with:

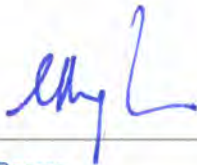
- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality',
- the Local Government Code of Accounting Practice and Financial Reporting,
- the NSW Office of Water Best-Practice Management of Water and Sewerage Guidelines.

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

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

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

Signed in accordance with a resolution of Council made on 23 November 2021.



Michael Pearce

Mayor

23 November 2021



Robert Crouch

Councillor

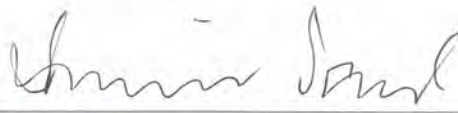
23 November 2021



Kate Jessep

General Manager

23 November 2021



Simon Paul

Responsible Accounting Officer

23 November 2021

Uralla Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2021

\$ '000	2021	2020
Income from continuing operations		
Access charges	473	480
User charges	531	560
Interest	27	62
Grants and contributions provided for non-capital purposes	16	541
Other income	21	—
Total income from continuing operations	1,068	1,643
Expenses from continuing operations		
Employee benefits and on-costs	393	581
Materials and services	628	1,109
Depreciation, amortisation and impairment	440	451
Other expenses	4	4
Total expenses from continuing operations	1,465	2,145
Surplus (deficit) from continuing operations before capital amounts	(397)	(502)
Grants and contributions provided for capital purposes	58	220
Surplus (deficit) from continuing operations after capital amounts	(339)	(282)
Surplus (deficit) from all operations before tax	(339)	(282)
Surplus (deficit) after tax	(339)	(282)
Plus accumulated surplus	8,017	8,299
Closing accumulated surplus	7,678	8,017
Return on capital %	(2.8)%	(3.5)%
Subsidy from Council	606	627
Calculation of dividend payable:		
Surplus (deficit) after tax	(339)	(282)
Less: capital grants and contributions (excluding developer contributions)	(58)	(220)

Uralla Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2021

\$ '000	2021	2020
Income from continuing operations		
Access charges	686	653
User charges	13	7
Interest	24	54
Grants and contributions provided for non-capital purposes	13	13
Other income	36	12
Total income from continuing operations	772	739
Expenses from continuing operations		
Employee benefits and on-costs	236	193
Materials and services	327	254
Depreciation, amortisation and impairment	216	220
Other expenses	3	7
Total expenses from continuing operations	782	674
Surplus (deficit) from continuing operations before capital amounts	(10)	65
Grants and contributions provided for capital purposes	3,125	138
Surplus (deficit) from continuing operations after capital amounts	3,115	203
Surplus (deficit) from all operations before tax	3,115	203
Less: corporate taxation equivalent [based on result before capital]	–	(18)
Surplus (deficit) after tax	3,115	185
Plus accumulated surplus	6,049	5,846
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	–	18
Closing accumulated surplus	9,164	6,049
Return on capital %	(0.1)%	0.7%
Subsidy from Council	193	16
Calculation of dividend payable:		
Surplus (deficit) after tax	3,115	185
Less: capital grants and contributions (excluding developer contributions)	(3,125)	(138)
Surplus for dividend calculation purposes	–	47
Potential dividend calculated from surplus	–	24

Uralla Shire Council

Income Statement of private works

for the year ended 30 June 2021

\$ '000	2021 Category 2	2020 Category 2
Income from continuing operations		
User charges	61	109
Grants and contributions provided for non-capital purposes	473	69
Total income from continuing operations	534	178
Expenses from continuing operations		
Employee benefits and on-costs	40	42
Materials and services	481	125
Total expenses from continuing operations	521	167
Surplus (deficit) from continuing operations before capital amounts	13	11
Surplus (deficit) from continuing operations after capital amounts	13	11
Surplus (deficit) from all operations before tax	13	11
Less: corporate taxation equivalent [based on result before capital]	(3)	(3)
Surplus (deficit) after tax	10	8
Plus accumulated surplus	(15)	(26)
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	3	3
Less:		
Closing accumulated surplus	(2)	(15)

Uralla Shire Council

Income Statement of McMaugh Gardens

for the year ended 30 June 2021

\$ '000	2021 Category 2	2020 Category 2
Income from continuing operations		
User charges	1,039	966
Interest	28	46
Grants and contributions provided for non-capital purposes	2,292	2,040
Other income	23	21
Total income from continuing operations	3,382	3,073
Expenses from continuing operations		
Employee benefits and on-costs	2,305	2,204
Borrowing costs	4	8
Materials and services	645	655
Depreciation, amortisation and impairment	219	222
Loss on sale of assets	7	210
Total expenses from continuing operations	3,180	3,299
Surplus (deficit) from continuing operations before capital amounts	202	(226)
Grants and contributions provided for capital purposes	185	130
Surplus (deficit) from continuing operations after capital amounts	387	(96)
Surplus (deficit) from all operations before tax	387	(96)
Less: corporate taxation equivalent [based on result before capital]	(53)	—
Surplus (deficit) after tax	334	(96)
Plus accumulated surplus	3,398	3,494
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	53	—
Closing accumulated surplus	3,785	3,398
Return on capital %	4.7%	(4.9)%
Subsidy from Council	—	257

Uralla Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2021

\$ '000	2021	2020
ASSETS		
Current assets		
Cash and cash equivalents	10	91
Investments	2,600	2,300
Receivables	270	335
Total current assets	2,880	2,726
Non-current assets		
Infrastructure, property, plant and equipment	14,017	14,251
Total non-current assets	14,017	14,251
Total assets	16,897	16,977
LIABILITIES		
Current liabilities		
Contract liabilities	142	—
Total current liabilities	142	—
Total liabilities	142	—
Net assets	16,755	16,977
EQUITY		
Accumulated surplus	7,678	8,019
Revaluation reserves	9,077	8,958
Total equity	16,755	16,977

Uralla Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2021

\$ '000	2021	2020
ASSETS		
Current assets		
Contract assets and contract cost assets	288	—
Cash and cash equivalents	9	11
Investments	2,300	2,400
Receivables	74	104
Total current assets	2,671	2,515
Non-current assets		
Infrastructure, property, plant and equipment	12,282	9,257
Total non-current assets	12,282	9,257
Total assets	14,953	11,772
Net assets	14,953	11,772
EQUITY		
Accumulated surplus	9,164	6,049
Revaluation reserves	5,789	5,723
Total equity	14,953	11,772

Uralla Shire Council

Statement of Financial Position of Private works – Private works

as at 30 June 2021

\$ '000	2021 Category 2	2020 Category 2
LIABILITIES		
Non-current liabilities		
Payables	2	15
Total non-current liabilities	2	15
Total liabilities	2	15
Net assets	(2)	(15)
EQUITY		
Accumulated surplus	(2)	(15)
Total equity	(2)	(15)

Uralla Shire Council

Statement of Financial Position of McMaugh Gardens

as at 30 June 2021

\$ '000	2021 Category 2	2020 Category 2
ASSETS		
Current assets		
Cash and cash equivalents	61	75
Investments	3,600	2,500
Receivables	84	73
Total current assets	3,745	2,648
Non-current assets		
Infrastructure, property, plant and equipment	4,359	4,431
Total non-current assets	4,359	4,431
Total assets	8,104	7,079
LIABILITIES		
Current liabilities		
Payables	3,077	2,446
Total current liabilities	3,077	2,446
Non-current liabilities		
Payables	29	35
Total non-current liabilities	29	35
Total liabilities	3,106	2,481
Net assets	4,998	4,598
EQUITY		
Accumulated surplus	3,785	3,398
Revaluation reserves	1,213	1,200
Total equity	4,998	4,598

Uralla Shire Council

Significant Accounting Policies

for the year ended 30 June 2021

Note – Significant Accounting Policies

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2005* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

National Competition Policy

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

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

Declared business activities

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

Category 1

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

(a) McMaugh Gardens Aged Care Centre

Comprising the operations and net assets of the 36 bed aged care facility "McMaugh Gardens Aged Care Centre" in King Street, Uralla.

Category 2

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

(b) Uralla Shire Council Combined Water Supplies

Comprising the operations and net assets of the water supply systems servicing the towns of Uralla and Bundarra, each of which were established as separate Special Rate Funds.

(c) Uralla Shire Council Combined Sewerage Fund

Comprising the operations and net assets of the sewerage reticulation and treatment system servicing the town of Uralla and the treatment system that is to be constructed in Bundarra and which was established as a Special Rate Fund.

(d) Private Works

Comprising the private works operations of the Council which are carried out on behalf of independent third parties.

Significant Accounting Policies

for the year ended 30 June 2021

Note – Significant Accounting Policies (continued)

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 – **26%** (19/20 27.5%)

Land tax – the first \$755,000 of combined land values attracts **0%**. For the combined land values in excess of \$755,000 up to \$4,616,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$4,616,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **4.85%** on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with the Department of Planning, Industry & Environment – Water guidelines, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the Best Practice Management of Water Supply and Sewer Guidelines as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to the DPIE – Water guidelines is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

Income tax

An income tax equivalent has been applied on the profits of the business activities. Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested. Accordingly, the return on capital invested is set at a pre-tax level – gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 26% (19/20 27.5%).

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 26% 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.

Significant Accounting Policies

for the year ended 30 June 2021

Note – Significant Accounting Policies (continued)

(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.

The rate of return is calculated as follows:

Operating result before capital income + interest expense

Written down value of I,PP&E as at 30 June

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 1.49% at 30/6/21.

(iii) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

Local government water supply and sewerage businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

Each dividend must be calculated and approved in accordance with the Department of Industry – Water guidelines and must not exceed:

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2021 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Department of Industry – Water guidelines a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the Department of Industry – Water.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Uralla Shire Council

To the Councillors of Uralla Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Uralla 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 2021, the Statement of Financial Position of each Declared Business Activity as at 30 June 2021 and the Significant accounting policies note.

The Declared Business Activities of the Council are:

- Water Supply
- Sewerage
- Private works
- McMaugh Gardens.

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 2021, 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 2020–21 (LG Code).

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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

A handwritten signature in black ink, appearing to read 'CHarper', with a long, sweeping horizontal stroke extending to the right.

Chris Harper
Director, Financial Audit

Delegate of the Auditor General for New South Wales

30 November 2021
SYDNEY

Uralla Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2021



Uralla Shire Council

Special Schedules

for the year ended 30 June 2021

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Permissible income for general rates

\$ '000	Notes	Calculation 2020/21	Calculation 2021/22
Notional general income calculation ¹			
Last year notional general income yield	a	3,909	4,021
Notional general income	$c = a + b$	3,909	4,021
Permissible income calculation			
Or rate peg percentage	e	2.60%	2.00%
Or plus rate peg amount	$i = e \times (c + g)$	102	80
Sub-total	$k = (c + g + h + i + j)$	4,011	4,101
Plus (or minus) last year's carry forward total	l	19	7
Sub-total	$n = (l + m)$	19	7
Total permissible income	$o = k + n$	4,030	4,108
Less notional general income yield	p	4,023	4,112
Catch-up or (excess) result	$q = o - p$	7	(4)
Carry forward to next year ⁶	$t = q + r + s$	7	2

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.
- (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 *Local Government Act 1993*. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Uralla Shire Council

To the Councillors of Uralla Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Uralla Shire Council (the Council) for the year ending 30 June 2022.

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 2020–21 (LG Code) and is in accordance with the books and records of the Council.

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

The Council's annual report for the year ended 30 June 2021 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 2021'.

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

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

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

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

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

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

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

A handwritten signature in black ink, appearing to read 'CHarper', with a long, sweeping horizontal stroke extending to the right.

Chris Harper
Director, Financial Audit

Delegate of the Auditor General for New South Wales

30 November 2021
SYDNEY

Uralla Shire Council

Report on infrastructure assets as at 30 June 2021

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2020/21 Required maintenance ^a	2020/21 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Buildings – non-specialised	13	27	1,064	1,072	–	26,275	3.0%	16.3%	73.1%	7.5%	0.1%
	Sub-total	13	27	1,064	1,072	12,779	26,275	3.0%	16.3%	73.1%	7.5%	0.1%
Other structures	Other structures	–	–	–	–	737	1,894	44.6%	40.7%	14.3%	0.4%	0.0%
	Sub-total	–	–	–	–	737	1,894	44.6%	40.7%	14.3%	0.4%	0.0%
Roads	Sealed roads	5,934	10,452	975	640	83,596	116,634	63.1%	18.9%	5.9%	3.2%	8.9%
	Bulk earthworks	–	–	32	3	62,549	62,549	100.0%	0.0%	0.0%	0.0%	0.0%
	Bridges	–	–	74	18	26,567	40,964	38.0%	8.9%	45.9%	4.8%	2.4%
	Unsealed roads	86	173	1,133	1,328	4,998	17,207	0.0%	65.9%	16.7%	16.4%	1.0%
	Footpaths	–	–	66	44	1,511	1,971	21.7%	69.2%	9.1%	0.0%	0.0%
	Sub-total	6,020	10,625	2,280	2,033	90,628	239,325	63.6%	16.0%	12.0%	3.6%	4.8%
Water supply network	Water supply network	112	225	697	686	13,120	29,304	6.2%	58.1%	23.7%	11.4%	0.8%
	Sub-total	112	225	697	686	13,120	29,304	6.2%	58.1%	23.7%	11.4%	0.8%
Sewerage network	Sewerage network	–	–	249	314	7,866	14,184	25.4%	61.3%	1.2%	12.3%	0.0%
	Sub-total	–	–	249	314	7,866	14,184	25.4%	61.3%	1.2%	12.3%	0.0%
Stormwater drainage	Stormwater drainage	119	239	32	15	3,128	4,253	0.6%	77.8%	12.7%	3.3%	5.6%
	Sub-total	119	239	32	15	3,128	4,253	0.6%	77.8%	12.7%	3.3%	5.6%
Open space / recreational assets	Swimming pools	–	–	33	24	237	748	13.4%	0.0%	86.6%	0.0%	0.0%
	Other	–	–	14	11	2,002	2,396	56.8%	23.0%	20.2%	0.0%	0.0%
	Sub-total	–	–	47	35	2,239	3,144	46.5%	17.5%	36.0%	0.0%	0.0%
Total – all assets		6,264	11,116	4,369	4,155	130,497	318,379	50.5%	22.9%	17.9%	4.9%	3.8%

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

Infrastructure asset condition assessment 'key'

1 Excellent/very good	No work required (normal maintenance)	4 Poor	Renewal required
2 Good	Only minor maintenance work required	5 Very poor	Urgent renewal/upgrading required
3 Satisfactory	Maintenance work required		

Report on infrastructure assets as at 30 June 2021

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2021	Indicator 2021	Indicators 20202019		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	3,549	79.31%	121.80%	95.39%	>= 100.00%
Depreciation, amortisation and impairment	4,475				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	6,264	2.77%	2.82%	1.34%	< 2.00%
Net carrying amount of infrastructure assets	225,761				
Asset maintenance ratio					
Actual asset maintenance	4,155	95.10%	100.28%	90.43%	> 100.00%
Required asset maintenance	4,369				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	22,232	3.49%	3.52%	1.76%	
Gross replacement cost	636,757				

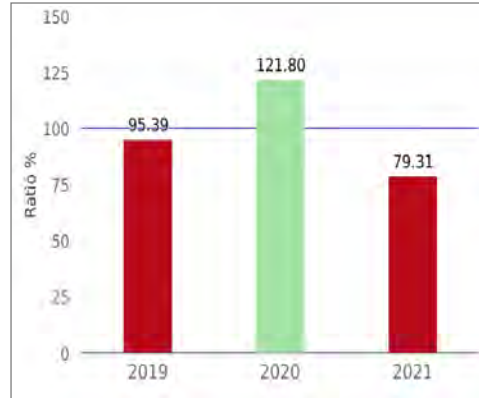
(*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Uralla Shire Council

Report on infrastructure assets as at 30 June 2021

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on result

20/21 ratio 79.31%

The average renewal ratio over the past three years is 98.8 per cent which aligns with the target rate of 100%. Although council has received significant capital grants over the past two years, much of this has been spent on new or improved assets which is not reflected in this ratio. This will also add to higher renewals needed in future years as a consequence of increased depreciation.

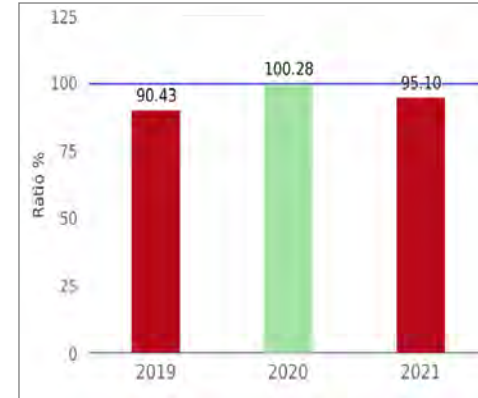
Benchmark: — $\geq 100.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Asset maintenance ratio



Asset maintenance ratio

Compares actual vs. required annual asset maintenance. A ratio above 100% indicates Council is investing enough funds to stop the infrastructure backlog growing.

Commentary on result

20/21 ratio 95.10%

Although council has achieved an average ratio in line with the OLG benchmark, a more suitable ratio would be actual maintenance against required maintenance (instead of budgeted maintenance). When an appropriate asset management system is used, this information will become readily available.

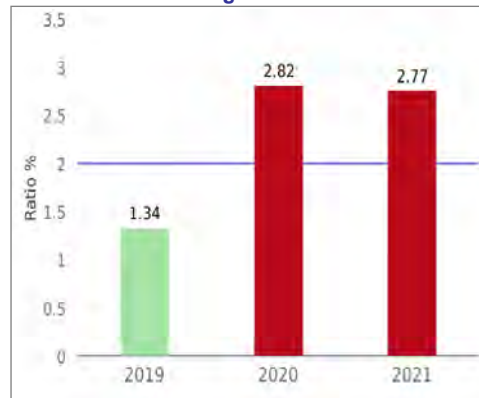
Benchmark: — $> 100.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on result

20/21 ratio 2.77%

The backlog ratio continues to remain above the OLG target band, mostly a reflection of improved data from more accurate revaluation assessments.

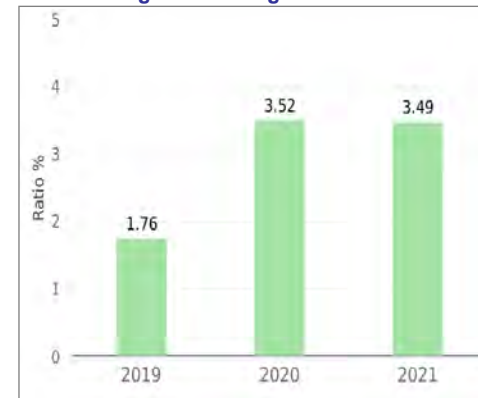
Benchmark: — $< 2.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on result

20/21 ratio 3.49%

Based upon the backlog data, this ratio reflects the value of work necessary to bring assets back to an agreed level of service.

Uralla Shire Council

Report on infrastructure assets as at 30 June 2021

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2021	2020	2021	2020	2021	2020	
Buildings and infrastructure renewals ratio							
Asset renewals ¹							
Depreciation, amortisation and impairment	91.99%	144.91%	0.00%	0.00%	0.00%	0.00%	>= 100.00%
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	3.00%	3.06%	0.85%	0.85%	0.00%	0.00%	< 2.00%
Asset maintenance ratio							
Actual asset maintenance							
Required asset maintenance	92.17%	77.96%	98.42%	216.80%	126.10%	102.13%	> 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	4.00%	3.99%	0.38%	0.78%	0.00%	0.00%	

(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.

Uralla Shire Council

General Purpose Financial Statements

for the year ended 30 June 2021

Public Notice – Presentation of Financial Statements

Public notice – Presentation of financial statements

as per Section 418 (3) of the Local Government Act.

In accordance with Section 418 (3) of the *Local Government Act 1993 (NSW)*, Uralla Shire Council advises that the ordinary Council meeting to be held on 24/12/21 will include the presentation of the audited Financial Statements and the Auditor's Reports for the year ending 30/06/2021.

A summary of the Financial Statements is provided below.

	2021 \$ '000	2020 \$ '000
Income Statement		
Total income from continuing operations	28,253	23,723
Total expenses from continuing operations	23,357	22,187
Operating result from continuing operations	4,896	1,536
Net operating result for the year	4,896	1,536
Net operating result before grants and contributions provided for capital purposes	(2,372)	(1,452)
Statement of Financial Position		
Total current assets	22,269	18,859
Total current liabilities	(11,219)	(7,880)
Total non-current assets	238,379	233,761
Total non-current liabilities	(4,567)	(4,808)
Total equity	244,862	239,932
Other financial information		
Unrestricted current ratio (times)	2.22	2.80
Operating performance ratio (%)	(8.92)%	(2.43)%
Debt service cover ratio (times)	11.26	10.91
Rates and annual charges outstanding ratio (%)	9.00%	11.76%
Infrastructure renewals ratio (%)	79.31%	121.80%
Own source operating revenue ratio (%)	55.42%	63.98%
Cash expense cover ratio (months)	11.88	9.99

In accordance with Section 420 of the *Local Government Act 1993 (NSW)*, any person may make a submission in writing to Council with respect to the Council's Audited Financial Statements or the Auditor's Reports.

Copies of the Audited Financial Statements and the Auditor's Reports may be inspected at:

Internet: www.uralla.nsw.gov.au

Locations: 32 Salisbury Street, Uralla NSW 2350

Submissions close one week after the above public meeting has been held.

15.3 CASUAL VACANCY APPOINTMENT BY COUNTBACK

Department: Corporate Services
Prepared by: Manager Governance
TRIM Reference: UINT/21/14607

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK

Goal: 4.1 A strong accountable and representative Council
Strategy: 4.1.5 Undertake the civic duties of Council with the highest degree of professionalism and ethics

SUMMARY:

1. Councils must, by resolution, declare that casual vacancies occurring in the office of a councillor within 18 months of the election are to be filled by a countback of votes cast at the election if councils want to fill vacancies by these means.
2. Councils that do not resolve to fill vacancies using a countback at their first meeting after the election will be required to fill vacancies using a by-election (section 291A of the *Local Government Act 1993* Act) and pay the associated cost for the conduct of the election.
3. If a casual vacancy arises and a countback election is successful it saves the community from the cost of an election and the most recent such costs, not including associated Council staff costs, being:
 - In 2018/19 the Uralla Shire Council casual vacancy election cost \$43,167.
 - The estimated cost to hold the election in December 2021 is \$51,662 (excluding GST).

RECOMMENDATION:

That casual vacancies occurring in the office of a councillor within 18 months of the election are to be filled by a countback of votes cast at the election held on 4 December 2021.

REPORT:

4. When a casual vacancy occurs after the local government elections in a councillor position (for example through resignation or death), the vacancy is filled by way of a by-election, unless one of the following options is used:
 - In the 18 months following the local government ordinary election, a countback election can be conducted, but only if Council passed a resolution at its first meeting after the ordinary election that any vacancy would be filled by a countback of votes and if the vacating councillor was elected under the proportional representation method (that is, where two or more candidates were elected).
 - In the 18 months prior to the next local government ordinary election, the council may receive ministerial approval to leave the position vacant until that next election.

5. Relevant sections of the of the *Local Government Act 1993* (Act) are as follows:

Section 284 - Voting system for election of the mayor by all the electors of the area

The voting system in a contested election of the mayor by all the electors of the area is to be optional preferential.

Section 285 - Voting system for election of councillors

The voting system in a contested election of a councillor or councillors is to be--

- (a) optional preferential, if only one councillor is to be elected, or*
- (b) proportional, if 2 or more councillors are to be elected.*

Section 291A Countback to be held instead of by-election in certain circumstances

- (1) *This section applies to a casual vacancy in the office of a councillor if--*
 - (a) the casual vacancy occurs within 18 months after the date of the last ordinary election of the councillors for the area, and*
 - (b) the council has at its first meeting following that ordinary election of councillors, by resolution, declared that any such casual vacancy is to be filled by a countback of votes cast at the last election for that office.*
- (2) *This section does not apply to a casual vacancy in the office of a councillor if the councillor who vacated office was elected--*
 - (a) in an election using the optional preferential voting system (including the election of a mayor elected by the electors of an area), or*
 - (b) in an election without a poll being required to be held.*

6. The casual vacancy appointment by countback applies only to councillors.
7. The voting system for the office of Mayor, where the Mayor is popularly elected, is an optional preferential system as prescribed in Section 284 of the Act. Section 291A(2)(a) of the Act specifically states that the section does not apply in elections using the optional preferential system.

CONCLUSION:

8. Should council resolve in accordance with the recommendation and a councillor casual vacancy arises during the first 18 months of the term Council may be able to fill the position by a countback of votes cast at the election held on 4 December 2021.

COUNCIL IMPLICATIONS

- 9. **Community Engagement/Communication**
Office of Local Government's Circular 21-31 (5 October 2021)
- 10. **Policy and Regulation**
Local Government Act 1993 Sections 284, 285 and 291A.
- 11. **Financial/Long Term Financial Plan**
By-elections cost circa \$50,000 (per election) and consume staff resources. Should the recommendation be adopted and one or more casual vacancies arise in the first 18 months of the Council term, and the significant savings can be achieved.

12. **Asset management/Asset Management Strategy**
Not applicable.
13. **Workforce/Workforce Management Strategy**
Elections create additional work for Council's administration.
14. **Legal and Risk Management**
The risk in relation to the adoption of the recommendation has been assessed as low.
15. **Performance Measures**
Election integrity and efficient use of resources.
16. **Project Management**
Manager Governance.

15.4 DELEGATION TO THE OFFICE OF MAYOR



Department: Corporate Services
Prepared by: Manager Governance
TRIM Reference: UINT/21/14619
Attachment: UINT/21/14611 Instrument of Delegation - Mayor

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK

Goal: Strong, accountable and representative Council
Strategy: Provide open, accountable and transparent decision making for the community

SUMMARY

1. The purpose of this report is to consider the delegations to be granted to the Office of the Mayor as proposed at attachment 1.

RECOMMENDATION

That Council adopt the Instrument of Delegation – Mayor.

REPORT

2. The role of the Mayor is defined in Section 226 of the *Local Government Act 1993* (Act) as follows:
 - (a) *to be the leader of the Council and a leader in the local community,*
 - (b) *to advance community cohesion and promote civic awareness,*
 - (c) *to be the principal member and spokesperson of the governing body, including representing the views of the Council as to its local priorities,*
 - (d) *to exercise, in cases of necessity, the policy-making functions of the governing body of the Council between meetings of the Council,*
 - (e) *to preside at meetings of the Council,*
 - (f) *to ensure that meetings of the Council are conducted efficiently, effectively and in accordance with this Act,*
 - (g) *to ensure the timely development and adoption of the strategic plans, programs and policies of the Council,*
 - (h) *to promote the effective and consistent implementation of the strategic plans, programs and policies of the Council,*
 - (i) *to promote partnerships between the council and key stakeholders,*
 - (j) *to advise, consult with and provide strategic direction to the General Manager in relation to the implementation of the strategic plans and policies of the Council,*
 - (k) *in conjunction with the General Manager, to ensure adequate opportunities and mechanisms for engagement between the Council and the local community,*

- (l) to carry out the civic and ceremonial functions of the mayoral office,*
- (m) to represent the Council on regional organisations and at inter-governmental forums at regional, State and Commonwealth level,*
- (n) in consultation with the Councillors, to lead performance appraisals of the General Manager,*
- (o) to exercise any other functions of the council that the Council determines.*

3. The proposed delegation provides the Mayor with the appropriate powers to enable the organisation to be responsive and effective.
4. As this is a new term of Council it is considered pertinent to adopt the delegations for the Mayor.
5. It should also be noted that the Deputy Mayor, when officially acting in the role of Mayor, has the authority to exercise the delegated authorities for the role of Mayor.

CONCLUSION

6. Adoption of the Instrument of Delegation – Mayor enables the Council to operate efficiently and effectively.

COUNCIL IMPLICATIONS

7. **Community Engagement/ Communication (per engagement strategy)**
Not applicable.
8. **Policy and Regulation**
In accordance with Section 380 of the Act, Council is required to review its delegations during the first 12 months of the Council term. Section 377 of the Act empowers Council by resolution to delegate to the Mayor any of the functions of Council.
9. **Financial (LTFP)**
There are no additional budget and resource issues arising from the issuing of delegations to the Mayor.
10. **Asset Management (AMS)**
Not applicable.
11. **Workforce (WMS)**
Not applicable.
12. **Legal and Risk Management**
Corporate Governance – the delegation complies with legislative requirements. This risk is assessed as *low*.
13. **Performance Measures**
Not applicable.
14. **Project Management**
Council.

Delegation to the Office of Mayor

Subject to the requirements of the *Local Government Act 1993* (the Act) and *Local Government (General) Regulation 2021* (the Regulations) thereunder and any expressed policy or direction of the Council, the Council pursuant to the provision of Section 377 of the Act and every other enabling statutory power, delegates to the person who occupies the position of Mayor, to exercise or perform on behalf of the Council the following powers, authorities, duties or functions, as well as those specifically described under Section 226 of the Act.

Common Seal

To affix the Council Seal to any document relating to the business of the Council and upon which Council has resolved to affix the Seal.

Conveyancing

To negotiate and execute (with the General Manager) the purchase or sale of land within a maximum range adopted by Council and, subject to any other conditions the Council may require, where Council has resolved to purchase or sell land.

Correspondence

Sign correspondence that does not require the consideration of the Council.

Legal

To authorise legal advice or legal representation in any matter in which the Council (as the corporate body) is already or likely to become involved. To have briefing sessions for Councillors provided by external consultancies in matters considered by the Mayor to be important to Council.

Meeting Recess

Notwithstanding any other provision of this Delegation, with the concurrence of the General Manager, deal with and make decisions in respect of any matter that requires a resolution of the Council in the following periods, provided that if it is outside Council's existing adopted budget, only in urgent or extenuating circumstances and:

- (a) between the last meeting of the Council for the year and the first meeting of the Council for the following year; or
- (b) between the last meeting of a Council term and the date of an ordinary election of the Council.

Media Relations

To advise and respond to enquiries from the media and to issue media releases and statements in respect of the affairs of Council on behalf of the governing body and the local government area generally and in accordance with Council's Media Policy.

General Manager

- (a) To appoint a temporary replacement should the holder of the position of General Manager be suspended from duty, sick or absent pursuant to Section 351(1)(a) of the Act;
- (b) Consider and approve or otherwise deal with all leave applications submitted by the General Manager provided that applications for leave in excess of ten (10) weeks shall be referred to the Council for determination;
- (c) Approve attendance of the General Manager at any seminar, conference or course, provided that if it is outside Council's existing adopted budget, only in urgent or extenuating circumstances.

Council Meetings

Call Extraordinary Council meetings when required.

(Note that Council's Code of Meeting Practice provides for certain powers that may be given to the Mayor as a delegation in order to assist with the effective conduct of a meeting. These include dealing with disorder at a council meeting).

These delegations and authorities are effective from the date of the Resolution of the Council, being 24 December 2021, and remain in force until amended or revoked by a resolution of the Council.

Mayor's acknowledgement of Delegations of Authority

I do hereby acknowledge that I have read and understood this Instrument of Delegation and that I will perform these delegations and authorities in accordance with this Instrument of Delegation.

Mayor

Date:

Council Resolution Number:

Report UINT/21/14619

15.5 SCHEDULE OF ORDINARY MEETINGS 2022

Department: Corporate Services
Prepared by: Manager Governance
TRIM Reference: UINT/21/14855

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK

Goal: 4.1 A strong, accountable and representative Council
Strategy: 4.1.3 Provide open, accountable and transparent decision making for the community

SUMMARY:

1. Council adopted the Schedule of Meetings for 2021-2022 (Minute Number 02.09/21) at the Ordinary Council meeting held on 28 September 2021 in accordance with the Code of Meeting Practice.
2. Council is required to meet at least 10 times each year, each time in a different month.
3. Council has set out its timing of ordinary council meetings in its Code of Meeting Practice part 3.1 and may amend the meeting schedule and time if required.

RECOMMENDATION:

That Council:

- I. **Note the meeting schedule (as per the Code of Meeting Practice) as adopted at the Ordinary Council Meeting held on 28 September 2021 (Minute Number: 02.09/21);**
OR
- II. **Rescind Resolution OM 02.09/21 and adopt a revised schedule for the 2022 Ordinary Meeting cycle as follows:**
Council to insert changes
- III. **Place a Public Notice on Council's website, social media platform, and the Council newsletter detailing the amended date, commencement time and venue of each Ordinary Meeting scheduled for the 2022 period, in accordance with clauses 3.4-3.6 of the Uralla Shire Council Code of Meeting Practice.**

REPORT:

4. Section 365 of the *Local Government Act 1993 (NSW)* (the Act) requires Council to meet at least ten (10) times each year, each time in a different month. Section 9(1) of the Act requires Council to give notice to the public of the times and places of its meetings.
5. The dates, times and venue are set in accordance in the schedule are in accordance with Council's Code of Meeting Practice 2021, Section 3, clause 3.1 which requires the ordinary meetings of Council to be scheduled as follows:

Timing of ordinary council meetings

3.1 *Ordinary meetings of the council will be held on the following occasions:*

- *February to November: on the fourth (4th) Tuesday of the month*
- *December – on the third (3rd) Tuesday of the month.*
- *January – No meeting held in January.*
- *Meetings to commence at 12:30pm and held at Uralla Shire Council Chambers.*

Section 3, clauses 3.4, 3.5 and 3.6 set out the notice which must be given to the public as follows:

Notice to the public of Council meetings

3.4 *The council must give notice to the public of the time, date and place of each of its meetings, including extraordinary meetings and of each meeting of committees of the council.*

Note: Clause 3.4 reflects section 9(1) of the Act.

3.5 *For the purposes of clause 3.4, notice of a meeting of the council and of a committee of council is to be published before the meeting takes place. The notice must be published on the council's website, and in such other manner that the council is satisfied is likely to bring notice of the meeting to the attention of as many people as possible.*

3.6 *For the purposes of clause 3.4, notice of more than one (1) meeting may be given in the same notice.*

CONCLUSION:

6. Should Council wish to change the day, time or venue of the meeting, the Code of Meeting Practice should be amended to align with the changes.

COUNCIL IMPLICATIONS

7. Community Engagement/Communication

Advertising in the Council newsletter, its social media platform and the website.

8. Policy and Regulation

Local Government Act 1993 (NSW)

Code of Meeting Practice – March 2021

9. Financial/Long Term Financial Plan

There may be some costs involved should the meeting need to be held in Bundarra as a contractor would need to set up the audio system.

10. Asset management/Asset Management Strategy

Not applicable.

11. Workforce/Workforce Management Strategy

Administrative resources for running Council meetings have been budgeted for.

12. Legal and Risk Management

Advance setting of the Council meeting dates manages the risk of not achieving Council's statutory ordinary meeting requirements.

The timing of the meetings takes into consideration safety issues, particularly in winter when roads can be icy.

13. Performance Measures

At least 10 Ordinary Meetings of Council per year.

14. Project Management

Manager Governance

15.6 MAYOR AND COUNCILLOR INDUCTION TRAINING AND PROFESSIONAL DEVELOPMENT PROGRAM 2021-2022



Department:	General Manager's Office		
Prepared by:	General Manager		
TRIM Reference:	UINT/21/14440		
Attachments:	UINT/21/14733	1. Draft Mayor and Councillor Induction Training and Training Program 2021 -2022.	
	UINT/19/3098	2. POLICY: Councillor Induction and Professional Development 2019	
	UINT/21/14719	3. Office of Local Government (OLG) Council Circular 18-46 New Councillor Induction and Professional Development Requirements 18 December 2018	
	UINT/21/14715	4. OLG Council Circular 21-40 "Hit the Ground Running" councillor webinars 7 December 2021	

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK

Goal:	4.1	A strong, accountable and representative Council
Strategy:	4.1.3	Create a better understanding within the community of the services and facilities Council Provides.

SUMMARY:

1. The *Local Government (General) Regulation 2021 (NSW)* (the Regulation) part 8A 'induction training and other professional development for mayors and councillors' sets out the minimum requirements for induction training courses for councillors, supplementary induction training courses for mayors and professional development for councillors and mayors.
2. Under section 232 of the *Local Government Act 1993 (NSW)* (the Act), the prescribed role of councillors includes a responsibility "to make all reasonable efforts to acquire and maintain the skills necessary to perform the role of a councillor".
3. A mayor and councillor induction and draft training/professional development program (attachment 1) has been prepared to meet the requirements of the Regulation and Council Policy: *Councillor Induction and Professional Development 2019* (attachment 2) and support the development of positive working relationships for the new Council team.

RECOMMENDATION:

- I. That the Mayor and Councillor Induction Training and Professional Development Program 2021-2022 be adopted; and
- II. That Council delegate to the General Manager the authority, in consultation with the Mayor, to amend the dates/times of the Mayor and Councillor Induction Training and Professional Development Program 2021-2022 should the need arise.

REPORT:

4. The following Office of Local Government (OLG) Circulars provide an overview of requirements for Mayor and Councillor induction:
 - OLG Council Circular 18-46 New Councillor Induction and Professional Development Requirements of 18 December (attachment 3); and
 - OLG Council Circular 21-40 “Hit the Ground Running” councillor webinars 7 December 2021 (attachment 4).
5. The General Manager conducted a pre-election candidate session on 16 June 2021 and made copies of the presentation and ‘candidate information pack’ available on Council’s website.
6. The General Manager wrote to all candidates on 4 December 2021 advising of the initial induction/orientation and training sessions.
7. The orientation/induction training and draft professional development program for the Mayor and Councillors has been prepared for the first six months of the term. Council will then need to assess the effectiveness of the program and should be able to determine the professional development needs for the remainder of the Council term.
8. The Act and Regulations also require mayor and councillor induction training and professional development to be reported in Council’s Annual Report.

CONCLUSION:

9. Adoption and implementation of the Mayor and Councillor Induction Training and Draft Professional Development Program 2021-2022 will meet the requirements of the Act, Regulation and Council Policy.

COUNCIL IMPLICATIONS

10. **Community Engagement/Communication**
n/a
11. **Policy and Regulation**
Local Government Act 1993 (NSW)
Local Government (General) Regulation 2021 (NSW)
Council Policy: Councillor Induction and Professional Development 2019
12. **Financial/Long Term Financial Plan**
The costs associated with the Mayor and Councillor Induction and Draft Professional Development Program 2021-2022 are included in the current Operational budget.
13. **Asset management/Asset Management Strategy**
n/a
14. **Workforce/Workforce Management Strategy**
Key staff will attend Council induction and orientation.
15. **Legal and Risk Management**
The recommendation is consistent with the requirements of Council Policy, the Act and Regulation.
16. **Performance Measures**
Attendance at induction/orientation training and professional development activities.
17. **Project Management**
General Manager

Mayor and councillor induction training and draft professional development program 2021-2022

The mayor and councillor induction training and draft professional development program 2021-2022 is in three parts:

1. Mayor and Councillor Induction / Orientation Training
2. Mayor and Councillor Professional Development
3. Supplementary Mayoral Training and Professional Development

Part 1. Mayor and Councillor Induction / Orientation Training

Date	Time	Topic	Location
23 Dec 2021* or 24 Dec 2021* (continued by appointment 12- 20 January 2022) *subject to the election having been declared	3:00pm	Orientation for Councillors – part 1 - Issuing of the <i>Uralla Shire Council Councillor Handbook 2021-2024</i> including Councillor Practice Notes - Issuing of electronic devices - Introduction on how to use the electronic devices	Uralla Chambers
25 Jan 2022	1:30pm	Orientation for Councillors – (part 2) - Introductions (Mayor and councillors) - Photographs - Introduction to Council's service areas (staff)	Uralla Chambers
1 Feb 2022	12:00pm – 5:00pm	Tour of Council Assets (part 1 of 4)	Meet at Uralla Chambers
5 Apr 2022	12:00pm – 5:00pm	Tour of Council Assets (part 2 of 4)	Meet at Uralla Chambers
6 June 2022	12:00pm – 5:00pm	Tour of Council Assets (part 3 of 4)	Meet at Uralla Chambers
7 Aug 2022	12:00pm – 5:00pm	Tour of Council Assets (part 4 of 4)	Meet at Uralla Chambers

Mayor and councillor induction training and draft professional development program 2021-2022

Part 2. Mayor and Councillor Induction Training/Professional Development

Date	Time	Topic / Provider	Location
27-28 Jan 2022	9:00am – 5:00pm	Council induction/orientation training – 2 days (for all Councillors and key staff) – Local Government NSW (external provider)	Uralla Chambers
8 Feb 2022	9.30am	Local Government Finance Overview (part 1) (Chief Financial Officer) (NOTE: 10.30am Budget Review and Finance Committee Meeting 1pm General Manager’s Workshop and Briefing for Councillors)	Uralla Chambers
	2 - 5pm	Q and A session re: induction training to date, transitioning from employee/business owner to Councillor (board member) and the ‘four councillor hats’ (external provider)	
Feb-April 2022	Series of 1-2 hour webinars	Office of Local Government 2022 “Hit the Ground Running” councillor webinars: <ul style="list-style-type: none"> - Roles and Responsibilities - Making the most of meetings - Integrated Planning and Reporting - Internal Audit - The governing body and financial management of councils - Appropriate conduct and ethical decision-making - Working together - Local and Regional Strategic Planning - Introduction to Crown land, native title, and Aboriginal land rights - Water: Make it your business - Ongoing Professional Development <p>Councillors attend sessions as relevant to their individual needs and will receive a certificate of attendance for each of the webinar training session they attend – copies should be provided to council@uralla.nsw.gov.au so that attendance can be recorded in the Council’s Annual Report.</p>	Webinars
8 Mar 2022		Local Government Finance (part 2) (Chief Financial Officer)	

Mayor and councillor induction training and draft professional development program 2021-2022

Part 3. Supplementary Mayoral Training and Professional Development

Date	Time	Topic / Provider	Location
14 Dec 2021	1 hour	Media training – overview – (Communications Officer) <i>COMPLETED</i>	Uralla Chambers
18 Jan 2022	1.5 hours	Media – Mayoral profile interview (Communications Officer) Media – Mayoral radio interview methods (Communications Officer)	Uralla Chambers
20 Jan 2022	1 hour	Media – Mayoral public speaking style (Communications Officer)	Uralla Chambers
Feb-Apr 2022	2-3 hours	Media training – tba (external provider)	Webinar
Jan/Feb 2022	Ongoing, as required	Engagement of Mayoral Mentor	Phone/webinar/email
28 Feb – 2 March 2022	3 days	Local Government NSW Annual Conference	Sydney
11 March 2022	1 day	Country Mayor's Association	Sydney
27 May 2022	1 day	Country Mayor's Association	Sydney



Policy:

**Councillor Induction and
Professional Development**

2019

INFORMATION ABOUT THIS DOCUMENT

Date Adopted by Council	23 April 2019	Resolution No.	14.04/19
Document Owner	<i>Executive Manager Corporate Services</i>		
Document Development Officer	<i>Coordinator Governance and Risk</i>		
Review Timeframe	<i>Every 4 years</i>		
Last Review Date:	<i>April 2019</i>	Next Scheduled Review Date	<i>April 2023</i>

Document History

Doc No.	Date Amended	Details/Comments eg Resolution No.
1	April 2019	Presented at 23 April 2019 Ordinary Council Meeting

Related Legislation*	<i>Local Government Act 1993 (Section 23A)</i> <i>Local Government (General) Regulation 2005</i>
Related Policies	
Related Procedures/ Protocols, Statements, documents	NSW Office of Local Government Model Councillor Induction and Professional Development Policy and Guidelines 2018

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1. PURPOSE

The purpose of this policy is to demonstrate Uralla Shire Council's commitment to ensuring that the mayor and councillors have access to induction and ongoing professional development which will assist them to develop and maintain the skills and knowledge required to effectively perform their civic role and responsibilities under the Local Government Act 1993 ('the Act').

2. SCOPE

This policy applies to all councillors of Uralla Shire Council, including the mayor.

3. STATEMENT

Uralla Shire Council is committed to developing an induction and ongoing professional development program for the mayor and councillors to ensure they can fulfil their statutory roles and responsibilities. As part of this program, the mayor and each councillor will have a professional development plan that identifies specific gaps in their capabilities (ie their knowledge, skills and attributes) and identify professional development activities to build these capabilities.

4. INDUCTION PROGRAM

Uralla Shire Council will develop an induction program for new and returning councillors as well as a supplementary program for the mayor to ensure they are provided all the information they need to effectively fulfil their roles in the first few months of Council's term and feel confident in their ability to do so. The induction program will cover:

- an orientation to council facilities and the local government area
- an overview of the key issues and tasks for the new council including council's community strategic plan, delivery program, operational plan, resourcing strategy and community engagement plan
- the legislation, rules, principles and political context under which councils operate
- the roles and responsibilities of councillors and the mayor
- Council's organisational structure, workforce management strategy and the roles and responsibilities of the general manager and council staff
- what Council does and how it operates, including an overview of integrated planning and reporting, land-use planning, natural resource management, financial management and asset management by Council
- key Council policies and procedures councillors must comply with including the code of conduct
- the role of Council meetings and how to participate effectively in them
- the support available to the mayor and councillors and where they can go to get more information or assistance, and
- information on the process for taking the oath of office and electing the mayor at the first council meeting (where applicable).

In the case of the mayor, the program will also cover:

- how to be an effective leader of the governing body and the council
- the role of the Chair and how to chair council meetings
- the mayor's role in integrated planning and reporting

- the mayor's role and responsibilities under the code of conduct
- the mayor's role and responsibilities in relation to the general manager's employment
- the mayor's role at regional and other representative bodies, and
- the mayor's civic and ceremonial role.

The mayor and councillors must have a working knowledge and understanding of these areas by the end of the induction program.

The induction program will also include team building activities to help the governing body establish itself as a cohesive and collaborative team focused on a common purpose with shared values and goals. Activities will aim to ensure mayors and councillors:

- identify how they would like to work together as a team and identify a common vision for the governing body
- build relationships with each other based on trust and mutual respect that facilitate collaboration
- contribute to a positive and ethical culture within the governing body
- work towards consensus as members of the governing body for the benefit of the community
- develop respectful negotiation skills and manage alternative views within the governing body without damaging relationships
- understand what supports or undermines the effective functioning of the governing body
- respect the diversity of skills and experiences on the governing body, and
- communicate and uphold the decisions of Council in a respectful way, even if their own position was not adopted.

Activities should also help the mayor, as the leader of the governing body, to:

- act as a stabilising influence and show leadership, and
- promote a culture of integrity and accountability within Council and when representing Council in the community and elsewhere.

The mayor and councillors, including those re-elected to office, must attend all induction sessions. Uralla Shire Council will evaluate the induction program at the end of each council term to determine whether it has achieved these outcomes, and to identify and address areas for improvement.

5. ONGOING PROFESSIONAL DEVELOPMENT PROGRAM

An individual ongoing professional development plan will be developed for the mayor and each councillor to address any gaps in the capabilities (ie the knowledge, skills and attributes) needed to effectively fulfil their role.

Each professional development plan will span the council's term, and identify professional development activities that the mayor or councillor will participate in. Professional development activities will be prioritised according to need and approved by the general manager where council funds are required in accordance with council's councillor and expenses and facilities policy. The Mayor and councillors are expected to complete all the activities included in their professional development plan.

Professional development activities will, wherever possible, follow the 70/20/10 principle. The 70/20/10 principle requires that:

- 70% of learning activities are provided via learning and developing from experience
 - for example, on-the-job training, self-directed learning, developmental roles, problem solving, exposure and practice
- 20% of learning activities are provided via learning and training through others
 - for example, personal or professional networks, coaching, mentoring, feedback, memberships and professional associations, and
- 10% of learning activities are provided via learning and developing through structured programs
 - for example, training courses, external or in-house workshops, seminars, webinars and other e-learning and briefing sessions conducted by the council, external training providers or industry bodies.

The timing of professional development activities for the mayor and councillors will be designed in such a way so as to not overload councillors with learning activities in the early part of council's term. The timing will reflect what knowledge and skills councillors and the mayor need at various points in council's term to undertake their roles.

The mayor and councillors will be provided with as much notice as possible for upcoming induction and professional development activities.

6. RESPONSIBILITIES

The mayor and each councillor are responsible for making themselves available to attend any development activities identified in the professional development plan. The mayor and all councillors must make all reasonable endeavours to attend and participate in the induction sessions and professional development activities arranged for them during the term of the council.

The Executive Manager Corporate Services is responsible for planning, scheduling and facilitating induction and professional development activities for the mayor and councillors in consultation with the general manager. The general manager has overall responsibility for Uralla Shire Council's induction and professional development program.

7. BUDGET

An annual budget allocation will be provided to support the induction and professional development activities undertaken by the mayor and councillors. Expenditure will be monitored and reported quarterly.

8. APPROVAL OF TRAINING AND/ OR EXPENSES

Professional development activities that require council funds are to be approved by the general manager in accordance with Uralla Shire Council's Councillor Expenses and Facilities Policy.

9. EVALUATION

Council will evaluate the professional development program at the end of each council term to assess whether it was effective in assisting the mayor and councillors to develop the capabilities required to fulfil their civic roles.

10. REPORTING

The general manager of Uralla Shire Council will publically report each year in Council's annual report:

- the name of the mayor and each individual councillor that completed council's induction program (where an induction program has been delivered during the relevant year)
- the name of the mayor and each councillor who participated in any ongoing professional development program during the year
- the number of training and other activities provided to the mayor and councillors during the year as part of a professional development program, and
- the total cost of induction and professional development activities and any other training provided to the mayor and councillors during the relevant year.

Circular Details	Circular No 18-46 / 18 December 2018 / A621298
Previous Circular	<i>18-25 Status of the new Councillor Induction and Professional Development Guidelines</i>
Who should read this	Mayors / Councillors / General Managers / Council governance staff
Contact	Council Governance Team/ 02 4428 4100/ olg@olg.nsw.gov.au
Action required	Council to implement

New Councillor Induction and Professional Development Requirements

What's new or changing

- Amendments made to the *Local Government Act 1993* (the Act) by the *Local Government Amendment (Governance and Planning) Act 2016* in August 2016 saw the inclusion in the prescribed role of councillors under section 232 a responsibility “to make all reasonable efforts to acquire and maintain the skills necessary to perform the role of a councillor”.
- In support of this, regulations have been made for induction and other professional development for mayors and councillors. The new requirements under the *Local Government (General) Regulation 2005* are outlined in the attachment to this circular. These requirements do not apply to joint organisations.
- The Office of Local Government (OLG) has prepared guidelines to assist councils to develop and deliver induction and ongoing professional development activities for their mayor and councillors in compliance with the proposed regulations. The Guidelines have been issued under section 23A of the Act.

What this will mean for your council

- Councils' induction and professional development programs are to consist of three elements:
 - *Pre-election candidate sessions* – these are to ensure prospective candidates are aware of what will be expected of them if elected (these are not mandatory but are encouraged)
 - *Induction program* – this aims to equip mayors and councillors with the information they need to perform their role effectively over the first few months and has a particular focus on building positive, collaborative relationships between councillors and with staff
 - *Professional development program* – this is to be developed in consultation with all councillors and delivered over the term of the council to build the skills, knowledge and personal attributes necessary to be an effective mayor or councillor.
- Councils will be required to report information in their annual reports on the induction and ongoing professional development activities offered to the mayor and each councillor. The reporting requirements are set out in the attachment to this circular.

Key points

- Councils will need to take immediate steps to develop and deliver a professional development program for the mayor and each councillor.
- Councils will need to deliver an induction program for any councillor elected at a by-election before the next ordinary elections.
- Councils will be required to prepare and deliver an induction program for the mayor and all councillors following the next ordinary elections.
- From next year, councils will be required to report on councillor induction and professional development in their annual reports.

Where to go for further information

- The Councillor Induction and Professional Development Guidelines are available on OLG's website at www.olg.nsw.gov.au.
- For further information, contact OLG's Council Governance Team on (02) 4428 4100.



Tim Hurst
Chief Executive

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Attachment

The new councillor induction and professional development requirements under the *Local Government (General) Regulation 2005*

- The general manager is to ensure an induction program is delivered for newly elected and returning councillors and a specialised supplementary induction program for the mayor within six months of their election.
- The general manager is to ensure an ongoing professional development program is delivered for the mayor and each councillor over the term of the council for the purposes of assisting them to acquire and maintain the skills necessary to perform their role.
- The content of the ongoing professional development program to be delivered to the mayor and councillors is to be determined in consultation with the mayor and each councillor and is to have regard to the specific skills required by the mayor, each individual councillor and the governing body as a whole to perform their roles.
- Mayors and councillors must make all reasonable efforts to participate in the activities offered to them as part of an induction or ongoing professional development program.
- Councils are to publish the following information in their annual reports:
 - the name of the mayor and each individual councillor that completed council's induction program (where an induction program has been delivered during the relevant year)
 - the name of the mayor and each councillor who participated in any ongoing professional development program during the year
 - the number of training and other activities provided to the mayor and councillors during the year as part of a professional development program, and
 - the total cost of induction and professional development activities and any other training provided to the mayor and councillors during the relevant year.
- The above requirements do not apply to joint organisations.

Circular Details	21-40 / 7 December 2021 / A799160
Previous Circular	18-46 – New Councillor Induction and Professional Development Requirements
Who should read this	Mayors / Councillors / General Managers / Council Governance staff
Contact	Council Governance Team / 02 4428 4100/ olg@olg.nsw.gov.au
Action required	Information/Council to Implement

2022 “Hit the Ground Running” councillor webinars

What’s new or changing

- Under the *Local Government (General) Regulation 2021* (the Regulation), councils must ensure that induction training is delivered to councillors who have been elected for the first time and refresher training for councillors who are re-elected, within 6 months of their election. Councils are also required to provide supplementary training to mayors.
- To assist councils in the delivery of their councillor induction and refresher training, the Office of Local Government (OLG) will be holding a series of “Hit the Ground Running” webinars during early 2022.
- OLG will also soon be issuing an updated edition of the *Councillor Handbook* which will be published on OLG’s website [here](#).
- These resources will provide councillors with essential information to serve their community and fulfil their civic responsibilities.
- Because of the COVID-19 pandemic and councillor work and family commitments, the “Hit the Ground Running” webinars will be held online once a week on Saturdays over 1-2 hours. Recordings of the webinars will be made available on OLG’s website.
- Councillors will receive a certificate of attendance to provide to councils for each of the webinars they attend.
- Session details and dates are provided in the attachment to this circular.

What this will mean for your council

- The “Hit the Ground Running” webinars will focus on the key elements of a councillor’s role and responsibilities.
- All councillors are strongly encouraged to participate in the “Hit the Ground Running” webinars. They will provide essential information to support councillors in serving their community and fulfilling their responsibilities.
- Councils are encouraged to incorporate the webinars into the councillor induction and refresher program they are required to deliver to elected members after the December 2021 council elections.
- General managers should widely promote the webinars and strongly encourage attendance by providing relevant session dates in the council calendar and assisting councillors with their registration.
- An online registration system will soon be made available for councillors to register their attendance and information provided about how to register.

Where to go for further information

- The *Councillor Induction and Professional Development Guidelines* are available on OLG's website [here](#).
- The 2021 *Councillor Handbook* will soon be available on OLG's website [here](#).
- An online registration system will soon be made available for councillors to register their attendance at the webinars and information provided about how to register.
- For further information, contact OLG's Council Governance Team on (02) 4428 4100.



Brett Whitworth

Deputy Secretary Planning Delivery and Local Government

Attachment

<u>Date</u>	<u>Session</u>
Sat 5 Feb	<p style="text-align: center;">Roles and Responsibilities</p> <p>Participants will understand everything councillors need to know to achieve positive community outcomes and understand the context in which councils operate. Participants will understand their council's role in the local community, the different roles of a councillor and how to manage the challenges involved.</p>
Sat 12 Feb	<p style="text-align: center;">Making the most of meetings</p> <p>Participants will understand the purpose, process and expectations for council meetings and how to maximise the benefits.</p>
Sat 19 Feb	<p style="text-align: center;">Integrated Planning and Reporting</p> <p>Participants will understand how to engage with their community, set the long-term direction of council and ensure that money and other resources are used effectively. Participants will understand their obligations under Integrated Planning and Reporting, its effectiveness as a planning tool and be updated regarding general strengths and areas for development.</p>
Sat 26 Feb	<p style="text-align: center;">Internal Audit</p> <p>Participants will learn about the new mandatory local government risk management and internal audit framework with particular emphasis on how audit, risk and improvement committees will support councillors to perform their roles as the strategic drivers and decision makers of councils.</p>
Sat 5 March	<p style="text-align: center;">The governing body and financial management of councils</p> <p>Participants will gain an understanding of their legislative responsibilities in relation to accounting practice, financial management and financial reporting of councils.</p>
Sat 12 March	<p style="text-align: center;">Appropriate conduct and ethical decision-making</p> <p>Participants will understand the Model Code of Conduct and how to protect and enhance their individual and council's credibility and reputation through appropriate conduct.</p>
Sat 19 March	<p style="text-align: center;">Working together</p> <p>Participants will learn how to create a healthy, inclusive and respectful workplace that is fundamental for creating a successful organisation.</p>
Sat 26 March	<p style="text-align: center;">Metro Strategic Planning</p> <p>Participants will receive an introduction and overview and gain an understanding of their responsibilities as a councillor when it comes to strategic planning for metro areas, including the roles of the Department of Planning, Industry and Environment, the Greater Sydney Commission and the Western Parkland City Authority.</p>
Sat 2 April	<p style="text-align: center;">Local and Regional Strategic Planning</p> <p>Participants will receive an introduction and overview and gain an understanding of their responsibilities as a councillor when it comes to local and regional strategic planning.</p>
Sat 9 April	<p style="text-align: center;">Introduction to Crown land, native title, and Aboriginal land rights</p> <p>Participants will receive an introduction to Crown land and council requirements under the <i>Crown Land Management Act 2016</i> and gain an understanding of the <i>Native Title Act 1993</i>, and Aboriginal land rights under the <i>Aboriginal Land Rights Act 1983</i>.</p>

<u>Easter Saturday</u>	
Sat 23 April	<p>Water: Make it your business</p> <p>Participants will develop a greater understanding of their additional responsibilities when councils provide essential water services. Using case studies and interviews the seminar will illustrate a range of water issues that councillors will encounter when making decisions about drinking water, recycled water and sewage.</p>
Sat 30 April	<p>Ongoing Professional Development</p> <p>Participants will learn what it takes to be successful in the role, as well as understand what their individual training and support requirements are and how they can undertake further professional development during their term as a councillor.</p>

15.7 ELECTION OF DEPUTY MAYOR

Department: Corporate Services
Prepared by: Manager Governance
TRIM Reference: UINT/21/14610
Attachment: UINT/21/10086 - 1. Nomination form

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK

Goal: 4.1 A strong, accountable and representative Council
Strategy: 4.1.3 Provide open, accountable and transparent decision making for the community

SUMMARY:

1. The purpose of this report is for Council to make a decision regarding the appointment of a Deputy Mayor in accordance with Section 231 of the *Local Government Act 1993*.

RECOMMENDATION:

- i. **That the Returning Officer announce the nominations for the position of Deputy Mayor.**

THEN

- ii. **That should there be more than one nomination for the position, the method of election of the Deputy Mayor be by way of **secret/open** ballot.**

iii.

Following the declaration of the vote:

- iv. **That Cr be appointed as Deputy Mayor for the period from 24 December 2021 until the Ordinary Meeting to be held in September 2022.**

REPORT:

2. Under Section 231 of the *Local Government Act 1993* (the Act), a Council may elect a Deputy Mayor to assist the Mayor in the performance of their duties. Section 231 of the Act provides:

Section 231 Deputy mayor

- (1) *The councillors may elect a person from among their number to be the deputy mayor.*
- (2) *The person may be elected for the mayoral term or a shorter term.*
- (3) *The deputy mayor may exercise any function of the mayor at the request of the mayor or if the mayor is prevented by illness, absence or otherwise from exercising the function or if there is a casual vacancy in the office of mayor.*

- (4) *The councillors may elect a person from among their number to act as deputy mayor if the deputy mayor is prevented by illness, absence or otherwise from exercising a function under this section, or if no deputy mayor has been elected.*
3. Section 231 (2) of the Act provides that the Deputy Mayor may be elected for the mayoral term or a shorter term, such as:
- For a period of 12 months
 - For the period of the Mayoral Term
 - For another period determined by Council
4. Councils are not required under the Act to have a Deputy Mayor. Uralla Shire Council has traditionally appointed a Deputy Mayor for a period of one year. Given the delayed election (moved from September to December 2021), it is recommended that the first term of Deputy Mayor be until September 2022 to align the subsequent appointments to the September 2021 local government election.
5. Schedule 7 (1) of the *Local Government (General) Regulation 2021* (the Regulation) states that the “General Manager (or a person appointed by the General Manager) is the Returning Officer.”
6. Schedule 7(2) of the Regulation provides:
- (1) *A councillor may be nominated without notice for election as mayor or deputy mayor.*
 - (2) *The nomination is to be made in writing by 2 or more councillors (one of whom may be the nominee). The nomination is not valid unless the nominee has indicated consent to the nomination in writing.*
 - (3) *The nomination is to be delivered or sent to the returning officer.*
 - (4) *The returning officer is to announce the names of the nominees at the council meeting at which the election is to be held.*

Nomination forms have been provided as an attachment to this business paper. Completed nomination forms must be returned to the General Manager prior to the commencement of the Council meeting.

7. Schedule 7(3) of the Regulation provides:
- (1) *If only one councillor is nominated, that councillor is elected.*
 - (2) *If more than one councillor is nominated, the council is to resolve whether the election is to proceed by preferential ballot, by ordinary ballot; or by open voting.*
 - (3) *The election is to be held at the Council meeting at which the Council resolves the method of voting.*
 - (4) *In this clause:*
 - “ballot” has its normal meaning of secret ballot;*
 - “open voting” means voting by a show of hands or similar means.*
8. Schedule 7 parts 2, 3 and 4 of the Regulation prescribes the voting procedures.

CONCLUSION:

9. If Council wishes to have a Deputy Mayor it must resolve the appointment and term.

COUNCIL IMPLICATIONS

10. Community Engagement/Communication

Not applicable.

11. Policy and Regulation

- *NSW Local Government Act 1993.*
- *NSW Local Government Regulation (General) 2021.*
- Code of Meeting Practice.

12. Financial/Long Term Financial Plan

Not applicable.

13. Asset management/Asset Management Strategy

Not applicable.

14. Workforce/Workforce Management Strategy

Not applicable.

15. Legal and Risk Management

Not applicable.

16. Performance Measures

Not applicable.

17. Project Management

General Manager



NOMINATION FORM – Deputy Mayor

**To be completed and returned to the General Manager prior to the Council's resolution
for the Returning Officer to announce the declaration on nominations**

*We, and
[Name of First Nominator] [Name of Second Nominator]

hereby nominate the following Councillor for the position of Deputy Mayor of Uralla Shire Council

Name of Councillor Nominee:

*Signed [First Nominator] Date:

*Signed [Second Nominator] Date:

Councillor Nominee

I accept my nomination for the position of Deputy Mayor of Uralla Shire Council.

*Signed [Councillor Nominee] Date:

15.8 COUNCILLOR COMMITTEE REPRESENTATION

Department: Corporate Services
Prepared by: Manager Governance
TRIM Reference: UINT/21/14678

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK

Goal: 4.1 A strong, accountable and representative Council
Strategy: 4.1.3 Provide open, accountable and transparent decision making for the community

SUMMARY:

1. The purpose of this report is for Council to appoint its delegates to committees and external bodies upon which Council is represented.
2. Delegates can be elected for the term of Council or for a shorter period of time as determined by Council. Council has previously determined representation annually except where there is a prescribed requirement for a longer term.

RECOMMENDATION:

That delegates be appointed to each of the committees for the term of Council.

REPORT:

3. Following the Local Government Elections, Council is required to determine its delegates on committees, including those operated by Council and those operated by external stakeholders, and those external bodies on which Council is represented by an elected representative.
4. Over recent years Council has resolved to appoint Councillor delegates for a one-year term, with Councillors' committee assignments being reviewed in September each year. In practice, delegates have generally served on the same committees for the term of Council.
5. The Committee structure should align with the Integrated Planning and Reporting framework and have a strategic focus. A review is currently being undertaken with respect to the Section 355 Committees; the Uralla Township and Environs Committee and the Bundarra School of Arts Committee. Good governance is central in providing assistance to the committees so that they are effective and that they meet their responsibilities. A report will be presented to Council once the review has been completed.
6. Committees provide a key link between the community, State agencies and sector interest groups and Council. Committees provide advice and recommendations that help form the direction and policies of Council. The committees have no delegations from Council, meet quarterly or as required and are currently guided by Constitutions.

Integrated Planning and Reporting (IPR):	
4.1 Community Strategic Plan - A strong, accountable and representative Council	
Specific Purpose Committees/Panel	Councillor Representatives
Audit Risk and Improvement Committee	
To provide independent assurance and assistance to Council on risk management, control, governance, and external accountability responsibilities.	<p>Independent Chairperson appointed by committee – Michael O'Connor</p> <p>Councillor appointment (2), excluding the Mayor</p> <p>The current community representatives are – Deborah Creed and Paul Packham</p> <p>Established in accordance with Guidelines under Section 23A LGA</p> <p>1. Cr _____</p> <p>2. Cr _____</p>
Australia Day Committee	
The Australia Day Committee helps to plan a large community event, encouraging residents to nominate local individuals for their outstanding contributions to the Uralla Shire local government area	<p>1. Cr _____</p> <p>2. Cr _____</p> <p>3. Cr _____</p> <p>The current community representatives are – Chris Pyros, Cheryl Nolan, Leanne Doran, Peter Philips, Bev Niland, Tobie Redmond</p>
Community Grants Panel	
The Community Grants Program Assessment Committee assesses applications to determine whether they meet the basic eligibility requirements.	<p>1. Cr _____</p> <p>2. Cr _____</p> <p>3. Cr _____</p>
External Boards, Committees and Organisations	Council Delegates
Central Northern Regional Library	
Central Northern Regional Library serves the local government areas of Tamworth Regional Council, Narrabri Shire Council, Gwydir Shire Council, Liverpool Plains Shire Council, Uralla Shire Council and Walcha Shire. There are 15 libraries in all.	Cr _____
Arts North West Strategic Advisory Council (SAC)	
Arts North West has a two-tiered governance model – with a Strategic Advisory Council (SAC) that reports to a Board of Management. The SAC comprises delegates from the 12 LGAs, as well as four people from independent cultural	General Manager

organisations in our region. ArtsNW advise that Councils are increasingly appointing staff to the SAC as discussions are often at the operational level of how ANW can support activities in each Council area.	
Community Safety Precinct Committee	
The Community Safety Precinct Committee is aimed at reducing crime and the fear of crime throughout NSW. The Committees are designed to identify local crime and safety issues.	Mayor
Country Mayors Association	
The Association meets to bring rural, regional and coastal mayors together to discuss prominent issues and solutions happening in different areas.	Mayor
Local Traffic Committee	
The Local Traffic Committee is an advisory body only, having no decision making powers. It is, primarily, a technical review committee that is required to advise the Council on traffic related matters referred to it by Council.	Cr _____
Mid North Weight of Loads	
The Mid North Weight of Loads Group works in co-operation with the New South Wales Roads and Maritime Services to protect and prolong the life of our roads by reducing the incidence of overloaded vehicles.	Cr _____
New England Joint Organisation	
<p>The New England Joint Organisation consists of seven (7) Council members and one (1) associate Council member located on the Highlands, Slopes and Plains of Northern New South Wales.</p> <p>While the area covered by our Member Councils is diverse in geography and economic drivers, the members are united in their commitment to work together for the improvement and enhancement of their communities.</p> <p>The key focus areas of the organisation are:</p> <ul style="list-style-type: none"> • Sustainable Economic Growth 	Mayor

<ul style="list-style-type: none"> • Educated, Healthy and Connected Communities, and • Investment in Critical Infrastructure 	
New England Weeds Authority	
<p>The New England Weeds Authority is a single purpose Council which is a Local Control Authority for priority and invasive weeds under the <i>NSW Biosecurity Act, 2015</i>.</p> <p>The current rate paid to Councillors, is an annual sitting fee of \$2,546.94 (paid quarterly), and Chairman's Allowance of \$6,366.84 (paid quarterly) and travel allowance of 72c / km.</p>	<p>Cr _____</p> <p>This appointment is for the term of the Council.</p> <p>Agricultural experience is advantageous.</p>
Northern Joint Regional Planning Panel	
<p>Regional planning panels provide independent, merit-based decision making and advice to the Minister for Planning on regionally significant development proposals.</p>	<ol style="list-style-type: none"> 1. General Manager 2. Cr _____ (Panel Member) 3. Cr _____ (Alternate)
New England Regional Energy Zone Reference Group	
<p>The New England RRG is the main forum for local Councils, Aboriginal Land Councils, and regional State Government agencies to engage with the Energy Corporation of NSW (EnergyCo) on the delivery of the New England Renewable Energy Zone (New England REZ).</p> <p>Local Government Areas are represented by Council Mayors and General Managers (or their delegates).</p>	<ol style="list-style-type: none"> 1. Mayor 2. General Manager
Winterbourne Wind Farm Community Consultative Committee	
<p>The Community Consultative Committee (CCC) is a prerequisite condition of the Planning Secretary's Environmental Assessment Requirements (SEARs) prior to the lodgement of any Environmental Impact Statement (EIS) for the Winterbourne Wind Farm.</p>	<p>Cr _____</p>
Thunderbolt Energy Community Consultative Committee	

The Community Consultative Committee (CCC) is a prerequisite condition of the Planning Secretary's Environmental Assessment Requirements (SEARs) prior to the lodgement of any Environmental Impact Statement (EIS) for the Thunderbolt Energy Wind Farm.	Cr _____
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CONCLUSION:

7. Council is asked to appoint its delegates and to determine the term of tenure for the external and internal committees as listed in this report.

COUNCIL IMPLICATIONS

8. Community Engagement/Communication

Informing only – letters to committees; update Council's Website.

9. Policy and Regulation

The Local Government Act 1993

The Code of Meeting Practice 2021

10. Financial/Long Term Financial Plan

Expenses associated with undertaking relevant activities are claimable in accordance with Council's Councillor Expenses and Facilities Policy 2018. Travel reimbursement is budgeted each year using historical expense averages plus cpi.

11. Asset management/Asset Management Strategy

Not applicable.

12. Workforce/Workforce Management Strategy

The review may indicate that administrative support will be required to provide assistance to the Section 355 Committees; however minimal administration support is required for the external Committees.

13. Legal and Risk Management

The risk in terms of participating on Committees has been assessed as low.

14. Performance Measures

Council representatives attend most meetings for which they are Council's delegate.

15. Project Management

Not applicable.

15.9 BUNDARRA SEWERAGE SCHEME – PROJECT UPDATE REPORT



Department:	Infrastructure & Development		
Prepared by:	Manager Civil Infrastructure		
TRIM Reference:	UINT/21/14890		
Attachments:	UINT/21/14894	1. Bundarra Sewerage Scheme Program	
	UINT/21/14893	2. Bundarra Sewerage Scheme Cashflow	
	UINT/21/14892	3. Section 67 Electrical upgrade variation – progressive claim spreadsheet (A3 paper)	
	UINT/21/14891	4. Section 67 Plumbing upgrade variation – progressive claim	

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK

Goal:	3.4	Secure sustainable and environmentally sound water-cycle infrastructure and services
Strategy:	2.4.2	Maintain and renew the sewerage network infrastructure to ensure the provision of efficient and environmentally-sound sewerage services
Activities:	3.4.2.1	Provide Sewerage Services
Action:	3.4.2.1.3	Undertake the project management of the construction phase of the Bundarra Sewerage Scheme through the engagement of project management staff or consultant

SUMMARY:

1. Uralla Shire Council has entered into a contract with Ledonne Constructions to install a Low Pressure sewerage system within the village of Bundarra. This will provide reticulated sewerage to 174 developed properties within the village.
2. The construction contract was originally awarded in December 2020, with a 12 month construction timeframe.

RECOMMENDATION:

That Council:

- I. Receive the Bundarra Sewerage Scheme – Project Update Report – November 2021, and
- II. Note the private works undertaken in the months of August, September, October and November, 2021, (Attachments 3 & 4) for works carried out under the *Local Government Act 1993* Section 67 Private Works Agreement Part (2)(b) and (4).

REPORT:

3. The project is in the construction phase and is 88% complete overall as per the program Gantt Chart – see Attachment 1. The revised programmed completion is mid February 2022.
4. The low pressure sewerage mains throughout Bundarra streets and the stainless steel sewerage main recently installed on Lone Pine Bridge have been installed and tested.
5. The Sewerage Treatment Plant (STP) is fully operational, with cosmetic items to complete.
6. The Sewerage Pumping Station on the corner of Bombelli and Court Street's Bundarra is also operational.
7. The additional variation item of the toilet/ablution facilities installation at the STP is yet to be completed.
8. Installation of the Pressure Sewerage Units (PSU's) is well underway, and as at the end of November 2021, 144 of 174 have been installed. Pumps have been fitted to 62 of the installed PSU's and are commissioned for use. All of the 342 boundary kits are installed.
9. Residential connections commenced November 18, 2021 in Bowline Street. All of Bowline Street is connected (12 dwellings), and the plumbing connection are underway in Tomline Street.
10. The Section 67 Private Works completed to date are tabulated in attachment 3 and 4, as per the reporting requirements for section 67(4) of the *Local Government Act 1993* (NSW).

CONCLUSION:

11. The anticipated completion date for the scheme is 17 February 2022. There are currently adequate funds to progress the private works variation and other variations as approved by Council.

COUNCIL IMPLICATIONS:

12. Community Engagement / Communication

A letter drop has been circulated by USC to properties within the scheme informing of the connection program timing by street. Individually, Ledonne Construction's supervisory staff are contacting the residents to inform of the specifics of the day the connection is to occur and provide scheduling of the short outage for a convenient time.

There are regular reports to Council, informing of progress and budgetary status.

A community information session is now possible due to COVID regulation relaxations. The focus will be on the do's and don'ts regarding waste water management. Ledonne Construction Management and USC staff will coordinate this session.

13. Policy and Regulation

Section 67, NSW local Government Act, 1993

14. Financial / Long Term Financial Plan

	GST EXC	\$
Total Ledonne Contract Tendered (\$7,767,506 GST INC)	7,061,369	\$7,061,369
Approved Variations		
Rock (Rate item)	130,925	
v1. Additional PU & BK various locations 4 lots at \$13K+GST	52,000	
v2. Electrical extra items in SPS cabinet	2,322	
v3. Alternative spin klin filter	8,496	
v4. Vegawell 52 in irrigation well	6,169	
v5. Valve change at irrigation pump shed to rising stem type (credit)	-545	
v6. Additional dismantling joints	1,573	
v7a. Electrical upgrades	281,486	
v7b. Plumbing upgrades	192,767	
v8. Security Fencing at SPS	7,500	
v9. Toilet, shower and hand basin at STP	66,206	
Total Variations	748,899	748,899
Ledonne Contract + Variations		\$7,810,268
Council costs including project management to date.		103,000
Council total expenditure and commitment to date		\$7,913,268
Council costs project management to finish @\$10,000/month (5 months)		\$40,000
Total expenditure and commitments projected to complete		\$7,953,268
Council Commitment		\$1,785,113
Grant funding capped maximum with contingency.		\$6,113,220
Additional funding for contingency USC OM September 2021		\$85,000
Total Available		\$7,983,333
Remaining uncommitted contingency		\$30,065

Tabulated financial position December 2021, USC contract with RFT10031531 with Ledonne Constructions

Uralla Shire Council has engaged Ledonne Constructions for the above Tender price plus additional variations noted to date. The residual funding available for contingencies as at December 2021 is \$30,065. This is comparable to last month's contingency projection of \$25,622.

Attachment 2 is the cash flow document, which shows the claims to date at \$7,259,763.00 with the November 2021 claim \$586,088.00 equals \$7,845,851.00 (All GST INC). Financially 91% of the approved Ledonne contract including the private works variation has been paid to date.

The value of the grant is up to \$6,113,220 from the Department of Planning, Industry and Environment from the Safe and Secure Water Program with \$1,870,113 from Council (including variations).

15. Asset Management / Asset Management Strategy

Uralla Shire Council will take on additional infrastructure as a result of the installation of the system. This requires “Capitalising of the Sewerage Assets” and inclusion in Council’s Asset Management system which will be depreciated as per normal Council accounting practises. The individual lots will continue to be charged for the sewer connection as per Council’s Revenue Policy.

16. Workforce / Workforce Management Strategy

Additional staffing will be required to undertake normal operations and maintenance work and has been included in the 2021/22 Operational Plan and Budget. Council staff will require up-skilling to monitor and operate the scheme. There are some automated systems which provide remote warnings of systems which require maintenance.

17. Legal and Risk Management

The sewer scheme will address the health and environmental risks for the Bundarra urban environment.

18. Performance Measures

The project is planned to be completed in February 2022. Attachment 1 is a Gantt chart showing the projected Milestone completions.

19. Project Management

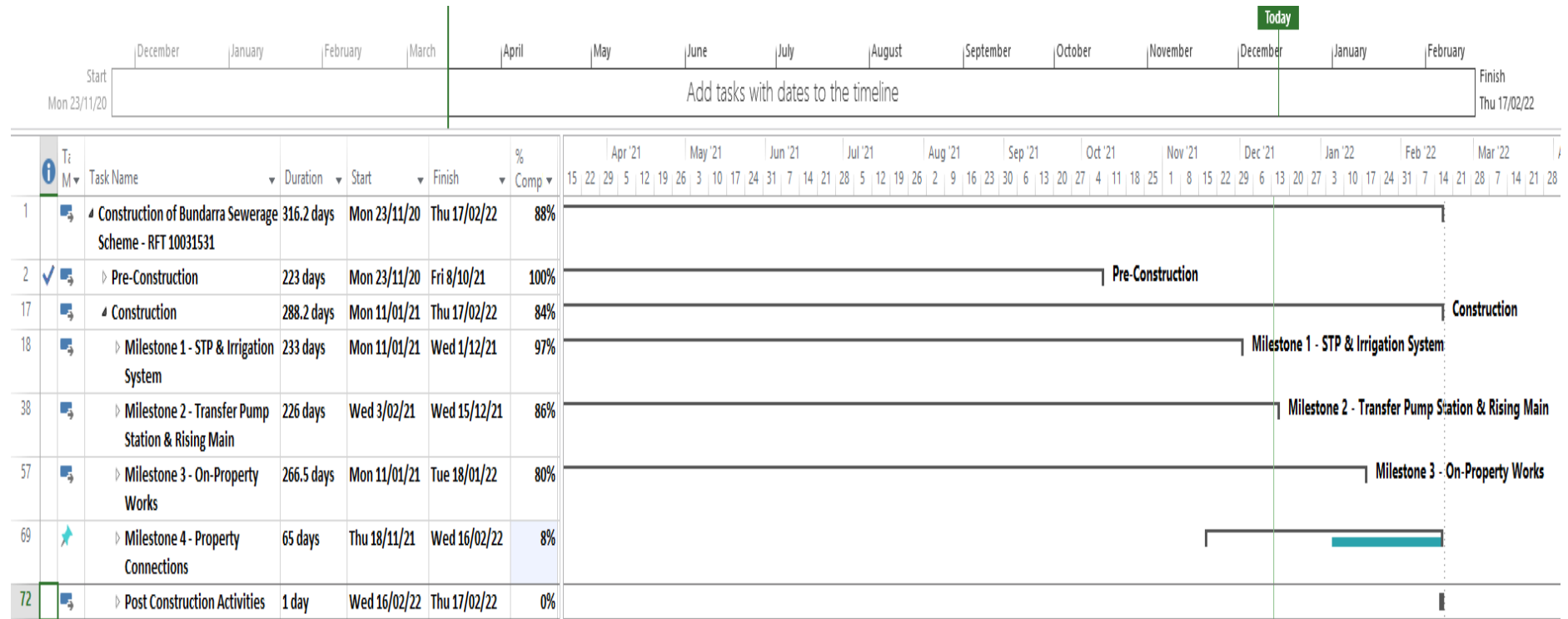
Uralla Shire Council’s Project Manager assigned to this construction project, has commenced in the role of Manager of Civil Infrastructure however will continue to complete this project as the program indicates the project will be completed by February 2021.

Reporting is carried out on a monthly basis, to the Department of Planning, Industry & Environment -Water. Claims are submitted in accordance with the Funding Deed, specified Milestone Payments.

The Section 67 approval by Uralla Shire Council, has extended the work scope for the Project Manager on this project, both in surveillance and administration.

15.9 Attachment #1

DECEMBER 2021 – BUNDARRA SEWERAGE SCHEME – PROGRAM REVISION 9



BUNDARRA SEWERAGE SCHEME - CONTRACT RFT 10031531																		
	ITEM	VALUE	PC 1 Jan-21	PC 2 Feb-21	PC 3 Mar-21	PC 4 Apr-21	PC 5 May-21	PC 6 Jun-21	PC 7 Jul-21	PC 8 Aug-21	PC 9 Sep-21	PC 10 Oct-21	PC 11 Nov-21	PC 12 Dec-21	PC 13 Jan-22	PC 14 Feb-22	PC 15 Mar-22	PC 16 Apr-22
1	BUNDARRA SEWERAGE SCHEME	\$7,767,506.00																
1	PRELIMINARIES & PROJECT MANAGEMENT establishment, docs. Survey,O&M, WAE	\$242,445 \$242,445	\$60,900	\$26,033	\$8,505	\$2,245	\$2,245	\$9,766	\$7,049	\$7,049	\$4,693	\$7,733	\$7,878	\$20,000	\$10,000	\$10,000	\$20,000	\$20,000
2	RETICULATION SYSTEM & ON PROPERTY WORKS	\$3,765,454																
	streetmains incl bridge crossing, ezydump	\$1,344,932	\$20,000	\$5,200	\$13,200	\$47,130	\$221,900	\$211,787	\$217,716	\$94,560	\$167,464	\$155,878	\$183,492					
	BKs & BK-main poly - ALL	\$754,352			\$7,732	\$0	\$12,075	\$11,592	\$34,482	\$93,429	\$215,263	\$218,683	\$95,200	\$150,000				
	ON PROPERTY WORKS incl PU-BK poly	\$1,666,170		\$108,000	\$37,951	\$154,100	\$67,518	\$108,029	\$110,064	\$162,043	\$223,038	\$249,640	\$216,000	\$170,000	\$183,000			
3	TRANSFER PUMPING STATION	\$637,087																
	Obrien Electrical / Ledonne	\$207,870		\$5,000	\$11,267	\$46,077	\$74,606	\$11,223	\$17,924	\$20,246	\$909	\$19,264	\$5,450					
	Xylem / ledonne	\$336,766		\$18,000	\$123,717	\$10,000	\$32,619	\$18,083	\$39,169	\$1,000	\$6,038	\$21,630						
	other - construct	\$92,451			\$7,492	\$53,150	\$7,492	\$32,309	\$8,189	\$10,944	\$1,057	\$3,169	\$11,697					
4	SEWER RISING MAIN	\$783,211																
	Ledonne	\$783,211	\$20,000	\$49,000	\$114,345	\$211,869	\$99,600	\$62,452	\$9,438	\$97,742	\$100,250	\$11,750	\$2,077					
5	CONSTRUCTION OF STP	\$2,227,511																
	Ponds	\$839,499		\$141,000	\$126,467	\$302,422	\$362,517	\$42,917	\$10,975	\$3,181								
	Fencing	\$155,132	\$45,000	\$2,000		\$0	\$0	\$0	\$45,098	\$65,001								
	Pipelines & flow structures	\$136,629			\$0	\$11,036	\$22,098	\$18,175	\$30,612	\$28,279	\$12,139	\$5,182	\$5,370					
	Effluent irrigation system	\$803,526		\$0	\$53,310	\$76,522	\$120,443	\$265,063	\$188,107	\$3,000	\$7,234							
	Electrical - Obrien & Solar Depot & ledonne	\$292,725	\$30,000	\$11,000	\$0	\$78,622	\$46,665	\$145,031	\$15,228	\$2,466		\$25,353						
6	PROVISION OF SPARES	\$44,240																
	spares	\$44,240											\$26,888	\$18,000				
7	RATE ITEMS	\$48,550																
	Extra over rock at SPS	\$9,000				\$0	\$0	\$0	\$0	\$0								
	Extra over unsuitable trench foundation	\$9,550				\$0	\$0	\$0	\$0	\$0								
	Extra over rock at STP	\$30,000				\$30,000												
8	SCHEDULE OF OPTIONAL WORK	\$19,008																
	Access rd off MT DRUMMOND to Irrigation Pump Shed	\$19,008				\$9,504	\$7,604	\$0	\$0	\$0								
	Total	\$7,767,506.00																
9	VARIATIONS	\$679,770.70	\$0	\$0	\$0	\$0	\$17,073	\$467	\$1,145	\$0	\$102,019	\$75,240	\$32,037	\$115,000	\$50,000	\$50,000	\$33,000	
	Variation - rock at rate offered - above tendered qty	\$144,018					\$119,694	\$24,324	\$0	\$0								
	Actual Monthly Claim		\$179,114	\$367,375	\$517,991	\$1,039,170	\$1,216,556	\$962,219	\$735,197	\$588,941	\$859,678	\$793,522	\$586,088	\$0		\$0	\$0	
	Predicted Cashflow @ January 2021		\$175,900	\$755,000	\$1,453,000	\$1,438,275	\$1,353,025	\$952,856	\$563,211	\$414,352	\$321,102	\$120,000	\$195,000	\$25,785				
	Predicted Cashflow @ September 2021										\$684,170	\$731,000	\$697,000	\$479,240	\$243,000	\$40,000	\$70,000	\$20,000
	Revised Contract Sum (incl. GST)	\$8,591,294.70																
	Payment to date	\$7,259,763.00																
	This Claim	\$586,088.00																
	Balance to Complete	\$745,443.70																
	% Complete	91.32%																

December 2021 - Attachment 3 - Bundarra Sewerage Schme -Section 67 Private Works Electrical Variation - Progressive Claim

parcel_title	Form No.	property_address	owners	Replace Earth Stake & Wire	Replace Consumer Mains 1 phase	Replace Consumer Mains 2/3 phase	Replace Service Mains 1 phase	Replace Service Mains 2/3 phase	Replace Neutral Link	Replace Main Switch (1 Phase current limiter)	Replace Main Switch (2/3 Phase current limiter)	Install service fuse	Replace Meter service fuse & wiring	Complete new meter box	Supply & install POA Bracket	other	Materials cost \$	Total cost incl. materials	Nature of the work	Type & Qty materials used	Materials cost \$	Electrician/s Manhours Total	Total cost incl. materials	property_address
		Baker Street																						Baker Street
Lot: 21 DP: 855328		4 Baker Street	Mr H B Dwyer	1	0		0			1			1			1 Check POA			replace earth stake & wire, replace service fuse & wire	Electrical materials. 1 x earth stake, 1 x earth wire, 1 x service fuse, 1 x fuse wire	\$171	4.0	\$501	4 Baker Street
Lot: 9 Sec: 4 DP: 758181		7 Baker Street	Mr T R Hollis	1	0					1			1					replace earth stake & wire, replace service fuse & wire	Electrical materials. 1 x earth stake, 1 x earth wire, 1 x service fuse, 1 x fuse wire	\$171	4.0	\$501	7 Baker Street	
Lot: 15 Sec: 54 DP: 758181	9	8 Baker Street	Ms K M Hunt	1	0		1		1	1			1					replace service mains, main switch	Electrical materials. 1 x service mains Ave. 15m, 1 x Current limiter main switch	\$843	3.5	\$1,228	8 Baker Street	
Lot: 9 Sec: 3 DP: 758181		17 Baker Street	Mr B W Mansfield & Mrs K L Mansfield							1								renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	17 Baker Street	
Lot: 10 Sec: 3 DP: 758181		19 Baker Street	Mr R J Moffatt & Mrs D H Moffatt	1	0		0		1	1			1					replace earth stake & wire, replace service fuse & wire	Electrical materials. 1 x earth stake, 1 x earth wire, 1 x service fuse, 1 x fuse wire	\$171	4.0	\$501	19 Baker Street	
Lot: 9 Sec: 2 DP: 758181		20 Baker Street	Mr R A Dasey & Mrs N V Dasey						1	1								renew main switch, install neutral link	Electrical materials. 1 x Current limiter main switch, 1 x neutral link	\$180	1.0	\$290	20 Baker Street	
Lot: 13 Sec: 54 DP: 758181		12 Baker Street	Mr A J Cooke & Ms R M Carreno	1	1		1		1	1						1		replace service mains, replace consumer mains, renew main switch	Electrical materials. 1 x service mains Ave. 15m, 1 x consumer mains Ave. 10m, 1 x Current limiter main switch	\$1,448	8.5	\$2,383	12 Baker Street	
		Bendemeer Street																					Bendemeer Street	
Lot: 1A Sec: 61 DP: 417535		1 Bendemeer Street	Ms J D Stibbard & Mrs S L Johnson	1	0		0		1	1			0					renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	1 Bendemeer Street	
Lot: 1B Sec: 61 DP: 417535	25	3 Bendemeer Street	Ms C L Dougherty	1	1		0			1						1		replace consumer mains, renew main switch	Electrical materials. 1 x consumer mains Ave. 10m, 1 x Current limiter main switch	\$605	5.0	\$1,155	3 Bendemeer Street	
Lot: 2 DP: 133645	27	5 Bendemeer Street	Mr J R Andrews							1								renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	5 Bendemeer Street	
Lot: 1 DP: 724451	29	6 Bendemeer Street	Mr R F Layton		0		1			1		1				1		replace service mains, renew main switch	Electrical materials. 1 x service mains Ave. 15m, 1 x Current limiter main switch	\$933	4.5	\$1,428	6 Bendemeer Street	
Lot: 1 DP: 114093	31	7 Bendemeer Street	Ms P A Nowland	1	1		1		1	1			1	1	1			replace service mains, replace consumer mains, install neutral link, install complete new meter box	Electrical materials. 1 x service mains Ave. 15m, 1 x consumer mains Ave. 10m, 1 x neutral link, 1 x new meter box	\$2,338	13.5	\$3,823	7 Bendemeer Street	
Lot: A DP: 333446	37	10 Bendemeer Street	Mr S A Groth	1	3 phase			0	1	3 phase		3 ph		1		3 phase Submains replaced with new meter box		replace consumer mains, install complete new meter box with submains to existing meter box	Electrical materials. 3ph consumer mains Ave. 15m, 1 x new meter box & submains Ave.15m	\$2,086	11.0	\$3,406	10 Bendemeer Street	
Lot: 1 DP: 3689		11-13 Bendemeer Street	Mr S B Hall	1						1								renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	11-13 Bendemeer Street	
Lot: B DP: 333446		12 Bendemeer Street	Ms G P Pearson	1	1		1			1		1						replace service mains, replace consumer mains, renew main switch	Electrical materials. 1 x service mains Ave. 15m, 1 x consumer mains Ave. 10m, 1 x Current limiter main switch	\$1,448	8.5	\$2,383	12 Bendemeer Street	
Lot: A DP: 348713		14 Bendemeer Street	Mr V Panuccio	1						1								renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	14 Bendemeer Street	
Lot: 3 DP: 1111441		15 Bendemeer Street	Mr P L Anderson	1	1		1		1	1			1	1	1	1 phase Submains replaced with new meter box		replace service mains, replace consumer mains, install complete new meter box including submains, install new POA	Electrical materials. 1 x service mains Ave. 15m, 1 x consumer mains Ave. 10m, 1 x new meter box, new submains from existing meter box to new meter box, 1 x new POA	\$2,648	14.5	\$4,353	15 Bendemeer Street	
Lot: A DP: 417534		18 Bendemeer Street	Bundarra Community Purpose Reserve Trust	1	3 phase		1		1	3 phase			1	1				replace service mains, replace 3ph. Service mains, install complete new meter box	Electrical materials. 1 x service mains Ave. 15m, 1 x consumer mains Ave.10m, 1 x new meter box	\$2,308	14.0	\$3,848	18 Bendemeer Street	
Lot: 4 Sec: 17 DP: 758181		26 Bendemeer Street	Uralla Shire Council	1	0	1			1	3 phase			1	1				replace 3ph. Service mains, install complete new meter box	Electrical materials. 1 x consumer mains Ave.10m, 1 x new meter box	\$1,560	11.0	\$2,770	26 Bendemeer Street	
Lot: 9 Sec: 66 DP: 758181	59	29 Bendemeer Street	Uralla Shire Council		0		0	1	1	0 3 Phase			3	0				replace service mains, install neutral link, renew main switch	Electrical materials. 1 x service mains Ave. 15m, 1 x neutral link, 1 x main switch current limiter	\$1,051	4.0	\$2,657	29 Bendemeer Street	
Lot: 6 DP: 578142		33 Bendemeer Street	Ms E J Squires	1	1		1			1		1						replace service mains, replace consumer mains	Electrical materials. 1 x service mains Ave. 15m, 1 x consumer mains Ave. 10m	\$1,353	8.0	\$2,233	33 Bendemeer Street	
Lot: 8 Sec: 17 DP: 758181	65	34 Bendemeer Street	Anglican Church	1	1		0		1	1			1					replace consumer mains, main switch	Electrical materials. 1 x consumer mains Ave. 10m, 1 x Current limiter main switch	\$700	5.5	\$1,305	34 Bendemeer Street	
Lot: 7 DP: 578142		35 Bendemeer Street	Mrs H M Feebrey						1	1								renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	35 Bendemeer Street	
Lot: 2C Sec: 16 DP: 151530		37 Bendemeer Street	Ms W P Clarke	1	1		0			1				1	1			replace consumer mains, install complete new meter box, install new POA	Electrical materials. 1 x consumer mains Ave. 10m, 1 x new meter box, 1 x new POA	\$1,690	11.5	\$2,955	37 Bendemeer Street	
Lot: 2A Sec: 16 DP: 151530		41 Bendemeer Street	Mrs U M Gleeson	1	1		1		1	1			1	1	1	1 phase Submains replaced with new meter box		replace service mains, replace consumer mains, install complete new meter box with submains to existing meter box	Electrical materials. 1 x service mains Ave. 15m, 1 x consumer mains Ave. 10m, 1 x new meter box & submains Ave.15m	\$2,594	13.0	\$4,134	41 Bendemeer Street	
Lot: 3 Sec: 31 DP: 758181		60-62 Bendemeer Street	Mr S B Hall	1	0		1		1	1								replace service mains, renew main switch	Electrical materials. 1 x service mains Ave. 15m, 1 x main switch current limiter	\$843	3.5	\$1,228	60-62 Bendemeer Street	
Lot: 1 Sec: 30 DP: 758181		61 Bendemeer Street	Ms K M Hunt	0	0		0			1		1		0				replace main switch, install service fuse	Electrical materials. 1 x Current limiter main switch, 1 x service fuse	\$244	2.5	\$519	61 Bendemeer Street	
Lot: 4 Sec: 31 DP: 758181	83	64 Bendemeer Street	Anglican Special District of Bundarra	1	1		0		1	1			1	1				replace consumer mains, install complete new meter box	Electrical materials. 1 x consumer mains Ave. 10m, 1 x new meter box	\$1,505	10.0	\$2,605	64 Bendemeer Street	
Lot: 5 Sec: 31 DP: 758181		66 Bendemeer Street	Ms L J Dale	1	0		0		1	1			1					replace earth stake, install service fuse & wire	Electrical materials. 1 x earth stake, 1 x service fuse & wire	\$171	4.0	\$501	66 Bendemeer Street	
Lot: 19 Sec: 30 DP: 758181	89	69-71 Bendemeer Street	Mr S J Sixsmith & Mrs H L Sixsmith		0					1		0	1					replace main switch, install service fuse & wire	Electrical materials. 1 x Current limiter main switch, 1 x service fuse & wire	\$244	2.5	\$519	69-71 Bendemeer Street	
Lot: 2 Sec: 33 DP: 758181		73 Bendemeer Street	Ms J M Egging	1	1		1			1			1					replace service mains, main switch, earth stake, service fuse & wire	Electrical materials. 1 x service mains Ave. 15m, 1 x Current limiter main switch, 1 x earth stake & wire, 1 x service fuse & wire	\$1,014	7.5	\$1,729	73 Bendemeer Street	
Lot: 20 Sec: 33 DP: 758181		81 Bendemeer Street	Mr V Panuccio							1								renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	81 Bendemeer Street	
Lot: 11 Sec: 32 DP: 758181		82 Bendemeer Street	Ms C A Crago							1								renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	82 Bendemeer Street	
Lot: 19 Sec: 33 DP: 758181		85-87 Bendemeer Street	Mr M Jukes & Mrs J Jukes	1						3 phase										\$0	0.0	\$0	85-87 Bendemeer Street	
Lot: 9 Sec: 32 DP: 758181		74 Bendemeer Street	Mr S A Groth & Ms H J Gaudern	1						1								renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	74 Bendemeer Street	
		Bombelli Street																					Bombelli Street	
Lot: 9 Sec: 58 DP: 758181		2 Bombelli Street	Mr J T Stibbard	1	1		1		1	1			1					replace service mains, replace consumer mains, replace neutral link, install current limiter	Electrical materials. 1 x service mains Ave. 15m, 1 x consumer mains Ave. 10m, 1 x neutral link, 1 x current limiter main switch	\$1,533	9.0	\$2,523	2 Bombelli Street	
Lot: 1 Sec: 37 DP: 758181		5 Bombelli Street	Mr M E Gaudern	1						1								renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	5 Bombelli Street	
Lot: 5 DP: 35218		6 Bombelli Street	Mr B J Leslie	1	0		0			1			0					renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	6 Bombelli Street	
		Bowline Street																					Bowline Street	
Lot: 7 Sec: 64 DP: 758181		2 Bowline Street	Mr G L Hollis & Mrs C M Hollis	0	0		0		0?	1			1					replace main switch, install service fuse & wire	Electrical materials. 1 x Current limiter main switch, 1 x service fuse & wire	\$244	2.5	\$519	2 Bowline Street	
Lot: 5 Sec: 64 DP: 758181		6 Bowline Street	Mrs A J Layton							1								renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	6 Bowline Street	
Lot: 4 Sec: 64 DP: 758181		8 Bowline Street	Mr P R Edwards		0		1			1			1					replace service mains, replace main switch, service fuse & wire	Electrical materials. 1 x service mains Ave. 15m, 1 current limiter main switch, 1 x service fuse & wire	\$992	5.5	\$1,597	8 Bowline Street	
Lot: 2 Sec: 64 DP: 758181		12 Bowline Street	Mr L J Betts & Mrs S Betts		0		0			1			1					replace main switch, earth stake, service fuse & wire	Electrical materials. 1 x Current limiter main switch, 1 x earth stake & wire, 1 x service fuse & wire	\$266	4.5	\$651	12 Bowline Street	
Lot: 2 DP: 1111216		19-23 Bowline Street	Ms P A Harvey	1	1		1		1	1			1					replace service mains, replace consumer mains, renew main switch. Replace neutral link, service fuse	Electrical materials. 1 x service mains Ave. 15m, 1 x consumer mains Ave. 10m, 1 x Current limiter main switch, 1 x install neutral link, 1 x service fuse	\$1,682	11.0	\$2,892	19-23 Bowline Street	
Lot: 11 Sec: 61 DP: 758181		24 Bowline Street	Mr G J Gleeson & Mrs M M Gleeson						1	1								renew main switch, install neutral link	Electrical materials. 1 x Current limiter main switch, 1 x neutral link	\$180	1.0	\$290	24 Bowline Street	

parcel_title	Form No.	property_address	owners	Replace Earth Stake & Wire	Replace Consumer Mains 1 phase	Replace Consumer Mains 2/3 phase	Replace Service Mains 1 phase	Replace Service Mains 2/3 phase	Replace Neutral Link	Replace Main Switch (1 Phase current limiter)	Replace Main Switch (2/3 Phase current limiter)	Install service fuse	Replace Meter service fuse & wiring	Complete new meter box	Supply & install POA Bracket	other	Materials cost \$	Total cost incl. materials	Nature of the work	Type & Qty materials used	Materials cost \$	Electrician/s Manhours Total	Total cost incl. materials	property_address
Lot: 3 DP: 16156		25 Bowline Street	Mr J G Williamson & Ms J D Stibbard							1									renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	25 Bowline Street
		25A Bowline St								1									renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	25A Bowline St
Lot: A DP: 356266		31 Bowline Street	Mr K G Miller & Ms D A Cook	1	0		0			1			1						replace main switch, install service fuse & wire	Electrical materials. 1 x Current limiter main switch, 1 x service fuse & wire	\$244	2.5	\$519	31 Bowline Street
		Burnett Street																	replace service mains, replace main switch	Electrical materials. 1 x service mains Ave. 15m, 1 current limiter main switch	\$843	3.5	\$1,228	Burnett Street
Lot: 4 Sec: 4 DP: 758181		4 Burnett Street	Mr B M Morris & Mrs M M Morris	1	0		1			1									replace earth stake & wire, service fuse & wire	Electrical materials. 1 x earth stake & wire, 1 x service fuse & wire	\$171	4.0	\$501	4 Burnett Street
		Clerk Street																	replace consumer mains, install complete new meter box	Electrical materials. 1 x consumer mains Ave. 10m, 1 x new meter box	\$1,505	10.0	\$2,605	Clerk Street
Lot: 4 Sec: 55 DP: 758181		5 Clerk Street	Mr R W Turner & Mrs L A Turner	1	0		0		1	1		1							replace service mains, current limiter, service fuse	Electrical materials. 1 x service mains Ave. 15m, 1 x current limiter, 1 x service fuse	\$992	5.5	\$1,597	5 Clerk Street
Lot: 13 Sec: 55 DP: 758181		13 Clerk Street	Mr T D O'Brien	1	1		0		1	1				1	1				replace earth stake & wire, service fuse & wire, main switch	Electrical materials. 1 x earth stake & wire, 1 x service fuse & wire, 1 x current limiter main switch	\$266	4.5	\$651	13 Clerk Street
		Court Street																	replace service mains, replace main switch	Electrical materials. 1 x service mains Ave. 15m, 1 current limiter main switch	\$843	3.5	\$1,228	Court Street
Lot: 9 DP: 3689		1 Court Street	Ms T M Layton		0		1			1			1						renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	1 Court Street
Lot: A Sec: 17 DP: 156897		2 Court Street	Uralla Shire Council		0					1		1		0					replace service mains, replace consumer mains, install current limiter, service fuse	Electrical materials. 1 x service mains Ave. 15m, 1 x consumer mains Ave. 10m, 1 x current limiter, 1 x service fuse	\$1,597	10.5	\$2,752	2 Court Street
Lot: 4 Sec: 60 DP: 758181		3 Court Street	Mr R F Layton	1	0		1		1	1				1					replace service mains, replace consumer mains, replace POA bracket, install neutral link, install current limiter, service fuse, complete new meter box	Electrical materials. 1 x service mains Ave. 15m, 1 x consumer mains Ave. 10m, 1 x POA bracket, 1 x new meter box, 1 x neutral link, 1 x service fuse	\$2,767	17.5	\$4,692	3 Court Street
Lot: 5 Sec: 60 DP: 758181		5 Court Street	Mr J G Williamson & Mrs J D Williamson	1						1									replace earth stake & wire, service fuse & wire, install neutral link, install current limiter	Electrical materials. 1 x earth stake & wire, 1 x service fuse & wire, 1 x neutral link, 1 x current limiter main switch	\$351	5.0	\$791	5 Court Street
Lot: 6 Sec: 60 DP: 758181		7 Court Street	Mr P G Heyman	1	0		1			1				1					replace main switch, install service fuse & wire	Electrical materials. 1 x Current limiter main switch, 1 x service fuse & wire	\$244	2.5	\$519	7 Court Street
		Dawkins Street								1									install neutral link	Electrical materials. 1 x neutral link	\$85	0.5	\$140	Dawkins Street
Lot: 14 Sec: 54 DP: 758181		15 Dawkins Street	Mr B J Baker & Mrs C L Baker	1	0		0		1	1									renew main switch, install neutral link	Electrical materials. 1 x Current limiter main switch, 1 x neutral link	\$180	1.0	\$290	15 Dawkins Street
Lot: 4 Sec: 1 DP: 758181		12 Dawkins Street	Mr B J Wilkes & Mrs K L Wilkes	1	0		1			1									replace service mains, replace main switch	Electrical materials. 1 x service mains Ave. 15m, 1 current limiter main switch	\$843	3.5	\$1,228	12 Dawkins Street
Lot: 10 Sec: 55 DP: 758181		3 Dawkins Street	Mr T E Holland							1									renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	3 Dawkins Street
Lot: 1 Sec: 55 DP: 758181		1 Dawkins Street	Ms C M Edwards	1	1		0		1	1				1	1				replace consumer mains, install complete new meter box with submains to existing meter box	Electrical materials. 1 x consumer mains Ave. 10m, 1 x new meter box & submains Ave. 15m	\$1,846	10.0	\$3,056	1 Dawkins Street
Lot: 9 Sec: 1 DP: 758181		20 Dawkins Street	Mr K P Rohrlach	1	0		0		1	1		1							replace earth stake & wire, service fuse & wire	Electrical materials. 1 x earth stake & wire, 1 x service fuse & wire	\$171	4.0	\$501	20 Dawkins Street
Lot: 10 Sec: 1 DP: 758181		22 Dawkins Street	Mr R J Dwyer	1	0		1		1	1		1							replace service mains, replace main switch	Electrical materials. 1 x service mains Ave. 15m, 1 current limiter main switch	\$843	3.5	\$1,228	22 Dawkins Street
		Hill Top Lane																	replace earth stake & wire, service fuse & wire	Electrical materials. 1 x earth stake & wire, 1 x service fuse & wire	\$171	4.0	\$501	Hill Top Lane
Lot: 1 Sec: 3 DP: 758181		9 Hill Top Lane	Mr S W Jackson & Mrs G J Jackson	1	0		1			1				1					replace service mains, replace main switch	Electrical materials. 1 x service mains Ave. 15m, 1 current limiter main switch	\$843	3.5	\$1,228	9 Hill Top Lane
		Muirhead Street																	replace service mains, replace main switch	Electrical materials. 1 x service mains Ave. 15m, 1 current limiter main switch	\$843	3.5	\$1,228	Muirhead Street
Lot: 2 Sec: 30 DP: 758181		1 Muirhead Street	Mr D K McLennan & Mrs A G McLennan	1	0		1			1		1		0					replace service mains	Electrical materials. 1 x service mains Ave. 15m	\$748	3.0	\$1,078	1 Muirhead Street
Lot: 5 Sec: 30 DP: 758181		3 Muirhead Street	Mr A J Smith & Mrs K Smith		0		1			1				1					replace service mains	Electrical materials. 1 x service mains Ave. 15m	\$748	3.0	\$1,078	3 Muirhead Street
		Oliver Street																	replace service mains, replace consumer mains, replace main switch, install neutral link, install service fuse	Electrical materials. 1 x service mains Ave. 15m, 1 x consumer mains Ave. 10m, 1 x current limiter main switch, 1 x neutral link, 1 x service fuse	\$1,772	12.0	\$3,092	Oliver Street
Lot: 1 DP: 150503	211	2 Oliver Street	Mrs S D Cooke	1		3 phase	1		1		3 phase	1							renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	2 Oliver Street
Lot: 1 DP: 535551		4 Oliver Street	Mr E Lea & Mrs M Lea		1?					1									replace consumer mains, install complete new meter box, main switch	Electrical materials. 1 x consumer mains Ave. 10m, 1 x new meter box, 1 x current limiter main switch	\$1,600	10.5	\$2,755	4 Oliver Street
Lot: 1 DP: 850639		6 Oliver Street	Ms D J Robinson	1	1					1				1	1				renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	6 Oliver Street
Lot: 8 Sec: 16 DP: 758181		8 Oliver Street	Mr W J Dawson & Mrs E E Dawson						1	1									replace consumer mains, install complete new meter box, main switch	Electrical materials. 1 x consumer mains Ave. 10m, 1 x new meter box, 1 x current limiter main switch	\$0	0.0	\$0	8 Oliver Street
Lot: 2 Sec: 59 DP: 758181		9 Oliver Street	Mr D J Wooster	1						1									renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	9 Oliver Street
Lot: 1 DP: 787848		14 Oliver Street	Ms T D Ingleby							1									replace earth stake & wire, service fuse & wire, install current limiter	Electrical materials. 1 x earth stake & wire, 1 x service fuse & wire, 1 x current limiter main switch	\$266	4.5	\$651	14 Oliver Street
Lot: 5 Sec: 59 DP: 758181	225a	15 Oliver Street	Estate of M U Strahle	1	0		0			1			1						replace service mains, replace consumer mains, renew main switch	Electrical materials. 1 x service mains Ave. 15m, 1 x consumer mains Ave. 10m, 1 x current limiter main switch	\$1,448	8.5	\$2,383	15 Oliver Street
Lot: 9 Sec: 59 DP: 758181		23 Oliver Street	Mr M V Fox	1	1		1			1									replace service mains, replace main switch	Electrical materials. 1 x service mains Ave. 15m, 1 current limiter main switch	\$843	3.5	\$1,228	23 Oliver Street
Lot: 1 Sec: 14 DP: 758181		28 Oliver Street	Ms J L McLennan	1	0		1			1		1		0					replace earth stake & wire, replace main switch, install neutral link, service fuse & wire	Electrical materials. 1 x earth stake & wire, 1 x main switch current limiter, 1 x neutral link, 1 x service fuse & wire	\$351	5.0	\$791	28 Oliver Street
Lot: 2 Sec: 14 DP: 758181	231a	30 Oliver Street	Mr G R Egging	1						1				1					renew neutral link	Electrical materials. 1 x neutral link	\$85	0.5	\$140	30 Oliver Street
Lot: 5 Sec: 14 DP: 758181		32 Oliver Street	Mr J T Mueller							1									replace main switch, install service fuse	Electrical materials. 1 x Current limiter main switch, 1 x service fuse	\$244	2.5	\$519	32 Oliver Street
Lot: 6 Sec: 14 DP: 758181		38 Oliver Street	Mr L J Betts	1	1					1			1						renew main switch, install current limiter	Electrical materials. 1 x Current limiter main switch, 1 x service mains Ave. 15m, 1 x current limiter	\$843	3.5	\$1,228	38 Oliver Street
Lot: 9 Sec: 14 DP: 758181		42 Oliver Street	Ms D J Browning & Ms J G Galbraith	1	1					1									renew main switch & neutral link	Electrical materials. 1 x service mains Ave. 15m, 1 x current limiter	\$180	1.0	\$290	42 Oliver Street
Lot: 6 Sec: 12 DP: 758181		44 Oliver Street	Mr R G Beard & Mrs L A Beard	0						1									install complete new meter box, service fuse	Electrical materials. 1 x new meter box, 1 x service fuse	\$1,049	7.0	\$1,819	44 Oliver Street
Lot: 3 Sec: 66 DP: 758181	243	5 Oliver Street	Catholic Church Bundarra	1		2 phase	1		1		2 phase			1	1			1	asbestos board					5 Oliver Street
		Rowe Street																	replace service mains, replace main switch	Electrical materials. 1 x service mains Ave. 15m, 1 current limiter main switch	\$843	3.5	\$1,228	Rowe Street
Lot: 4 Sec: 33 DP: 758181		2 Rowe Street	Mr F Panuccio	1	0		1			1				1					replace service mains, replace main switch	Electrical materials. 1 x service mains Ave. 15m, 1 current limiter main switch	\$843	3.5	\$1,228	2 Rowe Street
Lot: 18 Sec: 30 DP: 758181		1 Rowe Street	Mr W J Dawson & Mrs E E Dawson							1									replace service mains, replace main switch	Electrical materials. 1 x service mains Ave. 15m, 1 current limiter main switch	\$843	3.5	\$1,228	1 Rowe Street
		Souter Street																	renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	Souter Street
Lot: 3 Sec: 18 DP: 758181	249	4 Souter Street	Mr J R Nelson & Mrs M Nelson	0						1									replace service mains, replace main switch, service fuse	Electrical materials. 1 x service mains Ave. 15m, 1 current limiter main switch, 1 x service fuse	\$992	5.5	\$1,597	4 Souter Street
Lot: 3 DP: 986236		1 Souter Street	Ms K T Casimir	1	0		1			1		1		0					replace main switch, install service fuse & wire	Electrical materials. 1 x Current limiter main switch, 1 x service fuse & wire	\$244	2.5	\$519	1 Souter Street
Lot: 2 DP: 535551		3 Souter Street	Mr B J Egging		0					1			0	1					renew main switch & neutral link	Electrical materials. 1 x Current limiter main switch, 1 x service fuse & wire	\$180	1.0	\$290	3 Souter Street
Lot: 2 DP: 850639		5 Souter Street	Mr L R Byfield & Mrs D J Byfield							1									replace service mains, install current limiter	Electrical materials. 1 x service mains Ave. 15m, 1 x current limiter	\$843	3.5	\$1,228	5 Souter Street
Lot: 4 Sec: 18 DP: 758181		6 Souter Street	Ms J A Ridgewell				1			1									renew main switch	Electrical materials. 1 x current limiter main switch	\$95	0.5	\$150	6 Souter Street
Lot: 5 Sec: 18 DP: 758181	259	8 Souter Street	Ms C Panuccio		0		0			1									install current limiter	Electrical materials. 1 x current limiter main switch	\$95	0.5	\$150	8 Souter Street
Lot: 6 Sec: 18 DP: 758181		10 Souter Street	Ms K M Hunt							1														10 Souter Street

parcel_title	Form No.	property_address	owners	Replace Earth Stake & Wire	Replace Consumer Mains 1 phase	Replace Consumer Mains 2/3 phase	Replace Service Mains 1 phase	Replace Service Mains 2/3 phase	Replace Neutral Link	Replace Main Switch (1 Phase current limiter)	Replace Main Switch (2/3 Phase current limiter)	Install service fuse	Replace Meter service fuse & wiring	Complete new meter box	Supply & install POA Bracket	other	Materials cost \$	Total cost incl. materials	Nature of the work	Type & Qty materials used	Materials cost \$	Electrician/s Manhours Total	Total cost incl. materials	property_address
Lot: 7 Sec: 18 DP: 758181 Lot: 8 Sec: 18 DP: 758181	263	12 Souter Street 14 Souter Street	Estate of L L Stratton Mr R H Nies & Mrs D L Nies						1	1									install neutral link, current limiter	Electrical materials. 1 x current limiter main switch, 1 x neutral link	\$180 \$0	1.0 0.0	\$290 \$0	12 Souter Street 14 Souter Street
Lot: 1 Sec: 19 DP: 758181		16 Souter Street	Ms C Willis		0		1		1	1		1							replace service mains, replace main switch, install neutral link, Service fuse	Electrical materials. 1 x service mains Ave. 15m, 1 current limiter main switch, 1 x neutral link, 1 x service fuse	\$1,077	6.0	\$1,737	16 Souter Street
Lot: 5 Sec: 19 DP: 758181 Lot: 8 Sec: 19 DP: 758181	267a / 269	22 Souter Street 28 Souter Street	Ms L M Harper Ms J I Jurd		0 0		0 0			1 1		1 1		0					replace main switch, install service fuse	Electrical materials. 1 x Current limiter main switch, 1 x service fuse	\$244 \$0	2.5 0.0	\$519 \$0	22 Souter Street 28 Souter Street
Lot: 9 Sec: 19 DP: 758181		30 Souter Street	Ms M A Berry		0	1		1		1									replace service mains, replace consumer mains, install current limiter	Electrical materials. 1 x service mains Ave. 15m, 1 x consumer mains Ave. 10m, 1 x current limiter	\$1,448	8.5	\$2,383	30 Souter Street
Lot: 2 Sec: 37 DP: 758181 Lot: 3 DP: 787848		36 Souter Street 17 Souter Street	Estate of M J Fox Mr J D Layton	1 1	0 0		1 1			1 1						to label new MS			replace service mains, replace main switch	Electrical materials. 1 x service mains Ave. 15m, 1 current limiter main switch	\$843 \$0	3.5 0.0	\$1,228 \$0	36 Souter Street 17 Souter Street
Thunderbolts Way																								Thunderbolts Way
Lot: 1 Sec: 2 DP: 758181		3 Thunderbolts Way	Mr G A Sinclair		1	0		0		0	1			1					replace earth stake & wire, service fuse & wire	Electrical materials. 1 x earth stake & wire, 1 x service fuse & wire	\$171	4.0	\$501	3 Thunderbolts Way
Tomline Street																								Tomline Street
Lot: 8 Sec: 64 DP: 758181		1 Tomline Street	Mr R A Doyle		1			1		1	1								replace service mains, replace main switch. Replace neutral link	Electrical materials. 1 x service mains Ave. 15m, 1 current limiter main switch. 1 x neutral link	\$928	4.0	\$1,368	1 Tomline Street
Lot: 1 DP: 800182		5 Tomline Street	Mr G B McMullen & Mrs C R McMullen		1						1								renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	5 Tomline Street
Lot: 11 Sec: 64 DP: 758181		7 Tomline Street	Mr I D Farr-Wharton & Mrs T E Farr-Wharton			0		0			1		0	1					replace main switch, install service fuse & wire	Electrical materials. 1 x Current limiter main switch, 1 x service fuse & wire	\$244	2.5	\$519	7 Tomline Street
Lot: 15 Sec: 60 DP: 758181		14 Tomline Street	Mr D T Gleeson		1	0		0		1	1			1					replace earth stake & wire, service fuse & wire, replace neutral link, install current limiter	Electrical materials. 1 x earth stake & wire, 1 x service fuse & wire, 1 x neutral link, 1 x current limiter	\$351	5.0	\$791	14 Tomline Street
Lot: 6 Sec: 61 DP: 758181		17 Tomline Street	Mr G Panuccio & Ms J L Kenny		1	1		1		1	1								replace service mains, replace consumer mains, install complete new meter box. Install neutral link & main switch	Electrical materials. 1 x service mains Ave. 15m, 1 x consumer mains Ave. 10m, 1 x new meter box. 1 x neutrli link, 1 x main switch current limiter	\$2,433	14.0	\$3,973	17 Tomline Street
Lot: 14 Sec: 60 DP: 758181		18 Tomline Street	Mr A W Gleeson		1	0		0		1	1			1					replace earth stake & wire, service fuse & wire, replace neutral link, install current limiter	Electrical materials. 1 x earth stake & wire, 1 x service fuse & wire, 1 x neutral link, 1 x current limiter	\$351	5.0	\$791	18 Tomline Street
Lot: 7 Sec: 61 DP: 758181		19 Tomline Street	Mr A R Ewing & Mrs L F Ewing								1								renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	19 Tomline Street
Lot: 8 Sec: 61 DP: 758181		21 Tomline Street	Mr M R Allen & Mrs S L Allen								1								renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	21 Tomline Street
Lot: 12 Sec: 60 DP: 758181		22 Tomline Street	Mr J L Harper & Ms L M Harper					1			1			1					replace service mains, main switch, service fuse & wire	Electrical materials. 1 x service mains Ave. 15m, 1 x Current limiter main switch, 1 x service fuse & wire	\$992	5.5	\$1,597	22 Tomline Street
Lot: 9 Sec: 61 DP: 758181	305	23 Tomline Street	Ms J M Gleeson		1	1		1			1			1					replace service mains, replace consumer mains, renew main switch, renew fuse & wire	Electrical materials. 1 x service mains Ave. 15m, 1 x consumer mains Ave. 10m, 1 x Current limiter main switch, 1 x fuse & wire	\$1,597	10.5	\$2,752	23 Tomline Street
Lot: 11 Sec: 60 DP: 758181		24 Tomline Street	Mr D C Pearce		1	1		0			1								replace consumer mains, main switch	Electrical materials. 1 x consumer mains Ave. 10m, 1 x Current limiter main switch	\$700	5.5	\$1,305	24 Tomline Street
Lot: 10 Sec: 60 DP: 758181		26 Tomline Street	Mr J E Roelandts			0		0			1			1					replace main switch, install service fuse & wire	Electrical materials. 1 x Current limiter main switch, 1 x service fuse & wire	\$244	2.5	\$519	26 Tomline Street
Lot: 1 DP: 1214013		28 Tomline Street	Ms M F Gleeson		1	1		1		1	1			1					replace earth stake & wire, service fuse & wire, replace neutral link, install current limiter	Electrical materials. 1 x earth stake & wire, 1 x service fuse & wire, 1 x neutral link, 1 x current limiter	\$351	5.0	\$791	28 Tomline Street
Lot: 3 DP: 1207353		29 Tomline Street	Mr B E Rowbottom & Mrs M I Rowbottom		0					1	1								renew main switch & neutral link	Electrical materials. 1 x Current limiter main switch, 1 x neutral link	\$180	1.0	\$290	29 Tomline Street
Lot: 1 Sec: 57 DP: 758181		33 Tomline Street	Mr P D Layton		1	1		1			1								replace service mains, replace consumer mains, replace main switch, install current limiter	Electrical materials. 1 x service mains Ave. 15m, 1 x consumer mains Ave. 10m, 1 x current limiter main switch, 1 x current limiter	\$1,633	10.0	\$2,733	33 Tomline Street
Lot: 13 Sec: 58 DP: 758181		34 Tomline Street	Mr G N Gaudern & Mrs R D Mason-Gaudern		1	1		1		1	1								replace service mains, replace consumer mains, renew main switch. install neutral link	Electrical materials. 1 x service mains Ave. 15m, 1 x consumer mains Ave. 10m, 1 x Current limiter main switch. 1 x neutral link	\$1,533	9.0	\$2,523	34 Tomline Street
Lot: 12 Sec: 58 DP: 758181		38 Tomline Street	Mr B J McLoughlin & Mrs F L McLoughlin		1	0		0		1	1		1						replace earth stake & wire, service fuse & wire, replace neutral link, install current limiter	Electrical materials. 1 x earth stake & wire, 1 x service fuse & wire, 1 x neutral link, 1 x current limiter	\$351	5.0	\$791	38 Tomline Street
Lot: 5 Sec: 61 DP: 758181		13-15 Tomline Street	Ms M E Brennan		1					1	1								renew main switch & neutral link	Electrical materials. 1 x Current limiter main switch, 1 x neutral link	\$180	1.0	\$290	13-15 Tomline Street
Lot: 2 Sec: 65 DP: 758181		10-12 Tomline Street	Mr R V Easy & Mrs L M Easy		1	1		1			1			1					replace service mains, replace consumer mains. Install main switch, replace fuse & wire	Electrical materials. 1 x service mains Ave. 15m, 1 x consumer mains Ave. 10m. 1 x main switch current limiter, 1 x fuse & wire	\$1,597	10.5	\$2,752	10-12 Tomline Street
White Street																								White Street
Lot: 9 Sec: 30 DP: 758181		6 White Street	Mrs J M Smith					1			1								replace service mains, main switch	Electrical materials. 1 x service mains Ave. 15m, 1 x Current limiter main switch	\$843	3.5	\$1,228	6 White Street
Lot: 12 Sec: 30 DP: 758181		10 White Street	Mrs L M Hetherington & Mrs S M Irwin								1								replace main switch, install service fuse	Electrical materials. 1 x Current limiter main switch, 1 x service fuse	\$244	2.5	\$519	10 White Street
Lot: 11 Sec: 18 DP: 758181		4 White Street	Mr J R Wright		1	1		1		1	1			1					replace service mains, replace consumer mains, install complete new meter box, renew earth stake, repalce neutal link, replace main switch, replace fuse	Electrical materials. 1 x service mains Ave. 15m, 1 x consumer mains Ave. 10m, 1 x new meter box, 1 x earth stake, 1 x neutral lin, 1 x current limiter, 1 x fuse & wire	\$2,604	18.0	\$4,474	4 White Street
Lot: 10 Sec: 18 DP: 758181		2 White Street	Mr G R Eggins								1								renew main switch	Electrical materials. 1 x Current limiter main switch	\$95	0.5	\$150	2 White Street
Lot: 1 DP: 1207353		25 White Street	Mr D A Tickle & Mrs L M Tickle		0	1		0		1	1			1					replace consumer mains, main switch, replace Neutral link, replace fuse & wire	Electrical materials. 1 x consumer mains Ave. 10m, 1 x Current limiter main switch, 1 x neutral link, 1 x fuse & wire	\$934	8.0	\$1,814	25 White Street
Worthington Street																								Worthington Street
				88	34	7	52	1	66	148	10	20	55	18	18								\$145,896	
August claim				2	0	0	1	0	4	29	0	4	8	0	0		0						\$10,530	
September Claim				7	18	2	28	0	0	17	0	1	6	10	1		3						\$76,059	
October Claim				9	9	2	13	1	9	25	2	4	5	4	4		1						\$46,640	
November Claim				1	0	0	0	0	15	23	0	3	12	1	0		0						\$12,667	

Key
 previous - completed in Aug
 Sept Claim - completed in Sept
 Oct claim - completed in October

Previous Claims Total 133229

15.9 Attachment #4

December 2021 - Attachment 4 - Bundarra Sewerage Scheme - Section 67 Private Works Plumbing Progressive Claim															
parcel_title	Form No.	property_address	owners		ORG	Combine to PSU	Vent	Total Plumbing upgrade	Nature of the work	Type & Qty materials used	Materials cost \$	Electrician/s Manhours Total	Total cost incl. materials	property_address	
		Bendemeer Street						\$0						Bendemeer Street	
Lot: 9 Sec: 32 DP: 758181		74 Bendemeer Street	Mr S A Groth & Ms H J Gaudern		1	0	1	\$529	Install ORG, vent	Plumbing materials. 1 x ORG, 1 x vent, pipe & fittings	\$79	4.5	\$529	74 Bendemeer Street	
		Bowline Street						\$0						Bowline Street	
Lot: 5 Sec: 64 DP: 758181		6 Bowline Street	Mrs A J Layton		1	1	1	\$1,729	Install ORG, vent, combine black & grey water streams	Plumbing materials. 1 x ORG, 1 x vent, pipe & fittings Ave 12m	\$279	14.5	\$1,729	6 Bowline Street	
Lot: 4 Sec: 64 DP: 758181		8 Bowline Street	Mr P R Edwards		1	0	1	\$529	Install ORG, vent	Plumbing materials. 1 x ORG, 1 x vent, pipe & fittings	\$79	4.5	\$529	8 Bowline Street	
Lot: 2 Sec: 64 DP: 758181		12 Bowline Street	Mr L J Betts & Mrs S Betts		1	1	1	\$1,729	Install ORG, vent, combine black & grey water streams	Plumbing materials. 1 x ORG, 1 x vent, pipe & fittings Ave 12m	\$279	14.5	\$1,729	12 Bowline Street	
Lot: 2 DP: 1111216		19-23 Bowline Street	Ms P A Harvey		1	0	0	\$235	Install ORG	Plumbing materials. 1 x ORG, pipe & fittings	\$35	2.0	\$235	19-23 Bowline Street	
Lot: 3 DP: 16156		25 Bowline Street	Mr J G Williamson & Ms J D Stibbard		1	0	0	\$235	Install ORG	Plumbing materials. 1 x ORG, pipe & fittings	\$35	2.0	\$235	25 Bowline Street	
		25A Bowline St			1	0	0	\$235	Install ORG	Plumbing materials. 1 x ORG, pipe & fittings	\$35	2.0	\$235	25A Bowline St	
Lot: A DP: 356266		31 Bowline Street	Mr K G Miller & Ms D A Cook		1	0	1	\$529	Install ORG, vent	Plumbing materials. 1 x ORG, 1 x vent, pipe & fittings	\$79	4.5	\$529	31 Bowline Street	
		Tomline Street						\$0						Tomline Street	
Lot: 6 Sec: 61 DP: 758181		17 Tomline Street	Mr G Panuccio & Ms J L Kenny		1	1	1	\$1,729	Install ORG, vent, combine black & grey water streams	Plumbing materials. 1 x ORG, 1 x vent, pipe & fittings Ave 12m	\$279	14.5	\$1,729	17 Tomline Street	
								\$191,048							
			August claim							costs claimed to date	\$1,179	63.0	\$7,479		
			September Claim												
			October Claim												

15.10 PUBLIC SPACES LEGACY PROGRAM PROJECTS – STATUS REPORT



Department: Infrastructure & Development
Prepared by: Manager of Development and Planning
TRIM Reference: UINT/21/14853
Attachment: UINT/21/14860 – Project Plan December 2021

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK

Goal: A safe and efficient network of arterial roads and supporting infrastructure; and town streets, footpaths and cycle ways that are adequate, interconnected and maintained.

Strategy: 1.1.2 Embellish our community with parks, paths, cycle ways, facilities and meeting places.

SUMMARY:

1. This is a status report on the Council's Public Spaces Legacy Program projects.

RECOMMENDATION:

That Council note the progress update of the Public Spaces Legacy Program projects.

REPORT:

2. On 5 August 2020, the NSW Government announced the launch of a \$250 million NSW Public Spaces Legacy Program in response to the COVID-19 pandemic.

The objectives of the program are to:

- support investment in the creation of high-quality public and open spaces to create a lasting community benefit; and
- address critical open space shortfalls and improve the quality of existing public and open spaces.

3. Council has been granted \$2,000,000 in funding under the program as it was an early adopter of the Department of Planning, Industry and Environment's E-planning program.
4. At the 27 April 2021 Council meeting motion 26.04/21 was carried that Council:
 1. *Subject to funding of up to \$2,000,000 under the NSW Public Spaces Legacy Program, undertakes the following projects:*
 - a) *The Constellations of The South at The Glen, adjacent Rotary Park upgrade and model boating lake, circa \$1,500,000; and*
 - b) *Fibonacci theme at Pioneer Park circa \$500,000*
 2. *Authorise the General Manager to execute the proposed funding deed;*
 3. *Undertake further community consultation during the concept and detailed design phases of the projects;*
 4. *Include the operating costs of the new capital works projects as part of development of the Long Term Financial Plan.*

5. Concept plans for Pioneer Park and The Glen precinct have been developed following consultation with key stakeholders and are now on public exhibition.
6. Public exhibition will continue until mid-January.
7. Submissions received during the public exhibition period will be assessed and will inform the final concept designs which will be presented to Council for adoption before detailed design can commence.
8. As the projects are required to be completed by the end of December 2022 it may be necessary to hold an extraordinary Council meeting early in 2022 (anticipated 25 January 2022) for the concept designs to be adopted by Council.

CONCLUSION

9. Due to the tight timeframe of the funding program and the commencement of a new term of Council it was considered important that a status report of the Public Spaces Legacy Program projects be provided.

COUNCIL IMPLICATIONS

10. **Community Engagement/Communication**

Community engagement during the concept and detailed design phase of the Council approved projects is continuing. Concept plans will be placed on public exhibition until mid-January 2022.

11. **Policy and Regulation**

Nil

12. **Financial/Long Term Financial Plan**

The projects are upgrade/new infrastructure which will increase the annual operating costs of Council by approximately \$87,000. Council has resolved to determine how these additional operating costs are to be funded as part of future budgets.

13. **Asset management/Asset Management Strategy**

The asset registers are updated periodically to capture upgraded and new assets and the associated impact upon depreciation

14. **Workforce/Workforce Management Strategy**

Consultants, contractors and Council staff

15. **Legal and Risk Management**

The program has a very tight delivery timeframe and it is essential that the detailed designs are progressed without delay

16. **Performance Measures**

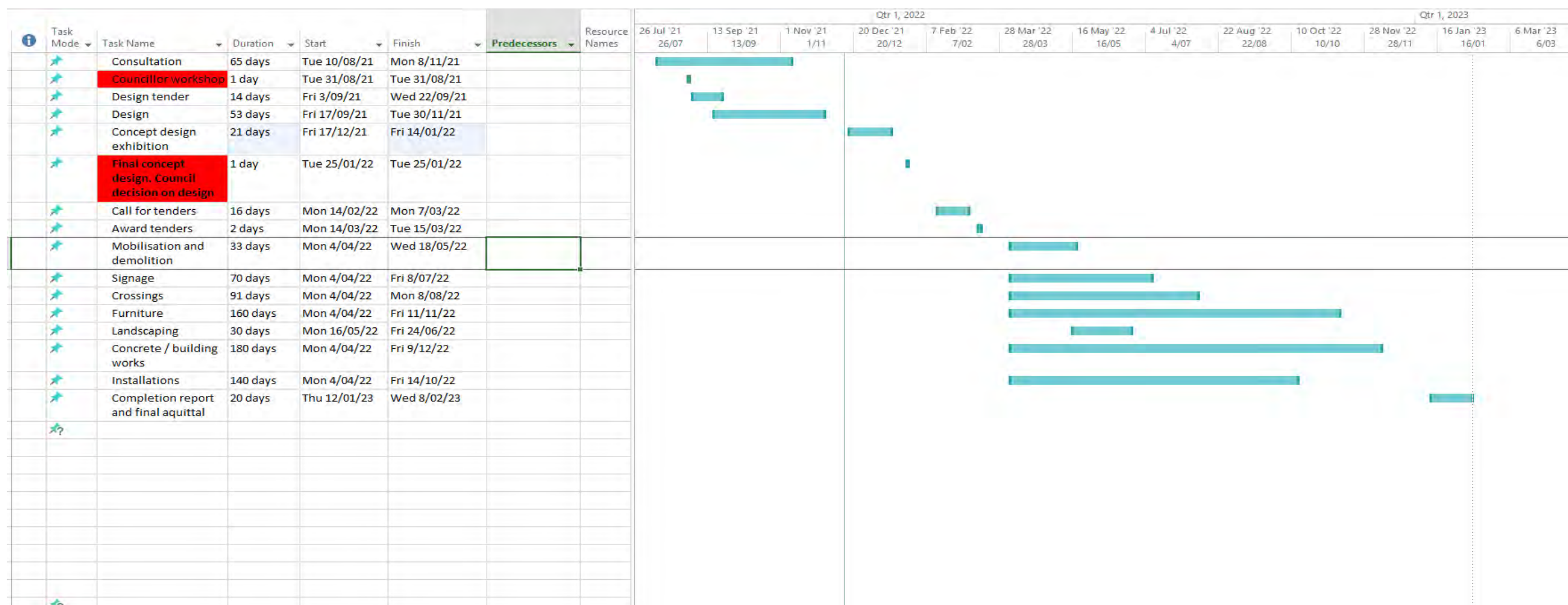
Funding deed (including timing and scope) compliance

17. **Project Management**

Consultants and Council staff

Public Spaces Legacy Program Project Plan December 2021

15.10 Attachment #1



15.11 RESOLUTION REGISTER ACTION STATUS



Department: General Manager's Office
Prepared by: *Executive Assistant*
TRIM Reference: UINT/21/14951
Attachment: UINT/21/15006

LINKAGE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK

Goal: 4.1 A strong, accountable and representative Council

Strategy: 4.1.1 Provide clear direction for the community through the development of the Community Strategic Plan, Delivery Program, and Operational Plan

SUMMARY:

1. The purpose of this report is to provide Council with the Resolution Action Status updates as at 15 December 2021

RECOMMENDATION:

That Council receive the Resolution Action Status as at 15 December 2021.

REPORT:

2. Following every council meeting, the resolutions of Council which require action are compiled into a single document. This document is referred to as the Resolution Action Status.
3. The purpose of the Resolution Action Status is to track the progress of actions and provide confirmation to Council when these actions are complete.
4. The Resolution Action Status is presented to Council at its ordinary meetings.
5. Actions which were completed as at the date of the report to the last Council ordinary meeting, where the full resolution has been completed, have been removed from the document.

CONCLUSION:

6. The Resolution Action Status shows actions which are currently pending, in progress or completed since the last report.

15.11 Attachment #1

T	RESOLUTION No#	REPORT TITLE	COUNCIL RESOLUTION	RESPONSIBLE OFFICER	ACTION DATE	COMMENTS	STATUS
23/11/2015	24.11/15	Bergen Road Land Acquisition and Exchange for Road Works	That the Council approve for the exchange of land associated with the reconstruction of Bergen Road and authorise the General Manager to complete all documentation.	DID	Jun-21	Being progressed by Council's solicitor.	B
25/07/2016	18.07/16	2.18.06.10 Gazetting of Land Acquired for approaches to new Emu Crossing Bridge	That Council: 1. Proceed with the compulsory acquisition of the Land described as Lot 1, 2 and 3 in Deposited Plan 1208204 (and formerly known as part of Lot 38 in Deposited Plan 753662 and part of the Crown Land described as Lot 110 in Deposited Plan 753656) for the purpose of a public 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 the Land described as Lot 1, 2 and 3 in Deposited Plan 1208204 (and formerly known as part of Lot 38 in Deposited Plan 753662 and part of the Crown Land described as Lot 110 in Deposited Plan 753656) by compulsory process under Section 177 of the Roads Act 1993.	DID DID	Jun-21	1. Noted. Being progressed by Council's solicitor.	B B
25/07/2017	22.07/17	Report 11 - Uralla Sporting Complex	That Council; (a) endorse the proposed upgrades to the Uralla Sports complex including the construction of the canteen facilities and disabled toilets and access, (b) provide additional seating around the perimeters of the fields and oval if residual funding is available, and (c) develop a plan of management for the sharing of the facilities among the user groups, (d) staff investigate relocation and redevelopment of the playground area.	MDP MDP MDP MDP		a) Completed b) Seating provided through SCCF Round 2 funding. c) draft completed. To be considered in conjunction with the current preparation of the Open Spaces Strategy. OSS currently on exhibition. d) Playground completed. Funded under Stronger Country Communities Fund Round 1. Further works to the playground have been undertaken under SCCF Round2	COMPLETED & REPORTED TO COUNCIL COMPLETED & REPORTED TO COUNCIL B COMPLETED & REPORTED TO COUNCIL

T	RESOLUTION No#	REPORT TITLE	COUNCIL RESOLUTION	RESPONSIBLE OFFICER	ACTION DATE	COMMENTS	STATUS
24/04/2018	50.04/18	Late Report 2 – Industrial Land Subdivision	<p>That Council resolve to:</p> <p>1. Endorse option 2 of the Kehoe Myers report dated 6 April 2018 for the subdivision of the Uralla Industrial Estate, being Lot 14 DP 787477, Rowan Avenue Uralla,</p> <p>2. Progress detailed design of the subdivision and the construction of Stage 1,</p> <p>3. Install billboard signage at the property indicating the endorsed layout and undertake additional marketing of the project.</p>	<p>DID</p> <p>DID</p> <p>DID</p>		<p>Noted</p> <p>Detailed design completed. Signage installed. Valuation received. Probity advice received and probity plan developed. Three stage layout developed and costed.</p> <p>DA Consent concluded. Grant funding application lodged under the Building Better Regions Fund Round 4 was unsuccessful. Further marketing pending funding and approval. Funding applied for under the BLERF grant February 2021 - unsuccessful. Application lodged for Stage 1 balance funding through BBR 5 - March 2021. BBR 5 application unsuccessful.</p>	<p>COMPLETED & REPORTED TO COUNCIL</p> <p>COMPLETED & REPORTED TO COUNCIL</p> <p>B</p>

T	RESOLUTION No#	REPORT TITLE	COUNCIL RESOLUTION	RESPONSIBLE OFFICER	ACTION DATE	COMMENTS	STATUS
26/11/2019	39.11/19	Report 7 - Works Progress Report as at 31 October 2019	<p>That:</p> <p>1. the report be received and noted for the works completed or progressed during October 2019, and works programmed for November 2019.</p> <p>2. Council review the updated transport asset management plan in the New Year to confirm priorities</p>	<p>MCI</p> <p>MCI</p>	Feb-20	<p>1. Noted</p> <p>2. Underway. Condition assessment information, gravel roads prioritisation, and successful grant grant funding implications being incorporated into the document. Council briefed on status 12 October 2021. Draft AMP circulated for review and comment.</p>	<p>COMPLETED & REPORTED TO COUNCIL</p> <p>B</p>

T	RESOLUTION No#	REPORT TITLE	COUNCIL RESOLUTION	RESPONSIBLE OFFICER	ACTION DATE	COMMENTS	STATUS
24/03/2020	05.03/20	Submitted By: Mayor, Cr M Pearce Reference/Subject: COVID-19: Instrument of Delegation to the Mayor (Emergency Administrative Provisions)	<p>That:</p> <p>1. Council adopt the Instrument of Delegation to the Mayor dated 24 March 2020 as detailed in Attachment 1 to this Mayoral Minute except as; develop and endorse the community strategic plan, delivery program and other strategic plans, programs, strategies and policies of the council, to determine and adopt a rating and revenue policy and operational plans that support the optimal allocation of the council's resources to implement the strategic plans (including the community strategic plan) of the council and for the benefit of the local area, and</p> <p>(i) to determine the process for appointment of the general manager by the council and to monitor the general manager's performance.</p> <p>2. That the General Manager provide a consolidated report once a month to all Councillors specifying any actions taken under this delegation as adopted by Council.</p> <p>3. Once activation of the current Business Continuity Plan ceases, a consolidated report to the first available meeting of Council will be submitted which lists all decisions made under this delegation.</p>	GM	May-20	<p>To date, the Mayor has not been required to take any actions or exercise any delegated authorities under the Emergency Administrative Provisions adopted by Council on 24 March 2020.</p> <p>Completed</p> <p>Not applicable to date</p> <p>Not applicable to date</p>	<p>B</p> <p>COMPLETED & REPORTED TO COUNCIL</p> <p>B</p> <p>B</p>

T	RESOLUTION No#	REPORT TITLE	COUNCIL RESOLUTION	RESPONSIBLE OFFICER	ACTION DATE	COMMENTS	STATUS
22/09/2020	25.09/20	Report 7 – Amendments to the Code of Conduct	3) Expressions of Interest be sought for Code of Conduct Reviewers and report back to Council.	MG		Advertisement placed on TenderLink, adverts in Armidale Express and SMH. Social media notification. Submission period closed 22 September 2021. Assessment in progress.	B

T	RESOLUTION No#	REPORT TITLE	COUNCIL RESOLUTION	RESPONSIBLE OFFICER	ACTION DATE	COMMENTS	STATUS
23/02/2021	04.02/21	14.1 Budget Review & Finance Committee Meetings Held : 14.1.1 8th December 2020 14.1.2 9th February 2021	<p>That Council endorse the following recommendations:</p> <p>a) That Council undertake community consultation regarding the sustainability of the Shire's water supply with consideration of pricing options (8 December 2020 meeting)</p> <p>b) that the service review information be developed in conjunction with the Integrated Water Cycle Management Strategy (9 February meeting)</p> <p>c) That Council work with ZNet and undertake community engagement on water pricing model structure options as part of the preparation of the 2021/22 Operational Plan (9 February meeting)</p> <p>d) Note the Budget Review Committee has reviewed the Horizontal Service review - Priority 3 Actions Summary and recommend Council confirm the proposed actionS marked R&I (9 February meeting)</p>	CFO-DC MWWS CFO-DC CFO-DC		<p>This formed part of the community consultation on the drafting of the 2021-22 Budget.</p> <p>Integrated Water Cycle Management Strategy scope to be finalised.</p> <p>This formed part of the community consultation on the drafting of the 2021-22 Budget.</p> <p>This was undertaken as part of the drafting of the 2021-22 budget and/or included as actions in the 21/22 Operational Plan</p>	<p>COMPLETED & REPORTED TO COUNCIL</p> <p>B</p> <p>COMPLETED & REPORTED TO COUNCIL</p> <p>COMPLETED & REPORTED TO COUNCIL</p>

T	RESOLUTION No#	REPORT TITLE	COUNCIL RESOLUTION	RESPONSIBLE OFFICER	ACTION DATE	COMMENTS	STATUS
23/03/2021	17.03/21	Item 15.6 review of Council's Waste Management Operating and Service Delivery Environment	<p>That Council:</p> <ol style="list-style-type: none"> Receive the reports with modifications as required: <ol style="list-style-type: none"> USC Uralla Landfill - Site Development Plan V3; USC Bundarra Landfill - Site Development Plan V2; USC Kerbside Waste Collection Services Investigation V4; USC Green Waste - Investigation V1; Design and construct a waste transfer station for BWMF. Terminate landfilling operations at the Bundarra Waste Management Facility (BWMF) to replace with a transfer station. Commence the transportation of waste from Bundarra transfer station to Uralla. Coordinate transfer bin collection routes with Bundarra and Kingstown facility following construction of transfer station. Undertake investigation of options to transport waste to other landfills in the region. Undertake the capping and rehabilitation of closed landfill cells at BWMF. Commence discussions with neighbouring Councils regarding the potential for a region wide waste strategy. Continue kerbside waste collection services for the current locations with current service standards. Continue to address the further points in the reports 	MWWS MWWS MWWS MWWS MWWS MWWS MWWS MWWS MWWS		<p>Noted</p> <p>Quotes for design under review.</p> <p>Pending</p> <p>Pending</p> <p>Pending</p> <p>Pending</p> <p>Pending</p> <p>Pending</p> <p>Noted. Report for RFQ for wet hire kerbside collections to July meeting.</p> <p>Noted. Tenders accepted by Council for landfill compactor and wheel loader.</p>	<p>COMPLETED & REPORTED TO COUNCIL</p> <p>B</p> <p>A</p> <p>A</p> <p>A</p> <p>A</p> <p>A</p> <p>A</p> <p>COMPLETED & REPORTED TO COUNCIL</p> <p>COMPLETED & REPORTED TO COUNCIL</p>
23/03/2021	40.03/21	Item 17.1 CONFIDENTIAL SESSION - Documents Presented to the Audit, Risk and Improvement Committee	<ol style="list-style-type: none"> That the unconfirmed Minutes from the Audit Risk and Improvement Committee meeting held on 9 February 2021 be noted; and Council endorse the following recommendations: <p><i>8.1 Independent Consultant Report on Possible Deviation Between Approved 2020 Budget and Transport Asset Management Plan-</i></p> <ol style="list-style-type: none"> That ARIC advise Council they have reviewed the Independent Investigation report and noted the budgeting and approval process deficiencies. That the recommendations in the TNR Investigation Report be noted and that the improvement plan be implemented: <ol style="list-style-type: none"> All aspects of the capital works programmes should be determined and finalised so the information can be provided to Council prior to adopting the annual operational plan and financial budget; and 	CFO-DC CFO-DC CFO-DC		<p>Noted</p> <p>Noted</p> <p>2021/22 budget approved include including nominated roads for renewal. Separate resolution of Council re: roads to be upgraded from unsealed to sealed.</p>	<p>COMPLETED & REPORTED TO COUNCIL</p> <p>COMPLETED & REPORTED TO COUNCIL</p> <p>COMPLETED & REPORTED TO COUNCIL</p>

T	RESOLUTION No#	REPORT TITLE	COUNCIL RESOLUTION	RESPONSIBLE OFFICER	ACTION DATE	COMMENTS	STATUS
			<p>b. Council should assess and benchmark its resources to ensure that it has appropriate personnel to provide a robust asset management function and deliver on Council expectations; and</p> <p>c. Councillors and the management Team should review areas of discontent and develop processes, and where necessary policies, to ensure Council's operations are efficient, effective and compliant with applicable laws and regulations; and</p> <p>d. Management should identify budget variations and have them approved by Council in advance of commencing works. Protocols should be developed to ensure that the Management Team and Council are clear and content on the process of advising and approving budget variation; and</p> <p><i>9.6 Internal Audit Report on Hill Street Asphalt Overlay</i></p> <p>1. That ARIC advise Council it has reviewed the Internal Audit Special Report – Asphalt Hill Street report and as a result conclude that a perception exists of a breach of delegation and a splitting of orders; and</p> <p>2. That an undertaking to review the procurement policies and procedures to ensure proper delegation process is followed.</p> <p><i>9.7 Audit Office of NSW Management Letter on the Interim Phase of the Audit for the Year Ended 30 June 2020:</i></p> <p>1. That the Audit Office of NSW Management Letter on the Interim phase of the audit for the year ended 30 June 2020 including the recommendations within the letter be noted;</p> <p>2. ARIC recommends to Council that the General Manager address the recommendations in the Audit Office letter; and</p> <p>3. ARIC recommend that sufficient resources are allocated to address this work.</p>	CFO-DC		<p>Noted but work on determining what sufficient resources are necessary to ensure Council has appropriate personnel to provide a robust asset management function and deliver on Council expectations has not yet commenced. However, consideration on appropriate staffing levels to meet this recommendation may be undertaken as part of the preparation of the 2022/23 budget.</p> <p>In progress</p> <p>1. Noted for future Quarterly Budget Review identification; separate budget variation reports also presented to Council on an as needs basis. 2. Protocols not yet developed</p> <p>Noted</p> <p>In progress</p> <p>Noted</p> <p>Four of the five issues have been actioned. The fifth action relating to asset management plans is currently being actioned. However it should be noted that this action was the responsibility of the Asset Manager who recently resigned from the position. A replacement Manager is being sought.</p> <p>Noted</p>	<p>B</p> <p>B</p> <p>B</p> <p>COMPLETED & REPORTED TO COUNCIL</p> <p>B</p> <p>COMPLETED & REPORTED TO COUNCIL</p> <p>B</p> <p>COMPLETED & REPORTED TO COUNCIL</p>
27/04/2021	26.04/21	Item 15.12 Public Spaces Legacy Program Project	<p>That Council:</p> <p>1. subject to funding of up to \$2,000,000 under the NSW Public Spaces Legacy Program, undertakes the following projects:</p> <p>a) The Constellations of The South at The Glen, adjacent Rotary Park upgrade and model boating lake, circa \$1,500,000; and</p> <p>b) Fibonacci theme at Pioneer Park circa \$500,000</p>	MDP		Grant funding is for these 2 projects	B

T	RESOLUTION No#	REPORT TITLE	COUNCIL RESOLUTION	RESPONSIBLE OFFICER	ACTION DATE	COMMENTS	STATUS
			<p>2. authorise the General Manager to execute the proposed funding deed;</p> <p>3. undertake further community consultation during the concept and detailed design phases of the projects;</p> <p>4. Include the operating costs of the new capital works projects as part of development of the Long Term Financial Plan.</p>	MDP MDP CFO-DC		<p>Funding deed finalised and signed.</p> <p>Survey complete. Initial concept plans complete and signage being prepared.</p> <p>Details not yet available</p>	<p>COMPLETED & REPORTED TO COUNCIL</p> <p>B</p> <p>A</p>
2/07/2021	X06.07/21 2 July Meeting	8.1 BUNDARRA SEWERAGE SCHEME SECTION 67 PRIVATE WORKS	<p>That Council:</p> <p>I. enter into agreements with the owners of the assets on the Bundarra properties that are expected to connect to the Bundarra Sewer Scheme (currently under construction) to undertake the necessary electrical and plumbing upgrades (the private works) necessary to allow the connection to take place;</p> <p>II. not charge the Bundarra property owners for the private works by setting the fee for the works at \$0.00;</p> <p>III. authorise the private works costs to be met from the current project budget; and</p> <p>IV. receive a report in accordance with the requirements of section 67 (4) of the Local Government Act 1993 (NSW), subsequent to the works being completed;</p> <p>V. include details or a summary of any resolutions made under section 67 for work carried out under subsection (2)(b) of the Act in the next annual report; and</p> <p>VI. seek legal advice to determine if there is any permissible method for Council to pay for the private works that may have been undertaken by the owners of the assets since the Council's letter to residents, 8 April 2021, to the date of this resolution and report back to Council.</p>	DID		<p>Completed</p> <p>II. Noted</p> <p>III. Noted</p> <p>IV. Ongoing</p> <p>V. Pending</p> <p>VI. Advice received. Included in August 2021 Bundarra Sewerage report.</p>	<p>COMPLETED & REPORTED TO COUNCIL</p> <p>COMPLETED & REPORTED TO COUNCIL</p> <p>COMPLETED & REPORTED TO COUNCIL</p> <p>B</p> <p>B</p> <p>COMPLETED & REPORTED TO COUNCIL</p>
27/07/2021	07.07/21	12.2 MAYORAL MINUTE COUNCIL ADVOCACY - RE CLOSURE OF NAB URALLA BRANCH	That Council receive and note the Mayoral Minute regarding the action taken by Uralla Shire Council on behalf of the community in response to notice given by NAB to close Uralla Branch in October 2021 and, noting the closure of the NAB Uralla branch in October 2021, that Council proceed to tender for its banking services	CFO-DCS		Staff will commence preparation of tender documents following completion of annual financial statements and year-end audit	B
27/07/2021	21.07/21	15.3 POLICY UPDATE FOLLOWING FEEDBACK	That Council review the Backyard Burning Policy.	MG		Internal Review of Backyard Burning September 2021	A
27/07/2021	31.07/21	15.9 BUNDARRA SEWERAGE SCHEME – PROJECT UPDATE REPORT	<p>That Council</p> <p>1. Receive the Bundarra Sewerage Scheme – Project Update Report, and</p> <p>2. Inform the Bundarra Community about council resolution X06.07/21 via a letterbox drop and a public information session.</p>	DID		<p>1. Noted</p> <p>2. Letterbox drop completed. Public Information session deferred due to COVID restrictions. To be rescheduled.</p>	B
26/10/2021	07.10/21	14.2 Minutes of the Bundarra School of arts Hall s355 Committee Meetings Held 26 July and 27 September 2021	<p>I. That Council receive the minutes of the Bundarra School of Arts Hall Committee meeting held on 26 July 2021 and approve the following:</p> <p>a. that the removal of old cement pots on the existing islands in the main Street (Souter Street) be prioritised.</p>	DID		Pending	A

T	RESOLUTION No#	REPORT TITLE	COUNCIL RESOLUTION	RESPONSIBLE OFFICER	ACTION DATE	COMMENTS	STATUS
26/10/2021	08.10/21	14.3 Minutes of the Uralla Township and Environs s355 Committee Meetings Held 10 May 2021, 12 July 2021 and 11 October 2021	That Council a) receive the minutes of the Uralla Township and Environs s355 Committee meetings held 10 May 2021, 12 July 2021, and 11 October 2021; b) repaint the replica Kerosene Lamp posts at pedestrian crossing in Bridge Street as a matter of urgency; c) present recommendations from the Uralla Township and Environs s355 Committee Meeting Minutes in 26 October report to the November 2021 Ordinary Meeting.	 DID DID DID		Noted Pending Complete	COMPLETED & REPORTED TO COUNCIL A COMPLETED & REPORTED TO COUNCIL
26/10/2021	22.10/21	15.9 Uralla Community Participation Plan 2021	That Council i. Endorse the draft Uralla Community Participation Plan 2021 and place on public exhibition for a period of not less than 28 days; and ii. Adopt the Uralla Community Participation Plan 2021 if no submissions are received from the public or the Department of Planning, Industry and Environment.	 MDP MDP			C C
26/10/2021	26.10/21	15.14 Recommendations of Workshop – Upgrades and Beautification of Fuller Park, Bridge Street Uralla	That Council i. Subject to grant funding being secured, approve the upgrades and improvements to Fuller Park, Uralla, as raised in the workshop and noted below: a) Planting of a few trees and removal of selected trees (see photo) \$1,000; b) Garbage bin or plaque relocation – to provide separation distance between the bin and plaque \$300; c) Removal of the 2 large Concrete pots \$500; d) Demolition and removal of the shelter \$500; e) Provision of two additional picnic shelters on the shelter slab \$12,000; f) Information inserts on picnic tables \$2,000; and g) Plaques to be cleaned and relocated together \$300.	 DID		Pending grant funding	A
26/10/2021	29.10/21	15.15 Proposed Reclassification of Thunderbolts Way (MR73) from Regional Road to State Road	That Council i endorse the proposed reclassification request of Thunderbolts Way from a Regional Road to a State Road; and ii participate in the joint application with neighbouring councils for the reclassification of Bucketts Way/Thunderbolts Way from a Regional Road to a State Road subject to the maintenance being undertaken by Council under a Single Invitation Maintenance Contract procurement process.	 DID DID		Noted Underway	COMPLETED & REPORTED TO COUNCIL B
26/10/2021	35.10/21	15.19 EOI: Streets as Shared Spaces Program (round 2), Summer Night Fund Program and Australia Day 2022 Community Grants Program	That Council : 1. Submit an EOI for the Streets as Shared Spaces Program for i. Central business area: Uralla (Bridge St and Hill Street between Salisbury St and King St) \$400k; and ii. Central business area: Bundarra (Bendemeer St between Souter St and Bowline St) \$100k. 2. Place on public display the EOI and invite submissions.	 DID DID DID		Submitted Submitted in progress	C C B

T	RESOLUTION No#	REPORT TITLE	COUNCIL RESOLUTION	RESPONSIBLE OFFICER	ACTION DATE	COMMENTS	STATUS
26/10/2021	37.10/21	16.1 Notice of Motion - Charges for Green Waste from outside Uralla Shire	<p>That Council:</p> <p>1. Place on public exhibition for a minimum of 28 days the following charges to apply to loads of uncontaminated garden and wood waste from outside the Uralla Shire –</p> <p>Car-sedan, wagon \$ 5.00 per load</p> <p>Small truck or trailer \$12.00 per load</p> <p>Large trailer \$25.00 per load</p> <p>Truck \$25.00 per cubic metre</p> <p>and adopts the fees and charges subject to no submissions from Uralla Shire residents being received.</p> <p>2. Consider the effectiveness of the new green waste charges for non-residents at the next review of fees and charges.</p>	MWWS MWWS		On display until 30 November 2021, no submissions received. Pending	C A
24/11/2021	11.11/21	15.2 Annual Financial Statements 2020/21	<p>i That Council exhibit the Financial Statements and Auditor's Report, on receipt of the Auditor's report, call for public submissions on those documents with submissions closing on 31 December 2021 in accordance with section 420 of the Local Government Act 1993; and</p> <p>ii That the Audited Financial Statements and Auditor's Report be presented to the public at the Ordinary Meeting of Council scheduled for 24 December 2021 in accordance with section 418(1) of the Local Government Act 1993</p>	CFO CFO		On public exhibition until 31 December 2021.	B B
24/11/2021	12.11/21	15.3 Uralla Shire Council Annual Report 2020-21, End of Term Report 2016 – 2021 and Statement of the Environment Report 2016-2021	<p>That Council adopt the Uralla Shire Council Annual Report 2020-2021 including the End of Term Report 2016 -2021 and the Statement of the Environment Report 2016 – 2021 with amendments:</p> <p>i. Page 175 Delete "Council" and replace with "Councillors"; and</p> <p>ii Page 168 after Tolleys Gulley Bridge add "(approaches to be constructed in 2021-22)".</p>	MG			C
24/11/2021	13.11/21	15.4 1 st Quarter Budget Review Statement 2021-22 (September 2021)	<p>i. That the first quarter budget review summary for the 2021/22 financial year be received and noted: and</p> <p>ii That the adjustment to budget allocations, including transfers to and from reserves, be adopted.</p>	CFO		Noted	C
24/11/2021	17.11/21	15.7. Proposed Office of Local Risk (olg) Management and Internal Audit Framework – Submission	<p>That the following submission be sent to the Office of Local Government:</p> <p>At its Ordinary Council Meeting held on 23 November 2021, Uralla Shire Council considered the Office of Local Government's draft Risk Management and Internal Audit Guidelines and resolved to submit the following:</p> <p>Submission 1: The Audit, Risk and Improvement Committee should include at least two Councillors as part of the membership.</p> <p>Rationale: Whilst the independence of the Committee is recognised, it is also important for the Committee to include Councillors as Councillors provide important local knowledge and context.</p> <p>Submission 2: The Councillor(s) attending ARIC should have voting rights</p> <p>Rationale: So that there is value in the Councillor members' contribution.</p>	MG			C
24/11/2021	18.11/21	15.8 Loan Borrowing Policy 2021	That Council publicly exhibit the draft Loan Borrowing Policy 2021 for a period of 28 days.	CFO		On display	B

T	RESOLUTION No#	REPORT TITLE	COUNCIL RESOLUTION	RESPONSIBLE OFFICER	ACTION DATE	COMMENTS	STATUS
24/11/2021	20.11/21	15.13 Public Exhibition of Open Space Strategy	That Council publicly exhibit the draft Uralla Shire Open Space Strategy for a period of 56 days.	MDP		On display	B
24/11/2021	25.11/21	15.16 Council Donations to Schools	That Council appoint the Mayor and/or General Manager (or delegate) to represent Council to present donations to schools requesting representation	GM		Mayor & GM attended Rocky River Public School	C

16 MOTIONS ON NOTICE/QUESTIONS WITH NOTICE

There are no Motions on Notice or Questions with Notice

17 CONFIDENTIAL MATTERS

See 9.1 – Report to be provided under separate cover to councillors as soon as all councillor positions are declared.

18 COMMUNICATION OF COUNCIL DECISIONS

See 9.1

19 CONCLUSION OF THE MEETING

END OF BUSINESS PAPER