

# REVENUE POLICY 2022-2023



**TENTERFIELD  
SHIRE COUNCIL**

# REVENUE POLICY 2022-2023

## INTRODUCTION

This revenue policy form part of Councils Operational Plan and provides details in accordance with Section 405(2) of the Local Government Act 1993, and Clause 201 of The Local Government (General) Regulation 2005.

The objectives of Council's Revenue Policy are to:

1. identify the revenue sources available to Council, and
2. where possible, establish the total revenue required by Council to fund its activities.

## STATEMENT OF RATES

In accordance with Section 514 of the NSW Local Government Act 1993, each parcel of land within Council's area must be categorised for rating purposes. The four primary land categories used for rating purposes are:

Category	Application of Rating Category
<b>Farmland</b>	The Farmland Rate applies to all rateable assessments categorised as farmland under Section 515 of the Local Government Act throughout the whole of the Council area.
<b>Residential</b>	The Residential Rate applies to all rateable assessments categorised as residential under Section 516 of the Local Government Act throughout the whole of the Council area.
<b>Business</b>	The Business Rate applies to all rateable assessments categorised as Business under Section 518 of the Local Government Act throughout the whole of the Council area.
<b>Mining</b>	The Mining Rate applies to all rateable assessments categorised as Mining under Section 517 of the Local Government Act throughout the whole of the Council area.

In addition, and in accordance with section 529 of the NSW Local Government Act 1993, Councils rating structure also includes the following sub-categories:

Category	Sub-Category	Category	Sub-Category
<b>Residential</b>	Tenterfield	<b>Business</b>	Tenterfield
	Tenterfield Urban		Jennings
	Jennings		Drake
	Drake		Urbenville
	Urbenville		Other
	Other		

To provide a fair and equitable rating structure, all general land rates within all categories will be made/levied on the basis of a base amount plus an ad valorem rate for 2022/2023.

A base amount is an amount paid by every rateable property in that land category, regardless of land value. The ad valorem amount (cents in the dollar applied to land value) is an amount calculated in addition to the base amount. The base amount and Ad Valorem amount are combined to give the total amount of the rate payable.

Council will also apply land values for the purposes of calculating rates that have been supplied by the NSW Valuer General. Council is required by the provisions of the Valuation of Land Act 1916 to apply these valuations and the base date of the land valuations is 1 July 2021.

The Independent Pricing and Regulatory Tribunal of NSW has announced a rate peg amount of 0.7% for the 2022/2023 financial year.

## **PAYMENT OF RATES**

The Local Government Act provides that rates payable may be made in four instalments with the amount of each instalment becoming due and payable on the date of the instalment. The instalment dates for Council for the 2020/21 rating year are as follows:

<b>Instalment</b>	<b>Issue Date</b>	<b>Due date</b>
First	31 July 2022	31 August 2022
Second	31 October 2022	30 November 2022
Third	31 January 2023	28 February 2023
Fourth	30 April 2023	31 May 2023

During the year in accordance with the Local Government Act 1993, a supplementary levy may be issued which will affect the number of instalments paid by the ratepayer. The rates and charges are apportioned over the instalment due dates that remain after the supplementary levy is applied.

To assist in alleviating hardship that may arise in this situation, consideration will be given to the formulation of an agreement with the ratepayer under Section 564 of the Local Government Act 1993 for the payment of rates and charges and the waiving of interest penalties if the agreement is adhered to.

The below table outlines the Rating structure Tenterfield Shire Council intends to apply for the 2022/23 financial year including the 0.7% rate peg increase.

Rate Category	Total No of Assess	Land Value	Percentage of Total Land Value	Base Rate	Total Base Amount	Ad Valorem Dollar Rate	Total \$ Ad Valorem	Total Rate Levy	Average Rates  Per Assessment	% of income from the base	Actual  % Yield per Category
Residential Tenterfield	1596	89,426,460.00	9.36%	\$330.00	\$526,680.00	\$0.00599577	\$ 536,180.49	\$1,062,860.49	\$ 665.95	49.55%	21.96%
Res Tenterfield (Urban)	8	1,715,000.00	0.18%	\$330.00	\$2,640.00	\$0.00494220	\$ 8,475.87	\$ 11,115.87	\$ 1,389.48	23.75%	0.23%
Residential Other	1441	139,418,873.00	14.59%	\$156.00	\$224,796.00	\$0.00459600	\$ 640,769.14	\$ 865,565.14	\$ 600.67	25.97%	17.88%
Residential Urbenville	130	5,152,200.00	0.54%	\$295.00	\$38,350.00	\$0.00781109	\$ 40,244.30	\$ 78,594.30	\$ 604.57	48.79%	1.62%
Residential Jennings	106	3,886,300.00	0.41%	\$295.00	\$31,270.00	\$0.00827830	\$ 32,171.96	\$ 63,441.96	\$ 598.51	49.29%	1.31%
Residential Drake	80	2,420,280.00	0.25%	\$295.00	\$23,600.00	\$0.01005774	\$ 24,342.55	\$ 47,942.55	\$ 599.28	49.23%	0.99%
Farmland General	1465	698,810,590.00	73.14%	\$425.00	\$622,625.00	\$0.00250160	\$ 1,748,144.57	\$ 2,370,769.57	\$ 1,618.27	26.26%	48.98%
Business Tenterfield	192	10,810,010.00	1.13%	\$571.00	\$109,632.00	\$0.01749099	\$ 189,077.78	\$ 298,709.78	\$ 1,555.78	36.70%	6.17%
Business Other	15	2,622,370.00	0.27%	\$289.00	\$4,335.00	\$0.00500483	\$ 13,124.52	\$ 17,459.52	\$ 1,163.97	24.83%	0.36%
Business Urbenville	14	563,400.00	0.06%	\$271.00	\$3,794.00	\$0.00731999	\$ 4,124.08	\$ 7,918.08	\$ 565.58	47.92%	0.16%
Business Jennings	2	124,200.00	0.01%	\$271.00	\$542.00	\$0.00499813	\$ 620.77	\$ 1,162.77	\$ 581.38	46.61%	0.02%
Business Drake	8	272,000.00	0.03%	\$271.00	\$2,168.00	\$0.00839407	\$ 2,283.19	\$ 4,451.19	\$ 556.40	48.71%	0.09%
Mining	10	279,640.00	0.03%	\$460.00	\$4,600.00	\$0.01999631	\$ 5,591.77	\$ 10,191.77	\$ 1,019.18	45.13%	0.21%
<b>TOTALS</b>	<b>5067</b>	<b>955,501,323</b>	<b>100%</b>		<b>\$1,595,032.00</b>		<b>\$3,245,150.97</b>	<b>\$ 4,840,182.97</b>			<b>100.00%</b>



# STATEMENT OF CHARGES

## Water Supply Charges

### Water Pricing Policy Statement

Council proposes to adopt as part of the 2022/2023 Operational Plan a Policy for Water Pricing, which incorporates the user pays principle. The proposed water pricing policy for the 2022/2023 financial year is based on the following charging components:

- (a) An annual availability charge which applies to each individual connection to the water supply and to each property to which a service connection is available to a Water Supply System;
- (b) A consumption-based charge for each kilolitre of water consumed; and
- (c) An Infrastructure Charge.

The purpose of this Water Pricing Policy is to:

- (a) assist in the financing of the water supply;
- (b) provide for future capital works; and
- (c) encourage a conservative use of water.

### Water Supply - Availability Charge

In accordance with best practice guidelines and in accordance with sections 501 and 502 of the Local Government Act 1993, Council proposes to:

1. levy an Availability Charge applicable to all properties connected or able to be connected to a Council Water Supply; and
2. levy a water supply charge on land that is supplied with water from a water pipe of the Council and also land that is situated within 225 metres of a water pipe and physically able to be connected to Council's water main.

The minimum non-residential water access charge will be the annual residential water availability charge.

The service availability charge for residential strata lots will be 75% of the residential service availability charge. This recognises that strata developments utilise shared services infrastructure at a lower cost to Council and provides a higher income yield for each rateable property.

The water supply service availability charge is levied as a charge per water connection to each rates assessment.

The account for the access charge will be included on the annual rates notice.

### Water Supply - Consumption Charges

In accordance with Section 502 of the Local Government Act 1993, it is proposed to levy a charge for the consumption of water for all properties, as detailed in Council's Fee and Charges document which forms part of this Operation Plan

### Mount Lindesay Private Water Line Maintenance Charge

A charge per water meter as outlined in the Fees and Charges Section of the Operational Plan applies to users of the Mount Lindesay Private Water Line.

### Minimum Account Charge

In the 2022/2023 Billing Year there will be a minimum water consumption account charge of \$25.00 for each of the six (6) monthly billing periods.

### Damaged Water Meter

If at the time of reading a water meter it is found to be damaged or has stopped, an account will be issued based upon the average water consumption for the previous two corresponding water billing periods.

### Concealed Water Leakage Concession Policy

Please refer to Council's Policy on this matter if you have a concealed water leak. The Policy is available on Council's website.

Council's water charging structure for 2022/23 is as follows:

Description	Services	Charge \$	Levied \$
Residential Water Service Availability	1,846	618.00	1,140,828.00
Rural Other Water Service Availability	32	618.00	19,776.00
Res Strata Water Service Availability	17	464.00	7,888.00
Mt Lindesay Private Line Water Availability	11	770.00	8,470.00
<b>Total Residential/Rural/Mt Lindesay Water Access Charges</b>	<b>1,906</b>		<b>1,140,828.00</b>
20mm Service Availability	226	618.00	139,668.00
25mm Service Availability	15	618.00	9,270.00
32mm Service Availability	8	618.00	4,944.00
40mm Service Availability	16	927.00	14,832.00
50mm Service Availability	22	1,445.00	31,790.00
80mm Service Availability	-	3,715.00	
100mm Service Availability	-	5,805.00	
150mm Service Availability	-	13,060.00	
Voluntary & Charitable Water Availability	27	118.50	3,199.50
<b>Total Non-Residential Water Access Charges</b>	<b>314.00</b>		<b>203,703.50</b>
Water Infrastructure Charge	2,160	77	166,320.00
<b>Total Water Infrastructure Charge</b>	<b>2,160</b>		<b>166,320.00</b>
Minimum Water Account Charge (each billing cycle)		25.00	
Residential/Rural/Mt Lindesay <450kl	As per usage	5.50	
Residential/Rural/Mt Lindesay >450kl	As per usage	8.60	
Non-Residential <1,000 kl	As per usage	5.50	
Non-Residential >1,000 kl	As per usage	8.60	
<b>Total Water Consumption Charges</b>			

## **Sewerage Service Charges**

### **Sewerage Service - Availability Charge**

In accordance with Section 501 of the Local Government Act 1993 Council proposes to levy a Sewerage Service Charge on each parcel of rateable land for which the service is provided or proposed.

A parcel of rateable land is defined in the Local Government Act 1993 as a portion or parcel of land separately valued under the Valuation of Land Act 1916.

The Sewerage Availability Charge shall be applied in accordance with Section 502 of the Local Government Act 1993 to every rates assessment for each sewerage connection from 1 July in each rating year when the property subject to the rate assessment is within the Tenterfield or Urbenville Town areas and;

- (a) is connected to the Council's sewer main, or
- (b) is not connected to the Council's sewer main but any part of the property is no more than 75 metres from the Council's sewer main, and
- (c) is land from which sewerage can be discharged into the sewers of Council.

In respect of Residential Flat Buildings a Sewerage Availability Charge will be made equal to the number of residential flats multiplied by the service charge for a single connection. This fee is set out in Council's Fees and Charges.

### **Annual Charges - Non-Residential Sewerage**

Commercial and other non-residential sewerage customers will incur an access charge based on the size of the customer's water connection meter plus a pay-for-use charge based on the water used. The annual non-residential sewerage charge will be calculated using the following formula:

Annual Non-residential Sewerage Charge = AC+ SDF x (C x UC) where;

- AC = Access Charge
- SDF = Sewerage Discharge Factor determine by type/use.
- C = Customers annual water consumption measured in kilolitres.
- UC = Sewerage Usage Charge per kilolitre.

The Non-Residential Sewerage Charge is levied as a charge per sewerage connection to each rates assessment, or if no sewerage connection is provided then a Non-Residential Sewerage Charge will be levied on all sewered land in the Tenterfield and Urbenville Town areas within 75 metres of Council's main and physically able to be connected to Councils main (in accordance with Section 552 of the Local Government Act 1993), the Non-Residential Sewerage Service Charge will then apply to the number of parcels of rateable land separately valued as at 1 July in each rating year.

The minimum non-residential sewerage access charge will be the annual residential sewerage availability charge.

Council's sewerage charging structure for 2022/23 is as follows:

Description	Services	Charge \$	Levied \$
Residential Sewer Availability	1,708	1,320.00	2,254,560.00
<b>Total Residential Sewer Access Charges</b>	<b>1,708</b>		<b>2,254,560.00</b>
20mm Service Availability	209	1,320.00	275,880.00
25mm Service Availability	13	1,320.00	17,160.00
32mm Service Availability	8	1,710.00	13,680.00
40mm Service Availability	13	2,667.00	34,671.00
50mm Service Availability	16	4,158.00	66,528.00
80mm Service Availability	-	10,641.75	
100mm Service Availability	-	16,626.75	
150mm Service Availability	-	37,422.00	
Voluntary & Charitable Sewer Availability	26	255.15	6,633.90
<b>Total Non-Residential Sewer Access Charges</b>	<b>285</b>		<b>414,552.90</b>
Sewerage Usage Charge – Non-Residential	As per usage	3.20	
<b>Total Sewer Usage Charges</b>			

### Trade Waste Charges

The trade waste bill for a trade waste customer will be:

$TW = A + I + C \times UC \times TWDF$ , where

- TW = Total annual trade waste fees and charges (\$)
- A = Annual Trade Waste fee (\$)
- I = Re-inspection fee (\$) where required
- C = Customer's annual water consumption (kl)
- UC = Trade waste usage charge (\$/kl)
- TWDF = Trade waste discharge factor

The account for the annual trade waste fee (A) and re-inspection fee (I) (where applicable) will be included on the annual rates notice. The account for the usage component (applicable) will be issued on a half yearly billing cycle in conjunction with Water Usage accounts.

Council's trade waste charging structure for 2022/23 is as follows:

Description	Services	Charge \$	Levied \$
Annual Trade Waste Charge - Category 1	60	185.00	11,100.00
<b>Total Annual Trade Waste Charges - Category 1</b>	<b>60</b>		<b>11,430.00</b>

### **On-Site Sewage Management Charges**

The owners of all premises (other than those licensed by the NSW EPA) are required to obtain approval to operate an on-site human waste treatment facility.

Upon initial assessment of an on-site sewage management system Council may require owners to undertake maintenance or replacement of a system prior to issuing an approval, to ensure that performance standards are being adhered to, and human and environmental health impacts are minimised.

Council proposes to apply a user pays policy in regard to the recovery of costs for on-site sewage management.

## **Waste Management Charges**

### **Waste Management Facility Charge**

In accordance with Section 501 of the Local Government Act 1993, it is proposed to levy an annual charge on all rateable properties as a Waste Management Facility charge. This charge recognises that all rateable properties potentially produce waste and hence should contribute to the costs of running Council's Waste Management Facilities. Gate charges will apply as per Council's Fees and Charges Policy.

### **Waste Management Collection Charge - Domestic**

In accordance with Section 496 of the Local Government Act, 1993, Council proposes to levy an Annual Domestic Waste Management Collection Charge on Domestic Properties within the designated Domestic Waste Collection Service Area.

### **Waste Management Collection Charge – Non-Domestic**

In accordance with Section 501 of the Local Government Act, 1993, Council proposes to levy an Annual Waste Management Charge on Non-Domestic Properties. Within the designated Non-Domestic Waste Collection Service Area.

### **Waste Management - Recycling Collection Charges**

In accordance with Section 496 of the Local Government Act, 1993, Council proposes to levy an Annual Waste Recycling Charge on all residential properties within the designated Residential Waste Recycling Collection Service Area.

In accordance with Section 501 of the Local Government Act, 1993, Council proposes to levy an Annual Waste Recycling Charge on all Non-Residential properties within the designated Non-Residential Waste Recycling Collection Service Area.

The collection areas related to the above items are described in the maps at the end of this Revenue Policy.

Council's Waste Management charging structure for 2022/23 is as follows:

Description	Services	Charge \$	Levied \$
Waste Collection - Domestic 120L Bin	1106	447.00	494,382.00
Waste Collection - Rural 120L Bin	85	447.00	37,995.00,
<b>Total Waste Collection Charges Domestic/Rural 120L</b>	<b>1191.00</b>		<b>532,377.00</b>
Waste Collection – Domestic 240L Bin	808	575.00	464,600.00
Waste Collection - Rural 240L Bin	27	575.00	15,525.00
<b>Total Waste Collection Charges – Domestic/Rural 240L</b>	<b>835</b>		<b>480,125.00</b>
Waste Collection - Commercial 120L Bin	77	447.00	34,419.00
<b>Total Waste Collection Charges – Commercial 120L</b>	<b>77</b>		<b>34,419.00</b>
Waste Collection - Commercial 240L Bin	263	575.00	151,225.00
<b>Total Waste Collection Charges – Commercial 240L</b>	<b>263</b>		<b>151,225.00</b>
Waste Management Facility Charge	4861	288.50	1,402,398.50
<b>Total Waste Management Facility</b>	<b>4861</b>		<b>1,402,398.50</b>
Waste Management Facility Charge – Non-Residential	206	288.50	59,431.00
<b>Total Waste Management Facility – Non-Residential</b>	<b>206</b>		<b>59,431.00</b>
Waste Recycling Collection - Residential	1,790	86.50	154,835.00
<b>Total Waste Recycling Collection Charge - Residential</b>	<b>1,790</b>		<b>154,835.00</b>
Waste Recycling Collection – Non-Residential	226	86.50	19,549.00
<b>Total Waste Recycling Collection Charge – Non-Residential</b>	<b>226</b>		<b>19,549.00</b>

### Bulk Solid Waste Charges

In accordance with Section 502 of the Local Government Act 1993, Council proposes to charge a Waste Management Charge for the removal of Builders waste and waste from commercial and domestic properties by way of a collection service from Trade Waste Bins and for the rental and delivery of these bins.

The proposed charges are set out in Council's Fees and Charges under the Waste Management section.



## Waste Vouchers

Council has determined that three (3) waste vouchers will be issued with the annual rate notices. The value of each of these vouchers will be \$30.50, which is equivalent to the fee for a small box trailer. For terms and conditions please refer to the vouchers when you receive them.

## Stormwater Management Services

In accordance with Section 496A of the Local Government Act 1993 Council proposes, to make and levy an annual charge for the provision of stormwater management services for each eligible parcel of land within the Business - Tenterfield sub-category boundary, all properties within the boundary of the village of Jennings and all properties within the boundary of the village of Urbenville.

Council's Stormwater charging structure for 2022/23 is as follows:

Description	Services	Charge \$	Levied \$
<b>Stormwater Management</b>			
Stormwater Management Charge - Residential	1654	25.00	41,350.00
Stormwater Management Charge - Strata	17	12.50	212.50
<b>Total Stormwater Management Charge - Residential</b>	<b>1,671</b>		<b>41,562.50</b>
Stormwater Business < 350m2	39	25.00	975.00
Stormwater Business 350m2 - 1200m2	62	50.00	3,100.00
Stormwater Business 1200m2 - 5000m2	62	221.00	13,702.00
Stormwater Business > 5000m2	34	357.00	12,138.00
<b>Total Stormwater Management Charge – Non - Residential</b>	<b>197</b>		<b>29,915.00</b>

## Fees and Charges

Fees and Charges are calculated in accordance with the recommendations of the Local Government and Shires Association detailed in "Determination of Fees and Charges under the Local Government Act, 1993" released in April, 1994.

Variations outside this policy are identified specifically in the Fees and Charges Schedule.

Where fees are fixed by State Government Acts and regulations they will be adjusted as legislation requires.

A list of Council's Fees and Charges proposed to apply from the 1st July 2022 is included in this Operational Plan.

## Financial Hardship

Ratepayers experiencing financial hardship in respect of payment of Council rates and charges can apply to Council for alternative payment options to assist the alleviation of such hardship.

Anyone in this situation should contact Council's finance team who will discuss options in confidence and advise what can be done to assist ratepayers with the payment of rates and charges.

### **Interest on Rates and Charges Excluding General Fees and Charges**

The NSW Minister for Local Government announces in accordance with Section 566(3) of the Local Government Act 1993 the maximum amount of interest that can be levied on overdue rates and charges.

For the 2022/2023 financial year, the NSW Minister for Local Government has set the interest rate at 6.5% for the period 1 July 2022 to 30 June 2023.

Council will apply these interest rates for 2022/2023 as determined by the NSW Minister for Local Government.

### **Section 67 Private Works Charges**

Details of the Private Works Charges for 2022/2023 are included in the fees and charges section of this Operational Plan.

### **Borrowings**

It is proposed to borrow **\$3.1million** in 2022/2023 for infrastructure projects.

### **Restricted Funds**

Internally restricted funds and externally restricted fund are set aside each year for various purposes. The balance of these funds as at 30 June in any given year can be found in Council's audited Financial Statements.

## [APPENDIX A - CATEGORISATION AND COLLECTION AREA MAPS](#)

## [APPENDIX B - FEES AND CHARGES](#)



# **TENTERFIELD SHIRE COUNCIL FEES & CHARGES 2022-2023**



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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## TENTERFIELD SHIRE COUNCIL

### ADMINISTRATION

#### COUNCIL OFFICE

#### MAP CREATION & PRINTING

One Black and White Map either A4 or A3 of an entire assessment or Lot and DP will be provided free of charge to owners.

Map Creation	per map	N			As Assessed	
Map – Size A0 – Photocopy	per map	N	\$15.00	\$15.50	3.33%	B
Map – Size A1 – Photocopy	per map	N	\$13.00	\$13.50	3.85%	B
Map – Size A2 – Photocopy	per map	N	\$12.00	\$12.50	4.17%	B

#### OTHER CHARGES

Interest on outstanding Rates and Charges, Water Consumption and Debtor Accounts	N		6.0%	E
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#### BUSINESS PAPERS

Business Paper & Minutes – per month (Hard copy)	per set	N		Free	D
Business Paper & Minutes – per month (via e-mail)	per set	N		Free	D

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## AERODROME

Leasing Fee	per m2 lease area	Y			\$0.60 plus CPI	A
Maintenance contribution	per year	Y	\$195.00	\$200.00	2.56%	C
Maintenance contribution for non-annual fee payers	per landing	Y	\$36.00	\$37.00	2.78%	C
Hire of facility for recreational event (e.g. parachuting)	per day	Y			Quoted Price	C
Aircraft stored onsite or layover without Hangar Rental	per aircraft per day	Y	\$14.50	\$15.00	3.45%	C
Aircraft stored onsite or layover without Hangar Rental	per aircraft per week	Y	\$29.00	\$30.00	3.45%	C

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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## APPROVALS

### GENERAL

Approvals expire on 30 June annually. Exemptions for Street Vending are outlined in Council Policy with No Charge.

Compliance Certificates for swimming pools are valid for three (3) years only.

If Council concludes that specialist advice is required, then costs will be recovered from the applicant.

Caravan Park or Camping Ground Approval	per site	N	\$26.00	\$27.00	3.85%	B
Installation notice and assessment for a Relocatable home or holiday cabin within an existing caravan park	per site	N	\$200.00	\$205.00	2.50%	B
Carry out an activity prescribed by the regulations or an activity or a class or description prescribed by the regulations	per approval	N	As Assessed			B
For fee or reward transport waste over or under a public place	per approval	N	As Assessed			B
Operate a Public Car Park.	per approval	N	As Assessed			B
Extend a balcony, awning, sunblind, canopy, sun louvre or similar structure or an essential service pipe over/in footpath	annual fee	N	\$85.00	\$87.00	2.35%	B
Install a domestic oil or solid fuel heating appliance, not a portable appliance (post construction installation)	per application	N	\$180.00	\$184.50	2.50%	B
Skin Penetration (Ear Piercing/Electrolysis/Tattoos/Waxing – Hair Removal/Acupuncture)	per year	N	\$117.00	\$120.00	2.56%	B
Swimming Pools (Initial Inspection for compliance under the Swimming Pool Act)	per year	Y	\$150.00	\$154.00	2.67%	B
Swimming Pools (Second inspection for compliance under the Swimming Pool Act)	per inspection	Y	\$100.00	\$102.50	2.50%	B
Modify an approval	per application	N	50% of Original Fee Paid			B

### SIGNS AND SANDWICH BOARDS

Approval expires 30 June annually

Signs - Advertising on existing signs on Council land	per annum	Y	\$462.00	\$550.00	19.05%	B
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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## MOBILE VENDOR

Approvals expire 30 June annually. Single events are for one occasion only. This form of approval excludes food sales.

Sale of goods in a public place from standing vehicle or any article (excludes food sales)	annual fee or part thereof monthly	N	\$370.00	\$380.00	2.70%	B
Sale of goods in a public place from standing vehicle or any article – One Off Use (excludes food sales)	single event day/night	N	\$60.00	\$61.50	2.50%	B

## BUSKING

Application to busk using dangerous materials or implements	per approval	N	\$20.00	\$20.00	0.00%	B
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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## CEMETERIES

### TENTERFIELD LAWN & MONUMENTAL CEMETERY

Penalty Rates apply where work is conducted by Council staff over a weekend or public holiday. Fee includes land for each grave. Second Interment is allowed where permissible by NSW Health Regulations.

First Interment and perpetual maintenance – Machine Dig	per burial	Y	\$3,200.00	\$3,500.00	9.38%	A
Second Interment – Machine Dig	per burial	Y	\$1,600.00	\$1,500.00	-6.25%	A
First Interment and perpetual maintenance – Hand Dig	per burial	Y	\$4,220.00	\$4,330.00	2.61%	A

### TENTERFIELD MEMORIAL ROSEGARDEN

Reservation fees are non-redeemable. Reception and installation of ashes fee does NOT include plaque. Plaque must be approved to meet Council specifications.

Garden Memorialisation - Fixing of Plaque Only onto Concrete Plinth or Granite Rock	per application	Y	\$150.00	\$154.00	2.67%	A
Purchase of a plot in the Rose garden	Per Application	N	\$0.00	\$300.00	∞	A

### VILLAGE CEMETERIES

Village Cemeteries – includes ground purchase and perpetual maintenance	per burial	Y	\$3,700.00	\$4,000.00	8.11%	A
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### ALL CEMETERIES LAWN & MONUMENTAL

Niche and Reservation fees are non-redeemable. Reception and installation of ashes fee does NOT include plaque. Plaque must be approved to meet Council specifications. Right of Burial reservations are non-redeemable. A shallow burial must be approved by the Department of Public Health.

Interment of stillborn child or infant	per burial	Y	\$1,350.00	\$1,385.00	2.59%	A
Interment of Ashes in plot where designated as Rocky Ground and unable to obtain required depth for normal interment	per burial	Y	\$1,350.00	\$1,385.00	2.59%	A
Assessment & Approval to erect monumental work requiring a Monumental Mason (Installation of headstone or plaque)	by application only	N	\$215.00	\$220.00	2.33%	A

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## ALL CEMETERIES LAWN & MONUMENTAL [continued]

Purchase of a Niche	per reservation	Y	\$270.00	\$300.00	11.11%	A
Reception of ashes and burial under headstone by Council	per interment	Y	\$308.00	\$316.00	2.60%	A
Removal of Corpse from one part of the cemetery to another	per application	Y	Cost to Council + 10%			A
Removal of Corpse to any other cemetery	per application	Y	Cost to Council + 10%			A
Reopening of a single grave plot for second interment	by application only	Y	Cost to Council + 10%			A
Reservation (Right of Burial)	per right of burial	Y	\$272.00	\$300.00	10.29%	A
Transfer of right of Burial (Administration Charge)	Per Right of Burial	N	\$0.00	\$50.00	∞	A

## VETERAN AFFAIRS PLAQUE

Provision of Concrete Desk and fixing of Veteran Affairs Plaque	per burial	Y	\$1,005.00	\$1,035.00	2.99%	A
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## PRIVATE CEMETERY

Application & Approval Fee	per application	N	\$262.00	\$269.00	2.67%	A
Inspection Fee prior to setting up	per application	N	\$262.00	\$269.00	2.67%	A
Permit for Burial & Council Inspection of grave prior to burial	per application	N	\$262.00	\$269.00	2.67%	A

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## CERTIFICATES & SEARCHES

Urgency Fee is an additional charge to the Certificate application where the Certificate is required within 24 hours.

### 603 CERTIFICATE

Section 603 Certificate	per certificate	N	\$85.00	\$85.00	0.00%	E
Urgency Fee for Section 603 Certificate	per certificate	N	\$145.00	\$145.00	0.00%	B

### SECTION 10.7 CERTIFICATES

Section 10.7(2) Certificate (formerly 149 Certificate)	per certificate	N	\$53.00	\$53.00	0.00%	E
Section 10.7(5) Certificate Additional (formerly 149(5) Certificate)	per certificate	N	\$80.00	\$80.00	0.00%	E
Urgency Fee for Section 10.7 Certificate	per certificate	N	\$220.00	\$225.50	2.50%	B

### 735A CERTIFICATE

Section 735A Certificate	per certificate	N	\$85.00	\$87.00	2.35%	B
Urgency Fee for Section 735A Certificate	per certificate	N	\$100.00	\$102.50	2.50%	B

### 121ZP CERTIFICATE

Section 121ZP Certificate	per certificate	N	\$80.00	\$80.00	0.00%	E
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### OTHER APPLICATIONS

Section 64 – Noxious Weeds Certificate	per certificate	N	\$100.00	\$103.00	3.00%	B
Dwelling Permissibility Search	per search	N	\$150.00	\$154.00	2.67%	B
Development/Property Enquiry	per enquiry	N	\$200.00	\$205.00	2.50%	B
Urgency Fee for Dwelling Permissibility Search or Development/Property Enquiry	per search/enquiry	N	\$150.00	\$154.00	2.67%	B
Request for Re-issue of lost/misplaced certificates	per certificate	N	\$25.00	\$25.50	2.00%	B

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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OTHER APPLICATIONS [continued]

Bushfire Attack Level (BAL) Certificate	per certificate	Y	\$205.00	\$210.50	2.68%	B
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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## COMMUNITY LAND

Engage in a trade or business	per event	N		As Assessed		B
Direct or procure a theatrical, musical or other entertainment for the public	per event	N		As Assessed		B
Construct a temporary enclosure for the purpose of entertainment	per event	N		As Assessed		B
Set up, operate or use a loud speaker or sound amplifying device	per event	N		As Assessed		B
Deliver a public address or hold religious service or public meeting	per event	N		As Assessed		B

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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## COMPANION ANIMALS

Registration Fee - Dog - Desexed (by relevant age of 6 months)	per animal	N	\$66.00	\$66.00	0.00%	E
Registration Fee - Dog - Desexed (by relevant age of 6 months) for eligible pensioner	per animal	N	\$27.00	\$27.00	0.00%	E
Registration Fee - Dog - Desexed (sold by eligible pound or shelter)	per animal	N	\$0.00	\$0.00	0.00%	E
Registration Fee - Dog - Not Desexed, or Desexed after relevant age of 6 months	per animal	N	\$224.00	\$224.00	0.00%	E
Registration Fee - Dog - Not Desexed (not recommended by vet)	per animal	N	\$66.00	\$66.00	0.00%	E
Registration Fee - Dog - Not Desexed (recognised breeder)	per animal	N	\$66.00	\$66.00	0.00%	E
Registration Fee - Dog - Working (as defined by the Companion Animals Act)	per animal	N			Exempt	E
Registration Fee - Dog - Greyhound (while a registered Racing Greyhound only)	per animal	N			Exempt	E
Registration Fee - Assistance Animal e.g. Guide Dog (Registration still required)	per animal	N			No Charge	E
Annual Permit for Restricted Breed or Dangerous Dog	per animal	N	\$197.00	\$197.00	0.00%	E
Registration Fee - Cat - Desexed or Not Desexed	per animal	N	\$56.00	\$56.00	0.00%	E
Registration Fee - Cat - Eligible Pensioner	per animal	N	\$27.00	\$27.00	0.00%	E
Registration Fee - Cat - Desexed (sold by eligible pound or shelter)	per animal	N	\$0.00	\$0.00	0.00%	E
Registration Fee - Cat - Not Desexed (not recommended by vet)	per animal	N	\$56.00	\$56.00	0.00%	E
Registration Fee - Cat - Not Desexed (recognised breeder)	per animal	N	\$56.00	\$56.00	0.00%	E
Annual Permit for Non-Desexed Cat (4 months & older)	per animal	N	\$81.00	\$81.00	0.00%	E
Registration Late Fee	per animal	N	\$18.00	\$18.00	0.00%	E
Permit Late Fee	per animal	N	\$18.00	\$18.00	0.00%	E
Microchipping	per animal	Y	\$60.50	\$60.50	0.00%	A
Cat Trap (\$10.00 refundable deposit)	per fortnight	Y	\$40.00	\$40.00	0.00%	B
Companion Animal - Impounding Fee	per animal	N	\$40.00	\$40.00	0.00%	B
Companion Animal - Release Fee - First Impounding	per animal	N	\$74.00	\$74.00	0.00%	B
Companion Animal – Release Fee – Subsequent Impounding of same dog or cat	per animal	N	\$160.00	\$160.00	0.00%	B
Companion Animal – Sustenance	per day or part thereof	N	\$20.00	\$20.00	0.00%	B



Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## DEVELOPMENT APPROVAL

### BUILDING CERTIFICATE

Refer to the EPA Act and Regulation, Clause 260 (3a) and (3b) for further information on additional fees when the building has been completed within the past 24 months.

Dwellings (Inclusive of initial inspection)	per dwelling	N	\$250.00	\$250.00	0.00%	E
Not exceeding 200 square metres	per building	N	\$250.00	\$250.00	0.00%	E
Exceeding 200 square metres but not exceeding 2,000 square metres	as assessed	N	\$250.00 plus an additional 50 cents per m <sup>2</sup> for each square metre over 200m <sup>2</sup>			E
Exceeding 2,000 square metres	as assessed	N	\$1,165.00 plus an additional 75 cents per m <sup>2</sup> for each square metre over 2,000m <sup>2</sup>			E
Additional Inspection prior to issue of building certificate	per inspection	N	\$90.00	\$90.00	0.00%	E
Additional Fee – ONLY applies where the building to which the application relates has been completed in the past 24 months from the date of application	as assessed	N	As Assessed			E
Copy of Building Certificate	per copy	N	\$13.00	\$13.00	0.00%	E

### COMPLIANCE/INSPECTION CERTIFICATE

#### COMPLIANCE CERTIFICATE

Footings / Slab Inspection	per inspection	Y	\$158.00	\$162.00	2.53%	B
Frame Inspection	per inspection	Y	\$210.00	\$215.00	2.38%	B
Stormwater Inspection	per inspection	Y	\$150.00	\$154.00	2.67%	B
Sewer – Under Slab Inspection	per inspection	Y	\$150.00	\$154.00	2.67%	B
Sewer – External Inspection	per inspection	Y	\$150.00	\$154.00	2.67%	B
Wet Areas Inspection	per inspection	Y	\$158.00	\$162.00	2.53%	B
Final Inspection	per inspection	Y	\$231.00	\$237.00	2.60%	B
Re-Inspection due to Non – Compliance	per inspection	Y	\$158.00	\$162.00	2.53%	B

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## COMPLYING DEVELOPMENT

Complying Development value up to \$5,000	per application	Y	\$110.00	\$110.00	0.00%	B
Complying Development value from \$5,001 to \$50,000	per application	Y	\$220.00	\$220.00	0.00%	B
Complying Development value over \$50,001	per application	Y	\$100, plus \$3.50 for each \$1,000 of the estimated cost (or part of \$1,000)			B

## CONSTRUCTION CERTIFICATE

Development value up to \$5,000	per development	Y	\$120.00	\$120.00	0.00%	B
Development value from \$5,001 to \$50,000	per development	Y	\$240.00	\$240.00	0.00%	B
Development value over \$50,001	per development	Y	\$100, plus \$3.50 for each \$1,000 of the estimated cost (or part of \$1,000)			B
Amended Construction Certificate (minor modification)	per development	Y	\$85.00	\$85.00	0.00%	B
Other amended construction certificates (significant modifications)	per development	Y	\$250.00	\$250.00	0.00%	B

## DEVELOPMENT APPLICATION

Change of use or development that does not involve erection of a building, the carrying out of work, the subdivision of land or the demolition of a building or work.	per application	N	\$285.00	\$285.00	0.00%	E
Class 10 Buildings up to \$100,000 (sheds, carports, etc.)	per development	N	\$160.00	\$164.00	2.50%	B
New Dwellings < \$100,000 estimated cost basic fee only applies	per development	N	\$455.00	\$455.00	0.00%	E
Up to \$5,000.00 (Also Applies to Advertising Signs)	per development	N	\$110.00	\$110.00	0.00%	E
\$5,001.00 to \$50,000.00	per application	N	\$170, plus \$3.00 for each \$1,000 of the estimated cost (or part of \$1,000)			E
\$50,001.00 to \$500,000.00	per application	N	\$352, plus \$3.64 for each \$1,000 (or part of \$1,000) by which the estimated cost exceeds \$50,000			E
\$500,001.00 to \$1,000,000.00	per application	N	\$1,745, plus \$1.64 for each \$1,000 (or part of \$1,000) by which the estimated cost exceeds \$500,000			E

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## DEVELOPMENT APPLICATION [continued]

\$1,000,001.00 to \$10,000,000.00	per application	N	\$2,615, plus \$1.44 for each \$1,000 (or part of \$1,000) by which the estimated cost exceeds \$1,000,000			E
More than \$10,000,000.00	per application	N	\$15,875, plus \$1.19 for each \$1,000 (or part of \$1,000) by which the estimated cost exceeds \$10,000,000			E
Refundable bond on satisfactory completion of access crossing within Road Reserve	per application	N	As Assessed			F

## MODIFICATION OF CONSENT

Section 4.55(1) Modification Application (formerly S96(1))	per application	N	\$71.00	\$71.00	0.00%	E
Section 4.55(1A) (Formerly Section 96 (1A) or 96AA (1)) – where proposal is of minimal environmental impact.	per application	N	\$645.00 or half of the original fee for development application, whichever is the lesser			E
Section 4.55(2) Other modifications (formerly S96(2)). To be assessed in accordance with Section 4.55 of the Environmental Planning and Assessment Act 1979 and Regulations	per application	N	As Assessed			E

## SECTION 68 PLUMBING & DRAINAGE

Section 68 Plumbing & Drainage Application Fee	per application	N	\$60.00	\$61.50	2.50%	B
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## ON SITE SEWERAGE MANAGEMENT

Application to Install New System (includes 2 X inspections and approval)	per application	N	\$335.00	\$344.00	2.69%	B
Approval to Operate Existing System, which does not have prior approval by Council, (includes inspection and approval) or renewal of OSSM Approval to Operate	per application	N	\$290.00	\$297.50	2.59%	B
On-site Sewage Management System (OSSM) Inspection Fee, second inspection if required	per application	N	\$120.00	\$123.00	2.50%	B
For each additional Inspection on the same Lot.	each additional inspection	N	n/a Min. Fee: \$53.00			B

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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RELOCATABLE DWELLING

Refundable bond on satisfactory completion of building	per application	N	\$7,000.00	\$7,000.00	0.00%	F
Assessment and Determination of Application	per application	N	\$315.00	\$323.00	2.54%	B
Road Bond – Refundable on satisfactory inspection	per application	N	\$3,000.00	\$3,000.00	0.00%	F

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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## DEVELOPMENT MISCELLANEOUS

### ADVERTISING

The consent authority must refund so much of the fee paid under this clause as is not spent in giving the notices. Furthermore, the maximum amount payable where two advertising fees are applicable, is the sum of those two fees.

Advertised – Designated Development	per development	N	\$2,220.00	\$2,220.00	0.00%	E
Advertised Development	per development	N	\$250.00	\$250.00	0.00%	E
Prohibited Development	per development	N	\$1,105.00	\$1,105.00	0.00%	E
Integrated Development	per development	N	\$1,105.00	\$1,105.00	0.00%	E
Other than the above, Designated, Advertised or Prohibited	per development	N	\$1,105.00	\$1,105.00	0.00%	E

### NEIGHBOUR NOTIFICATION

Neighbour Notification	per development	N	\$170.00	\$174.50	2.65%	B
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### CONCURRENCE AUTHORITY

Concurrence Authority Fee	per development	N	\$320.00	\$320.00	0.00%	E
Concurrence Authority Processing Fee	per development	N	\$140.00	\$140.00	0.00%	E

### RESIDENTIAL FLAT DEVELOPMENT

An additional fee, not exceeding \$760, is payable for development which is required to be referred to a design review panel under State Environmental Planning Policy No 65—Design Quality of Residential Flat Development	per development	N	\$760.00	\$760.00	0.00%	E
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### PRIVATE CERTIFIERS

Registration of Private Certifiers Certificates – Construction Certificate	per development	N	\$36.00	\$36.00	0.00%	E
Registration of Private Certifiers Certificates – Complying Development Certificate	per development	N	\$36.00	\$36.00	0.00%	E

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## PRIVATE CERTIFIERS [continued]

Registration of Private Certifiers Certificates – Occupation Certificate	per development	N	\$36.00	\$36.00	0.00%	E
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## DESIGNATED DEVELOPMENT

If an application is designated development, this fee is payable in addition to the standard Development Application fee.

Designated Development Administration Fee	per development	N	\$920.00	\$920.00	0.00%	E
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## INTEGRATED DEVELOPMENT

Integrated Development for each approval body payable	per development	N	\$320.00	\$320.00	0.00%	E
Integrated Development Processing Fee	per development	N	\$140.00	\$140.00	0.00%	E

## REVIEW OF ORIGINAL CONSENT

Dwellings – House \$100,000.00 or less	per application	N	\$195.00	\$195.00	0.00%	E
Other	per application	N	As Assessed			E

## WITHDRAWAL OF APPLICATION

### PRIOR TO ASSESSMENT COMMENCING

Withdrawal of Development and Complying Application	per application	N	All Council reimbursable fees			B
Development Application Fee – Council Fees Only	per application	N	75% of Fee			C
Construction Certificate Fee	per application	Y	100% of Fee			B
Inspection Fees – For Inspections NOT undertaken	per application	Y	100% of Fee			B
OSSM Application Fee	per application	N	100% of Fee			B

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## AFTER ASSESSMENT HAS COMMENCED

Development Application Fee – Council Fees Only – After site inspection and assessment has commenced	per application	N		Nil		D
Construction Certificate Fee	per application	Y		Nil		D
Inspection Fees – For Inspections NOT undertaken	per application	Y		100% of Fee		B
OSSM Application Fee	per application	N		50% of Fee		C

## OTHER FEES & CHARGES

Temporary Accommodation of a caravan or shed while building for up to 6 months	per development	N	\$300.00	\$300.00	0.00%	B
Temporary Accommodation of a caravan or shed while building for over 6 months but less than 12 months	per development	N	\$340.00	\$340.00	0.00%	B
Extractive Industry not being Mining	per application	N	\$5,660 plus additional \$0.06 for each tonne of material to be extracted annually			E
Minor Planning Proposal Consideration	per application	N	\$2,000.00	\$2,050.00	2.50%	B
Major Planning Proposal Consideration	per application	N	\$6,080.00	\$6,235.00	2.55%	B

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## **DEVELOPER CONTRIBUTIONS - SECTION 64**

### **New Building Discounts – Effective as of 22 July 2020**

In accordance with Council's adopted Resolution 138/20 Economic Development Activation & Stimulus package, a 75% discount on Section 64 Water & Sewer Contributions in relation to all new building developments on an existing parcel of land in the RU5 Village Zone within the Tenterfield Shire applies, with 50% of the Section 64 Water & Sewer Contributions paid up front.

A refund of the remaining discounted amount will be paid if the Occupation Certificate has been issued within the two (2) year period, with an extension of the two (2) year period of reduced Section 64 Water and Sewer Contributions for a further year, for houses that are either colonial or federation style.

50% of the full Section 64 Water & Sewer Contributions will be required up front on such developments, but if within two (2) years an Occupation Certificate has not been issued, the full amount of these Contributions will become due and payable based on the Section 64 Water and Sewer Contribution amounts adopted in the Operational Plan at the expiry of the two (2) year period.

Example: the total Water and Sewer Contributions in Tenterfield on one (1) additional dwelling is \$23,226.00. The developer would be required to pay up front an amount of \$11,633.00 being 50% of the total Developer Contribution for water and sewer. If within two (2) years an Occupation Certificate has been issued, a refund of \$5,816.50 will be provided. But if an Occupation Certificate has not been issued, an additional amount of \$11,663.00 (plus indexation) will be charged to the developer.

### **New Subdivision Discounts – Effective as of 22 July 2020**

In accordance with Council's adopted Resolution 138/20 Economic Development Activation & Stimulus package, a Contributions discount of 75% (rounded where applicable) on the full Section 64 Water and Sewer Contributions on all new subdivisions in the RU5 Village Zone within Tenterfield Shire Council will apply.

Example 1: For a 2-lot subdivision in the RU5 Village Zone, a 75% discount brings the figure down to \$5,816.00, payable prior to issue of the subdivision certificate.

Example 2: For a 3-lot subdivision in the RU5 Village Zone, a 75% discount brings the figure down to \$11,663.00, payable prior to issue of the subdivision certificate.

Sewerage per Equivalent Tenement – Tenterfield	per connection	N	\$12,400.00	\$12,660.00	2.10%	B
Water per Equivalent Tenement – Tenterfield	per connection	N	\$10,866.00	\$11,095.00	2.11%	B
Sewerage per Equivalent Tenement – Urbenville	per connection	N	\$0.00	\$0.00	0.00%	B



Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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**DEVELOPER CONTRIBUTIONS - SECTION 64** [\[continued\]](#)

Water per Equivalent Tenement – Urbenville	per connection	N	\$10,866.00	\$11,095.00	2.11%	B
Water per Equivalent Tenement – Jennings	per connection	N	\$4,154.00	\$4,240.00	2.07%	B

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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## DEVELOPER CONTRIBUTIONS - PLANNING - SECTION 7.11 & 7.12

### S7.11 NEW RURAL LOT SUBDIVISION - WITHIN THE RU1 ZONE IDENTIFIED ON THE LEP RURAL RESIDENTIAL SUBDIVISION MAPS

Plan Preparation & Administration	per lot	N	\$251.00	\$257.00	2.39%	B
Roads	per lot	N	\$7,031.00	\$7,180.00	2.12%	B
Emergency Services	per lot	N	\$473.00	\$483.00	2.11%	B
Community & Civic Facilities	per lot	N	\$220.00	\$225.00	2.27%	B
Open Space, Sporting & Recreation	per lot	N	\$83.00	\$85.00	2.41%	B
Waste Management	per lot	N	\$858.00	\$877.00	2.21%	B
Drainage	per lot	N	\$0.00	\$0.00	0.00%	B

### S7.11 NEW RURAL LOT SUBDIVISION - IN THE RU1 ZONE

Plan Preparation & Administration	per lot	N	\$251.00	\$257.00	2.39%	B
Roads	per lot	N	\$4,487.00	\$4,585.00	2.18%	B
Emergency Services	per lot	N	\$473.00	\$483.00	2.11%	B
Community & Civic Facilities	per lot	N	\$220.00	\$225.00	2.27%	B
Open Space, Sporting & Recreation	per lot	N	\$83.00	\$85.00	2.41%	B
Waste Management	per lot	N	\$858.00	\$877.00	2.21%	B
Drainage	per lot	N	\$0.00	\$0.00	0.00%	B

### S7.11 NEW URBAN RESIDENTIAL SUBDIVISION

Plan Preparation & Administration	per lot	N	\$251.00	\$257.00	2.39%	B
Roads	per lot	N	\$0.00	\$0.00	0.00%	B
Emergency Services	per lot	N	\$473.00	\$483.00	2.11%	B
Community & Civic Facilities	per lot	N	\$220.00	\$225.00	2.27%	B
Open Space, Sporting & Recreation	per lot	N	\$83.00	\$85.00	2.41%	B

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## S7.11 NEW URBAN RESIDENTIAL SUBDIVISION [continued]

Waste Management	per lot	N	\$858.00	\$877.00	2.21%	B
Drainage	per lot	N	\$359.00	\$367.00	2.23%	B

## S7.12 RESIDENTIAL/COMMERCIAL/INDUSTRIAL DEVELOPMENT

Applies to new multi-residential developments (not applicable to a single dwelling on a vacant lot), new commercial developments, and new industrial developments.

The contribution shall be calculated from the below, using the estimated cost of the development.

Project Value for New Development - Up to and including \$100,000	per lot	N	Levy rate - Nil	B
Project Value for New Development - More than \$100,000 and up to \$200,000	per lot	N	Levy rate - 0.5%	B
Project Value for New Development - More than \$200,000	per lot	N	Levy rate: 1%	B

## S7.11 MINING OR MAJOR INDUSTRIES

Plan Preparation & Administration	per approval	N	\$251.00	\$257.00	2.39%	B
Roads	per tonne km	N	\$0.047 per tonne km			B
Per tonne km of "goods" over Shire roads. Contributions to the CEP based on total capital expenditure and annual outputs of development.						

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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**DRAINAGE DIAGRAM**

Provision of Existing Drainage Diagram	each	Y	\$68.00	\$70.00	2.94%	B
Inspection and redrawing of Drainage Diagram	each	Y	\$255.00	\$260.00	1.96%	B

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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## FOOD PREMISES

Food Shops	per inspection	N	\$265.00	\$272.00	2.64%	B
Food Shops – Minor Inspection e.g. limited hot foods, pie warmers etc.	per inspection	N	\$125.00	\$128.00	2.40%	B
Supermarket / General Store (Food Preparation e.g. Deli)	per inspection	N	\$450.00	\$462.00	2.67%	B
Temporary Food Stall	per inspection	N	\$95.00	\$97.00	2.11%	B
Mobile Food Vendor – Annual	annual	N	\$450.00	\$500.00	11.11%	B
Mobile Food Vendor – Six Monthly	half yearly	N	50% of Annual Fee			B
Mobile Food Vendor - Three Monthly	quarterly	N	25% of Annual Fee			B

## CHANGE OF USE

Change of Use to Food Premises	per application	N	\$320.00	\$328.00	2.50%	B
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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## INFORMATION

### GOVERNMENT INFORMATION PUBLIC ACCESS

Application Fee (s.41 GIPA Act) – made by natural person about their personal affairs	per application	N	\$30.00	\$30.00	0.00%	E
Processing Charge (s.67 GIPA Act) for personal information by natural person	per hour after 20 hours	N	\$30.00	\$30.00	0.00%	E
Application Fee (s.41 GIPA Act) – All other requests	per application	N	\$30.00	\$30.00	0.00%	E
Processing Charge (s.64 GIPA Act) – All other requests	per hour	N	\$30.00	\$30.00	0.00%	E
Application Fee (s.85 GIPA Act) – Internal Review	per review	N	\$40.00	\$40.00	0.00%	E

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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## LIBRARY

Lost or damaged items	per item	N	Cost to Council + \$12.00 processing charge			B
Fee for issue of Overdue Fee Notice	per notice	N	\$1.40	\$1.40	0.00%	C
Replacement of lost or damaged card	per replacement	N	\$5.00	\$5.00	0.00%	C
Fee as charged by Library for supply postage where applicable at official rates	as assessed	Y	At Cost + \$12 Postage			C
Internet Access – per hour	per hour	Y	Free			D
Visitor's Membership (refundable)	per membership	N	\$30.00	\$50.00	66.67%	C
Overdue Account Services Fee	per account	N	\$10.00	\$10.00	0.00%	C

## PHOTOCOPYING

A4 – Single Side – Black & White	per sheet	Y	\$0.25	\$0.25	0.00%	C
A4 – Double Side – Black & White	per sheet	Y	\$0.45	\$0.45	0.00%	C
A3 – Single Side – Black & White	per sheet	Y	\$0.40	\$0.40	0.00%	C
A3 – Double Side – Black & White	per sheet	Y	\$0.75	\$0.75	0.00%	C
A4 - Non profit organisations (limit of 200 copies per month) – Black & White	per sheet	Y	\$0.20	\$0.20	0.00%	C
A4 – Single Side – Colour	per sheet	Y	\$2.00	\$2.00	0.00%	C
A4 – Double Side – Colour	per sheet	Y	\$3.70	\$3.70	0.00%	C
A3 – Single Side – Colour	per sheet	Y	\$3.70	\$3.70	0.00%	C
A3 – Double Side – Colour	per sheet	Y	\$6.90	\$6.90	0.00%	C

## LAMINATING

A4 Sheet of Paper	per sheet	Y	\$4.40	\$4.40	0.00%	C
Business Card	per card	Y	\$2.80	\$2.80	0.00%	C

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## PARKS AND SPORTING GROUNDS

Council's preferred payment method is by EFTPOS. Refunds are payable by EFTPOS (if paid by card) or cheque.

There will be no concessions granted for, the waiving of, nor a reduction in Council's set fees and charges as Council already provides a low fee for the hire and use of parks and sporting grounds.

### JUBILEE PARK

Kiosk Hire	per day	Y	\$68.00	\$70.00	2.94%	C
Kiosk Cleaning Deposit for Jubilee Park	per event	N	\$200.00	\$205.00	2.50%	C

### ROTARY PARK

Kiosk Hire	per day	Y	\$68.00	\$70.00	2.94%	C
Kiosk Cleaning Deposit for Rotary Park	per event	N	\$200.00	\$205.00	2.50%	C

### FEDERATION PARK

Half (1/2) bank of lights	per hour	Y	\$26.00	\$30.00	15.38%	C
Full bank of lights	per hour	Y	\$51.00	\$60.00	17.65%	C
Ground Hire (promotional events)	per user	Y	\$410.00	\$420.00	2.44%	C

### SHIRLEY PARK

Lighting Hire	per hour	Y	\$16.00	\$20.00	25.00%	C
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### PARKS IN GENERAL

Hire (not for profit & charitable organisations)	per approval	Y	\$68.00	\$100.00	47.06%	C
Hire (Schools within the Tenterfield Local Government Area (LGA))	per approval	Y			Free	D
Commercial Hire	per approval	Y	\$250.00	\$250.00	0.00%	C



Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## PARKS IN GENERAL [continued]

Weddings & Private Functions	per approval	Y	\$250.00	\$250.00	0.00%	C
Amended Booking Approval/Cancellation Fee	per booking change	Y	\$15.00	\$15.00	0.00%	C

## MARQUEE CHARGES

6 metre X 6 metre Marquee – Friday to Monday	Friday to Monday	Y	\$221.00	\$221.00	0.00%	A
6 metre X 6 metre Marquee – Friday to Tuesday	Friday to Tuesday	Y	\$337.00	\$337.00	0.00%	A
6 metre X 6 metre Marquee – Monday to Monday (week)	Monday to Monday (week)	Y	\$453.00	\$453.00	0.00%	A
6 metre X 9 metre Marquee – Friday to Monday	Friday to Monday	Y	\$253.00	\$253.00	0.00%	A
6 metre X 9 metre Marquee – Friday to Tuesday	Friday to Tuesday	Y	\$379.00	\$379.00	0.00%	A
6 metre X 9 metre Marquee – Monday to Monday (week)	Monday to Monday (week)	Y	\$505.00	\$505.00	0.00%	A
SunSmart (Cancer Council) Marquee Hire – No Charge for Organisations from within Tenterfield Shire Council LGA. However, refundable bond and conditions apply	per marquee	Y	Free			D
Refundable Bond	per marquee	N	\$330.00	\$330.00	0.00%	F
Amended Booking Approval/Cancellation Fee	per booking change	Y	\$15.00	\$15.00	0.00%	C

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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**RATES AND PROPERTY**

Copy of Rate Notice and Receipts	per assessment	N	\$25.00	\$25.00	0.00%	B
Only applicable to refunds of overpayments	per refund	N	\$25.00	\$25.00	0.00%	B
Dishonoured Cheque Fee	per cheque	N	\$42.50	\$42.50	0.00%	B

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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## REGULATORY FEES

Clean Up Notice issued under section 91 of the Protection of the Environment Operations Act 1997	per notice	N	\$591.00 or at Chief Corporate Officer's discretion			E
Prevention Notice issued under section 96 of the Protection of the Environment Operations Act 1997	per notice	N	\$591.00 or at Chief Corporate Officer's discretion			E
Compliance Cost Notice issued under section 91 of the Protection of the Environment Operations Act 1997	per notice	N	At Cost			E
Investigation (Authorised Officer) for compliance in issuing Notices under the Protection of the Environment Operations Act 1997 – to be included in Compliance Cost Notices	Staff per hour	N	\$250.00	\$250.00	0.00%	E
Administration for compliance in issuing Notices under the Protection of the Environment Operations Act 1997 – to be included in Compliance Cost Notices.	Staff per hour	N	\$130.00	\$130.00	0.00%	E
Improvement Notice or Prohibition Notice under section 97 of the Public Health Regulation 2012 - Regulated System	per notice	N	\$560.00	\$560.00	0.00%	E
Improvement Notice or Prohibition Notice under section 97 of the Public Health Regulation 2012	per notice	N	\$270.00	\$270.00	0.00%	E
Food Act Improvement Notice	per inspection	N	\$330.00	\$330.00	0.00%	E

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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## ROADS AND ROAD RESERVES

### PUBLIC GATE APPLICATION

The fee for a new public gate and bypass application includes advertising, public consultation and Council approval.

Public Gate Permit Application - First Location	per location	N	\$750.00	\$770.00	2.67%	B
Public Gate Permit Application - Additional location as part of same application	per location	N	\$250.00	\$255.00	2.00%	B

### ROAD AND FOOTPATH RESTORATION

Restoration Works - All restoration of damaged infrastructure	per location	N	Actual Cost + 20%			B
Urgent Repair Works - All urgent works required due to substandard Vehicular Accesses, Public Gates, Grids, and other privately maintained infrastructure	per location	N	Actual Cost + 20%			B

### TEMPORARY STREET CLOSURE

Temporary Street closures exclude school and charity events, and ANZAC Day.

Permit issued for conducting an event on a public road (excludes traffic management plan)	per closure	N	As Assessed, Minimum cost \$800.00			C
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### TRAFFIC MANAGEMENT PLAN

Traffic Management Plan for road event or other roadworks.	per application	Y	As Assessed, Minimum cost \$500.00			B
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### VEHICULAR ACCESS APPLICATION (DRIVEWAYS)

Fee includes inspections and advertising where applicable

Issue of Consents under Section 138 Roads Act 1993	each	N	\$290.00	\$300.00	3.45%	B
Issue of Consents under Section 138 Roads Act 1993 for each additional site where pre and final inspections can be made for all works at the same time	each	N	\$145.00	\$150.00	3.45%	B
Concurrent Issue of New Rural Address and Section 138 Vehicular Access Permit	each	Y	\$345.00	\$370.00	7.25%	B

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## WORKS IN ROAD RESERVE

Section 138 Approval under the Roads Act, including Road Opening Permit, Road Occupancy Permit. Duration of works – less than 24 hours.	each	N	\$50.00	\$80.00	60.00%	B
Section 138 Approval under the Roads Act, including Road Opening Permit, Road Occupancy Permit (includes one pre-approval inspection & one post-work inspection). Duration of works – greater than 24 hours.	each	N	\$290.00	\$300.00	3.45%	B

## KERB & GUTTER

Construction (measure – property frontage) – Owner's half cost	per application	N	50% of actual cost			C
Construction (measure – property frontage) – Side boundaries – corner lots	per application	N	25% of actual cost			C

## STORMWATER DRAINAGE WORKS

Carry out Stormwater Drainage Work (by Council)	per application	N	Actual Cost + 20%			B
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## OTHER ROAD FEES

Section 611 – Annual Charge on Rails, Pipes, etc. – Public Road	each	N	As Assessed			B
Traffic Count Information - Provision of existing data	per site	Y	\$80.00	\$100.00	25.00%	B
Traffic Count - Conduct at requested site	per site	Y	As Assessed, Minimum cost \$500.00			B
Public Road & Infrastructure Re-naming Application, including advertising costs (non-refundable)	per road/site	N	\$1,750.00	\$1,795.00	2.57%	B

## RURAL ADDRESSING

Issue of New Rural Address	each	Y	\$190.00	\$200.00	5.26%	B
Includes inspection and installation of rural address number						
Replacement of Rural Address signposting	each	Y	Actual Cost + 20%			B
Concurrent Issue of New Rural Address and Section 138 Vehicular Access Permit	each	Y	\$345.00	\$370.00	7.25%	B

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## RURAL ADDRESSING [continued]

Issue of New Rural Address – for each additional address where installations of posts occur at the same time	each	Y	\$71.00	\$80.00	12.68%	B
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## PERMANENT PUBLIC ROAD CLOSURE/OPENING APPLICATION

The fee for a road closure/opening application includes advertising, referencing, public consultation and Council approval.

Council Public Road permanent closure application	per application	N	As Assessed, Minimum Cost \$1,000.00			B
Road Opening Application	per application	N	As Assessed, Minimum cost \$2,000.00			B

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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## SALEYARDS

Private Yard Usage / Non sale Cattle	per head/per day	Y	\$3.00	\$3.00	0.00%	C
Yard Regular Sales (Store & Fat) Fees	per head	Y	\$7.90	\$8.10	2.53%	B
Agent – Business Use Fee	annual fee	Y	\$4,575.00	\$4,690.00	2.51%	B
Agent – Special Sale Use & Booking Fee	each	Y	\$520.00	\$520.00	0.00%	B
Saleyard / Paddock fee Sale Cattle only	per head / per day	Y	\$1.50	\$1.50	0.00%	B
Emergency NLIS Tags	each	Y	\$37.00	\$37.00	0.00%	B
NLIS – Transfer of Data to Agents	each	Y	\$41.00	\$43.00	4.88%	B
Work Health & Safety & Infrastructure Levy (See Council Resolution 297/15)	per head	Y	\$2.90	\$2.90	0.00%	B
Cattle Disposal Fee	per head	Y	\$256.00	\$277.50	8.40%	B
Feeding of Cattle by Council Staff	as assessed	Y	At cost to Council + 10%			B
Process NLIS cattle - Private Weigh	per head	Y	\$4.40	\$4.40	0.00%	B

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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## PRIVATE WORKS CHARGES

- No dry hire of any plant or equipment.
- Minimum charge of 1 hour applies to all plant, with increments of 1/2 hour.
- Rates are inclusive of operator wages for normal time.
- Activities undertaken outside normal working hours, including on RDOs, will attract a surcharge to cover the applicable overtime wage rate including any allowances.
- If additional staff are required, the relevant staff charges will apply.
- Works estimated to take longer than 8 hours or which require more than one plant item must have an estimate of cost prepared and approved by the appropriate Council officer prior to work commencing.
- All transport costs are to be met by the hirer, including floatage to and from site and use of utes to return home. This cost will be established prior to commencement of hire.
- Council makes no guarantee as to the availability for hire of any plant or items listed below.
- Council reserves the right not to make any item available for hire and to place restrictions and conditions on the hire of plant or other items.
- The cost of repair of any damage incurred to plant outside the control of the operator and/or normal wear and tear, will be charged to the hirer.
- Standby rates will be 70% of the comprehensive hire rate for major plant items.
- Please note that all charges for items of plant and equipment do not include the cost of materials. Materials will be charged separately at the rates indicated/quoted.

## PLANT HIRE CHARGES

30 KVA Generator	per hour/per day	Y	\$142.00	\$146.00	2.82%	A
6 Inch Water Pump	per hour	Y	\$142.00	\$146.00	2.82%	A
Mechanics Truck	per hour	Y	\$170.00	\$174.50	2.65%	A
Backhoe Loader/Telehandler	per hour	Y	\$203.00	\$208.50	2.71%	A
Compressor	per hour	Y	\$142.00	\$146.00	2.82%	A
Elevating Work Platform (Cherry Picker) – 2 x Operators included	per hour	Y	\$352.00	\$361.00	2.56%	A
Excavator/Bulldozer (plus GET at cost + 20%)	per hour	Y	\$269.50	\$276.50	2.60%	A
Forklift	per hour	Y	\$155.50	\$159.50	2.57%	A
Grader	per hour	Y	\$228.00	\$234.00	2.63%	A
Vacuum Excavation Trailer/Valve Exerciser	per hour	Y	\$318.00	\$326.00	2.52%	A
Linemarker	per hour	Y	\$237.00	\$243.00	2.53%	A
Franna 20 ton Crane - 2 x Operators included	per hour	Y	\$352.00	\$361.00	2.56%	A



Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## PLANT HIRE CHARGES [continued]

Loader – Skid Steer	per hour	Y	\$169.50	\$174.00	2.65%	A
Mini Excavator 1.8T with attachments	per hour	Y	\$164.00	\$168.50	2.74%	A
Mini Excavator 5.5T with attachments	Per Hour	N	\$0.00	\$195.00	∞	A
Mower G4000 Toro (or equivalent)	per hour	Y	\$164.00	\$168.50	2.74%	A
Mower – Deck (other)	per hour	Y	\$185.50	\$190.50	2.70%	A
Patch Mobile - 2 x Operators included	per hour	Y	\$311.00	\$319.00	2.57%	A
Prime Mover & Low Loader	per hour	Y	\$272.00	\$279.00	2.57%	A
Roller – Self Propelled Vibrating Flat drum or Padfoot	per hour	Y	\$180.00	\$184.50	2.50%	A
Roller – Grid (inc Tractor)	per hour	Y	\$219.00	\$224.50	2.51%	A
Sewer/Pipe Cleaner	per hour	Y	\$318.00	\$326.00	2.52%	A
Slasher	per hour	Y	\$53.00	\$54.50	2.83%	A
Tractor – attachments extra	per hour	Y	\$175.50	\$180.00	2.56%	A
Tractor – attachments extra (Urbenville)	per hour	Y	\$175.50	\$180.00	2.56%	A
Truck – Garbage, side loader, R & LH Drive	per hour	Y	\$184.00	\$189.00	2.72%	A
Truck – Industrial bins, front loading forks	per hour	Y	\$174.00	\$178.50	2.59%	A
Truck – Light Tipper	per hour	Y	\$152.00	\$156.00	2.63%	A
Truck – Medium Tipper	per hour	Y	\$162.50	\$167.00	2.77%	A
Truck – Heavy Tipper	per hour	Y	\$189.50	\$194.50	2.64%	A
Truck – Heavy Tipper + Dog Trailer	per hour	Y	\$254.50	\$261.00	2.55%	A
Truck - Flat Deck with Crane	per hour	Y	\$200.00	\$205.00	2.50%	A
Utility	per km both ways	Y	\$0.90	\$0.95	5.56%	A
Variable Message Boards (Pair)	per day	Y	\$110.00	\$200.00	81.82%	A
Water Cart	per hour	Y	\$182.50	\$187.50	2.74%	A
Weed Sprayer, truck mounted	per hour	Y	\$168.50	\$173.00	2.67%	A
Wood Chipper, up to 225 mm diameter	per hour	Y	\$279.00	\$286.00	2.51%	A

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## MATERIALS

Chemicals (Noxious weed spraying)	each	N	Actual Cost + 20%			A
Bitumen Emulsion – from Tenterfield or Urbenville Depots - supply only, with loading	per litre	Y	\$2.80	\$3.00	7.14%	A
Gravel – from Tenterfield LGA	per cubic metre	Y	As Assessed			A
Aggregate precoated (7, 10 or 14mm) – minimum charge is 1 cubic metre with loading & delivery an extra charge	per cubic metre	Y	\$113.00	\$120.00	6.19%	A
Aggregate unprecoated (7, 10 or 14mm) – minimum charge is 1 cubic metre with loading & delivery an extra charge	per cubic metre	Y	\$74.00	\$80.00	8.11%	A
Crusher Dust – from Tenterfield or Urbenville Depots – minimum charge 1 cubic metre with loading & delivery an extra charge	per cubic metre	Y	\$58.00	\$60.00	3.45%	A
Store Items (Including fuel supply for Emergency Service use or emergency situations only)	each	Y	Actual Cost + 20%			A

## REINFORCED CONCRETE PIPES

375 mm dim – Pipe	per metre	Y	Actual Cost + 20%			A
375mm dim – Headwalls, Full Apron, Heavy Duty	each	Y	Actual Cost + 20%			A
375mm dim – Sandbands	each	Y	Actual Cost + 20%			A
450 mm dim – Pipe	per metre	Y	Actual Cost + 20%			A
450mm dim – Headwalls, Full Apron, Heavy Duty	each	Y	Actual Cost + 20%			A
450mm dim – Sandbands	each	Y	Actual Cost + 20%			A
600mm dim – Pipe	per metre	Y	Actual Cost + 20%			A
600mm dim – Headwalls, Full Apron, Heavy Duty	each	Y	Actual Cost + 20%			A
600mm dim – Sandbands	each	Y	Actual Cost + 20%			A

## DRIVEWAY SEALING

In the Tenterfield Shire Council Area	per square metre	Y	Estimated cost + 20%			A
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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## STAFF

Mechanic or Dogger	per hour	Y	\$105.50	\$110.00	4.27%	B
Operator	per hour	Y	\$105.50	\$110.00	4.27%	B
Professional	per hour	Y			By Quotation	B
Services or Supervisor Support	per hour	Y	\$121.00	\$125.00	3.31%	B
RMS Inspection Fee (Authorised Inspection Station) at Riley St Depot Workshop	each	Y			As per RMS Schedule	B
Plant Risk Assessment	each	Y			By Quotation	B

## ABANDONED VEHICLE IMPOUNDMENT

Removal of Abandoned Vehicles to Depot, Advertising, Auction or Release Fee	per vehicle	N		Cost to Council + 10%		B
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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## SEWER NETWORK

Carry out Sewerage Work including Mains Extensions	per connection	N	Estimated Cost			B
Sewer Main location diagram	each	N	\$103.00	\$108.50	5.34%	B
Sewer Main location – field inspection	per hour	N	\$153.00	\$161.00	5.23%	B
Sewer Connection	per connection	N	\$1,235.00	\$1,300.00	5.26%	B
Sewer Inspection Fee for Faulty Drainage	per hour	N	\$140.00	\$147.00	5.00%	B
Low pressure Air Testing	per hour	N	\$462.00	\$486.00	5.19%	B
Confined spaces entry	per hour	N	\$462.00	\$486.00	5.19%	B
CCTV Camera Inspection	per hour	N	\$462.00	\$486.00	5.19%	B
Fee for Non-Tenterfield Shire Premises to Discharge Waste Directly To Tenterfield Shire Council sewerage Network	per year	N	\$1,405.00	\$1,480.00	5.34%	B
Disposal of Septic Trade Waste	per kl	N	\$29.00	\$30.50	5.17%	B

## ANNUAL AVAILABILITY CHARGE - RESIDENTIAL

Annual Availability Charge	per occupancy per property per annum	N	\$1,255.00	\$1,320.00	5.18%	B
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## ANNUAL CHARGES - NON-RESIDENTIAL

Annual Charges - Non Residential Sewerage Water Connection 20mm	per occupancy per property per annum	N	\$1,255.00	\$1,320.00	5.18%	B
Annual Charges - Non Residential Sewerage Water Connection 25mm	per occupancy per property per annum	N	\$1,255.00	\$1,320.00	5.18%	B
Annual Charges - Non Residential Sewerage Water Connection 32mm	per occupancy per property per annum	N	\$1,625.00	\$1,710.00	5.23%	B
Annual Charges - Non Residential Sewerage Water Connection 40mm	per occupancy per property per annum	N	\$2,540.00	\$2,667.00	5.00%	B
Annual Charges - Non Residential Sewerage Water Connection 50mm	per occupancy per property per annum	N	\$3,960.00	\$4,158.00	5.00%	B
Annual Charges - Non Residential Sewerage Water Connection 80mm	per occupancy per property per annum	N	\$10,135.00	\$10,641.75	5.00%	B

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## ANNUAL CHARGES - NON-RESIDENTIAL [continued]

Annual Charges - Non Residential Sewerage Water Connection 100mm	per occupancy per property per annum	N	\$15,835.00	\$16,626.75	5.00%	B
Annual Charges - Non Residential Sewerage Water Connection 150mm	per occupancy per property per annum	N	\$35,640.00	\$37,422.00	5.00%	B
Voluntary and Charitable Organisations Water Connection	per occupancy per property per annum	N	\$243.00	\$255.15	5.00%	B
Services installed solely for the purpose of fire fighting	Annually	N	No Charge			D

## TRADE WASTE (SEWER) CHARGES

Application Fee – Change of business owner or business name or property owner	per application	N	\$168.00	\$176.50	5.06%	B
Application Fee – New business or change of business activity	per application	N	\$292.00	\$307.00	5.14%	B
Withdrawal or Modification Application Fees	Charge / Withdrawal or Modification	N	Based on work completed prior to withdrawal (percentage of application fee)			B
Trade Waste Fee Category 1	per annum	N	\$176.00	\$185.00	5.11%	B
Trade Waste Fee Category 2	per annum	N	\$176.00	\$185.00	5.11%	B
Trade Waste Fee Category 3	per annum	N	\$840.00	\$882.00	5.00%	B
Food Waste Disposal Charge	per kilolitre	N	As determined by liquid trade waste guidelines			B
Trade Waste Usage Charge Compliant	per kL	N	\$1.95	\$2.05	5.13%	B
Trade Waste Usage Charge Non-compliant	per kL	N	\$20.00	\$21.00	5.00%	B
Re-Inspection Fee all Categories	per inspection	N	\$130.00	\$136.50	5.00%	B
Approval Renewal Fee (5 Yearly) all Categories	per approval	N	\$130.00	\$136.50	5.00%	B
Application For Exemption of Installing Standard Pre-Treatment Equipment all Categories	per application	N	\$130.00	\$136.50	5.00%	B
Application for Trade Waste Discharge Factor Variation all Categories	per application	N	\$130.00	\$136.50	5.00%	B

## USAGE CHARGE

Sewerage Usage Charge - Non-residential	per kilolitre	N	\$3.05	\$3.20	4.92%	B
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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## STORMWATER DRAINAGE

Stormwater Management Charge	Annually	N	\$25.00	\$25.00	0.00%	E
Strata Title Per Unit	Annually	N	\$12.50	\$12.50	0.00%	E
Stormwater Business < 350m square	Annually	N	\$25.00	\$25.00	0.00%	E
Stormwater Business 350m sq - 1200 m sq	Annually	N	\$50.00	\$50.00	0.00%	E
Stormwater Business 1200m sq - 5000 m sq	Annually	N	\$221.00	\$221.00	0.00%	E
Stormwater Business >5000m sq	Annually	N	\$357.00	\$357.00	0.00%	E

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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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SUBDIVISION

New Road	per development	N		\$665 + \$65 per additional lot		E
No New Road	per development	N		\$330 + \$53 per additional lot		E
Strata	per development	N		\$330 + \$65 per additional lot		E
Boundary Adjustment (requiring development consent)	per development	N	\$330.00	\$330.00	0.00%	E
Subdivision Certificate Application	per development	N	\$225.00	\$231.00	2.67%	B

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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## SWIMMING POOL

Single Admission	per person	Y	\$4.20	\$4.40	4.76%	C
Children - aged 3 years and under	per child	Y			Free	D
Season Family	per family	Y	\$395.00	\$405.00	2.53%	C
Season Family 3 Month Pass	per family	Y	\$210.00	\$215.50	2.62%	C
Season Single	per person	Y	\$182.00	\$187.00	2.75%	C
Season Single 3 Month Pass	per person	Y	\$100.00	\$102.50	2.50%	C
School Hire	per child	Y	\$2.20	\$2.20	0.00%	C
Spectator Admission (No charge for organised programs)	per person	Y	\$2.20	\$2.20	0.00%	C
Gym entry only	per person	Y	\$4.20	\$4.30	2.38%	C
Gym and Swim	per person	Y	\$6.20	\$6.40	3.23%	C
Gym entry - single admission for season pass holders	per person	Y	\$2.20	\$2.30	4.55%	C
Learn to Swim	per person	Y			Pool entry + \$7.00	C
Other Squads (including Masters)	per person	Y			Pool entry + \$5.00	C
Lane Hire	per hour	Y			Pool entry + \$15.00	C
Hire of Pool Out of Hours (Inclusive of Pool Attendants)	per hour	Y	\$135.00	\$138.50	2.59%	C
Amended Booking Approval/Cancellation Fee	per booking change	Y	\$15.00	\$15.00	0.00%	C



Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## THEATRE AND MUSEUM FEES

### CINEMA FEES

Adult	per person	Y	\$14.00	\$14.00	0.00%	A
Under 18's	per person	Y	\$10.00	\$10.00	0.00%	A
Concession (Pensioner or Student)	per person	Y	\$10.00	\$10.00	0.00%	A
Family (2 Adults & 2 Children)	per family	Y	\$40.00	\$40.00	0.00%	A
Extra Child (Family)	extra child with family	Y	\$8.00	\$8.00	0.00%	A
Movie Club Membership (entitles member to 2 free passes)	per membership	Y	\$32.00	\$32.00	0.00%	A
Discount: Adults – Movie Club Members Only	per membership	Y	\$13.00	\$13.00	0.00%	A
Discount: Under 18's – Movie Club Members Only	per membership	Y	\$9.00	\$9.00	0.00%	A
Discount: Concession – Movie Club Members Only	per membership	Y	\$9.60	\$9.60	0.00%	A
Children aged between 12 and 17 during Youth Week	per child	Y	\$5.20	\$5.20	0.00%	A
Corporate Group Booking for 25 participants (Additional \$12 per person above the 25 person group booking, Participant numbers limited to cinema capacity)	Per Group 25 Adults	Y	\$0.00	\$350.00	∞	A
Junior Birthday Party Group Booking for 15 participants (Additional \$8 per person above the 15 person group booking, Participant numbers limited to cinema capacity)	Per Group 15 Children under 18yrs	Y	\$0.00	\$150.00	∞	A
Cinema – Retail Items	per item	Y	Recommended Retail Price			A

### MUSEUM FEES

Adults	per person	Y	\$7.00	\$7.00	0.00%	A
Children	per person	Y	\$3.50	\$3.50	0.00%	A
Concession	per person	Y	\$5.50	\$5.50	0.00%	A
Family	per family	Y	\$17.00	\$17.00	0.00%	A
Groups of 10 or more (fee per person)	per group	Y	\$7.00	\$7.00	0.00%	A
School Groups (per child)	per child	Y	\$5.10	\$5.10	0.00%	A
Museum Volunteers, National Trust Members and Local Residents/Ratepayers	per person	Y	Free			D
Museum – Retail Items	Per Item	Y	Recommended Retail Price			A

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## PUBLIC ADDRESS SYSTEM

### DAILY HIRE

Commercial Organisations (includes 1/2 hour set up and instruction)	per hire	Y	\$476.00	\$476.00	0.00%	A
Non-profit organisations for own use (no set up)	per hire	Y	\$171.00	\$171.00	0.00%	C
Non-profit organisations for use during community events (no set-up)	per hire	Y	\$90.00	\$90.00	0.00%	C

### HOURLY HIRE

Hourly hire with no set-up (i.e. organisation to pick up and return equipment)	per hire	Y	\$92.00	\$92.00	0.00%	A
Set-up Time (additional to any other fee)	per hire	Y	\$76.00	\$76.00	0.00%	A
Bond (refundable upon return of equipment)	per hire	N	\$238.00	\$238.00	0.00%	F

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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## VENUE HIRE

### COUNCIL CHAMBERS/COMMITTEE ROOMS

Council Rooms – Community Organisations	per hour	Y	\$30.00	\$31.00	3.33%	C
Council Rooms - Commercial Hire	Per Hour	N	\$0.00	\$57.00	∞	C
Use of Council Kitchen - only available during Council office hours 8.30 am – 5.00pm weekdays	Per Day	N	\$0.00	\$15.00	∞	C

### CATERING

Council Rooms – Morning/Afternoon Tea	per person	Y	\$10.00	\$20.00	100.00%	B
Council Rooms – Lunch while Hiring	per event	Y	At cost + \$39.00			A

### MEMORIAL HALL & RSL PAVILION

There will be no concessions granted for, the waiving of, nor a reduction in Council's set fees and charges as Council already provides a low fee for the hire and use of the Memorial Hall and RSL Pavilion.

Tenterfield Playgroup has a special hire rate as per resolution CM 1337/09 of 25 November 2009. The fee set for Tenterfield Playgroup is not to be increased by CPI. It can only be changed by Council resolution.

Hire - Residents, Non profit & Charitable Organisations (within Tenterfield Shire)	per hour	Y	\$30.00	\$31.00	3.33%	C
Hire - Non-Residents, Non profit & Charitable Organisations (outside Tenterfield Shire)	per hour	Y	\$50.00	\$52.00	4.00%	A
Commercial Hire (within Tenterfield Shire)	per hour	Y	\$55.00	\$57.00	3.64%	C
Kitchen in Memorial Hall for Storage and Preparation of Food – Additional Fee	per day	Y	\$90.00	\$93.00	3.33%	A
Retractable Seating Hire (Memorial Hall)	per setup per event	Y	\$100.00	\$105.00	5.00%	B
Bond and Key Deposit – Commercial Groups	per event	N	\$660.00	\$660.00	0.00%	F
Bond and Key Deposit – Community Groups (Local/Non Local)	per event	N	\$330.00	\$330.00	0.00%	F
Set Up, Pack Up and Cleaning Time	per hour	Y	\$15.00	\$16.00	6.67%	A
Tenterfield Playgroup – Special Hire Rate	per two hour session	Y	\$10.00	\$10.00	0.00%	C

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## ALL HALLS

Amended Booking Approval/Cancellation Fee	per booking change	Y	\$15.00	\$15.00	0.00%	C
Key and/or Padlock Replacement	per key/padlock	Y	At cost to Council + 10%			B

## MUSEUM COMPLEX

Hire of Museum room for private meetings – outside opening hours only (Banquet Hall)	per meeting	Y	\$253.00	\$253.00	0.00%	A
Hire of Museum room for private functions	per meeting	Y	\$477.00	\$477.00	0.00%	A
Bond for Hire of Museum for private meetings (GST applicable if bond forfeited)	per meeting	N	\$220.00	\$220.00	0.00%	F
Special Events and Openings, including food and drink	per event	Y	Cost to Recover			A
Functions open to the public serving alcohol – Theatre	per event	Y	\$444.00	\$444.00	0.00%	A
Functions open to the public serving alcohol – Bond (refundable)	per event	N	\$220.00	\$220.00	0.00%	F
Weddings	per event	Y	\$2,110.00	\$2,110.00	0.00%	A
Productions – Stage and theatre productions (local) – first night	per event - 1st night	Y	\$290.00	\$290.00	0.00%	C
Productions – Stage and theatre productions (local) – subsequent nights with same booking	per event - subsequent nights	Y	\$148.00	\$148.00	0.00%	C
Productions – Stage and theatre productions (visiting) – first night	per event - 1st night	Y	\$467.00	\$467.00	0.00%	A
Productions – Stage and theatre productions (visiting) – subsequent nights with same booking	per event - subsequent nights	Y	\$303.00	\$303.00	0.00%	A
Productions – Local Package	per package	Y	\$650.00	\$650.00	0.00%	C
Productions – School Productions	per production	Y	\$69.00	\$69.00	0.00%	C
Other Public Functions – Bond (refundable)	per event	N	\$243.00	\$243.00	0.00%	F
Exhibitions – Monday to Thursday	per day	Y	\$117.00	\$117.00	0.00%	A
Exhibitions – Friday to Sunday	per day	Y	\$205.00	\$205.00	0.00%	A
Rehearsals – In conjunction with a booking – Monday to Thursday (during office hours)	per day	Y	\$34.00	\$34.00	0.00%	A
Rehearsals – In conjunction with a booking – Monday to Thursday (after hours)	per day	Y	\$85.00	\$85.00	0.00%	A
Rehearsals – In conjunction with a booking – Friday to Sunday (during office hours)	per day	Y	\$140.50	\$140.50	0.00%	A
Rehearsals – In conjunction with a booking – Friday to Sunday (after hours)	per day	Y	\$190.00	\$190.00	0.00%	A
Rehearsals – Schools and Eisteddfods (during office hours)	per day	Y	\$32.00	\$32.00	0.00%	C
Rehearsals – Schools and Eisteddfods (after hours)	per day	Y	\$62.00	\$62.00	0.00%	C

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## MUSEUM COMPLEX [continued]

Rehearsals – Other rehearsals (during office hours)	per day	Y	\$140.50	\$140.50	0.00%	A
Rehearsals – Other rehearsals (after hours)	per day	Y	\$190.00	\$190.00	0.00%	A
Meetings – Full day (4 hours or more)	> 4hr session	Y	\$370.00	\$370.00	0.00%	A
Meetings – Half day (less than 4 hours)	< 4hr session	Y	\$248.00	\$248.00	0.00%	A
Meetings – Setting up by Council staff	per hour	Y	Cost to Council + 10%			A
Meetings – Key deposit (forfeited if not returned the following work day)	per issue	N	\$12.20	\$12.20	0.00%	F
Meetings – Cleaning Fee	per hour	Y	Cost to Council + 10%			A
Meetings – Security Firm to secure building Fee	per callout	Y	Cost to Council + 10%			A

## VISITORS INFORMATION CENTRE

### MEETING ROOM

#### NOT FOR PROFIT - COMMUNITY

Use of meeting room up to 2 hours	first 2hrs	Y	Free of Charge			D
Booking for 1/2 day (up to 5 hours)	up to 5hrs	Y	\$32.00	\$32.00	0.00%	C
Booking for full day (5 hours plus)	5hrs plus	Y	\$63.50	\$63.50	0.00%	C
Annual Fee	per annum	Y	\$501.00	\$501.00	0.00%	C
Bond (Refundable)	per application	N	\$66.00	\$66.00	0.00%	F

#### COMMERCIAL USE

Booking for 1/2 day (up to 5 hours)	up to 5hrs	Y	\$60.50	\$60.50	0.00%	A
Booking for full day (5 hours plus)	5hrs plus	Y	\$120.00	\$120.00	0.00%	A
Bond (Refundable)	per application	N	\$132.00	\$132.00	0.00%	F

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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OTHER

Visitors Information Centre – Retail Items	per item	Y	Recommended Retail Price	A
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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## WASTE MANAGEMENT

### WHEELIE BINS

Collection Charge - Commercial Waste 120L Bin	Annually	N	\$413.00	\$447.00	8.23%	B
Collection Charge - Commercial Waste 240L Bin	Annually	N	\$532.00	\$575.00	8.08%	B
Collection Charge - Domestic Waste 120L Bin	Annually	N	\$413.00	\$447.00	8.23%	B
Collection Charge - Domestic Waste 240L Bin	Annually	N	\$532.00	\$575.00	8.08%	B
120 Litre (Replacement Bin)	per bin	N	\$83.00	\$90.00	8.43%	B
240 Litre (Replacement Bin)	per bin	N	\$143.00	\$154.50	8.04%	B
2nd Hand Bins 120L & 240L (if available)	per bin	N	\$55.00	\$59.50	8.18%	B
120L Bins – Collection Fee for each additional bin	per bin	Y	\$14.50	\$15.50	6.90%	B
240L Bins – Collection Fee for each additional bin	per bin	Y	\$16.50	\$18.00	9.09%	B
Collection Fee for additional bin pickup request	per bin	Y	\$21.00	\$23.00	9.52%	B
Purchase of Megamuncher Worm Farm/Compost Bin	per bin	Y	\$264.00	\$285.50	8.14%	A

### RECYCLING COLLECTION CHARGES

Recycling Collection Charges - Residential	Annually	N	\$80.00	\$86.50	8.13%	B
Recycling Collection Charges - Non-residential	Annually	N	\$80.00	\$86.50	8.13%	B

### ANNUAL FACILITY CHARGE

Waste Management Facility Charge	Annually	Y	\$267.00	\$288.50	8.05%	B
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### BULK BINS

Weekly Rent (After the first 14 days) – Commercial Waste	per week	N	\$15.50	\$16.50	6.45%	B
Annual Industrial Bin Access at Mingoola and Springfield	annual charge per key	N	\$0.00	\$80.00	∞	C
Refundable deposit for Bulk Bin service to address by other than the property/business owner	per bin	N	\$249.00	\$269.00	8.03%	F

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## BULK BINS [continued]

Delivery Charge (or pick up) within the Tenterfield Rural Village (RU5 Zone)	per bin	N	\$55.00	\$59.50	8.18%	B
Delivery Charge (or pick up) outside the Tenterfield Rural Village (RU5 Zone)	per Km (each way)	N	\$4.60	\$5.00	8.70%	B
Locking bar and padlock refundable deposit. Refunded upon return of commercial bin at end of rental.	per service	N	\$151.00	\$163.50	8.28%	B
Replacement lock and key	per service	Y	\$165.00	\$178.50	8.18%	B
Replacement key only	per service	Y	\$83.00	\$90.00	8.43%	B
Service fee beyond currently service area as at July 1 2014 – rate from closest service	per Km (each way)	N	\$4.60	\$5.00	8.70%	B
Cleaning of Bulk Bins	per bin	Y	\$196.00	\$212.00	8.16%	B
Collection Fee – 2.4m3 – Cost per Service	per service	N	\$52.00	\$56.50	8.65%	B
Disposal Fee – 2.4m3 – Landfill or Commercial Recycling Charge	per service	N	\$48.00	\$52.00	8.33%	B
Collection Fee – 3.0m3 – Cost per Service	per service	N	\$66.00	\$71.50	8.33%	B
Disposal Fee – 3.0m3 – Landfill or Commercial Recycling Charge	per service	N	\$61.00	\$66.00	8.20%	B
Collection Fee – 4.0m3 – Cost per Service	per service	N	\$83.00	\$90.00	8.43%	B
Disposal Fee – 4.0m3 – Landfill or Commercial Recycling Charge	per service	N	\$79.00	\$85.50	8.23%	B

## TRANSFER STATION FEES

Vehicles > 4 tonne carrying capacity either based upon rated capacity or weigh bridge ticket are to be deposited to Boonoo Boonoo Landfill by prior arrangement. Please call Council's Administration Building on 6736 6000 to arrange appointment and 48 hours notice must be given. This is applicable to both General Waste and Construction/Demolition Materials.

## GENERAL & GREEN WASTE

If waste is contained in garbage bags or bins on a small box trailer, then small box trailer fees apply.

Waste/Green Waste per tonne	tonne	Y	\$160.00	\$173.00	8.13%	B
Garbage Bag or bin <80L	each	Y	\$4.00	\$4.30	7.50%	B
Garbage Bag or bin 80L to <120L	each	Y	\$6.00	\$6.50	8.33%	B
Garbage Bag or bin 120L to <240L	each	Y	\$14.50	\$15.50	6.90%	B
Garbage Bag or bin 240L	each	Y	\$19.00	\$20.50	7.89%	B
Sedans (Car Boot) & Station Wagons	per load	Y	\$18.50	\$20.00	8.11%	B



Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## GENERAL & GREEN WASTE [continued]

Small Box Trailer of general waste (single axle, no high sides – max 6'x4'x2')	per load	Y	\$28.00	\$30.50	8.93%	B
Small Box Trailer of general waste (single axle, no high sides – max 8'x5'x2')	per load	Y	\$48.00	\$52.00	8.33%	B
Tandem Axle Box Trailers of general waste (or oversize single)	per load	Y	\$51.00	\$55.50	8.82%	B
Utilities up to 1 tonne carrying capacity	per load	Y	\$38.00	\$41.00	7.89%	B
Vehicles up to 4 tonne carrying capacity	per tonne - rated capacity	Y	\$142.00	\$153.50	8.10%	B
Vehicles – over 4 tonne carrying capacity based on rated capacity	per tonne - rated capacity	Y	\$142.00	\$153.50	8.10%	B
Vehicles – over 4 tonne carrying capacity rated on weigh bridge ticket	per tonne weigh bridge ticket required	Y	\$160.00	\$173.00	8.13%	B

## CONSTRUCTION, DEMOLITION, RENOVATION MATERIALS

Small Box Trailer of construction, demolition and renovation material (single axle, no high sides – max 6'x4'x2')	per load	Y	\$62.00	\$67.00	8.06%	B
Small Box Trailer of construction, demolition and renovation material (single axle, no high sides – max 8'x5'x2')	per load	Y	\$89.00	\$96.50	8.43%	B
Tandem Axle Box Trailers of construction, demolition and renovation material (or oversize single)	per load	Y	\$90.00	\$97.50	8.33%	B
Vehicles up to 6 tonne carrying capacity based on rated capacity	per tonne - rated capacity	Y	\$158.00	\$171.00	8.23%	B
Vehicles up to 6 tonne carrying capacity based on weight bridge ticket	per tonne weigh bridge ticket required	Y	\$158.00	\$171.00	8.23%	B

## TYRES

Cars	each	Y	\$11.00	\$12.00	9.09%	B
Motorcycles	each	Y	\$11.00	\$12.00	9.09%	B
4WD	each	Y	\$13.00	\$14.00	7.69%	B
Truck and Forklift Tyres to 16 inches	each	Y	\$38.00	\$41.00	7.89%	B
Forklift Tyres to 16"	each	Y	\$38.00	\$41.00	7.89%	B

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## TYRES [continued]

Small Tractor	each	Y	\$178.00	\$192.50	8.15%	B
Large Tractor	each	Y	\$247.00	\$267.00	8.10%	B
Grader	each	Y	\$247.00	\$267.00	8.10%	B
Super Single	each	Y	\$110.00	\$119.00	8.18%	B
All other tyres	each	Y	Price on application			B

## FURNITURE

Lounges	each	Y	\$37.00	\$40.00	8.11%	B
Lounge Chairs	each	Y	\$23.00	\$25.00	8.70%	B
Kitchen/Dining Tables	each	Y	\$26.00	\$28.00	7.69%	B
Other Small Furniture Items	each	Y	\$23.00	\$25.00	8.70%	B
Other Large Furniture Items	each	Y	\$37.00	\$40.00	8.11%	B

## MATTRESSES

Single Bed Mattress	each	Y	\$28.00	\$30.50	8.93%	B
Double / Queen / King Bed Mattress	each	Y	\$49.00	\$53.00	8.16%	B

## WHITE GOODS

White Goods refers to Refrigerators/Freezers/Air Conditioners or the like. Ozone Protection Regulations 1997 - items containing destroying gases.

If certified as degassed - requires certificate as proof	each	Y	No Charge			D
If not certified degassed or illegally degassed	each	Y	\$113.00	\$122.50	8.41%	B

## DRUMMUSTER

DrumMuster – operated all year round for triple rinse drums accepted under this program	each	Y	No Charge			D
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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## ASBESTOS DISPOSAL

All asbestos > 1 cubic metre must be disposed at the Boonoo Boonoo Landfill. Asbestos must be sealed as per WorkCover requirements. Loads not meeting WorkCover requirements will be rejected. Disposal to Boonoo Boonoo Landfill is by appointment only. 48 Hours notice must be given.

Asbestos removal kit allows for disposal of 1m<sup>2</sup> asbestos at the Tenterfield Waste Transfer Station.

Disposal of small quantity of wrapped asbestos into hazibag at WTS	per M2	Y	\$16.00	\$17.00	6.25%	B
Disposal of asbestos > 1 cubic metre	per m3 (rounded up to whole m3)	Y	\$234.00	\$300.00	28.21%	B
Asbestos Removal Kit	per Kit	Y	\$110.00	\$119.00	8.18%	B

## OTHER TRANSFER STATION FEES

Disposal of carcasses of either dogs/goats/sheep or horses/cattle are by arrangement to Boonoo Boonoo landfill only.

Disposal of Carcasses – Dogs/Goats/Sheep	per head	Y	\$58.00	\$63.00	8.62%	B
Disposal of Carcasses – Horses/Cattle	per head	Y	\$256.00	\$277.50	8.40%	B
Vehicle Bodies – If disposed in designated areas	each	Y	No Charge			D
Used Engine Oil – If disposed in designated areas	each	Y	No Charge			D
Dangerous/Hazardous Waste (Subject to Approval and where permitted)	per litre/tonne	Y	As Assessed			B

## RECYCLING FEES

Council does not accept waste/recyclables from outside Council's Local Government Boundary. Tenterfield Waste Transfer Station requires recyclables to be separated at recycle area.

Where the total load is approved as recyclable and can be legitimately disposed of at recycle area i.e. glass, cardboard, paper, steel cans, aluminium etc.	per load	Y	No Charge			D
Recyclables from a Commercial Operation within Tenterfield Shire		Y	50% of General Waste Disposal Fees			C

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## WATER NETWORK

Carry out Water Works including Mains Extensions	per connection	N			Estimated Cost	B
Water Main location diagram	each	N	\$115.00	\$133.00	15.65%	B
Main location – field inspection Headworks Charge – Tenterfield	per hour	N	\$157.00	\$181.00	15.29%	B
New Connection (standard 20mm – same side of road)	per connection	N	\$1,500.00	\$1,725.00	15.00%	B
New Connection (standard 20mm – across road)	per connection	N	\$2,165.00	\$2,490.00	15.01%	B
New Connection (other)	per connection	N			Estimated cost	B
Water Meter Test – Tenterfield, Urbenville & Jennings	each test	N	\$174.00	\$201.00	15.52%	B
Water Meter Test, Independent (Brisbane Water NATA) up to 20 mm	each test	N	\$393.00	\$452.00	15.01%	B
Water Meter Test, Independent (Brisbane Water NATA) over 20 mm	each test	N			Estimated cost	B
Interim Read – Interim Account – Tenterfield, Urbenville & Jennings	each read	N	\$83.00	\$95.50	15.06%	B
Copy of Water Account	each	N	\$25.00	\$25.00	0.00%	B
Copy of Water Account and Receipts	each	N	\$25.00	\$25.00	0.00%	B
Water Limiter Installation	each	N	\$143.00	\$165.00	15.38%	B
Water Limiter Removal	each	N			Account + \$117	B
Water Service Disconnection (Additional Fee)	each	N	\$468.00	\$539.00	15.17%	B
Reconnection of Service	each	N			Account + \$364	B
Public Utilities – Location of services, mains etc. (minimum charge 1 hour)	per hour	N	\$125.00	\$144.00	15.20%	B
Analysis (water quality)	each test	N			Actual cost + 10%	A
Water Service Disconnection (At owner's request)	each	N	\$574.00	\$661.00	15.16%	B
Replacement Water Meters – all sizes	each	N			Actual cost + 10%	A
Bulk Water Sales from Council's Standpipe	per kilolitre	N	\$6.70	\$7.70	14.93%	B
Bulk Water Sales from Apex Park Bore	per kilolitre	N	\$3.35	\$3.80	13.43%	B

## SERVICE AVAILABILITY CHARGE

Water Infrastructure Charge	per assessment	N	\$77.00	\$77.00	0.00%	B
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Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## SERVICE AVAILABILITY CHARGE [continued]

Residential Availability Charge	per property and/or connection per annum	N	\$537.00	\$618.00	15.08%	B
Residential (Strata) Availability Charge	per property and/or connection per annum	N	\$403.00	\$464.00	15.14%	B
Mt Lindesay Private Line Availability Charge	per property and/or connection per annum	N	\$669.00	\$770.00	15.10%	B
Rural Other Availability Charge	per property and/or connection per annum	N	\$537.00	\$618.00	15.08%	B
Non Residential 20mm Availability Charge	per property and/or connection per annum	N	\$537.00	\$618.00	15.08%	B
Non Residential 25mm Availability Charge	per property and/or connection per annum	N	\$537.00	\$618.00	15.08%	B
Non Residential 32mm Availability Charge	per property and/or connection per annum	N	\$537.00	\$618.00	15.08%	B
Non Residential 40mm Availability Charge	per property and/or connection per annum	N	\$806.00	\$927.00	15.01%	B
Non Residential 50mm Availability Charge	per property and/or connection per annum	N	\$1,255.00	\$1,445.00	15.14%	B
Non Residential 80mm Availability Charge	per property and/or connection per annum	N	\$3,230.00	\$3,715.00	15.02%	B
Non Residential 100mm Availability Charge	per property and/or connection per annum	N	\$5,045.00	\$5,805.00	15.06%	B
Non Residential 150mm Availability Charge	per property and/or connection per annum	N	\$11,355.00	\$13,060.00	15.02%	B
Voluntary & Charitable Organisations Availability Charge	per property and/or connection per annum	N	\$103.00	\$118.50	15.05%	B
Service installed solely for the purpose of fire fighting Availability Charge	No Charge	N			No Charge	D

## CONSUMPTION CHARGES

In the 2022/23 billing year there will be a minimum water consumption account charge of \$25.00 for each of the six (6) monthly billing periods.

Name	Charge Unit	GST	Year 21/22 Fee (incl. GST)	Year 22/23 Fee (incl. GST)	Increase %	Code
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## CONSUMPTION CHARGES [continued]

Residential <450kl per annum	per kl	N	\$4.75	\$5.50	15.79%	B
Residential >450kl per annum	per kl	N	\$7.50	\$8.60	14.67%	B
Rural/Mt Lindesay <450kl per annum	per kl	N	\$4.75	\$5.50	15.79%	B
Rural/Mt Lindesay >450kl per annum	per kl	N	\$7.50	\$8.60	14.67%	B
Non Residential <1000kl per annum	per kl	N	\$4.75	\$5.50	15.79%	B
Non Residential >1000kl per annum	per kl	N	\$7.50	\$8.60	14.67%	B

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## Explanation Table

### Columns

Charge Unit	Fee Unit
GST	GST Flag (Y/N) (22/23)
Fee (incl. GST)	Fee (incl. GST) (21/22)
Fee (incl. GST)	Fee (incl. GST) (22/23)
Increase %	Increase (%) on LY (22/23)
Description	Description & Detail
Code	Pricing Codes
Min. Fee	Minimum Fee excl. GST (for Descriptive Fees)

### Classifications

#### Pricing Codes

A	A - Market Cost: Council provides a good / service in a competitive environment
B	B - Full Cost: Council intends to fully recover the direct and indirect cost of provision plus any community cost
C	C - Partial Cost: Council intends to partially recover the costs of provision
D	D - Zero Cost: Council absorbs the full cost of delivery
E	E - Legislative: Prices are dictated by legislation
F	F - Security Deposit: Refundable deposit against possible damage to Council property
H	H



# ASSET MANAGEMENT STRATEGY

2022-2032



TENTERFIELD SHIRE  
COUNCIL



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## Version Control

Version	Date	Modified by	Details
V1.0	10/02/2017	GM	Construction of initial Asset Management Strategy (draft)
V1.1	12/04/2017	Council	Adoption of Asset Management Strategy (Res No. 40/17)
V2.0	15/06/2020	Asset Manager	Review of Asset Management Strategy for 2020 - 2030
V2.1	TBA /2020	Council	Adoption of Asset Management Strategy TBA
V3.0	4/03/2022	Asset Manager	Asset Management Strategy revision for 2022 - 2032

## EXECUTIVE SUMMARY

The Asset Management Strategy sets the direction for a sound asset management framework. The Strategy links the Integrated Planning and Reporting Framework requirements to the sustainable delivery of services to the community.

Council's asset registers for each category of asset consist of generally good information suitable for the purposes of data recording, asset condition assessment and asset valuation, however there is a need to continue to interrogate the registers to ensure the precision of recorded information. This task is being undertaken through the implementation of an integrated asset management system that will be able to link to the existing financial data systems in Council.

The new asset management system will also have a strong focus towards future geographic information systems (i.e. spatial/map style) display of information relating to the assets.

Council presently has a significant increase in funding of asset replacement and upgrades in response to the age of the infrastructure and the asset networks response to increasing external pressures of drought, fire, storm events and increased usage demand.

The consequence of asset upgrading is the subsequent increased valuation and a corresponding increased depreciation. The total depreciation values are also influenced by assessments of the asset condition as the asset deteriorates through its life, the adopted replacement value and the determination of the useful life value. These parameters impact on the financial capability of Council to maintain surplus budgeting over the longer term for sustainable asset management at an acceptable level of service.

The written down value for each asset is determined as a function of each asset's condition, the level of consumption for the asset and the assigned replacement value. This calculation is significant in providing the intervention levels for renewal of assets in a timely manner in order that service delivery continues without total asset failure as in the case of a bridge collapse or water main break. The timing of renewals is of equal importance so that a steady rate of capitalisation is accumulated again so that it is affordable to the community. This Strategy gives direction towards that goal.

Through this Strategy, it will be a key focus of Council management to ensure that asset longevity is sustained not only through the forward years of this Strategy up to 2032, but ongoing throughout the full life of each asset and the future service of renewed assets for future generations of the wider community of Tenterfield.

It must also be noted that due to the impacts of drought, flood, the COVID-19 pandemic, the time constraints attached to grant funded works and resourcing challenges, the data outlined throughout this plan is based on the best available data. However, Council acknowledges the data will require further updating and greater alignment with Councils long term financial plan, especially the depreciation impacts of managing a network of this scale. As Council rolls out the new asset management system we will also be looking to enhance the quality of our asset data but this is a process that takes time and resources to accomplish appropriately.

# INTRODUCTION

This Tenterfield Shire Council **Asset Management Strategy** provides a view of Council's entire asset management framework. This review of the Strategy by Tenterfield Shire Council is in accordance with the State Government's Integrated Planning and Reporting Framework requirements and Council also has a series of asset management plans for individual asset classes.

Council is required to plan and account for all existing assets under its control, as well as any new asset initiatives detailed in its Community Strategic Plan. Council is currently the custodian for approximately \$600 million of community assets, which enable us to provide services to the community.

Assets include roads, bridges, footpaths, cycle-ways, drainage, public halls, community facilities, sport and recreation facilities, public amenities, parks and reserves, water and sewerage infrastructure, waste management facilities, plant and fleet.

Council has invested substantial resources into the maintenance and renewal of these assets over many years in order to service the needs and enhance the quality of life across the Tenterfield Shire Council community.

Council's asset planning has a primary focus on raising the maturity of Council's asset management data and practices to a basic or 'entry' level. This Asset Management Strategy seeks a more holistic and longer-term view through a focus on integration and sustainable decision making, with the intention that the Strategy will also be reviewed and re-adopted every four years to coincide with the commencement of each new Council and the development of its new Delivery Program.

This Asset Management Strategy recognises and builds on the asset planning and management work that has been undertaken in recent years, and identifies specific actions and targets for managing Council's assets over the forward period.

This Strategy is a living document that helps to guide the functions and decision making of the organisation into the future. The initiatives and actions identified in the strategy will be reviewed annually to ensure applicability in the evolving environment.

# OVERVIEW

Asset management is an essential component of good governance in the local government sector and should be aligned to and integrated with the entity's strategic, corporate, financial and workforce planning.

Council exists to provide **core services** to the community and many of these services are supported and provided by infrastructure assets. The provision of assets operated and maintained to meet community needs and expectations is fundamental to the economic, environmental and social strength of the Tenterfield Shire community.

Council's overall goal in managing infrastructure assets is to provide the required level of community service, as determined in consultation with the community, in a sustainable manner for both current and future generations.

A well-structured, practical asset management framework will assist in providing clarity to the local community and other stakeholders as to the linkages between asset portfolios, their condition, maintenance and renewal, and the outcomes expected to be delivered by the Council. This in turn aids decisions on service levels, financing and workforce management.

## INTEGRATED PLANNING & REPORTING FRAMEWORK

This Asset Management Strategy (AMS) is designed to provide a plan to manage Council's physical assets, including establishment of a framework to guide planning, construction, operation, maintenance, renewal and replacement of infrastructure essential for Tenterfield Shire Council to provide services to the community.

The Asset Management Strategy makes up one of three parts of Council's **Resourcing Strategy** as required under the NSW Local Government **Integrated Planning and Reporting framework**:



**Figure 1: Integrated Planning & Reporting Framework**

The Integrated Planning Framework encourages and supports the implementation and review of plans relating to the Financial, Asset and Workforce contributions to Tenterfield Shire Council. Through sound financial planning, strategic asset management and the development of a strong and diverse workforce, the Council can continue to address and improve its long term sustainability and deliver the outcomes desired by the community.

Asset Management Planning incorporates an Asset Management Framework, Asset Management Policy, Asset Management Strategy and Asset Management Plans. These documents provide an approach and guidance for improving Council's asset management systems and practices.

## ASSET MANAGEMENT FRAMEWORK

A strategic asset management framework brings together the inter-relationships between key strategic and corporate planning activities and operational asset management, allowing the entity's strategic goals to be integrated with the asset portfolio to meet the organisation's program delivery requirements and established community service levels.

This framework that underpins all asset management operational and decision-making processes within an entity is detailed in Figure 2.

## STRATEGIC ASSET MANAGEMENT

The primary objective of strategic asset management is to create and maintain an asset portfolio that contains an optimal mix of assets to efficiently meet program delivery requirements. The program delivery requirements of Council are outlined in its strategic (Community Strategic Plan and Operational Plan) and operational service business plans, which will reflect the community's goals and desired service levels.

Strategic asset management covers all phases of the asset life-cycle, including management of the related risks, and considers:

- program delivery requirements;
- the scope, standard and level of service to be provided (defines the optimal mix of assets);
- capital funding available for new asset acquisitions;
- cost effectiveness, competing priorities and value-for-money considerations when considering asset acquisition, construction or replacement;
- the regulatory environment; and
- standards and codes of practice.

In order to achieve the primary objectives of strategic asset management, better practice entities have a sound understanding of their asset portfolio and how these assets are used in producing and sustaining service delivery at an optimal level.

## PRINCIPLES OF ASSET MANAGEMENT

Council assets exist in order to either directly or indirectly support community service delivery. This underpins the below broad principles of asset management for Tenterfield Shire Council:

1. Asset acquisition, disposal and lifecycle management decisions are **integrated** into the Council's Community Strategic Plan, resourcing strategy and corporate planning;
2. Asset planning decisions are based on a **thorough analysis**, (including the evaluation of alternatives), which assesses risks, benefits and overall serviceability and value for money across the asset's entire lifecycle;
3. An effective data capture and **control structure** is established for asset management and other inter-related functions;
4. An accountability structure is established and understood for all asset responsibilities, including maintenance, operation, data capture, condition, performance and reporting; and
5. Asset replacement, renewal, disposal and expansion decisions are based on an analysis of the holistic impacts, benefits and opportunities of such and should ultimately achieve the best possible **intergenerational outcomes** and net return.

## **ASSET MANAGEMENT OBJECTIVES**

1. Establish a comprehensive Asset Management Framework that outlines the entire asset management environment and highlights the inter-dependencies within such;
2. Establish and routinely reviewing an Asset Management Strategy, (minimum 10 year period), as the overarching strategy to provide and maintain asset services to current and future generations;
3. Manage assets through the development and continuous updating of individual Asset Management Plans in accordance with relevant legislation and recognised best practice for each major asset group;
4. Through the Community Strategic Plan and long-term financial modelling, ensure that future funding needs are identified, affordable, agreed upon, and allocated, so that assets can meet their defined levels of service in consultation with the community;
5. Ensure that the impact of Council's decisions with regard to desired social, economic and environmental outcomes on both existing assets and new assets is clearly understood and communicated prior to decisions being made;
6. Develop and report annually on established sustainability indicators relevant to asset management;
7. Record assets and collect data in accordance with the requirements of the appropriate asset accounting standards, local government financial reporting requirements and internal asset management information protocols and procedures;
8. Maintain an asset management information system with comprehensive knowledge of all physical assets, including lifecycle data, condition, behaviour and unit costings;
9. Foster asset management awareness throughout the Council, supported at a whole of organisation level through the formation of an asset management team.

## **BACKGROUND LEGISLATION**

Under the Local Government Amendment (Planning and Reporting) Act 2009 No 67 Council must have a long-term Resourcing Strategy covering the provision of the resources required to implement its ten year Community Strategic Plan. The Resourcing Strategy is to include asset management planning amongst other areas.

Asset management planning requirements of this legislation include the development of an Asset Management Policy endorsed by Council for inclusion in an Asset Management Strategy. The Asset Management Strategy is required to support the Community Strategic Plan, Delivery Program and Operational Plan and provide for a minimum timeframe of ten years.

Council also has a number of statutory responsibilities in relation to asset management under the Local Government Act 1993, which outlines Council's functions, responsibilities, and powers, including providing and maintaining community infrastructure. Under this legislation, Section 8 of the Local Government Act 1993, states in part, that Council shall:

- have regard to the long term and cumulative effects of its decisions;
- bear in mind that it is the custodian and trustee of public assets; and to
- effectively account for and manage the assets for which it is responsible.

The Civil Liability Act 2002 also requires Council to minimise the risk to Council from public liability and address the reasonable expectations of the community in managing the risk to the public through the prudent management of Council's assets.

## **STANDARDS, REFERENCES & RELATED DOCUMENTS**

In addition to complying with all relevant legislation in the implementation, monitoring and review of the Tenterfield Shire Council (TSC) asset management framework and strategy, Council will also have regard to all relevant standards, guidelines and documents, including but not limited to:

- IPWEA International Infrastructure Management Manual 2015;
- The International Standard for Asset Management - ISO 55001:2014;
- The International Standard for Project Management - ISO 21500:2012;
- Australian Accounting Standard AASB116 – Property, Plant & Equipment;
- Australian Accounting Standard AASB136 – Asset Impairment;
- NSW Local Government Capital Expenditure Guidelines 2010;
- TSC Asset Management Policy;
- TSC Asset Management Plans;
- TSC Community Strategic Plan;
- TSC Long Term Financial Plan;
- TSC Workforce Management Strategy;
- TSC Services Business Plans;
- TSC Operational Plan;
- TSC Asset Management Protocols and Procedures;
- TSC Business Continuity Plan – Critical Assets;
- TSC Risk Management Policy;
- TSC Audit & Risk Committee Charter.



## COMMUNITY STRATEGIC PLAN LINKAGE

Council's assets are summarized below and are categorized by the themes set out in the **Community Strategic Plan**. This illustrates how these assets help meet the objectives and strategies as set out in the Community Strategic Plan and how they facilitate the delivery of a range of services to the Community.

### TRANSPORT

- Roads
- Bridges, Culverts & Causeways
- Footpaths and Cycleways
- Parking Facilities
- Aerodrome

### COMMUNITY

- Community Halls and Buildings
- Swimming Pool
- Cemeteries
- Library
- Parks & Reserves
- Sporting Fields & Facilities
- Street-scaping
- Public Amenities

### ECONOMY

- Livestock Saleyards
- Visitor Information Centre
- CBD Assets

### ENVIRONMENTAL

- Waste Management Facilities
- Stormwater & Drainage Network
- Kerb and Gutter
- Water Supply Network
- Sewerage Service Network

### LEADERSHIP

- Administration Buildings
- Works Depots
- Plant and Fleet
- Communications & Technology
- Equipment and Furniture

*Note: The majority of asset categories provide services in more than one quadrant of the quadruple bottom line structure of Councils CSP (i.e., Roads addresses Transport and Social and Economic).*



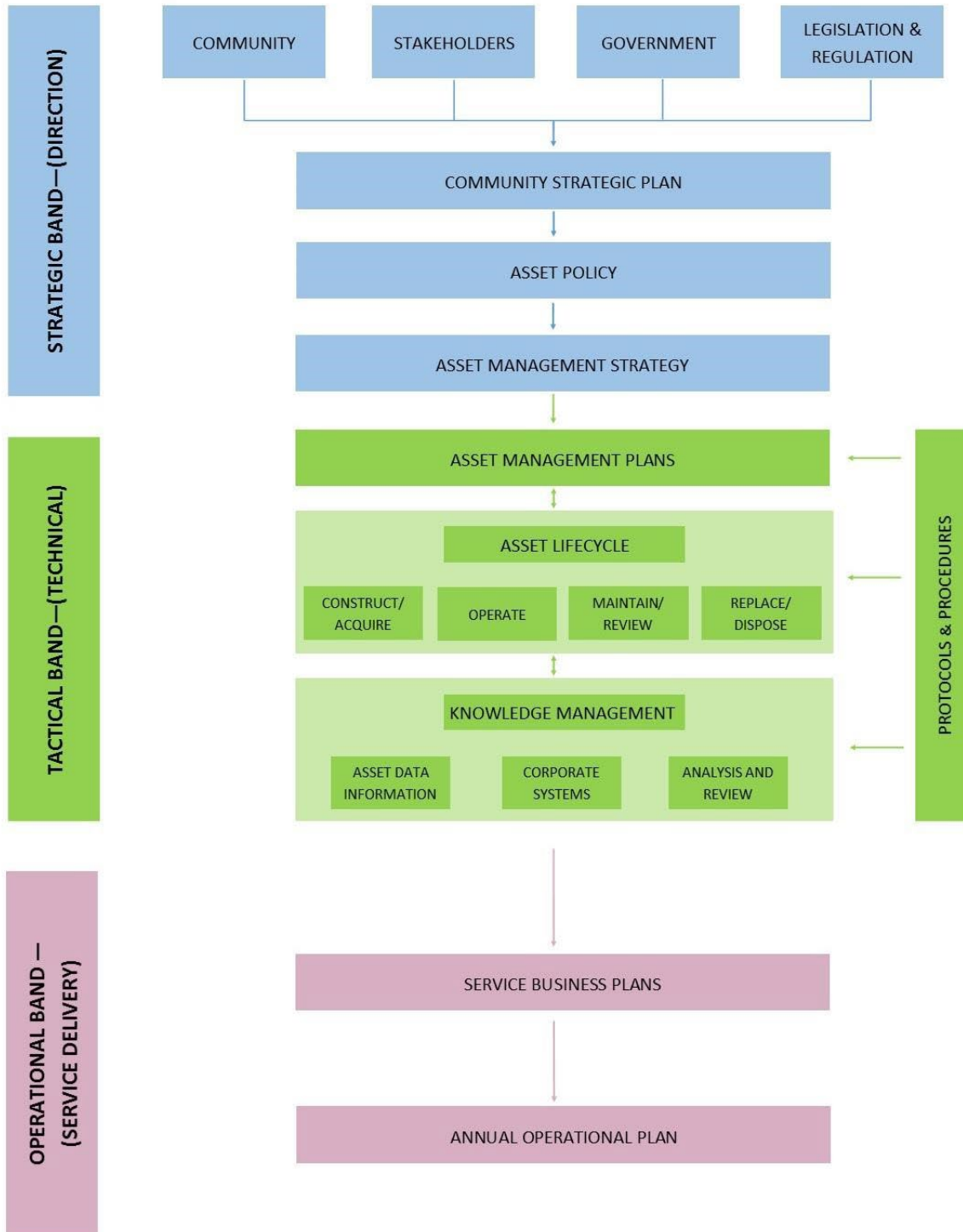
## DELIVERY PROGRAM OBJECTIVES

The DRAFT Community Strategic Plan 2022-2032 outlines the following specific Themes and Goals targeted at the effective management of Council assets:

THEME	GOALS
<b>COMMUNITY</b> Accessible and Inclusive	C1: Tenterfield Shire is a vibrant, inclusive, and safe community where diverse backgrounds and cultures are respected and celebrated. C2: The community is supported by accessible and equitably distributed facilities and recreational opportunities for people of all ages.
<b>ECONOMY</b> Good opportunities	EC1: Develop Tenterfield Shire's economic base into a robust and growing economy that supports the creation of a variety of employment and business opportunities.
<b>ENVIRONMENT</b> Well looked after	EN1: Our natural environment will be protected, enhanced and promoted for future generations. EN2: Provide secure, sustainable and environmentally sound infrastructure and services that underpin Councils service delivery.
<b>LEADERSHIP</b> A sustainable future	L1: Council is a transparent, financially sustainable and high performing organisation, delivering valued services to the Community. L2: Resources and advocacy of Council are aligned support the delivery of the community vision outlined in the Community Strategic Plan.
<b>TRANSPORT</b> Easy to get around	T1: The Tenterfield Shire has an effective transport network that is safe, efficient and affordable for us as a community.

The strategies that will be applied can be seen in Councils Delivery Program.

# ASSET MANAGEMENT FRAMEWORK



**Figure 2: TSC Asset Management Framework**

## **ASSET MANAGEMENT POLICY**

Council's Asset Management Policy sets the strategic direction for the management of Council controlled assets and to ensure that Council is able to best deal with the delivery of services and infrastructure to meet community needs in accordance with legislation under the Local Government Amendment (Planning and Reporting) Act 2009.

The policy forms a key part of Council's asset management framework, which provides guidelines to ensure that sound asset management practices and procedures are fully integrated into Council's strategic and operational planning, community consultation and decision making processes.

The Policy refers to all fixed assets owned or managed by Council, regardless of their purpose or source of acquisition.

Council's adopted Asset Management Policy can be viewed in full on Council's website.

## **ASSET MANAGEMENT STRATEGY**

This Asset Management Strategy provides a high level strategic plan from which Council's strategic asset management can be integrated with finance and workforce plans to ensure the efficient acquisition/construction and effective management, maintenance and use of Council's assets to deliver the community's strategic goals and agreed service level outcomes.

This includes the development and implementation of asset performance indicators, accountability structures, control structures, decision making procedures and capacity and capability building programs. Guidance is also given on risk management, project management and the information and management systems utilised to capture, consider and manage life-cycle information effectively.

The ultimate goal of this Asset Management Strategy is to ensure that community services are provided:

- In the most cost effective manner;
- To the agreed level of services, for current and future generations;
- Through the acquisition/construction, operation, maintenance, renewal, replacement and disposal of assets.

In order to develop and maintain a robust asset management strategy a number of key elements need to be present, including:

- Sound information and management systems;
- Comprehensive asset management planning and modelling;
- Rigour in financial modelling and assumptions;
- Accurate workforce planning;
- SMART<sup>1</sup> performance indicators and reporting mechanisms;
- Clear accountability and control structures;
- Established decision making processes;
- Community involvement in establishing service standards; and
- A detailed Improvement Program focussing on capacity, capability and information maturity.

<sup>1</sup> (SMART) - *Specific, Measurable, Achievable, Relevant, Timed*.

Historically, insufficient analysis was done to understand the cumulative consequences of decisions to build capital infrastructure projects or acquire new capital assets. The acquisition/construction of infrastructure has often been driven by short term objectives with little consideration given to the recurrent whole of life (strategic) impacts of the decisions.

Council's improving asset management capabilities and maturing asset information will assist robust strategic decision making in future periods.

## ASSET MANAGEMENT PLANS

Asset Management Plans (AMP's) are designed to provide a clear direction for both the strategic integration and day-to-day management of the Council's asset base in an operational context.

Asset Management Plans are long term plans that outline the asset activities for each major asset category. An AMP has been developed for each major asset category illustrated in Council's Asset Management Category diagram, in **Figure 3**.

Council's operational Asset Management Plans historically have utilised the templates from IPWEA NAMS and contain, as a minimum, the following items:

- The objective or purpose of the asset and its components in providing service/s;
- The service levels Council currently delivers and any future challenges;
- Forecasted future demand requirements for service delivery;
- A description of the assets and details of the current asset inventory;
- Identification of assets critical to the Council in service provision;
- Strategic risks associated with assets and their management;
- Financial projections for operation, maintenance, renewal and replacement including any gaps or backlogs;
- Assumptions, exclusions and observations on the maturity of data presented;
- Acquisition/construction, maintenance, renewal, replacement and disposal programs;
- Key performance measures and reporting mechanisms;
- A specific asset management improvement plan.

Council subscribes to NAMS which is an Institute of Public Works Engineering Australasia initiative for Local Government, to assist in the development of asset management planning. The IPWEA are presently transitioning to NAMS+ documents and Council's forward asset management task will include transitioning each of the asset management plans for each category to the new documents.

The Asset Management Plans are the core operating documents for the management of the specific asset classes. They are designed to be easily used and managed by individual asset managers. The level of detail within each individual plan is dependent upon the maturity of data held and the scope and size of the asset category contained in the plan. Review of the detail for this asset data is an ongoing task for managers.

Annual review of the individual Asset Management Plans is required to ensure they are the most useful and up-to-date management tool and reference document. The review of the Plans may include changes in objectives, service levels, systems, technology and any other relevant amendments including changes to community expectations.

Tenterfield Shire Council has previously undertaken asset management planning initially to meet legislative requirement and also to provide an entry level for developing integration with the Long Term Financial Plan, Workforce Plan, and the Community Strategic Plan, as is the requirement under the Integrated Planning and Reporting Framework.

Council is now working from standard or 'entry level' asset management towards more 'core' asset management and over time will strive to reach 'advanced' and then better practice in asset management. This will be done by implementing the initiatives outlined in the asset management improvement program. This in turn will further support the changing needs of the local economy, Council and the community.

Asset Management Plan Summaries have been constructed from the detailed Asset Management Plans for all of Council's major asset classes and make up a considerable amount of the detail in this Strategy. The summaries for all major asset categories are included in this Strategy in a later section.

## ASSET MANAGEMENT PLAN CATEGORIES

		ASSET MANAGEMENT POLICY					
		ASSET MANAGEMENT STRATEGY					
ASSET MANAGEMENT PLANS	TRANSPORT	COMMUNITY	ENVIRONMENT	ECONOMY	CORPORATE		
	ROADS	SPORT & RECREATION FACILITIES	WATER SUPPLY	LIVESTOCK SALEYARDS	PLANT FLEET & EQUIPMENT		
	BRIDGES & CULVERTS	PARKS & OPEN SPACE	SEWERAGE SERVICES	STRATEGIC/INVESTMENT ASSETS	TECHNOLOGY		
	FOOTPATHS & CYCLEWAYS	BUILDINGS & AMMENITIES	STORMWATER & DRAINAGE				
	AERODROME	SWIMMING POOL	WASTE MANAGEMENT FACILITIES				

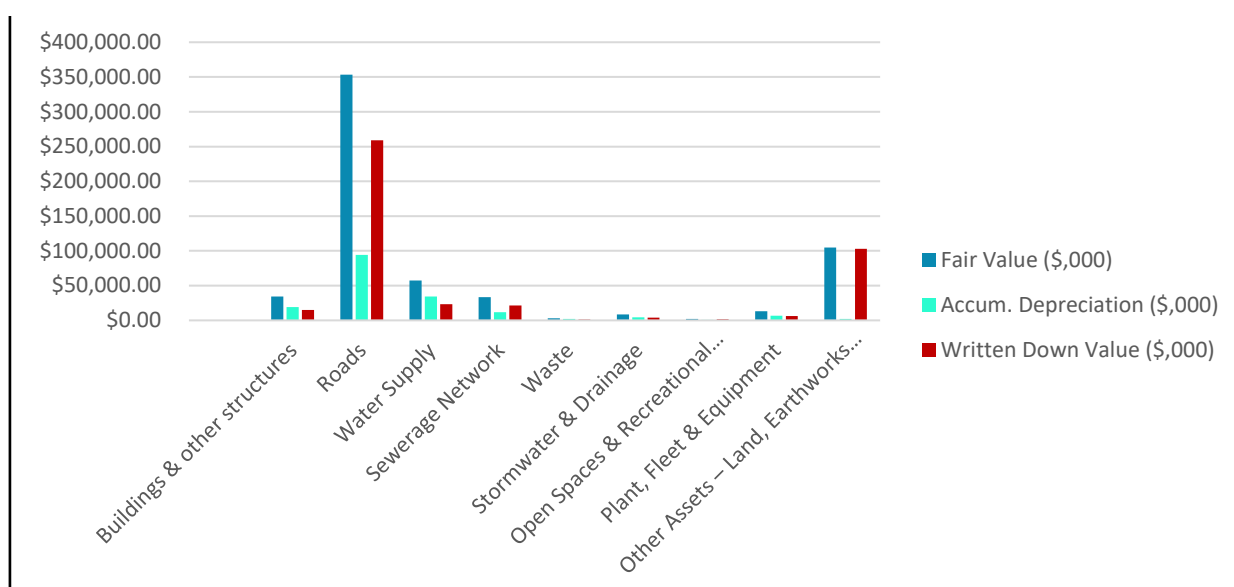
**Figure 3: TSC Asset Management Plan (AMP) Categories**

## OUR ASSETS

### CURRENT ASSET BASE

Asset Class	Fair Value	Accumulated Depreciation	Written Down Value
	( ,000 )	( ,000 )	( ,000 )
Buildings & other structures	\$ 32,950	\$ 17,671	\$ 15,280
Roads	\$ 455,452	\$ 94,702	\$ 360,749
Water Supply	\$ 58,657	\$ 34,812	\$ 23,845
Sewerage Network	\$ 34,215	\$ 12,537	\$ 21,678
Waste	\$ 4,492	\$ 2,526	\$ 1,966
Stormwater & Drainage	\$ 8,374	\$ 4,656	\$ 3,717
Open Spaces & Recreational Assets	\$ 2,956	\$ 708	\$ 2,248
Plant, Fleet & Equipment	\$ 16,386	\$ 6,951	\$ 9,435
Other Assets – Land, Earthworks etc	\$ 33,122	\$ 3,455	\$ 29,666
<b>TOTAL</b>	<b>\$ 646,602</b>	<b>\$ 178,018</b>	<b>\$ 468,584</b>

**Table 1: TSC Asset Values**



**Figure 4: Asset Values and Consumption Graph**

## ASSET CONDITIONS

Condition assessments for assets are undertaken using the International Infrastructure Management Manual's recommended 5-point scale:

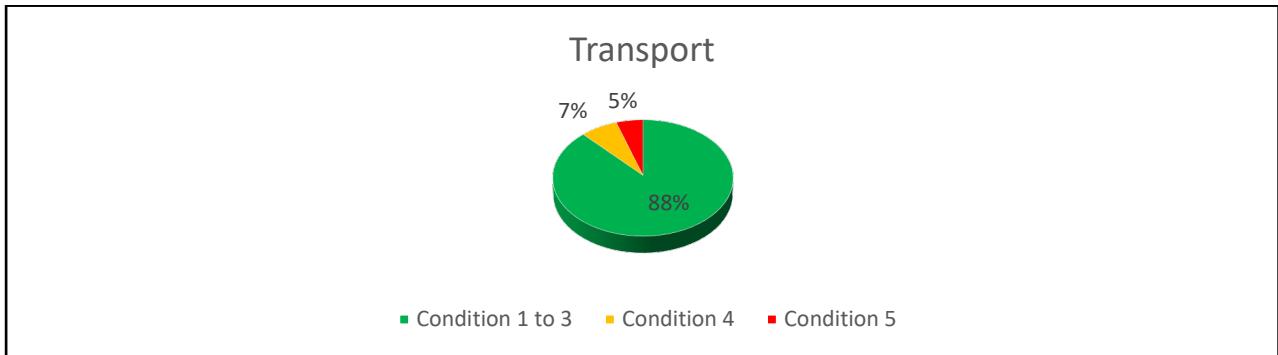
- Condition 1: Excellent Condition - No renewal work required, very minor maintenance if any;
- Condition 2: Good Condition - Only minor preventative maintenance work required;
- Condition 3: Average Condition – Preventative maintenance work required;
- Condition 4: Poor Condition – Renewal/Replacement due, increasing reactive maintenance;
- Condition 5: Very Poor Condition - Urgent Renewal/Replacement required, considerable reactive maintenance.

Asset Class	Asset Category	% Condition Rating				
		1	2	3	4	5
Transport	Roads	44	33	16	6	2
	Bridges	12	49	11	19	8
	Footpaths & Cycleways	55	38	6	1	0
	Other Road Assets	41	37	10	7	5
	<b>Sub Total</b>	<b>37</b>	<b>37</b>	<b>14</b>	<b>9</b>	<b>4</b>
Water Supply		9	4	60	9	18
	<b>Sub Total</b>	<b>9</b>	<b>4</b>	<b>60</b>	<b>9</b>	<b>18</b>
Sewerage		14	47	36	3	0
	<b>Sub Total</b>	<b>14</b>	<b>47</b>	<b>36</b>	<b>3</b>	<b>0</b>
Stormwater & Drainage		24	33	13	26	4
	<b>Sub Total</b>	<b>24</b>	<b>33</b>	<b>13</b>	<b>26</b>	<b>4</b>
Waste Management		0	84	16	0	0
	<b>Sub Total</b>	<b>0</b>	<b>84</b>	<b>16</b>	<b>0</b>	<b>0</b>
Buildings & Amenities		1	13	58	28	1
	<b>Sub Total</b>	<b>1</b>	<b>13</b>	<b>58</b>	<b>28</b>	<b>1</b>
Open Space and Recreation		13	60	21	6	0
	<b>Sub Total</b>	<b>13</b>	<b>60</b>	<b>21</b>	<b>6</b>	<b>0</b>
Swimming Pool		0	8	92	0	0
	<b>Sub Total</b>	<b>0</b>	<b>8</b>	<b>92</b>	<b>0</b>	<b>0</b>
Saleyards		0	66	17	17	0
	<b>Sub Total</b>	<b>0</b>	<b>66</b>	<b>17</b>	<b>17</b>	<b>0</b>
Strategic/Investment Assets	Industrial Subdivision, Commercial Property	0	67	33	0	0
	<b>Sub Total</b>	<b>0</b>	<b>67</b>	<b>33</b>	<b>0</b>	<b>0</b>
Plant, Fleet & Equipment	Plant, Fleet, Equipment, Workshop, Fuel Facilities	18	35	22	18	7
	<b>Sub Total</b>	<b>18</b>	<b>35</b>	<b>22</b>	<b>18</b>	<b>7</b>

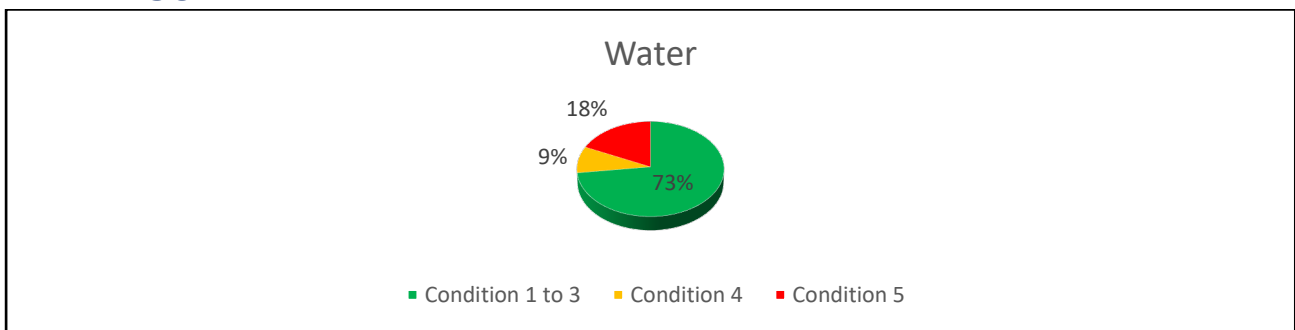
**Table 2: Current Condition of Infrastructure Assets**

## EXISTING CONDITION GRAPHS FOR EACH ASSET CATEGORY

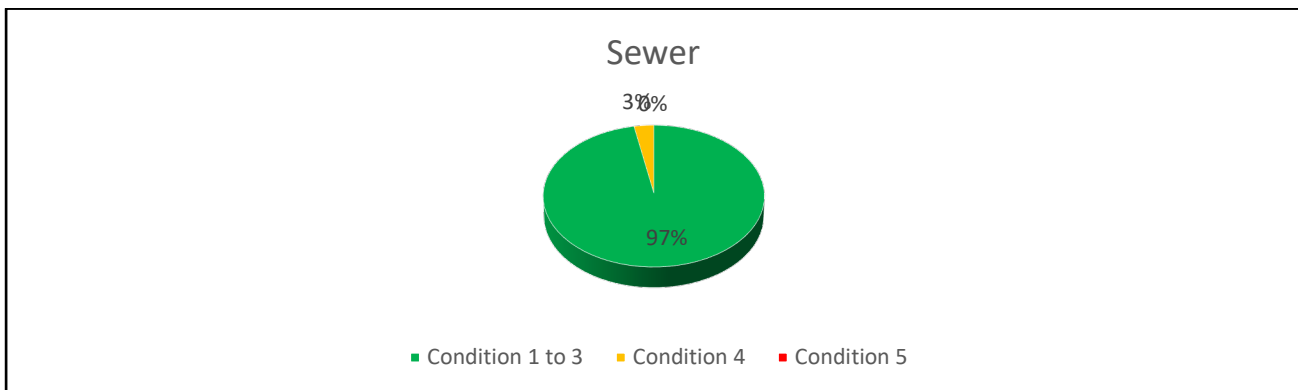
### TRANSPORT



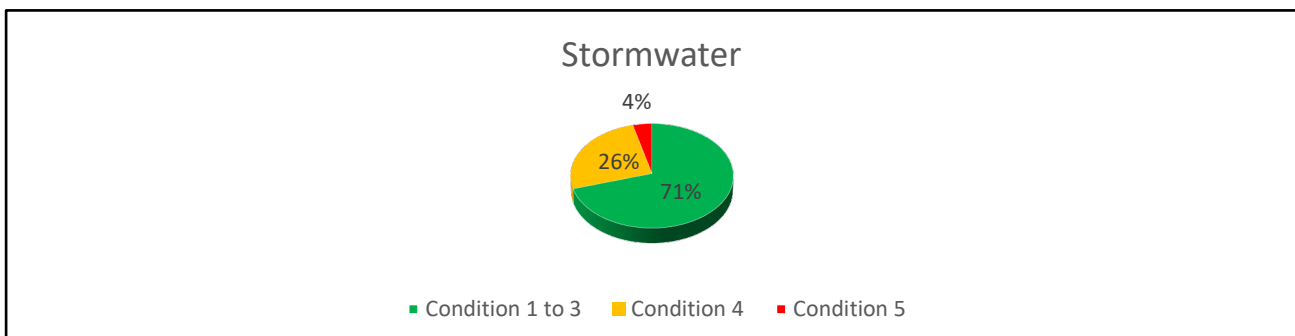
### WATER SUPPLY



### SEWERAGE

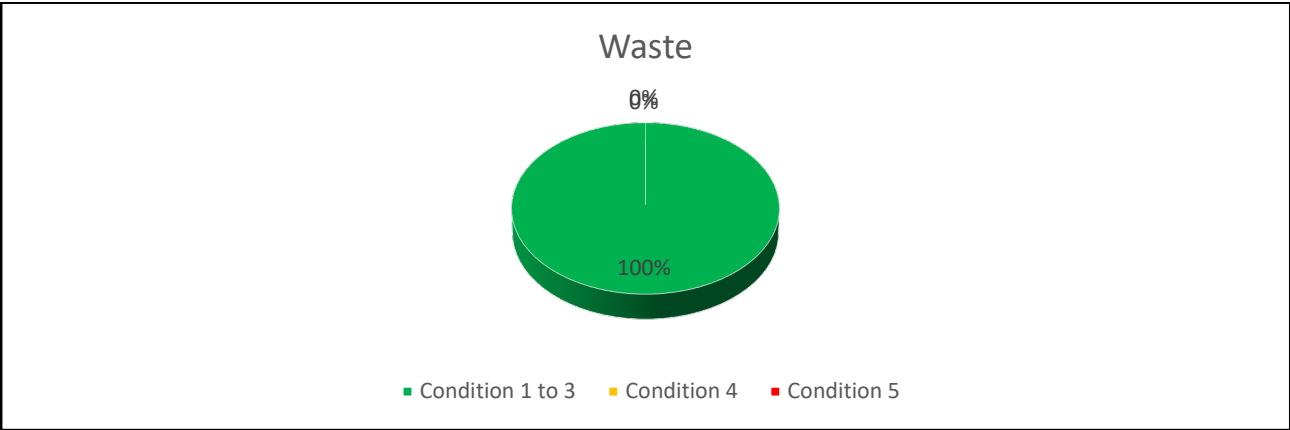


### STORMWATER DRAINAGE

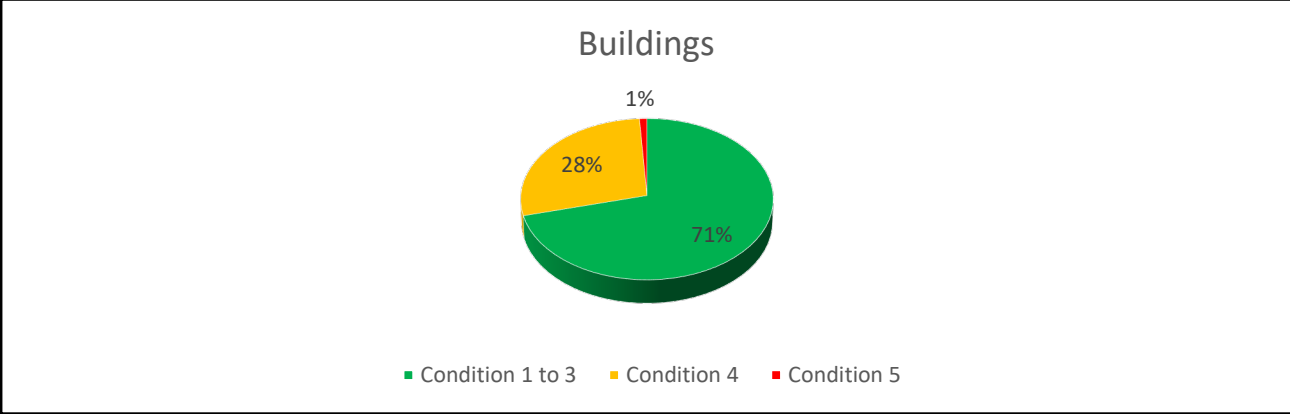




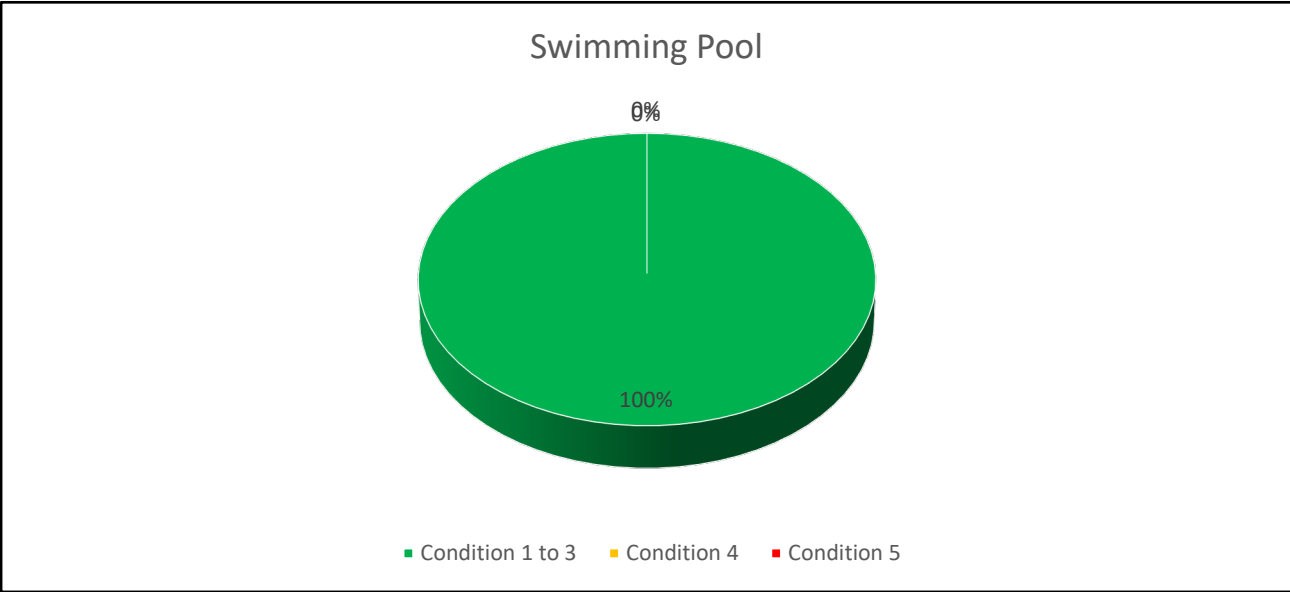
WASTE MANAGEMENT



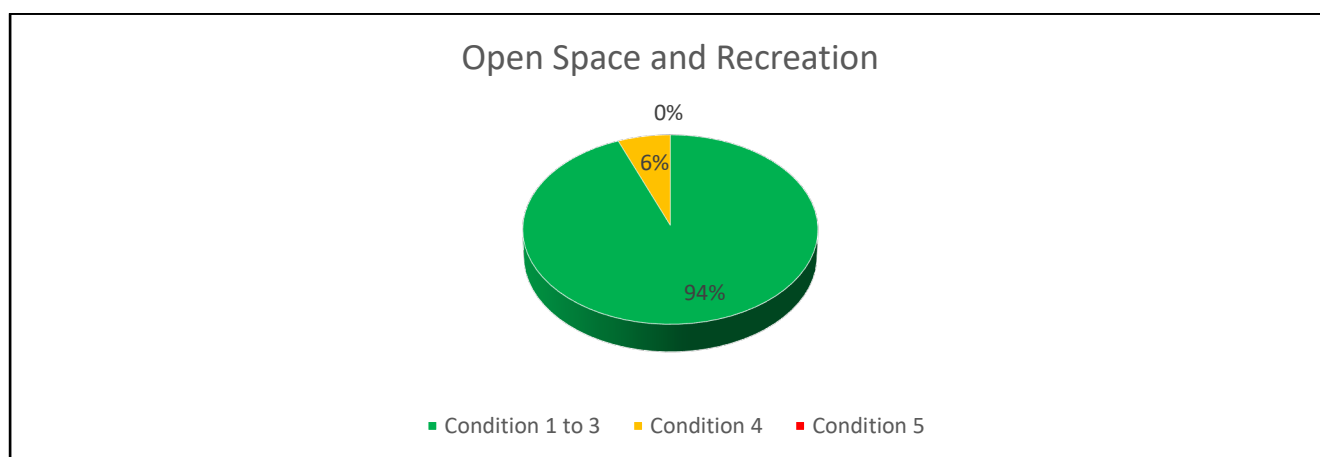
BUILDINGS & AMENITIES



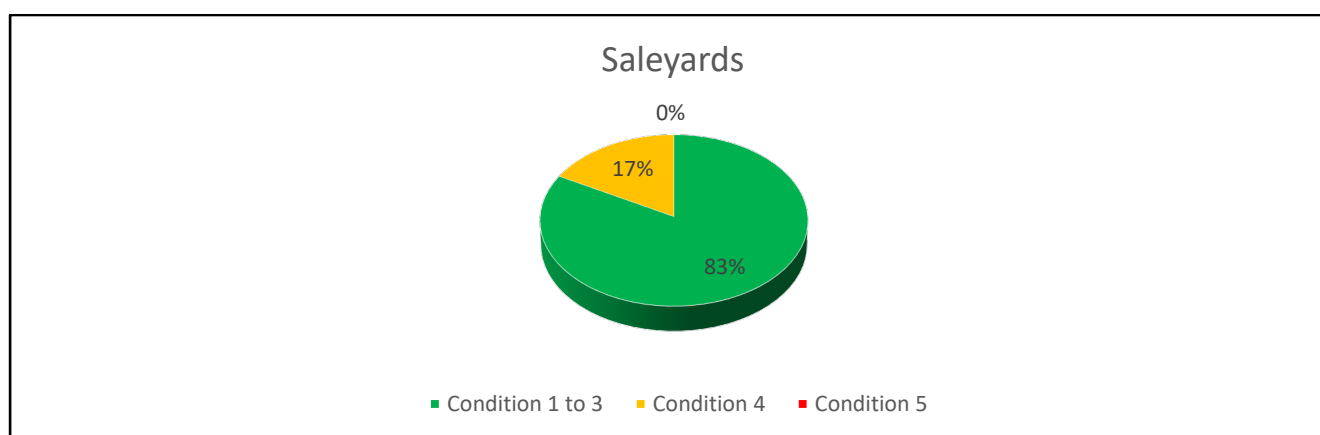
SWIMMING POOL



## OPEN SPACE AND RECREATION



## SALEYARDS



## PLANT, FLEET & EQUIPMENT

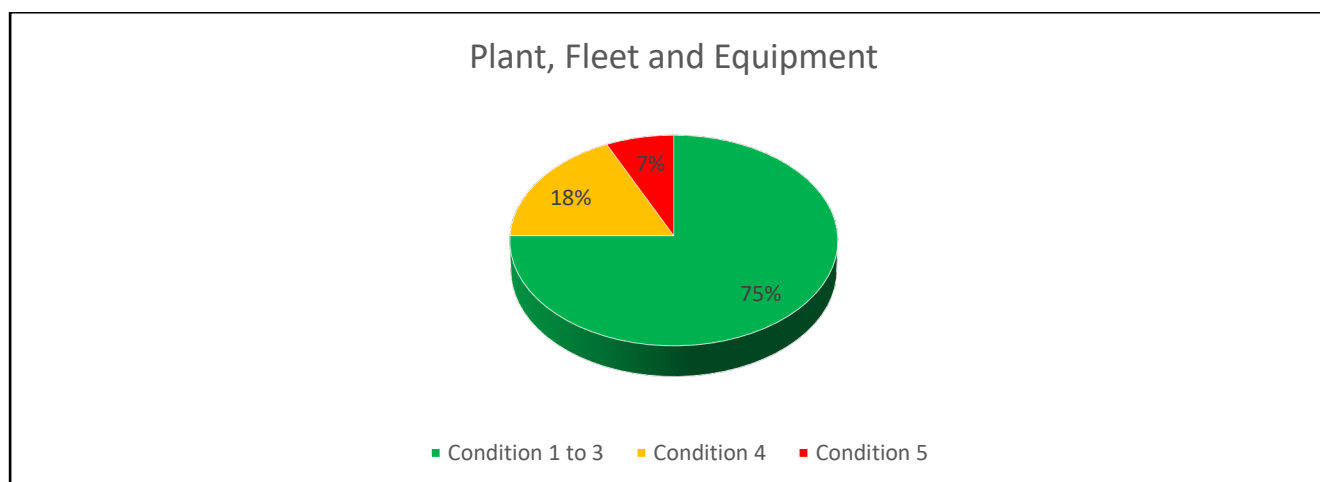


Figure 5: Assets Condition Rating Chart/Graph

**EXPENDITURE BY ASSET CLASS ('000s excluding depreciation)**

Asset Class		Expenditure Forecast	Years									
			22/ 23	23/ 24	24/ 25	25/ 26	26/ 27	27/ 28	28/ 29	29/ 30	30/ 31	31/ 32
			\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Transport	Maintenance & Operation		3,714	3,783	3,856	3,930	4,011	4,093	4,177	4,264	4,352	4,392
	Asset Renewal		6,950	7,124	7,302	7,484	7,671	7,863	8,060	8,261	8,468	8,680
	New Asset		0	0	0	0	0	0	0	0	0	0
Water Supply	Maintenance & Operation		1,751	1,771	1,843	1,847	1,880	1,936	1,979	2,063	2,061	2,109
	Asset Renewal		317	456	484	413	370	378	387	376	381	426
	New Asset		0	0	0	0	0	0	0	0	0	0
Sewerage	Maintenance & Operation		1,371	1,330	1,385	1,364	1,389	1,440	1,459	1,527	1,497	1,523
	Asset Renewal		660	947	668	683	662	695	992	725	731	761
	New Asset		453	0	0	0	0	0	0	0	0	0
Stormwater & Drainage	Maintenance & Operation		10	11	11	11	11	12	12	12	13	13
	Asset Renewal		130	420	375	130	210	290	290	130	130	130
	New Asset		0	0	0	0	0	0	0	0	0	0
Waste Management	Maintenance & Operation		1,958	2,000	2,035	2,080	2,127	2,175	2,224	2,274	2,325	2,378
	Asset Renewal		2,568	819	69	69	69	70	1,216	70	70	71
	New Asset		0	0	0	0	0	0	0	0	0	0
Buildings & Amenities	Maintenance & Operation		734	804	968	796	710	751	847	800	828	837
	Asset Renewal		330	195	257	200	0	85	0	400	0	0
	New Asset		0	0	0	0	0	0	0	0	0	0
Open Space & Recreation	Maintenance & Operation		848	908	936	960	988	1,014	1,044	1,081	1,103	1,129
	Asset Renewal		0	147	16	659	14	66	0	85	0	0
	New Asset		34	0	0	0	0	0	0	0	0	0
Swimming Pool	Maintenance & Operation		216	216	191	191	209	199	199	204	265	215
	Asset Renewal		25	25	387	135	25	238	40	135	25	25
	New Asset		62									
Saleyards	Maintenance & Operation		232	239	219	223	226	229	233	235	268	250
	Asset Renewal		0	0	0	0	0	0	0	0	0	0
	New Asset		1,200	0	0	0	216	7	0	9	0	0
Plant, Fleet & Equipment	Maintenance & Operation		1,047	1,075	1,103	1,132	1,161	1,192	1,224	1,256	1,289	1,323
	Asset Renewal		1,402	1,207	1,583	1,302	1,225	1,589	1,338	1,284	1,284	1,284
	New Asset		0	0	0	0	0	0	0	0	0	0

**Table 3: Expenditure by Asset Class**

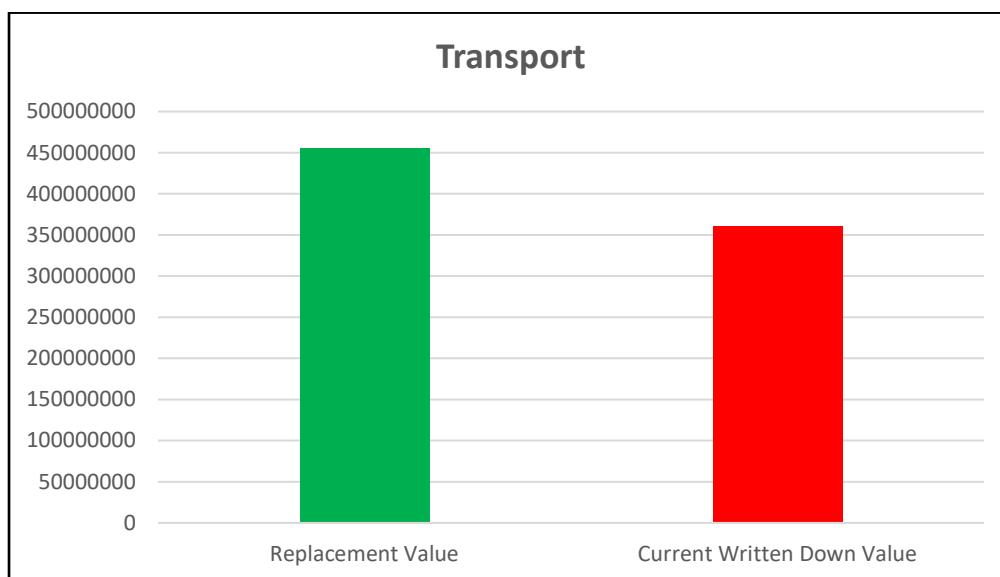
## ASSET RENEWAL AND BACKLOG

Asset Group	20/21 Cost to Bring to Satisfactory Standard	20/21 Required Annual Maintenance	21/22 Projected Maintenance (excl depreciation)	21/22 Asset Maintenance Gap
	\$ '000	\$ '000	\$ '000	\$ '000
<b>Buildings</b>	2,208	66	494	-428
<b>Roads</b>	18,182	2,444	7,747	-1,117
<b>Water Supply</b>	5,588	517	2,627	-1,400
<b>Sewerage Network</b>	349	313	1,845	-1,052
<b>Stormwater &amp; Drainage</b>	654	-	71	29
<b>Open Spaces &amp; Recreational Assets</b>	928	448	1,190	-616

**Table 4: Maintenance gaps**

# ASSET MANAGEMENT PLAN (AMP) SUMMARIES

## 1. TRANSPORT



### 1.1 Key Data

Total value of current Transport Asset Class **\$455,452,000**

- Including Transport assets (roads) of \$361,688,000
- Including Transport network assets of \$93,764,000

### General Asset Condition

	Condition Rating	% of Asset Value
1	Excellent condition	37
2	Good condition	37
3	Moderate condition	14
4	Poor condition	9
5	Very poor condition	4

Current Asset Valuation dated June 2019.

Condition assessment has been undertaken by Tenterfield Shire Council with random data validation by external consultants and through Asset Management processes.

### 1.2 Main Findings

- Council maintains the following:  
Approximately 645 km of Sealed Road Network and 1043 km of Unsealed Road Network;
  - 152 Bridges (52 Timber Bridges);
  - 32.947 km of Kerb and Gutter;
  - 4871 Culverts;

- 396 Causeways.
- Major emphasis is to increase the level renewals while maintaining assets in a safety level of service in the following areas:
  - Sealed road resealing;
  - Unsealed road resurfacing (gravel resheeting);
  - Constructing and sealing the remaining unsealed sections of Mt Lindesay Road;
  - Mt Lindesay Road upgrade between Legume and Woodenbong.
  - Reconstructing Regional Roads such as Amosfield Road.
  - Reconstructing Tooloom Road between Paddys Flat Road North & Mt Lindesay Rd.
- Focus is on addressing the Transport Assets identified as rated condition 4 and 5 and maintaining a base condition rating of 3 or better as funding permits.
- Monitoring the condition of the unsealed network to best allocate priorities for the gravel resheeting of Class B & C roads as funding permits.
- Sealed Road maintenance including patching, shoulder grading, drainage maintenance, minor pavement repairs and other general asset maintenance will assist in maintaining assets in a satisfactory condition.
- Work is being undertaken on the timber bridge assets to maintain the level of access required until renewals can be planned.
- Some Kerb and Gutter Assets have a Heritage Value and replacement of these areas will be more expensive than conventional concrete construction. This construction is unable to be staged in many instances given the disruption to the road network once works have commenced, hence future budget allocations will need to be based on completing specific sections identified.
- Half of Council's causeways are in poor to very poor condition. \$5.29m is required to be allocated towards renewals over the next ten years.

### 1.3 Budget Implications

- Based on the existing proposed 10 year Asset Management Plan a funding shortfall has been identified for renewal and new/upgraded assets including roads, bridges, culverts, causeways, footpaths and kerb & gutter. Council is collecting more accurate data and reviewing the program to assess a more detailed analyses on the asset conditions.
- Upgrading of Mt Lindesay Road, between Legume and Woodenbong of five staged sections is funded by a \$24 million Special Grant from both the State and Federal Governments to be completed under the 2022/23 budget.
- Council has obtained grant funds to upgrade sections of Tooloom Road west of Paddys Flat Road North, with the estimated cost at approximately \$3 million.
- Ongoing funding is needed to continue timber bridge replacements;

Current bridges Council has identified for priority as replacements include:

- Kangaroo Creek Bridge (Paddys Flat North Road);
- Unnamed Creek Bridge (Paddys Flat North Road);
- Unnamed Creek Bridge (Paddys Flat South Road);
- Koreelah Creek Bridge (White Swamp Road);

Acacia Creek Bridge (Patersons Road);  
Hawkins Gully Bridge (Billirimba Road);  
Maryland River Bridge (Rivertree Road);  
Mole River Bridge (Springfield Road).  
Acacia Creek Bridge (Goulds Falls Road)  
Acacia Creek Bridge (Tooloom Street, Legume)  
Five Mile Creek Bridge (Kia Ora Road);  
Woodenbong Creek Bridge (Mt Clunie Road);  
Unnamed Creek Bridge (Mt Clunie Road);  
McLeods Creek Bridge (McLeods Creek Road);  
Nukoorapeta Creek Bridge (Torrington Road).

- The maintenance of the kerb and gutter, causeway and culvert network is funded from the respective Urban and Rural Roads Maintenance Budgets to keep assets serviceable until they are able to be renewed.

## 1.4 Maintenance Programs

- Appropriate maintenance programs are implemented to aim for all assets to reach their maximum useful life within budgetary constraints and given existing levels of asset data available. Review of Service Levels will be required with community input to ensure works are financially sustainable.
- Council has a cycle program to maintain Road Assets at set intervals as outlined in the Road Asset Management Plan (RAMP). This Plan has been reviewed to ensure that current programs are appropriate for a safe and desired level of service. Regular inspections allow Council to provide responsive intervention in areas when unforeseen events such as unforeseen damage occurs to the network. These works put pressure on the maintenance budget and can cause the works program to lag with additional resources required that can have a negative impact on the maintenance budget.
- The maintenance budget is reviewed in respect to the desired level of service based upon the priority of asset renewals.
- Council continues to implement maintenance programs which will move away from reactive maintenance, to a more proactive approach, especially those that pose a safety risk, in a timely and cost effective manner.
- Council is implementing a planned maintenance program for timber bridges and more focus will be directed towards concrete bridge maintenance in the future as those assets continue to age.

Transport Assets	
<b>Objective</b>	<b>To manage all Transport Assets in a safe, serviceable and sustainable manner.</b>
Performance Measures	Target
a) Quality	<ul style="list-style-type: none"> <li>• Ensure that maintenance works are undertaken effectively.</li> <li>• Review and monitor maintenance procedures to ensure effective practices are utilised.</li> <li>• Implement upgraded maintenance programs to move from reactive (unplanned) to proactive (planned) maintenance.</li> <li>• Develop detailed forward works programs.</li> <li>• Continue to collect detailed data, including updated condition data, on all assets.</li> </ul>
b) Function	<ul style="list-style-type: none"> <li>• Monitor the effectiveness of implemented programs through over-all road condition assessments.</li> <li>• Monitor the updated Road Network Asset Management Plan (RNAMP) with any updated asset data on an annual basis.</li> <li>• Implement maintenance standards and levels of service in accordance with TSC Road Asset Management Plan (RAMP).</li> </ul>
c) Safety	<ul style="list-style-type: none"> <li>• Review maintenance, renewal and new/upgraded works programs targeting condition 4 and 5 rated assets and safety issues aligned to available budgets and resource constraints.</li> <li>• Seek additional sources of funding for capital and renewal works.</li> <li>• Develop technical standards to assess and prioritise future works (e.g. standards to assess risk based replacement program).</li> </ul>



Activities	Who	When									
(a)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Quality:											
Ensure that maintenance works are undertaken effectively across all Transport Assets.	Manager of Works (MoW)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Monitor routine inspections and conditions.	Manager Asset & Program Planning (MAPP)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Review and monitor maintenance procedures upgrading where necessary.	MoW	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Continue maintenance program as per cycle and standards in the RAMP	MoW	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Activities	Who	When									
(b)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Function:											
Develop detailed forward maintenance works programs.	MoW	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Collect detailed data.	MoW	✓			✓			✓			✓
Prepare detailed renewal and new works programs.	MAPP	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Monitor effectiveness of implemented programs.	MoW	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Review data from detailed asset inspections.	MAPP	✓		✓		✓		✓		✓	
Review the Pedestrian Access and Mobility Plan (PAMP) and Bicycle Plan.	MAPP			✓				✓			

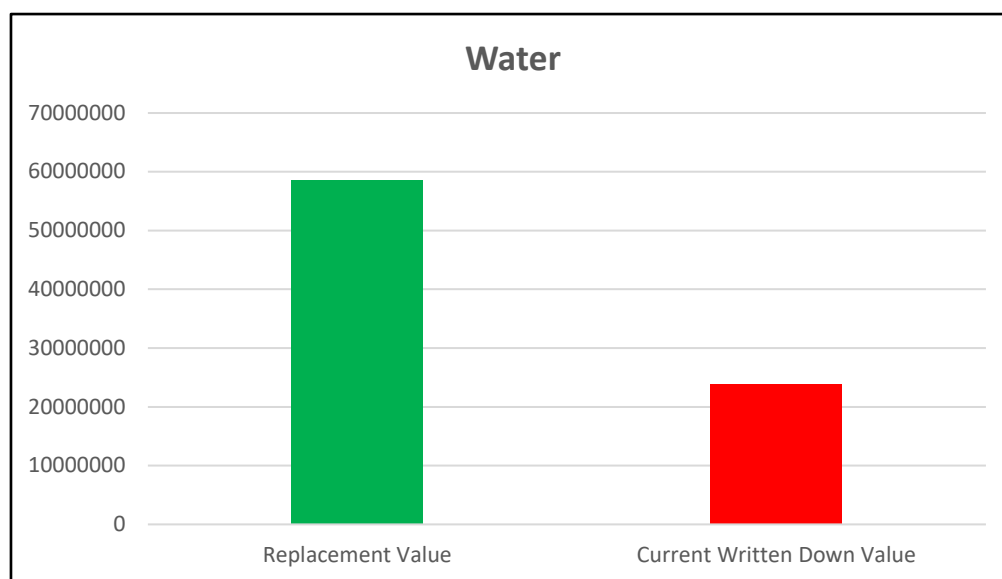
Activities	Who	When									
(c)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Safety:											
Review Transport Asset Management Plans.	MoW & MAPP	✓				✓				✓	
Seek additional funding sources for identified high risk Assets.	DI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Asset / Maintenance & Operations	3,713,870	3,783,160	3,856,357	3,930,334	4,010,825	4,093,400	4,177,032	4,263,650	4,352,613	4,391,560
Asset Renewal	6,949,906	7,123,654	7,301,745	7,484,289	7,671,396	7,863,181	8,059,760	8,261,254	8,467,786	8,679,480
Upgrade / New Asset	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	10,663,776	10,906,814	11,158,102	11,414,622	11,682,221	11,956,581	12,236,792	12,524,905	12,820,398	13,071,041
Itemised Upgrade/New Asset including grant funded projects – both approved and pending assessment.										
Kangaroo Creek Bridge - Paddys Flat Road Nth	973,920	0	0	0	0	0	0	0	0	0
Unnamed Creek Bridge - Paddys Flat Road Nth	728,900	0	0	0	0	0	0	0	0	0
Unnamed Creek Bridge - Paddys Flat Road Sth	619,640	0	0	0	0	0	0	0	0	0
Acacia Creek Bridge – Goulds Falls Road	590,400	0	0	0	0	0	0	0	0	0

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<i>Koreelah Creek Bridge – White Swamp Road</i>	1,382,400	0	0	0	0	0	0	0	0	0
<i>Acacia Creek Bridge – Tooloom Street</i>	696,000	0	0	0	0	0	0	0	0	0
<i>Nukoorapeta Creek Bridge – Torrington Road</i>	1,036,800	0	0	0	0	0	0	0	0	0
<i>Acacia Creek Bridge – Patersons Road</i>	748,800	0	0	0	0	0	0	0	0	0
<i>Mole River Bridge – Springfield Road</i>	1,276,800	0	0	0	0	0	0	0	0	0
<i>Unnamed Creek Bridge – Mt Clunie Road</i>	0	696,000	0	0	0	0	0	0	0	0
<i>Woodenbong Creek Bridge – Mt Clunie Road</i>	0	696,000	0	0	0	0	0	0	0	0
<i>McLeods Creek Bridge – McLeods Creek Road</i>	0	748,800	0	0	0	0	0	0	0	0
<i>Maryland River Bridge – Rivertree Road</i>	0	748,800	0	0	0	0	0	0	0	0
<i>Five Mile Creek Bridge – Kia Ora Road</i>	0	590,400	0	0	0	0	0	0	0	0
<i>Hawkins Gully Bridge – Billirimba Road</i>	0	590,400	0	0	0	0	0	0	0	0
<i>Mt Lindsay Rd Upgrade - Legume to Woodenbong</i>	5,000,000	0	0	0	0	0	0	0	0	0
<i>Mt Lindsay Road Upgrade Unsealed sections</i>	2,873,273	2,873,273	0	0	0	0	0	0	0	0
<i>Urban Streets Unsealed Resheet</i>	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
<i>Tooloom Road Upgrade</i>	1,500,000	1,500,000	0	0	0	0	0	0	0	0
<i>Rural Road Rehabilitation</i>	0	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
<i>Urban Road Rehabilitation</i>	0	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
<b>Total</b>	17,426,933	9,063,673	870,000	870,000	870,000	870,000	870,000	870,000	870,000	870,000

## 2. WATER SUPPLY



### 2.1 Key Data

Replacement value of current holdings is \$58.66M;

Total value of current holdings \$23.85M;

### 2.2 Last Conditional Survey

- Valuation dated – 2017 (External Consultant)
- Condition assessment of all assets to be reviewed following the completion of asset mapping into new GIS base.

### 2.3 General Asset Condition

	Condition Rating	% of Asset Value
1	Excellent condition	9
2	Good condition	4
3	Moderate condition	60
4	Poor condition	9
5	Very poor condition	18

## 2.4 Main Findings

The water supply network is comprised of the following assets:

- Tenterfield Creek Dam;
- Shirley Park Bore;
- Water Treatment Plants (2);
- Reservoirs;
- Raw water, trunk and reticulation mains;
- Reticulation network;
- Pump stations; and
- Valves, hydrants, manholes and meters.
- Verification of the documented asset conditions and structure locations have been identified and are being addressed through a program of field assessment work;
- The AMP indicates funding gaps in the long term budget – more accurate information will be obtained following the collation of all asset condition data;
- Major projects in the coming years include:
  - Upgrade of Tenterfield Water Treatment Plant – design in progress; and
  - Water mains replacement.

## 2.5 Budget Implications

- The water supply AMP projects a funding shortfall of \$193K per year (average) when considering the projected expenditure required to provide the operations, maintenance, renewal and upgrade of existing and new assets.
- Collating condition data on all assets is vital in understanding funding requirements to maintain the system at a 'satisfactory' standard.

## 2.6 Maintenance Programs

- Appropriate maintenance programs are implemented to ensure all assets reach their maximum useful life within budgetary constraints;
- The maintenance programs will be further reviewed following the condition and risk assessment of all water supply assets.

<b>Water Services</b>	
<b>Objective</b>	<b>To provide a potable water supply in urban areas that is sustainable and cost effective to meet the current and future needs of our community that complies with the Australian Drinking Water Guidelines</b>
<b>Performance</b>	<b>Target (each year) Measures</b>
(a) Quality	<ul style="list-style-type: none"> <li>• 100% compliance with Australian Drinking Water Guidelines</li> <li>• Less than 10 customer complaints on taste and odour issues</li> <li>• Being able to meet a normal demand of 2,000L/dwelling/day</li> </ul>
(b) Function	<ul style="list-style-type: none"> <li>• Ensuring continuity of supply</li> <li>• Minimum 1 weeks' notice provided for planned interruptions</li> <li>• Maximum duration of unplanned interruptions shall be less than 4 hours</li> <li>• Number of total interruptions per 1,000 properties shall be less than 40 per annum</li> <li>• Less than 25 mains breaks per 100km of main per annum</li> <li>• Water pressure - minimum head of 12m (6L/min) and maximum static head of 90m</li> <li>• 100% service availability to all residential and non-residential properties within the defined service area</li> </ul>
(c) Safety	<ul style="list-style-type: none"> <li>• Zero public health incidents leading to NSW health notifications</li> <li>• No downstream flooding due to dam wall failure</li> </ul>

Activities	Who	When									
(c)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Safety:											
Review and update Standard Operating Procedures	MWW	√	√	√	√	√	√	√	√	√	√
Activities	Who	When									
(a)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Quality:											
Comply with the NSW Office of Water Best Practice Management Guidelines	MWW	√	√	√	√	√	√	√	√	√	√
Meet the Australian Drinking Water Guidelines (ADWG)	MWW	√	√	√	√	√	√	√	√	√	√
Review and update the Strategic Business Plan (SBP) and Integrated Water Cycle	MWW					√		√			
Construction of a New Water Treatment Plant at Tenterfield	MWW	√	√								
Management Plan (IWCMP) implementation	MWW	√	√								
Tenterfield & Urbenville pipe air scouring programme	MWW			√			√				

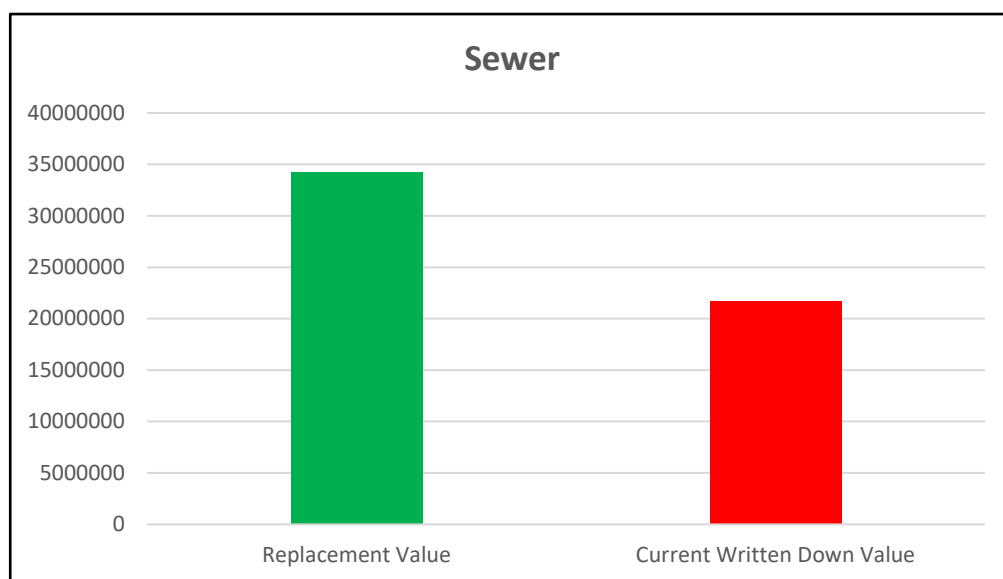
Activities	Who	When									
(b)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Function:											
Tenterfield & Jennings Mains Replacement Programme	MWW	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Tenterfield Mains Augmentation	MWW		✓		✓		✓		✓		
Inspect and update all asset data into new GIS and review capital works program accordingly	MWW	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Review and update maintenance practices	MWW	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

## WATER SUPPLY ASSET FORECAST EXPENDITURE

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Asset / Mtnc & Operations	1,751,251	1,771,319	1,843,436	1,847,391	1,879,869	1,936,270	1,978,678	2,063,211	2,060,456	2,109,376
Asset Renewal	317,000	455,900	484,200	412,700	370,000	378,300	386,900	375,700	380,725	425,876
Upgrade / New Asset	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	2,841,869	3,042,337	3,142,754	3,075,209	3,270,987	3,129,688	3,180,696	3,254,029	3,256,299	3,370,970



## 3. SEWERAGE



### 3.1 Key Data

- Replacement value of current holdings is \$34.22M;
- Total value of current holdings \$21.68M;

### 3.2 Last Condition Survey

- Valuation dated – 2017 (External Consultant)
- Revaluation assessment underway in early 2022
- Condition assessment of all assets to be reviewed following the implementation of the new asset mapping system.

### 3.3 General Asset Condition

	Condition Rating	% of Asset Value
1	Excellent condition	14
2	Good condition	47
3	Moderate condition	36
4	Poor condition	3
5	Very poor condition	0

### **3.4 Main Findings**

- The sewerage system network is comprised of the following assets:
  - Sewage Treatment Plants (Tenterfield and Urbenville)
  - Sewage Pump Stations
  - Sewer reticulation network, mains, manholes and fittings;
  - Sludge Ponds/Geobags, and;
  - Sludge De-hydrator.
- Further action is ongoing to fully assess asset condition and confirmation of asset locations;
- The AMP will be further developed with more accurate information will be obtained following the collation of all asset condition data into the GIS system;
- Major projects in the coming years include:
  - Relining of Tenterfield sewer mains;
  - Level alterations of manholes within the Tenterfield network;
  - Network extension of the Tenterfield sewerage network;
  - Increasing the capacity of Tenterfield storage ponds, and;

### **3.5 Budget Implications**

- The sewerage system AMP projects a funding shortfall of \$426K per year (average) when considering the projected expenditure required to provide the operations, maintenance, renewal and upgrade of existing assets.
- Collating condition data on all assets will prove vital in understanding future funding requirements to maintain the system at a 'satisfactory' standard.

### **3.6 Maintenance Programs**

- Appropriate maintenance programs are implemented to ensure all assets reach their maximum useful life within budgetary constraints;
- The maintenance programs will be reviewed and updated following the condition and risk assessment of all sewerage systems assets.
- There is a need to move from reactive to proactive (planned) maintenance.

<b>Sewer Services</b>	
<b>Objective</b>	<b>To provide sewerage services in urban areas that is environmentally sustainable and cost effective to meet the demand of our community complying with relevant legislative requirements</b>
<b>Performance Measures</b>	<b>Target (each year)</b>
(a) Quality	<ul style="list-style-type: none"> <li>• 100% compliance with EPA license conditions</li> <li>• Zero complaints related to odour</li> </ul>
(b) Function	<ul style="list-style-type: none"> <li>• Less than 10 customer complaints on backup of sewage into properties</li> <li>• Zero overflows of sewage into public places</li> <li>• 100% availability of sewer within serviced boundaries</li> <li>• Response time to incidents               <ul style="list-style-type: none"> <li>○ Less than 45 minutes for major incidents</li> <li>○ Less than 12 hours for minor incidents</li> </ul> </li> </ul>
(c) Safety	<ul style="list-style-type: none"> <li>• Zero incidents of untreated sewage being discharged to public places</li> <li>• Zero accidents, incidents or near misses</li> </ul>

Activities	Who	When									
(a)		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
		/23	/24	/25	/26	/27	/28	/29	/30	/31	/32
Quality:											
Comply with the NSW Office of Water Best Practice Management Guidelines	MWW	√	√	√	√	√	√	√	√	√	√
Treated effluent meets EPA license conditions	MWW	√	√	√	√	√	√	√	√	√	√
Review and update the Strategic Business Plan (SBP) and Integrated Water Cycle Management Plan (IWCMP) for Water Supply and Sewerage Services						√		√			
Complete implementation of the IWCMP		√	√								

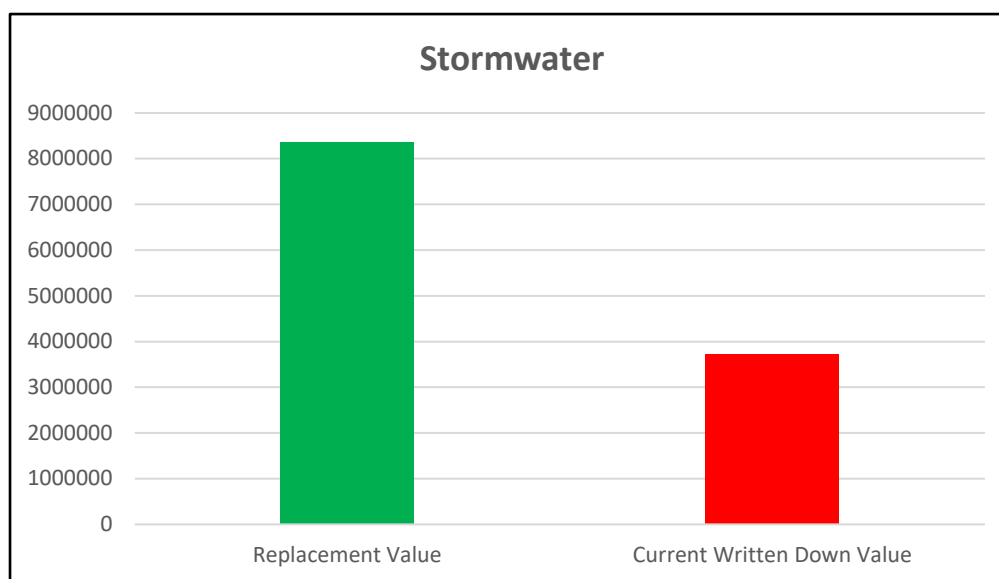
Activities	Who	When									
(b)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Function:											
Sewer Mains Relining (reduces number of sewer chokes and overflows)	MWW	√	√	√	√	√	√	√	√	√	√
Sewer Mains Augmentation & Network Extensions	MWW	√	√	√	√	√	√	√	√	√	√
Inspect and update all asset data to new GIS and review the capital, renewal and maintenance programs	MWW	√	√	√	√	√	√	√	√	√	√

Activities	Who	When									
(c)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Safety:											
Manhole improvements to reduce rain water infiltration (reducing the risk of treatment plant operating at storm mode, discharging untreated sewage )	MWW	√	√	√	√	√	√	√	√	√	√
Implementation of recycled water end user agreements and monitoring	MWW	√	√	√	√	√	√	√	√	√	√

**SEWER SUPPLY ASSET FORECAST EXPENDITURE**

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	
Asset / Maintenance & Operations	1,370,469	1,330,025	1,385,035	1,364,424	1,389,068	1,440,155	1,459,125	1,526,605	1,497,112	1,522,775
Asset Renewal	659,700	946,900	667,500	682,600	662,049	695,078	991,663	724,719	730,776	761,106
Upgrade / New Asset	452,500	0	0	0	0	0	0	0	0	0
<b>Total</b>	2,482,669	2,276,925	2,052,535	2,047,024	2,051,117	2,135,233	2,450,788	2,251,324	2,227,888	2,283,881

## 4. STORMWATER DRAINAGE



### 4.1 Key Data

Total value of Stormwater assets is \$8,395,000

The stormwater network generally comprises:

- Pits and Headwalls
- Interconnecting pipes
- Intersection pipes connecting table drains and kerb & gutter
- Under road culverts connecting to natural water courses
- Gross pollution traps & trash traps / racks
- Kerb and gutter (valuation included with transport assets)

The estimated life for all assets is 80 years.

### 4.2 Last Valuation

The last valuation was completed in 2019 by an External Consultant.

Component	Value
Pipe Culverts	\$5,113,280
Box Culverts	\$851,019
Open Channels	\$77,683
Headwalls	\$1,174,476
Manholes and Field Inlet Pits	\$865,290
Gross Pollutant Trap	\$252,000
<b>Total Stormwater Asset</b>	<b>\$8,333,748</b>

### 4.3 Condition Profile

The valuation undertaken in 2019 identified the following condition profile.

	<b>Condition Rating</b>	<b>% of Asset Value</b>
1	Excellent Condition	24
2	Good Condition	33
3	Moderate Condition	13
4	Poor Condition	26
5	Very Poor Condition	4

### 4.4 Key Findings

The majority of the stormwater drainage network is old and, while still functional, will require increasing levels of maintenance, renewal and improvement over the life of the asset.

Most of the town of Tenterfield is generally well drained, however there remain some areas which are not, predominantly along Logan Street, Railway Street, and Pelham Street as examples.

Natural and man-made features, such as the Pin Oak trees and heritage stone kerbing mean that any resolution to long standing issues are complex and expensive.

Under normal rainfall events, water is conveyed to Tenterfield Creek quickly and most of the water is directed through a combination of interconnected pits and pipes, open drains (water courses) and other drainage structures. There are however long standing issues with localised flood inundation in some areas of the catchment which will need to be assessed. This will require Council to undertake drainage studies to identify, prioritise and cost the required upgrades to assess the localised flooding issues.

The previous valuation was completed in 2015 based on statistical sampling of 170 condition rated drainage lines (represents approximately 30% of the asset base). As only a small section of the pipe network has been condition rated, there is a need to undertake further CCTV inspections and condition assessments. Consequently, a program to inspect the stormwater network through CCTV inspection on an on-going basis is currently being investigated to better determine the structural integrity and functioning of the network.

Council is implementing a new Asset Management Systems to incorporate GIS system interaction which will allow for better storage of data, modelling, and decision making.



## 4.5 Budget Implications

The current revenue for the stormwater fund is insufficient to address maintenance of the stormwater network, and is unable to fund the capital works as detailed in the 10 year Capital Works program.

Funding issues are identified as follows:

- Approximately \$100,000 pa needs to be assigned to renewals just to match the depreciation cost;
- On average, to deliver the required maintenance, renewals and upgrades to the stormwater drainage network, \$234,000 per annum (average) is required.

Grant funding will be sought, where possible, to allow for implementation of the capital programs. However, grant funding has not been included in this Plan given the uncertainty over grant funding opportunities and timing.

## 4.6 Maintenance Program

Maintenance is currently reactive due to the absence of a comprehensive condition survey and capacity assessments via drainage studies.

The priority for available funds is to undertake a full assessment of the network via CCTV and identify priorities through drainage studies and more regular planned inspections.

## 4.7 Improvements

Some drainage improvements have been undertaken in the area of Railway Street and Railway Avenue. The Tenterfield Floodplain Risk Management Plan and Study – Flood Study was also previously completed and adopted by Council in 2014.

A study to assess the stormwater system in the CBD along Rouse Street is currently underway to review the efficiency, and effectiveness of the drainage system in the CBD.

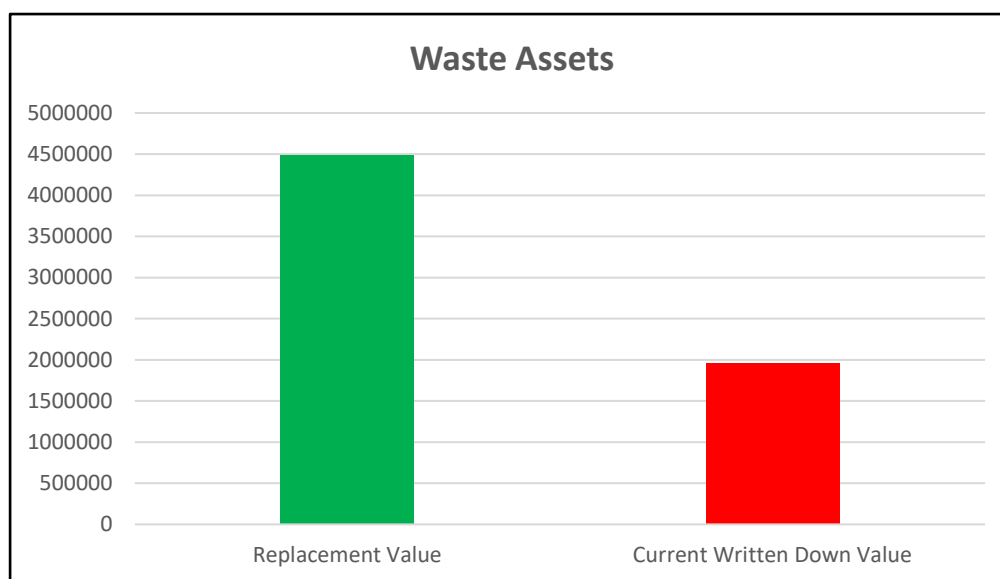
Stormwater & Drainage	
<b>Objective</b>	<b>Manage the storm water network in a safe and serviceable condition so that the system operates efficiently under normal rainfall conditions</b>
Performance Measures	Target
a) Stormwater drainage systems will be well designed, constructed and efficiently maintained	<ul style="list-style-type: none"> <li>• The Stormwater Asset Management Plan will be reviewed and updated as required to reflect completed projects and new priorities</li> <li>• Subject to annual funding, undertake drainage studies for the various sub-catchments in Tenterfield to identify where stormwater drainage is required to eliminate nuisance or localised flooding</li> <li>• Complete a comprehensive CCTV inspection and condition assessment of the stormwater drainage network</li> <li>• Develop and implement a planned inspection program to target maintenance works to the stormwater drainage systems as required</li> <li>• Actively pursue additional sources of funding for capital works when such funding becomes available</li> </ul>
b) Effectively manage stormwater quality and protect Tenterfield Creek and other urban water courses	<ul style="list-style-type: none"> <li>• Keep plans current and implement annual recommendations subject to available funding</li> <li>• Stormwater management devices (silt and rubbish pits) are maintained and cleaned as necessary</li> </ul>
c) Ensure management of water quality in the catchments	Maintain and implement the Stormwater Quality Management Plan, the Drinking Water Management Strategy and the Water Asset Management Plan

Activities	Who	When										
(a)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32	2022 /23
Quality:												
Collect data for the capital, renewal & maintenance programs	MAPP	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓
Update the capital works & renewal program	MAPP	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓
Establish, implement and update planned maintenance program	MoW	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓
Undertake CCTV inspections and condition assessments	MAPP	✓		✓		✓		✓			✓	
Review SAMP	MAPP	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓
Revalue Assets	MAPP				✓						✓	
Undertake drainage studies	DI/ MAPP	✓										
Prepare forward designs for drainage projects	MAPP		✓		✓		✓		✓			✓
AMS Software	MAPP	✓	✓									

## STORMWATER ASSET FORECAST EXPENDITURE

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Asset / Maintenance & Operations	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489	12,801
Asset Renewal	130,200	420,200	375,200	130,200	210,200	290,200	290,200	130,200	130,200	130,200
Upgrade / New Asset	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>140,450</b>	<b>430,706</b>	<b>385,969</b>	<b>141,238</b>	<b>221,514</b>	<b>301,797</b>	<b>302,087</b>	<b>142,384</b>	<b>142,689</b>	<b>143,001</b>

## 5. WASTE MANAGEMENT



### 5.1 Key Data

- Total value of current holdings \$4,492,000
- Subject to funding being allocated, Boonoo Boonoo Landfill has approximately 50 years of total landfill space remaining following the completion of five staged extensions to the landfill cell.

### 5.2 Last Condition Survey

Valuation – The last condition assessment and valuation for land improvements was done by external consultants in May 2016. The condition assessment only covers the land improvements not the remediation works.

A revaluation of waste assets including remediation works is currently underway in early 2022.

### 5.3 General Asset Condition

	Condition Rating	% of Asset Value
1	Excellent condition	0
2	Good condition	84
3	Moderate condition	16
4	Poor condition	0
5	Very poor condition	0

## 5.4 Main Findings

The main finds of the Waste AMP are as follows:

- The assets in the AMP have been divided into Land Improvements and Rehabilitation Assets (i.e. landfill capping).
- The reliability of asset data needs to be improved through the capture and condition rating of landfill and transfer station assets.
- Condition assessment data is not available on rehabilitation assets (i.e. the landfill capping).
- There is a significant budget deficit of \$9.8M total over the next 10 years to deliver this Plan if the existing costings for the proposed Boonoo Boonoo Cell construction prove accurate. These projections are under review to assess validity.
- A review of waste management charges is necessary to cover the budget deficit.
- Major projects underway as Works In Progress, or in the immediate years include;

Boonoo Boonoo Landfill Cell Construction completion

Torrington Transfer Station completion

Mingoola Transfer Station

## 5.5 Budget Implications

- There is an average annual deficit of \$884,000 for the next ten years if waste management charges were increased at the current rate.
- Budget includes 2.5% annual indexation increases over life of plan for maintenance and operations.

## 5.6 Maintenance Programs

- Appropriate maintenance programs will be implemented to ensure all assets reach their maximum useful life within budgetary constraints.

<b>Waste Management</b>		
<b>Objective</b>	<b>To provide equitable access to sustainable waste management services across the Tenterfield Shire in an efficient and environmentally responsible manner</b>	
<b>Performance</b>	<b>Target (per annum) Measures</b>	
(a) Quality	<ul style="list-style-type: none"> <li>• Less than 10 customer complaints per annum on tidiness of Transfer Stations</li> <li>• Less than 10 customer complaints on damages to property or people on bin collections</li> <li>• Zero non-compliances with EPA license conditions</li> </ul>	
(b) Function	<ul style="list-style-type: none"> <li>• Less than 10 customer complaints related to kerbside collection schedule</li> <li>• Less than 10 customer complaints on Transfer Stations not being opened on time</li> <li>• 100% availability of waste collection in urban areas</li> <li>• 100% availability of recycling to all town and village residents either kerbside or drop-off at Transfer Stations</li> </ul>	
(c) Safety	<ul style="list-style-type: none"> <li>• Zero public health incidents</li> <li>• Zero accidents, incidents or near misses</li> <li>• Zero environmental pollution incidents</li> </ul>	
(d) Condition	<ul style="list-style-type: none"> <li>• 100% availability of resources for repair and maintenance of the assets</li> </ul>	
(e) Financial Sustainability	<ul style="list-style-type: none"> <li>• The cost of performing the waste service shall be recovered from waste fees and charges</li> </ul>	

Activities	Who	When										
(a)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32	2022 /23
Quality:												
Install additional monitoring bores at former Tenterfield Landfill site (Sunnyside Loop Road)	MWW	√			√							
Tenterfield WTS* recycling infrastructure upgrade	MWW							√				
Urbenville WTS* recycling infrastructure upgrade	MWW							√				

\*Waste Transfer Station

Activities	Who	When									
(b)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Function:											
Strategic assessment of Waste Management	MWW	√									
Boonoo Boonoo Landfill Closure of active cells to EPA standards	MWW	√				√	√	√			
Design, construction and approval of new landfill cell at Boonoo Boonoo	MWW	√							√		
New waste transfer station at Mingoola	MWW	√									
Carryout refuse and recycling collection services	MWW	√	√	√	√	√	√	√	√	√	√

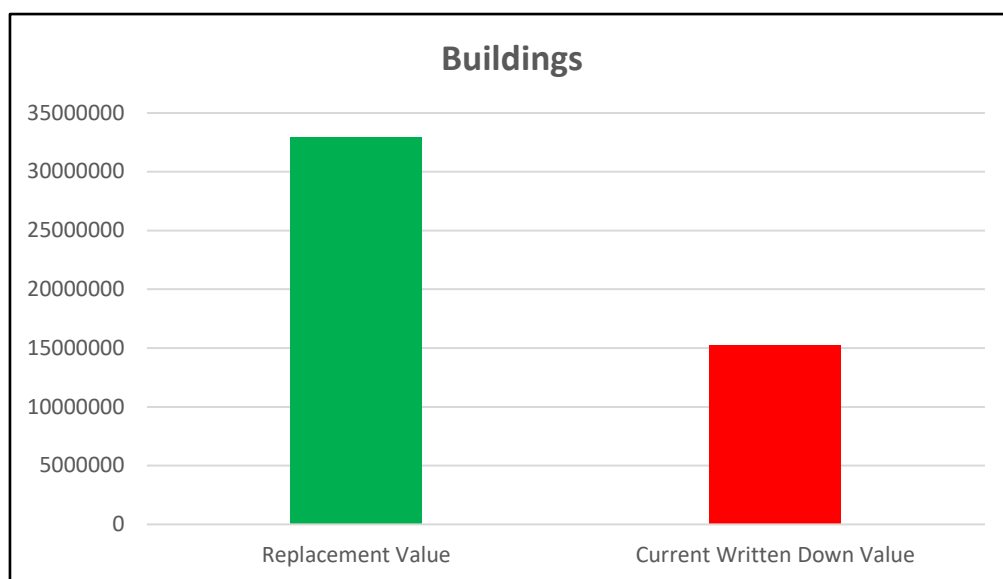
Activities	Who	When									
(c)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Safety:											
Carry out operations in accordance with WHS Policies and procedures	All Waste Staff	√	√	√	√	√	√	√	√	√	√

## WASTE ASSET FORECAST EXPENDITURE

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Asset / Maintenance & Operations	1,957,547	1,996,708	2,035,380	2,080,751	2,127,259	2,175,321	2,223,799	2,273,891	2,325,240	2,377,876
Asset Renewal	2,568,405	818,615	68,831	69,051	69,278	69,509	1,215,977	69,991	70,241	70,497
Upgrade / New Asset	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	4,525,952	2,815,323	2,104,211	2,149,802	2,196,537	2,244,830	3,439,776	2,343,882	2,395,481	2,448,373



## 6. BUILDING & AMENITIES



### 6.1 Key Data

- Council currently has 115 Buildings and Amenities.
- Total value of current holdings \$32,950,000 does not include land value.
- Funding is from Council's General Fund, Special Rates Variation (SRV) and Grants.
- There is a total of 78 Buildings owned by Council.

### 6.2 Last Condition Survey

- Valuation dated – June 2018.

### 6.3 General Assessment of Condition

	Condition Rating	% of Asset Value
1	Excellent condition	8
2	Good condition	21
3	Moderate condition	48
4	Poor condition	19
5	Very poor condition	4

## 6.4 Main Findings

Detail the main findings on condition assessments, maintenance, renewals, upgrades and new projects. The buildings are classified as either specialised or non-specialised buildings:

### Specialised

- Amenities; Cemeteries; Community; Community Halls/Centres; Depots; Parks and Reserves; RFS/SES; Sheds; Sporting.

### Non-Specialised

- Community Health; Cultural; Museums; Office/Administration; Public Libraries; Residential.
- Buildings in the Saleyards Asset Management Plan do not form part of this section.
- Recent major works have included the Council Chambers and Administration Refurbishment.
- The current Delivery Plan to 2021/22 considers the upgrade of Council Houses component renewal.
- Overall buildings are satisfactory however require active monitoring and an increase in resources for continued maintenance for assets in Condition 4 and 5.
- Focus will be on managing Condition 4 & 5 buildings with constant community use in the next ten years with maintenance continuing to condition 3 building asset components.
- Asbestos management plans and their implementation for major buildings will be a key action. Priority to manage asbestos and its removal wherever practicable.
- A review of residential assets will be undertaken.
- Investigate options for energy/efficiency for major facilities to reduce maintenance costs associated with power use.

## 6.5 Budget Implications

- Appropriate funding is required to ensure maintenance programs are implemented so that assets reach end of useful life.
- Grant and community support funding is to be sought wherever possible to assist make up the funding shortfall when upgraded/new buildings are proposed.
- Budget includes 2.0% annual indexation increase over life of plan for maintenance and operations.

## 6.6 Maintenance Programs

- Appropriate maintenance programs are implemented to ensure all assets reach their maximum useful life within budgetary constraints.

- Council regularly inspects buildings and undertakes maintenance programs to ensure as a priority that they are safe.
- Asbestos management safety is a priority for Council’s renewal, upgrade and disposal programs.

<b>Buildings</b>	
<b>Objective</b>	<b>To provide sustainable building services that are in a safe and serviceable condition</b>
<b>Performance Measures</b>	<b>Target</b>
a) Ensure good governance and administrative support for the Council and organisation	<ul style="list-style-type: none"> <li>• Annually review Asset Management Plans to ensure assets remain in a safe and serviceable condition.</li> <li>• Asset conditions to be maintained at condition 3 or above.</li> <li>• Manage assets with Condition 4 &amp; 5 within the next five (5) years.</li> <li>• Regularly (every five years) revaluation of property portfolio for current fair value &amp; condition rating.</li> </ul>
b) Sufficient number, type and location of assets to cater for community needs	<ul style="list-style-type: none"> <li>• Review property portfolio for replacement/upgrade/disposal of assets</li> <li>• Conduct community surveys to ensure adequate provision of assets and type for the community.</li> </ul>
c) Refine, Improve and Implement Buildings Asset Management Plan	<ul style="list-style-type: none"> <li>• Implement asset management system.</li> <li>• Implement the building capital works program.</li> <li>• Investigate options for expanding the Council’s building/renewal program through grant applications.</li> <li>• Manage the Council’s property portfolio to maximise returns i.e. financial, community.</li> </ul>

Activities	Who	When									
(a)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Quality:											
(a) Ensure good governance and administrative support for the Council and organisation	(MPES)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Annually review Asset Management Plans to ensure assets remain in a safe and serviceable condition.		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Asset condition to be maintained at Condition 3 or above		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Manage assets with Condition 4 & 5 within the next five (5) years.		✓	✓	✓	✓	✓					
Regularly (every five (5) years) revaluation of property portfolio for current fair value & condition rating.				✓					✓		

\*Manager Open Spaces and Facilities

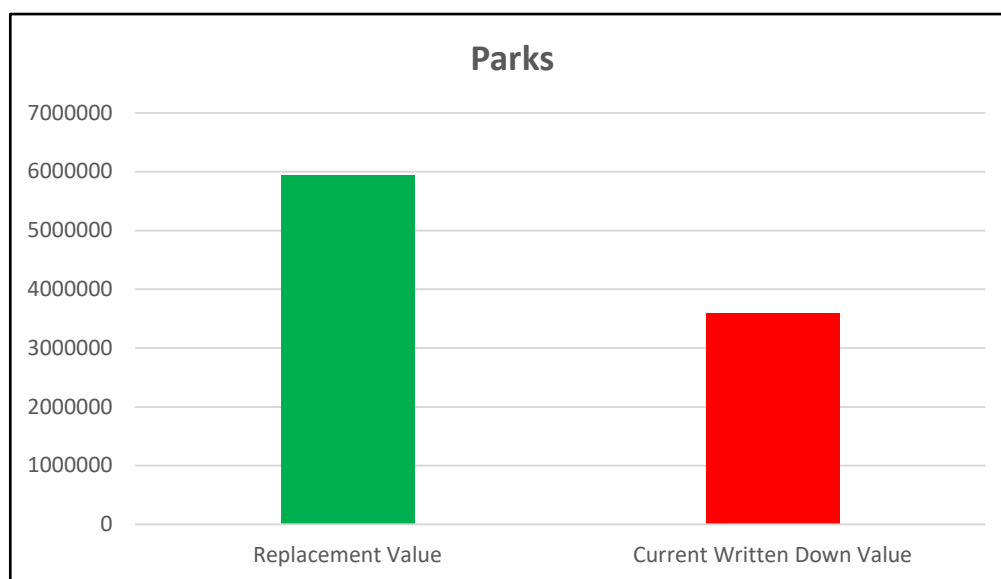
Activities	Who	When									
(b)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Function:											
Sufficient number, type and location of assets to cater for community needs	MPES	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Review property portfolio at the time of current fair value & condition rating valuations for replacement/ upgrade/ disposal of assets				✓					✓		
Conduct community surveys to ensure adequate provision of assets and type for the community.				✓					✓		

Activities	Who	When									
(c)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Safety:											
Refine, Improve and Implement Buildings Asset Management Plan	MPES			✓					✓		
Implement asset management program		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Implement the building capital works program.		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Investigate options for expanding the Council's building renewal and upgrade program through grant applications.		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Manage the Council's property portfolio to maximise returns i.e. financial, community.		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

## BUILDINGS AND FACILITIES ASSET FORECAST EXPENDITURE

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Asset / Maintenance & Operations	734,159	803,639	968,049	796,259	710,411	750,636	847,078	800,483	828,369	837,447
Asset Renewal	330,000	195,300	257,200	200,350	0	85,000	0	400,000	0	0
Upgrade / New Asset	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1,064,159</b>	<b>998,939</b>	<b>1,225,249</b>	<b>996,609</b>	<b>710,411</b>	<b>835,636</b>	<b>847,078</b>	<b>1,200,483</b>	<b>828,369</b>	<b>837,447</b>

## 7. OPEN SPACES & RECREATION



### 7.1 Key Data

- Total value of current Holdings \$5,947,544

### 7.2 Last Condition Survey

- Valuation of Open Space and Other Structures Assets was reviewed by APV Valuers and Asset Management for 30 June 2021.
- Infrastructure condition rating used a comparison of consumption score provided by the June 2016 valuations and the prescribed condition rating in the absence of formal condition rating by a Qualified Valuer/Quantity Surveyor. Other Condition assessment calculated by Council based on assumptions.

### 7.3 General Assessment of Condition

	Condition Rating	% of Asset Value
1	Excellent condition	14
2	Good condition	59
3	Moderate condition	21
4	Poor condition	1
5	Very poor condition	0

Condition Profile	1 - Excellent	2 - Good	3 - Average	4 - Poor	5 - Very Poor
Parks & Recreation	6	28	12	6	
Sport & Recreation	1	6	4	2	
Cemeteries	1	5	4	1	
Aerodrome			1		
Engineering Supervision	1	1	1		
Parks & Open Spaces	1	2	2		
Tourism		1			
Public Halls		1	1		

## 7.4 Main Findings

- Open Spaces & Recreation assets include:
  - Access ways (access tracks, cycle ways, footpaths, internal roads & car parks)
  - Barriers (bollards, fences, gates)
  - Other Structures
  - Park Assets (BBQs, landscaping, lighting, park furniture)
  - Playgrounds & Skate Parks
  - Shelters & Sheds
  - Sports Assets (flood lighting, grandstands, irrigation, sporting structures)
  - Sports, parks and reserves buildings are within the Buildings Assets
  - Management Plan
  - Swimming Pool & associated structures and plant are within the Swimming
  - Pool Asset Management Plan
  - Cemeteries
  - Green assets such as sporting grounds and street trees are not currently valued.
- Council provides a diverse network and portfolio of open space assets of various ages, types, condition, function and location with a significant value and cost.
- This diversity has constrained the development of an accurate open space asset list, along with no conditional assessment leading to very low confidence.
- Open space assets require to be mapped in a digital Geographical Information System.
- Assets are externally valued and assessed to significantly increase confidence.
- Council currently manages:
  - 15 X Parks (10.14ha)

- 5 X Sportsgrounds (20.72ha)
- 8 X Cemeteries (22.24ha)
- 1 X General Community Uses (2.19ha)
- Levels of Service have been defined and documented for the majority of these areas.
- Community surveys need to be conducted so as to gain overall community satisfaction with current Open Spaces levels of service.

## 7.5 Budget Implications

- Valuation assessment program for some green assets such as sporting grounds and street trees has commenced.
- Budget includes 2.5% CPI increases over life of plan for maintenance and operations.
- Natural disasters have an operational impact and disruption to Council services and costs.

## 7.6 Maintenance Programs

- Appropriate maintenance programs are implemented to ensure assets meet community expectations and maximum useful life within budgetary constraints.
- Develop and / or review asset inspection programs for the various types of facilities.

<b>Open Space &amp; Recreation</b>	
<b>Objective</b>	<b>To provide quality and sustainable sport and recreational opportunities at a standard to be safe, functional and of appropriate appearance and that meet our community's needs.</b>
<b>Performance Measures</b>	<b>Target</b>
(a) Ensure good governance and administrative support for the Council and community	<ul style="list-style-type: none"> <li>• Support user groups through relevant committees / Council.</li> <li>• Continue to review fee structure and implement any changes.</li> </ul>
(b) Ensure assets to cater for community needs	<ul style="list-style-type: none"> <li>• Maintain open spaces in accordance with defined service levels, working towards industry standards and government regulations.</li> <li>• Appropriate community consultation integrated into project management.</li> <li>• Optimise level of service through regularly reviewing customer service requests and adjusting operational maintenance programs.</li> </ul>



(c) Asset Management	<ul style="list-style-type: none"> <li>Review AMP on annual basis.</li> <li>Implement 10 Year Capital and Renewals Works Plan 2022 - 2032.</li> <li>Review facility utilisation and costs of providing defined levels of service.</li> <li>Identify funding opportunities to support upgrade and renewal programs.</li> </ul>
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Activities	Who	When									
(a)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Quality:											
Ensure good governance and administrative support for the Council and community	(MPES)										
Support user groups		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Review fee structure		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

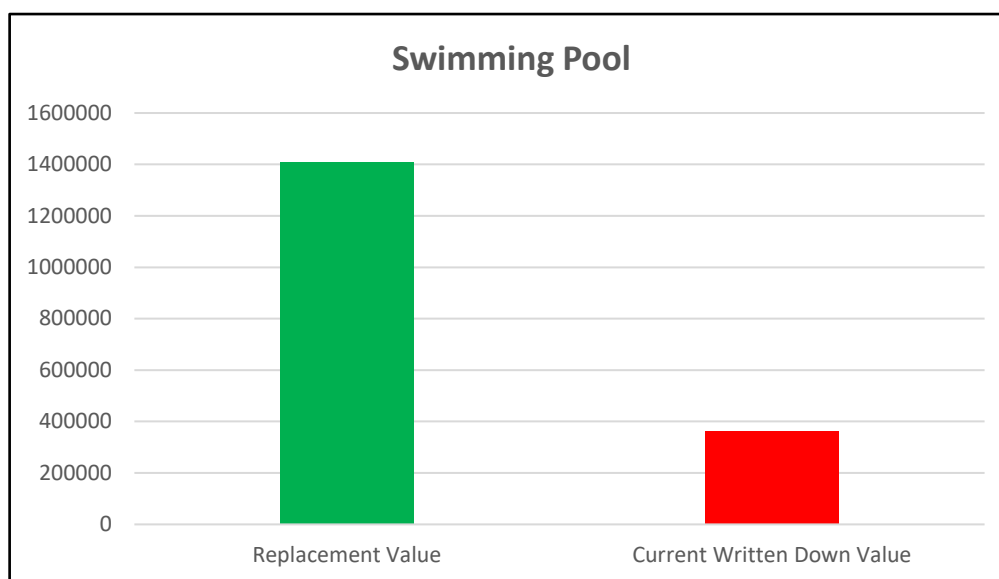
Activities	Who	When									
(b)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Function:											
Ensure assets to cater for community needs	MPES										
Maintain open spaces		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Community consultations		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Optimise level of service		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Activities	Who	When									
(c)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Safety:											
Asset Management	MPES										
Re-evaluate AMP		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Implement 10 Year Capital and Renewals Works Plan 2017 - 2026		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Review facility utilisation and costs			✓			✓			✓		
Identify funding opportunities		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

## OPEN SPACE & RECREATION ASSET FORECAST EXPENDITURE

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Asset / Maintenance & Operations	847,984	908,437	935,801	959,587	988,250	1,013,774	1,043,914	1,080,820	1,103,014	1,128,725
Asset Renewal	0	147,000	16,000	658,500	14,000	66,000	0	85,000	0	0
Upgrade / New Asset	33,800	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>881,784</b>	<b>1,055,437</b>	<b>951,801</b>	<b>1,618,087</b>	<b>1,002,250</b>	<b>1,079,774</b>	<b>1,043,914</b>	<b>1,165,820</b>	<b>1,103,014</b>	<b>1,128,725</b>
New Asset (Above)										
Youth Precinct	33,800	0	0	0	0	0	0	0	0	0

## 8. SWIMMING POOL



### 8.1 Key Data

- Total value of current Holdings \$1,409,000

### 8.2 Last Condition Survey

- Valuations were reviewed by APV Valuers and Asset Management for 30 June 2021).
- Infrastructure condition rating used a comparison of consumption score provided by the June 2016 valuation and the prescribed condition rating in the absence of formal condition rating by a Qualified Valuer/Quantity Surveyor. Other Condition assessment calculated by Council based on assumptions.

### 8.3 General Assessment of Condition

	Condition Rating	% of Asset Value
1	Excellent condition	0
2	Good condition	8
3	Moderate condition	92
4	Poor condition	0
5	Very poor condition	0

## 8.4 Main Findings

- Swimming Pool assets include –
  - Other Structures
  - BBQs, Flood lighting, Park furniture
  - Shade Sails
  - Swimming Pool buildings are within the Buildings Assets Management Plan
- Assets are being reviewed and assessed to significantly increase confidence in conditions. This data needs to be used to update this Asset Management Strategy and improved over time.
- Community surveys need to be conducted so as to gain overall community satisfaction with current Swimming Pool service.

## 8.5 Budget Implications

- Budget includes an annual 2.5% indexation increase over life of Plan for maintenance and operations.
- Natural disasters have an operational impact and disruption to Council services and costs.

## 8.6 Maintenance Programs

- Appropriate maintenance programs are implemented to ensure assets meet community expectations and maximum useful life within budgetary constraints.
- Develop and / or review asset inspection programs for the various types of facilities.

Swimming pool	
<b>Objective</b>	<b>To provide the public with safe aquatic facilities</b>
<b>Performance Measures</b>	<b>Target</b>
(a) Ensure good governance and administrative support for the Council and community	<ul style="list-style-type: none"> <li>• Support user groups through relevant committees / Council.</li> <li>• Continue to review fee structure and implement any changes.</li> </ul>

(b) Ensure assets to cater for community needs	<ul style="list-style-type: none"> <li>• Maintain Swimming Pool in accordance with defined service levels, working towards industry standards and government regulations.</li> <li>• Appropriate community consultations integrated into project management.</li> <li>• Optimise level of service through regularly reviewing customer service requests and adjusting operational maintenance programs.</li> <li>• Consideration to develop a Masterplan for the Swimming Pool</li> </ul>
	<ul style="list-style-type: none"> <li>• Engineering Assessment of Pool Condition (SRV)</li> </ul>
(c) Asset Management	<ul style="list-style-type: none"> <li>• Re-evaluate AMP on annual basis.</li> <li>• Implement 10 Year Capital and Renewals Works Plan 2022 - 2032.</li> <li>• Review facility utilisation and costs of providing defined levels of service.</li> <li>• Identify funding opportunities to support upgrade and renewal programs.</li> </ul>

Activities	Who	When									
(a)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Quality:											
Ensure good governance and administrative support for the Council and community	(MPES)										
Support user groups		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Review fee structure		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

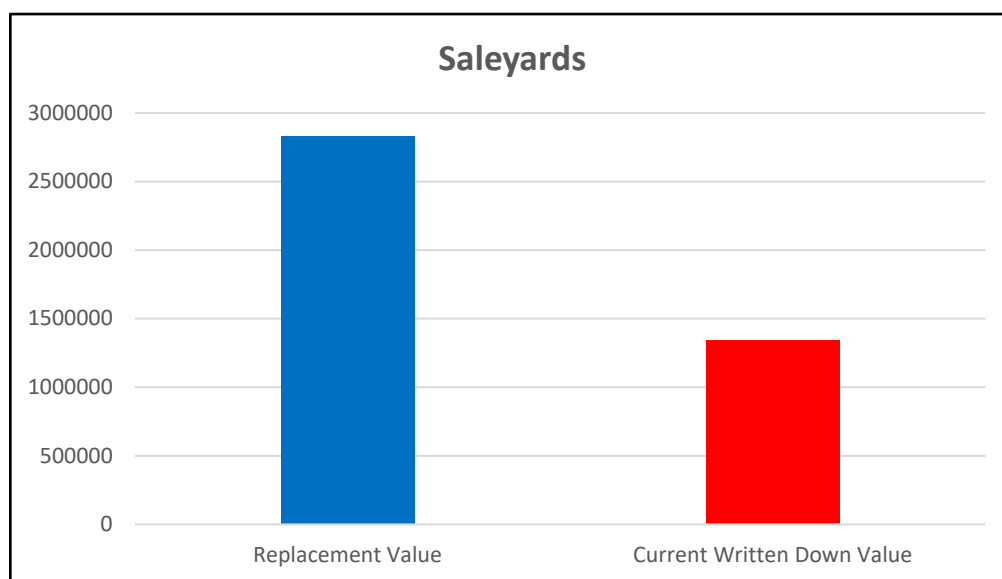
Activities	Who	When									
(b)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Function:											
Ensure assets to cater for community needs	MPES										
Maintain open spaces		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Community consultations		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Optimise level of service		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Develop a Masterplan for the Swimming Pool		✓	✓								

Activities	Who	When									
(c)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Safety:											
Asset Management	MPES										
Re-evaluate AMP		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Implement 10 Year Capital and Renewals Works Plan 2022 - 2032		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Review facility utilisation and costs			✓			✓			✓		
Identify funding opportunities		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

## SWIMMING POOL ASSET FORECAST EXPENDITURE

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Asset / Maintenance & Operations	215,688	216,037	191,363	191,004	208,596	198,512	198,587	204,017	264,465	215,357
Asset Renewal	25,000	25,000	386,700	135,000	25,000	238,000	40,000	135,000	25,000	25,000
Upgrade / New Asset	62,400									
<b>Total</b>	<b>303,088</b>	<b>241,037</b>	<b>578,063</b>	<b>326,004</b>	<b>233,596</b>	<b>436,512</b>	<b>238,587</b>	<b>339,017</b>	<b>289,465</b>	<b>240,357</b>
Itemised Inclusion in Upgrade / New Asset (above)										
<i>Entrance / Amenities</i>	13000	0	0	0	0	0	0	0	0	0
<i>Filter Room</i>	7800	0	0	0	0	0	0	0	0	0
<i>Grandstand</i>	20800	0	0	0	0	0	0	0	0	0
<i>Grandstand</i>	20800	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>62400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 9. SALEYARDS



### 9.1 Key Data

- Value Buildings & Infrastructure \$2,473,369 plus Land Value of \$360,000 = **\$2,833,369**
- Low financial reserves
- Capacity for up to 3,500 cattle on sale days
- 120 Selling Pens – 42 Holding Pens – 10 Drafting Pens

### 9.2 Last Condition Survey

- Valuation dated – Scott Fullarton Valuations Pty Ltd – 30 June 2018 – External (Buildings)
- Building's condition rating (1 to 5) is subjective (by Manager Property & Env Services) with Buildings to be Condition Rated by Qualified Valuer/Quantity Surveyor in June 2023.

### 9.3 General Assessment of Condition

	Condition Rating	% of Asset Value
1	Excellent condition	0
2	Good condition	66
3	Average condition	17
4	Poor condition	17
5	Very poor condition	0



## 9.4 Main Findings

Detail the main findings on condition assessments, maintenance and renewals.

- Saleyards Strategic Plan - Reviewed and amended as per Council Resolution 88/16 of 27 April 2016.
- Council Committee appointed with input on an advisory capacity to Council on Capital Works, Work Health & Safety and Fees & Charges.
- Overall pens are in moderate to good condition with renewal of rails to metal in progress.
- Risk from Saleyard operations includes animal welfare issues, animal/human WH&S contact; separation of yard staff from animal's required and active management in place with Work Health & Safety review conducted regularly.
- Major expenditure is being planned for a new double height ramp including renewal of existing ramps and installation of a truck wash with effluent to be discharged to the town sewerage system. Grant funding has been received to half fund this project.
- AMP requires review with the next new valuation data for Infrastructure now current as at 30 June 2018 with Buildings to be revalued in June 2023. This will enable an accurate financial position to be identified on assets renewals and clearly identify if there is an average gap in funding for maintenance, operations, renewals and upgrades over the 10 year period.

## 9.5 Budget Implications

- The Saleyards are a separate business unit which has a positive budget outcome each year.
- Council received grant of \$191,000 of which \$62,000 has been spent. No final decision has been made regarding the expenditure of remaining funds.
- Recommend a Restricted Reserve for future upgrades and renewals.
- Budget includes 2.5% CPI increases over life of Plan for maintenance and operations.

## 9.6 Maintenance Programs

- Appropriate maintenance programs are implemented to ensure all assets reach their maximum useful life within budgetary constraints.
- Asset inspection programs for Saleyard.
- The Saleyard Operations Supervisor is implementing effective maintenance programs – well run and operated.
- Ensure appropriate maintenance programs are implemented to ensure assets reach end of useful life.

Saleyards	
<b>Objective</b>	<b>The prime objective of Council in the management of the saleyards is to provide and plan for infrastructure that allows safe, convenient and viable transactions of stock in the local area.</b>
Performance Measures	Target
(a) Manage Risk and Safety	<ul style="list-style-type: none"> <li>• Ensure maximum separation between yard staff and animals</li> <li>• Coordinate WHS with yard users through the Saleyards Advisory Committee</li> <li>• Improve security by implementing a new yard locking regime</li> <li>• Regular review of Saleyard Operations Manual and Safe Work Method Statements</li> </ul>
(b) Commercial Performance	<ul style="list-style-type: none"> <li>• Review of saleyards operations.</li> <li>• Develop Service Plan for saleyard</li> <li>• Annual review of Service Plan</li> <li>• Seek opportunities to promote saleyard</li> </ul>
(c) Environmental performance	<ul style="list-style-type: none"> <li>• Zero reportable EPA incidents</li> <li>• Zero reportable Bio Security incidents</li> </ul>

Activities	Who	When									
(a)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Quality:											
Manage risk and safety											
Implement yard changes to maintain separation	MPES*	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
WHS as an agenda item on Saleyards Committee meetings	MPES*	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Restrict access to yards	MPES*	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

\*Manager Property and Environmental Services

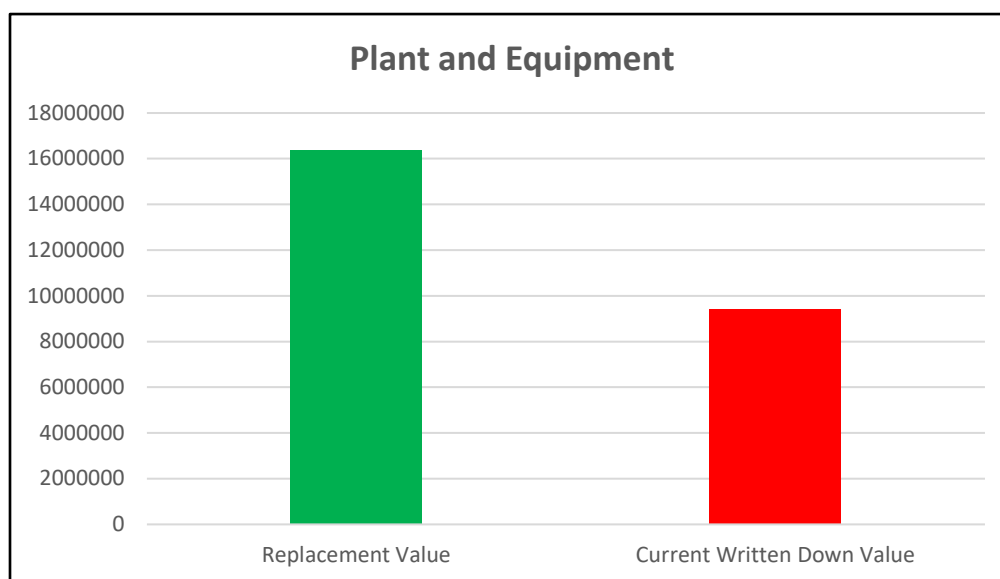
Activities	Who	When									
(b)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Function:											
Commercial performance	MPES										
Develop Service Plan		✓									
Review Service Plan			✓	✓	✓	✓	✓	✓	✓	✓	✓

Activities	Who	When									
(c)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Safety:											
Environmental Performance	MPES										
Zero reportable EPA incidents		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Zero reportable Bio Security incidents		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

## SALEYARDS ASSET FORECAST EXPENDITURE

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Asset / Maintenance & Operations	232,047	239,085	219,342	223,053	225,908	228,688	233,213	235,195	267,784	249,732
Asset Renewal	0	0	0	0	0	0	0	0	0	0
Upgrade / New Asset	1,200,000	0	0	0	216,260	7,000	0	9,280	0	0
<b>Total</b>	<b>1,432,047</b>	<b>239,085</b>	<b>219,342</b>	<b>223,053</b>	<b>442,168</b>	<b>235,688</b>	<b>233,213</b>	<b>244,475</b>	<b>267,784</b>	<b>249,732</b>

## 10. PLANT, FLEET & EQUIPMENT



### 10.1 Key Data

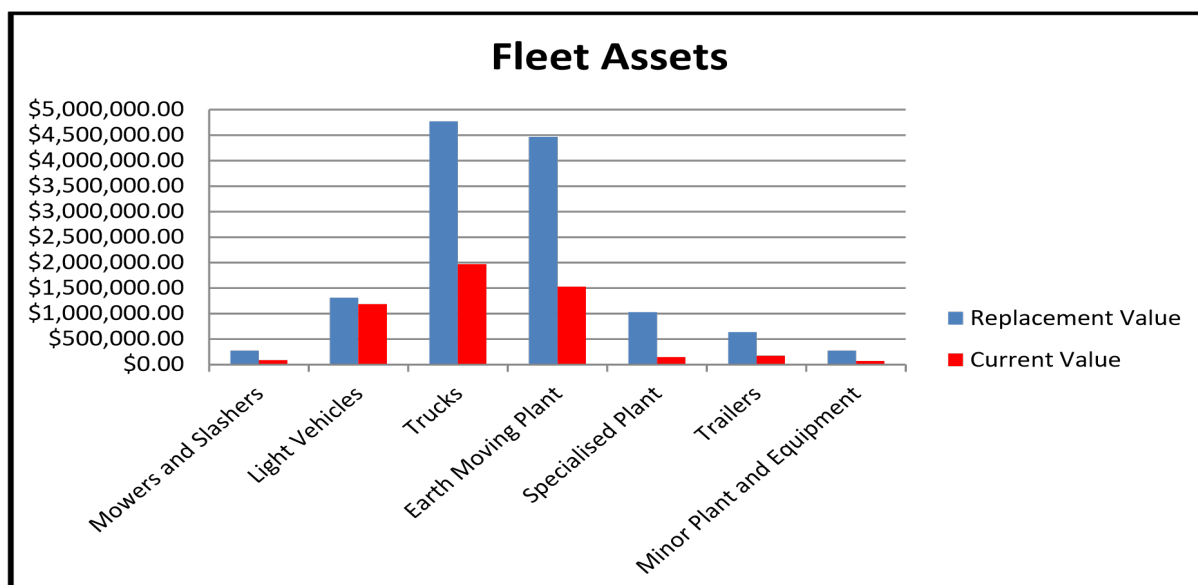
- Total value of current Holdings \$16,386,000

### 10.2 Last Condition Survey

- Valuation dated – Nov 2016, External by NASCO
- Annual Condition assessment updates monitored internally.

### 10.3 General Assessment of Condition

	Condition Rating	% of Asset Value
1	Excellent condition	18
2	Good condition	35
3	Moderate condition	22
4	Poor condition	18
5	Very poor condition	7



**Plant and Equipment assets summary by equipment type**

## 10.4 Main Findings

- Expenditure - Cost trends indicate a reduction in repair and maintenance expenditure since 2013 indicating the positive impact associated with adopting a structured replacement plan.
- Age- 89% of Council's fleet is currently compliant with IPWEA optimum replacement benchmarks. 4% has been identified for refurbishment and 7% has been identified for disposal.
- By year 2022, 96% of Council's Fleet will be compliant with IPWEA optimum replacement benchmarks with the rest refurbished.
- Strategies have been investigated to monitor utilisation in conjunction with a feasibility of ownership study; this may result in disposal of some grossly underutilized fleet items and intradepartmental share of others.

## 10.5 Budget Implications

- Insurance costs have escalated annually; it is difficult to accurately project the impact of this moving forward.
- Calculations indicate Fleet will require an average annual renewal budget of \$1,300,400Pa over the next ten years.
- Cost trends indicate a reduction in repair and maintenance expenditure since 2013 indicating the positive impact associated with adopting a structured replacement plan. Several units that had exceeded their useful life were replaced. As the Fleet progresses through the replacement of its oldest items, it is predicted further gains in cost reduction may be achieved.
- The price of fuel fluctuates by as much as 20%, the impact of this is difficult to project accurately.
- Industry trends heavily impact the current value of the fleet; it is difficult to project accurate end of life values.

## 10.6 Maintenance Programs

- Appropriate maintenance programs are in place to ensure all assets reach their maximum useful life and comply with all industry and OEM requirements.
- Software based maintenance management system is currently employed affording accurate monitoring of service and maintenance schedules, defect management and safety compliance.

Fleet Services	
<b>Objective</b>	<b>Provide a modern, efficient fleet, with sufficient flexibility to facilitate the delivery of Council services in an effective and economic manner.</b>
Performance Measures	Target
(a) Quality Maintain a cost effective Fleet	<ul style="list-style-type: none"> <li>• Manage and maintain a modern efficient fleet in line with industry best practice, including renewal benchmarks, as prescribed in the IPWEA National Industry Benchmark and Council's 10 year Fleet Asset Management Plan,</li> <li>• Inventory and purchasing is undertaken so that operational needs are met whilst achieving best value for Council and as prescribed in Council's Procurement Policy,</li> <li>• Develop an asset management plan for the replacement, preventative maintenance and repair of backup generators,</li> <li>• Develop an asset management plan for the replacement, preventative maintenance and repair of small plant (chainsaws, brush cutters etc.)</li> </ul>
(b) Function Appropriate structure and fit for purpose	<ul style="list-style-type: none"> <li>• Review utilization trends to monitor the suitability of the fleet structure,</li> <li>• Review hire rates, and operational expenses to monitor fleet efficiency,</li> <li>• Review maintenance and repair records to identify units that may be prematurely ageing or not be fit for purpose,</li> <li>• Maintain stock levels conducive to efficient Council operations,</li> <li>• Coordinate preventative maintenance in line with OEM and industry best practice.</li> </ul>
(c) Safety Manage Fleet operations to prevent adverse health and environmental impacts	<ul style="list-style-type: none"> <li>• Conduct detailed condition and safety inspections of Fleet items at prescribed intervals,</li> <li>• Monitor emission systems to minimise environmental impacts,</li> <li>• Maintain assets in a condition that promotes Workplace Health &amp; Safety for all working or interacting with those assets,</li> <li>• Conduct detailed condition and safety inspections of depot fuel infrastructure.</li> <li>• Conduct detailed condition and safety inspections of depot emulsion storage.</li> </ul>

Activities	Who	When									
(a)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Quality	FM										
Manage and maintain a modern efficient fleet in line with industry best practice, including renewal benchmarks, as prescribed in the IPWEA National Industry Benchmark and Councils 10 year Fleet Asset Management Plan		√	√	√	√	√	√	√	√	√	√
Inventory and purchasing is undertaken so that operational needs are met whilst achieving best value for Council and as prescribed in Council's Procurement Policy		√	√	√	√	√	√	√	√	√	√
Develop an asset management plan for the replacement, preventative maintenance and repair of backup generators,		√									
Develop an asset management plan for the replacement, preventative maintenance and repair of small plant (chainsaws, brush cutters etc.)		√									
(b)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Function	FM										
Review utilization trends to monitor the suitability of the fleet structure		√	√	√	√	√	√	√	√	√	√
Review hire rates, and operational expenses to monitor fleet efficiency		√	√	√	√	√	√	√	√	√	√
Review maintenance and repair records to identify units that may be prematurely aging or not be fit for purpose		√	√	√	√	√	√	√	√	√	√
Maintain stock levels conducive to efficient Council operations		√	√	√	√	√	√	√	√	√	√
Coordinate preventative maintenance in line with OEM and industry best practice		√	√	√	√	√	√	√	√	√	√

Activities		Who	When									
(c)			2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Safety	FM											
Conduct detailed condition and safety inspections at prescribed intervals		√	√	√	√	√	√	√	√	√	√	√
Monitor emission systems to minimise environmental impacts		√	√	√	√	√	√	√	√	√	√	√
Maintain assets in a condition that promotes Workplace Health & Safety for all working or interacting with those assets		√	√	√	√	√	√	√	√	√	√	√
Conduct detailed condition and safety inspections of depot fuel infrastructure		√	√	√	√	√	√	√	√	√	√	√
Conduct detailed condition and safety inspections of depot emulsion storage		√	√	√	√	√	√	√	√	√	√	√

## PLANT, FLEET & EQUIPMENT ASSET FORECAST EXPENDITURE

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Asset / Maintenance & Operations	1,047,221	1,074,781	1,103,056	1,132,067	1,161,831	1,192,369	1,223,701	1,255,846	1,288,825	1,322,662
Asset Renewal	1,402,423	1,206,851	1,583,428	1,302,157	1,225,440	1,588,581	1,337,482	1,283,724	1,283,724	1,283,724
Upgrade / New Asset	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>2,449,644</b>	<b>2,281,632</b>	<b>2,686,484</b>	<b>2,434,224</b>	<b>2,387,271</b>	<b>2,780,950</b>	<b>2,561,183</b>	<b>2,539,570</b>	<b>2,572,549</b>	<b>2,606,386</b>



# **ASSET MANAGEMENT IN PRACTICE**

## **ASSET INFORMATION AND MANAGEMENT SYSTEMS**

The Asset Register and Asset Management System are a cornerstone of the asset management framework of Council, in that they keep not only asset data but also a historical record of various financial and non-financial information over each asset's lifecycle for the purposes of:

- asset planning and strategy;
- assisting in meeting standards and legislative compliance;
- devising maintenance, renewal and replacement programs;
- monitoring performance; and
- control, accountability and reporting.

The Asset Register and Management System are the key to understanding the assets controlled by Council and depending on the complexity and integrity of information entered and maintained, can be used to easily determine:

- the current condition of assets;
- when assets need to be renewed/replaced;
- information required to meet accounting standards and other regulatory requirements;
- the efficiency of operating assets;
- asset locations and linkages to Geospatial Information Systems;
- asset custodians and responsibility matrix;
- the level, frequency and type of asset maintenance programs; and
- life-cycle costs by asset, program and service area.

An asset management strategy, capital budgeting process and maintenance and renewal programs are all more accurate when being directly populated with accurate and up-to-date information sourced from the Asset Register and Asset Management System.

In addition to the Council's Asset Register and Asset Management System, information relevant to asset management and broader corporate planning integration and requirements will be captured and interrogated in a number of other Council systems, these include:

- Financial system and Budget Management system;
- Risk Management system;
- Corporate Planning and Performance Reporting system;
- Project Management system;
- Workforce Management system;
- Document Management (records) system;
- Geospatial Information system; and
- Property system.

All of these systems should be integrated as much as possible to avoid duplication and diverging information systems and they should have effective automated control mechanisms built into them.

## **RISK MANAGEMENT**

Risk identification and mitigation are key aspects of the day-to-day management of Council and because a significant number of Council's assets are integral to the ability to provide core community services and some essential and emergency public services, it is imperative that Council integrate risk management into all aspects of its planning and decision-making processes associated with asset management.

Risk arises out of uncertainties about future events and their associated consequences and is the chance of something happening that will impact on the asset portfolio's ability to meet the requirements of the entity.

Once the exposures for each risk have been identified they can be prioritised to determine if the exposure requires treatment, what risk mitigation strategies are required, and how the risks can be quantified. This can be achieved by looking at the likelihood of the risk occurring and the consequence if it does occur.

Council's approach to risk management and the processes and systems utilised can be seen in more detail in Council's Risk Management Policy and Register.

Council's individual asset management plans have identified risks by considering the following issues:

- Risks that may delay, reduce or prevent service delivery;
- Physical failure;
- Operational issues; and
- Natural disasters.

The consequences of asset failure can potentially have major implications on Council, as addressed in Council's Risk Management Plan. Those risks identified as 'catastrophic' are required to have a specific risk treatment plan developed to manage the risks associated with that particular asset.

## **CRITICAL ASSETS**

Within each asset category, the seriousness of risks associated with those assets can vary, making some assets more business critical than others. Critical assets are defined as those which have a high consequence of failure if they do not meet their required level of service, as distinct from those not necessarily having a high probability of failure.

Consequences of critical asset failure typically include impacts on customers, the general public, operational impacts, safety impacts and possible environmental impacts. Assets nearing the end of their useful life also pose a risk to Council being able to continue the service provided for by those assets.

Infrastructure assets critical to Council's service provision include utility services such as water and sewer supply, together with the transport road network. These assets are critical in nature due to the risks associated with the possibility of failure and consequences on service provision to the community.

## **BUSINESS CONTINUITY**

Council monitors its Business Continuity Plan and plans to ensure that in the event of disruption to Council's critical services to the community, a specific detailed plan is in place to provide for the reinstatement of those services as soon as possible in

order to minimise any disruption to the community and what actions will be undertaken in the interim.

## PROJECT MANAGEMENT

A Project Management framework and system are integral for the optimal delivery of capital projects and the overall efficient and effective management of Council.

Council is currently looking to employ a more consistent approach to project management and continues the process of developing such in respect to asset management.

There are a variety of resources / systems for this purpose and the overall framework will be guided by ISO 21500:2012, the International Standard for Project Management and referencing operational templates from the Project Management Book of Knowledge (PMBOK).

## PERFORMANCE & REPORTING

Asset performance indicators provide Council with a tool for managing the asset portfolio and to assist in meeting its service delivery requirements. Performance indicators typically take a multi-dimensional view of the asset's contribution to meeting these service delivery requirements.

The determination of specific indicators includes the consideration of the scale, operational importance and usage of the asset category.

Monitoring asset performance can also assist in managing and building the performance of key individual assets or groups of assets, which contributes to the accountability, decision-making and governance arrangements over specific service delivery.

As is always the case with performance indicators, Council will need to make an assessment of whether the costs of collecting asset performance information are justified by the benefits gained from the data.

Asset performance indicators will only be useful when they are **SMART**, that being Specific, Measurable, Achievable, Relevant and Timed.

Council continues to monitor the specific asset management indicators that it utilises as it is important that they are reported on an actual as well as a trend basis in order to provide details about Council's performance over time.

The indicators may vary slightly depending on whether they are for use by Managers, the Senior Management Team or for reporting to Council and the Community.

Asset performance indicators will be reviewed to help guide Council's management to easily determine the condition of major assets categories and the necessary type, level and frequency of maintenance and renewal/replacement programs.

These indicators provide the parameters for the efficient and proactive management of the Council's asset portfolio.

Performance reporting will be holistic across the entire suite of Integrated Planning and Reporting documents and will be overseen by Council's Senior Management Team which will review the findings from the asset management planning process, and monitor and report on the achievement of the objectives and targets in the

individual Asset Management Plans over time including their contribution towards delivery of Council's overarching Asset Management Strategy.

## DECISION MAKING

Asset management decisions should not be made in isolation from the broader strategic decision making and financial management of the Council. Asset management is a part of the overall framework of decision making for the organisation, integrating the asset portfolio with the community's goals.

Asset management is most effective when it is clearly aligned to the delivery of the Council's service programs and the community's desired service levels.

A rigorous capital investment assessment procedure is used as part of the long term financial planning and annual budgeting process to evaluate potential asset solutions and to establish priorities in light of Council's service delivery requirements, available funds and available workforce resources.

Capital funds are then only applied to asset acquisitions to obtain the best cost benefit and value for money and are also consistent with the strategic objectives for the asset portfolio (as outlined in this Asset Management Strategy).

Development of a structured assessment process assists Council in assessing its capital investment decisions. Depending on the scale of the proposed capital project this process may involve undertaking a comprehensive business case that is then assessed by Council to determine the extent to which an asset satisfies the strategic goals of the organisation.

The requirements of the comprehensive business case are set out in the Office of Local Governments *Capital Expenditure Guidelines* 2010.

This structured approach allows greater control over the asset acquisition/construction process and facilitates the allocation of capital funds in a manner that is likely to be consistent with the Council's integrated strategic plans.

Incorporation of a major asset business case (for assets over \$1,000,000) and a capital proposal assessment process (assets under \$1,000,000) into a structured long term financial and annual capital budgeting process can also provide the following benefits:

- formally documents the expected contribution to service delivery requirements;
- provides more accurate long term (forward periods) budgeting with all significant acquisitions signed off by the Senior Management Team and Council;
- requires the identification of full life-cycle costs;
- is more likely to consider all aspects of capital acquisition/construction/renewal, with respect to financial, workforce and physical resources; and
- formally assesses and requires the management of any/all associated risk.

Life-cycle costing is a key asset management tool utilised by Council's senior management and takes into account the whole-of-life implications of planning,

acquiring, operating, maintaining and renewing/replacing/disposing of an asset (including make-good or remediation provisions if necessary).

It is a process that analyses the foreseeable costs over an asset's life to reflect the true overall cost of acquiring an asset. Life-cycle costing is performed via a set procedure prior to acquisition to allow a comparison of costs and alternatives to be made.

## **ACCOUNTABILITY STRUCTURES**

### **Elected Council**

- Provide strategic direction and stewardship;
- Consider the impact on Council's asset base of planning, financial and service level decisions;
- Adopt the Asset Management Policy and Strategy.

### **Chief Executive and Senior Management Team**

- Ensure that sound business principles are reflected in the Asset Management Strategy and plans that are developed;
- Ensure the impact on Council's asset base is considered when making recommendations to Council in relation to planning and financial matters or the delivery of services;
- Support the implementation of the Asset Management Strategy and associated Asset Management Improvement Program;
- Approve the Asset Management Plans;
- Ensure the integration and compliance of the Asset Management Policy and Strategy with other policies, protocols and business practices of the organisation;
- Ensure compliance with all legal obligations;
- Facilitate appropriate 'Core' and then 'Advanced' and then 'Best Practice Asset Management'.

### **Asset Management Team**

- Review the Asset Management Policy, Framework and Strategy;
- Take responsibility for the implementation of the Asset Management Improvement Program;
- Identify and develop appropriate policies and procedures to ensure effective Asset Management across the organisation.

### **Individual Asset Managers**

- Develop and maintain Asset Management Plans;
- Develop and maintain asset maintenance and renewal plans;

- Provide professional advice and comment to other departments of Council in relation to assets contained within their specific service area/s;
- Develop and maintain the Asset Register and Asset Management System to facilitate efficient and effective asset management.

## **CONTROL STRUCTURES**

An Asset Management Protocols, Procedures and Practices Manual (Standard Operations Manual) is a key element of a better practice Council's internal control environment. The Guide clearly establishes overarching management protocols, all set procedures and templates to be followed and a range of practices that must be adhered to, in order to sufficiently and consistently; record, account for, control and safeguard assets within the Local Government environment and Council's specific operating requirements.

The Manual is structured to give practical direction for staff so that they can consistently and reliably undertake the day-to-day management, construction, maintenance and operation of assets.

The Manual includes documented templates and approaches for:

- Strategic Planning and Resource Plan integration;
- Asset planning – maintenance and renewal program construction;
- Capital proposals, long term financial planning and budget construction and management;
- Risk management;
- Project Management;
- Asset valuations and impairment;
- Performance management and reporting;
- Audit and internal controls;
- Accountability and delegations of authority;
- Procurement;
- Quality assurance and standards.

The Manual is made up of a number of different documents, including; management protocols; set procedures and templates; business rules; process maps and FAQ sheets.

Council will develop and grow its Manual over time as the internal control documents mature and develop, however, it is imperative that they are contained within a single document, are championed by management and become ingrained throughout Council's staff.

Utilising the Manual in staff training and induction programs will also be of considerable benefit.

## **CAPACITY & MATURITY**

The current level of asset management capacity, capability and information maturity within Tenterfield Shire Council is of an entry or base standard and focuses on delivering historic programs and largely being reactive to asset

maintenance and renewal. Each service area has developed differing approaches to deliver their adopted programs of works.

The next stage in developing the asset management maturity at Council requires consolidating and improving asset management and corporate systems, developing internal asset management capacity and improving links between Council's long term planning and the service potential of our asset base.

Council may consider having an asset management maturity audit undertaken to identify which asset management practices Council currently undertakes well and which practices may be improved.

The results of such an audit would provide a benchmark to allow Council to measure the developing maturity of our asset management practices and identify where we need to focus our attention to ensure that we quickly progress to a core level of asset management whilst also outlining the tasks we need to undertake to progress towards more advanced level asset management.

In order to continue to improve Council's asset management capacity and capability, we will:

- Improve the systems and quality of information utilised in the operation and management of Council's assets;
- Ensure a life-cycle approach to the management of infrastructure assets;
- Ensure that service delivery needs form the basis of asset management decisions;
- Provide a sustainable funding model balancing community aspirations with affordability;
- Ensure compliance with all Legislation, all Office of Local Government requirements, and the National Frameworks for Asset Management;
- Provide on-going training and professional development in asset and project management for staff; and
- Provide environmental leadership and minimise the impact on the environment.

## **ASSET MANAGEMENT IMPROVEMENT PLAN**

An Asset Management Improvement Plan has been developed in order to improve Council's asset management capacity and capability. The plan is outlined in full in **Appendix C** of this document.

# APPENDICES

## APPENDIX A



### ASSET MANAGEMENT POLICY

#### Summary:

The purpose of this policy is to provide clear direction for the management of Council controlled assets and to ensure that Council is able to best deal with the delivery of services and infrastructure to meet community needs in accordance with legislation under the Local Government Amendment (Planning and Reporting) Act 2009.

This policy forms a key part of Council's asset management framework, which provides guidelines to ensure that sound asset management practices and procedures are fully integrated into Council's strategic and operational planning, community consultation and decision making processes.

The policy refers to all fixed assets owned or managed by Council, regardless of their purpose or source of acquisition.

<b>Policy Number</b>	1.014
<b>File Number</b>	CAS-02770-TDQW
<b>Document version</b>	V4.0
<b>Adoption Date</b>	23 March 2022
<b>Approved By</b>	Council
<b>Endorsed By</b>	Executive Management Team
<b>Minute Number</b>	
<b>Consultation Period</b>	16 November to 23 March 2022
<b>Review Due Date</b>	March 2026 – 4 years
<b>Department</b>	Engineering
<b>Policy Custodian</b>	Director of Infrastructure
<b>Superseded Documents</b>	Asset Management Policy V3.0 (2020)
<b>Related Legislation</b>	Local Government Amendment (Planning & Reporting) Act 2009. NSW Local Government Act 1993. Civil Liability Act 2002.
<b>Delegations of Authority</b>	Chief Executive, Directors, Managers



## **1. Overview**

This policy serves to ensure that the community and all stakeholders are informed in a clear manner of Council's position and approach with regard to the management of Council owned assets.

It further aims to ensure that a comprehensive framework and sound asset management practices and procedures are implemented and are fully integrated into Council's strategic and operational planning processes.

The implementation of such will ensure that elected members, management and all stakeholders recognise the fundamental responsibility and significant challenge to Council in ensuring intergenerational equity in the provision of infrastructure and services to the community within limited resources.

It will also ensure that Council identifies and addresses all opportunities, challenges and threats associated with operating, maintaining, renewing and replacing its asset portfolio in a holistically sustainable manner.

## **2. Policy Principles**

Council assets exist in order to either directly or indirectly support community service delivery. This underpins the below broad principles of asset management for Tenterfield Shire Council:

1. Asset acquisition, disposal and lifecycle management decisions are integrated into the Council's community strategic plan, resourcing strategy and corporate planning;
2. Asset planning decisions are based on a thorough analysis, (including the evaluation of alternatives), which assesses risks, benefits and overall serviceability and value for money across the asset's entire lifecycle;
3. An effective data capture and control structure is established for asset management and other inter-related functions;
4. An accountability structure is established and understood for all asset responsibilities, including maintenance, operation, data capture, condition, performance and reporting; and
5. Asset replacement, renewal, disposal and expansion decisions are based on an analysis of the holistic impacts, benefits and opportunities of such and should ultimately achieve the best possible intergenerational outcomes and net return.

## **3. Policy Objectives**

In conjunction with Council's Community Strategic Plan and Resourcing Strategy, this policy provides specific asset management objectives to ensure Council's asset stewardship requirements are met, they include:

1. Establishing a comprehensive Asset Management Framework that outlines the entire asset management environment and highlights the inter-dependencies within such;

2. Establishing and routinely reviewing an Asset Management Strategy, (min 10 year period), as the overarching strategy to provide and maintain asset services to current and future generations;
3. Managing assets through the development and continuous updating of individual Asset Management Plans in accordance with relevant legislation and recognised best practice for each major asset group;
4. Through the Community Strategic Plan and long-term financial modelling ensure that future funding needs are identified, affordable, agreed upon, and allocated, so that assets can meet their defined levels of service in consultation with the community;
5. Ensuring that the impact of Council's decisions with regard to desired social, economic and environmental outcomes on both existing assets and new assets is clearly understood and communicated prior to decisions being made;
6. Developing and reporting annually on established performance indicators relevant to asset management;
7. Recording assets and collecting data in accordance with the requirements of the appropriate asset accounting standards, local government financial reporting requirements and internal asset management information protocols and procedures;
8. Maintaining an asset management information system with comprehensive knowledge of all physical assets, including lifecycle data, condition, behaviour and unit costings;
9. Fostering asset management awareness throughout the council, supported at a whole of organisation level through the formation of an asset management oversight group.

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

Asset management is an essential component of good governance in the local government sector and should be aligned to and integrated with the entity's strategic, corporate, financial and workforce planning.

Council exists to provide services to the community and many of these services are supported and provided by infrastructure assets. The provision of assets operated and maintained to meet community needs and expectations is fundamental to the economic, environmental and social strength of the Tenterfield Shire community.

Council's overall goal in managing infrastructure assets is to provide the required level of community service, as determined in consultation with the community, in a sustainable manner for both current and future generations.

A well-structured, practical asset management framework will assist in providing clarity to the local community and other stakeholders as to the linkages between asset portfolios, their condition, maintenance and renewal, and the outcomes expected to be delivered by the Council. This in turn aids decisions on service levels, financing and workforce management.

The management of infrastructure assets is a key function of council.

This policy addresses legislative requirements under the Local Government Amendment (Planning and Reporting) Act 2009 and will be revised in accordance with any future legislative changes.

## **5. Scope**

This policy applies to all areas of Council's activities in the delivery of its functions as a Local Government organisation.

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

### **Elected Council**

- Provide strategic direction and stewardship;
- Consider the impact on Council's asset base of planning, financial and service level decisions;
- Adopt the Asset Management Policy and Strategy.

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

- Ensure that sound business principles are reflected in the Asset Management Strategy and plans that are developed;
- Ensure the impact on Council's asset base is considered when making recommendations to Council in relation to planning and financial matters or the delivery of services;
- Support the implementation of the Asset Management Strategy and associated Asset Management Improvement Program;
- Approve the Asset Management Plans;
- Ensure the integration and compliance of the Asset Management Policy and Strategy with other policies, protocols and business practices of the organisation;
- Ensure compliance with all legal obligations;
- Facilitate appropriate 'Better Practice in Asset Management'.

### **Asset Management Oversight Group**

- Review the Asset Management Policy, Framework and Strategy;
- Take responsibility for the implementation of the Asset Management Improvement Program;
- Identify and develop appropriate policies and procedures to ensure effective Asset Management across the organisation.

### **Individual Asset Managers**

- Develop and maintain Asset Management Plans;
- Develop and maintain asset maintenance and renewal plans;
- Provide professional advice and comment to other departments of Council in relation to assets contained within their specific service area/s;
- Develop and maintain the Asset Management Information System to facilitate efficient and effective asset management

## 7. Definitions

### **Asset**

A fixed item or facility used to satisfy a service potential or enabling the Council to meet its corporate objectives. A Council's physical asset base can generally be divided into four broad types of asset:

Transport Assets – these include; roads, bridges, car parks, footpaths, cycleways, kerb and gutter and traffic infrastructure.

Cultural/Community Assets – these include; parks, playgrounds, aquatic centres, halls and community buildings, sporting facilities and public amenities.

Environmental Assets – these include; water supply, sewerage service, waste management and stormwater assets.

Corporate Assets – these include; Administration buildings, depot buildings, plant and fleet, equipment and furniture and assets held by Council for strategic or investment purposes.

### **Asset Management**

A systematic process to guide the planning, acquisition, operation and maintenance, renewal and disposal of assets to provide the required level of community service in the most efficient and effective manner.

### **Asset Management Information System**

Is the home of all asset management knowledge. It is a combination of procedures and information managed to provide the essential outputs for efficient and effective asset management.

The Asset Management Information System links to other information systems within Council including the Property System, Geographic Information System, Finance System, Risk Management System, Project Management System and Document Management System.

### **Asset Management Strategy (AMS)**

Is a documented strategy that forms one part of Council's resourcing strategy along with the Long Term Financial Plan and Workforce Management Strategy. It is a summary level strategy that takes in information about the planning and implementation of programs for asset creation, operation, maintenance, rehabilitation/replacement, disposal, performance monitoring and reporting from all of Council's individual detailed Asset Management Plans, to ensure desired service outcomes can be delivered in a sustainable manner.

The Asset Management Strategy typically has a 10-year horizon and integrates Asset Management with Council's other Resourcing Strategy documents and the Community Strategic Plan.

### **Asset Management Plan (AMP)**

The detailed asset management plan for each major class of assets. The asset management strategy is primarily made up of the summary data from each of these operational level plans.

They consist of asset details and descriptions, condition, value, maintenance plan, capital program, risk management considerations, a development plan and

financial data and modelling to provide the approach employed to best manage the asset for the expected duration of the service to be provided by the asset.

### **Level of Service**

The defined quality and quantity of services to meet community expectations delivered by Council, as determined in consultation with the community and giving consideration to cost, equity and deliverability.

## **8. Related Documents, Standards & Guidelines**

In addition to complying with all relevant legislation in the implementation, monitoring and review of the Tenterfield Shire Council (TSC) asset management policy and framework, Council will also have regard to all relevant related standards, guidelines and documents, including but not limited to:

- The Australian National Audit Office (ANAO) – Best practice guidelines for asset management in government organisations;
- IPWEA NAMS.Plus3 Guidelines;
- NSW Local Government Capital Expenditure Guidelines 2010;
- Australian Accounting Standard AASB116 – Property, Plant & Equipment;
- Australian Accounting Standard AASB136 – Asset Impairment;
- The International Standard for Asset Management - ISO 55001:2014;
- The International Standard for Project Management - ISO 21500:2012;
- TSC Asset Management Strategy;
- TSC Asset Management Plans;
- TSC Community Strategic Plan;
- TSC Long Term Financial Plan;
- TSC Workforce Management Strategy;
- TSC Services Business Plans;
- TSC Annual Operational Plan;
- TSC Asset Management Protocols and Procedures;
- TSC Business Continuity Plan – Critical Assets;
- TSC Risk Management Policy;
- TSC Audit & Risk Committee Charter.

## **9. Version Control & Change History**

<b>Version</b>	<b>Date</b>	<b>Modified by</b>	<b>Details</b>
V1.1	26/06/2013	Council	213/13 - Adoption of Original Policy
V2.0	9/11/2016	GM	Draft - Complete AM framework review
V2.0	10/11/2016	Council	284/16 – Adoption of Revised Policy
V3.0	25/11/2020	Council	Updated Policy
V4.0	23/3/2022	Council	Revised version and date only.

## **APPENDIX B**

### **DEFINITIONS**

#### **Annual Service Cost (ASC)**

##### **1. Reporting actual cost**

The annual (accrual) cost of providing a service including operating, maintenance, depreciation, finance/opportunity and disposal costs less revenue.

##### **2. For investment analysis and budgeting**

An estimate of the cost that would be tendered, per annum, if tenders were called for the supply of a service to a performance specification for a fixed term. The Annual Service Cost includes operating, maintenance, depreciation, finance/opportunity and disposal costs, less revenue.

#### **Asset class**

A group of assets having a similar nature or function in the operations of an entity, and which, for purposes of disclosure, is shown as a single item without supplementary disclosure.

#### **Asset condition assessment**

The process of continuous or periodic inspection, assessment, measurement and interpretation of the resultant data to indicate the condition of a specific asset so as to determine the need for some preventative or remedial action.

#### **Asset management**

The combination of management, financial, economic, engineering and other practices applied to physical assets with the objective of providing the required level of service in the most cost effective manner.

#### **Assets**

A resource controlled by an entity as a result of past events and from which future economic benefits are expected to flow to the entity. Infrastructure assets are a subclass of property, plant and equipment which are non-current assets with a life greater than 12 months and enable services to be provided.

#### **Average annual asset consumption (AAAC)\***

The amount of an organisations asset base consumed during a reporting period (generally a year). This may be calculated by dividing the depreciable amount by the useful life (or total future economic benefits/service potential) and totalled for each and every asset OR by dividing the carrying amount (depreciated replacement cost) by the remaining useful life (or remaining future economic benefits/service potential and totalled for each and every asset in an asset category or class.

#### **Brownfield (B – Asset Management)**

Valuation method where the unit valuation rates are based on the cost to replace the asset in its existing developed or built up location.

#### **Capital expansion expenditure**

Expenditure that extends the capacity of an existing asset to provide benefits, at the same standard as is currently enjoyed by existing beneficiaries, to a new group of users. It is discretionary expenditure, which increases future operating, and maintenance costs, because it increases council's asset base, but may be associated with additional revenue from the new user group, eg. extending a

drainage or road network, the provision of an oval or park in a new suburb for new residents.

### **Capital expenditure**

Relatively large (material) expenditure, which has benefits, expected to last for more than 12 months. Capital expenditure includes renewal, expansion and upgrade. Where capital projects involve a combination of renewal, expansion and/or upgrade expenditures, the total project cost needs to be allocated accordingly.

### **Capital funding**

Funding to pay for capital expenditure.

### **Capital grants**

Revenue received generally from other spheres of government that are tied to specific projects or purposes for which they are granted, which are often upgrade and/or expansion or new investment proposals.

### **Capital investment expenditure**

See capital expenditure definition.

### **Capital new expenditure**

Expenditure which creates a new asset providing a new service to the community that did not exist beforehand. As it increases service potential it may impact revenue and will increase future operating and maintenance expenditure.

### **Capital renewal expenditure**

Expenditure on an existing asset or on replacing an existing asset, which returns the service potential or the life of the asset up to that which it had originally. It is periodically required expenditure, relatively large (material) in value compared with the value of the components or sub-components of the asset being renewed. As it reinstates existing service potential, it generally has no impact on revenue, but may reduce future operating and maintenance expenditure if completed at the optimum time, eg. resurfacing or resheeting a material part of a road network, replacing a material section of a drainage network with pipes of the same capacity, resurfacing an oval.

Where capital projects involve a combination of renewal, expansion and/or upgrade expenditures, the total project cost needs to be allocated accordingly.

### **Capital upgrade expenditure**

Expenditure, which enhances an existing asset to provide a higher level of service or expenditure that will increase the life of the asset beyond that which it had originally. Upgrade expenditure is discretionary and often does not result in additional revenue unless direct user charges apply. It will increase operating and maintenance expenditure in the future because of the increase in the council's asset base, eg. widening the sealed area of an existing road, replacing drainage pipes with pipes of a greater capacity, enlarging a sports grandstand.

Where capital projects involve a combination of renewal, expansion and/or upgrade expenditures, the total project cost needs to be allocated accordingly.

### **Carrying amount**

The amount at which an asset is recognised after deducting any accumulated depreciation/ amortisation and accumulated impairment losses.

**Class of assets**

See asset class definition.

**Component**

An individual part of an asset which contributes to the composition of the whole and can be separated from or attached to an asset or a system.

**Cost of an asset**

The amount of cash or cash equivalents paid of the consideration given to acquire an asset at the time of its acquisition or construction, including any costs necessary to place the asset into service. This includes one-off design and project management costs.

**Current replacement cost (CRC)**

The cost the entity would incur to acquire the asset on the reporting date. The cost is measured by reference to the lowest cost at which the gross future economic benefits could be obtained in the normal course of business or the minimum it would cost, to replace the existing asset with a technologically modern equivalent new asset (not a second hand one) with the same economic benefits (gross service potential) allowing for any differences in the quantity and quality of output and in operating costs.

**Cyclic Maintenance\*\***

Replacement of higher value components/subcomponents of assets that is undertaken on a regular cycle including repainting, building roof replacement, cycle, replacement of air conditioning equipment, etc. This work generally falls below the capital/ maintenance threshold and needs to be identified in a specific maintenance budget allocation.

**Depreciable amount**

The cost of an asset, or other amount substituted for its cost, less its residual value.

**Depreciated replacement cost (DRC)**

The current replacement cost (CRC) of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.

**Depreciation / amortisation**

The systematic allocation of the depreciable amount of an asset over its useful life.

**Economic life**

The period over which an asset is expected to be economically useable by one or more users or the number of production or similar units expected be obtained from the asset by one or more users.

**Expenditure**

The spending of money on goods and services. Expenditure includes recurrent and capital outlays.

**Fair value**

The amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties, in an arms length transaction.



### **Greenfield asset values**

Valuation method where the unitary valuation rates are based on the cost to acquire/construct the asset in a 'green field' (undeveloped) location.

### **Heritage asset**

An asset with historic, artistic, scientific, technological, geographical or environmental qualities that is held and maintained principally for its contribution to knowledge and culture and this purpose is central to the objectives of the entity holding it.

### **Impairment Loss**

The amount by which the carrying amount of an asset exceeds its recoverable amount.

### **Infrastructure assets**

Physical assets of the entity or of another entity that contribute to meeting the public's need for access to major economic and social facilities and services, eg. roads, drainage, footpaths and cycleways. These are typically large, interconnected networks or portfolios of composite assets. The components of these assets may be separately maintained, renewed or replaced individually so that the required level and standard of service from the network of assets is continuously sustained. Generally the components and hence the assets have long lives. They are fixed in place and are often have no market value.

### **Investment property**

Property held to earn rentals or for capital appreciation or both, rather than for:

- (a) use in the production or supply of goods or services or for administrative purposes; or
- (b) sale in the ordinary course of business.

### **Level of service**

The defined service quality for a particular service against which service performance may be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environmental, acceptability and cost.

### **Life Cycle Cost**

The total costs of an asset throughout its life including planning, design, construction, acquisition, operation, maintenance, rehabilitation and disposal.

### **Life Cycle Expenditure**

The Life Cycle Expenditure (LCE) is the actual or planned annual maintenance and capital renewal expenditure incurred in providing the service in a particular year. Life Cycle Expenditure may be compared to Life Cycle Expenditure to give an initial indicator of lifecycle sustainability.

### **Loans / borrowings**

Loans result in funds being received which a borrowing or loan is a contractual obligation of the borrowing entity to deliver cash or another financial asset to the lending entity over a specified period of time, to cover both the initial capital provided and the cost of the interest incurred for providing this capital. A borrowing or loan provides the means for the borrowing entity to finance outlays (typically physical assets) when it has insufficient funds of its own to do so, and for the lending entity to make a financial return, normally in the form of interest revenue, on the funding provided.

### **Maintenance and renewal gap**

Difference between estimated budgets and projected required expenditures for maintenance and renewal of assets, to achieve/maintain specified services levels, totalled over a defined time (eg 5, 10 and 15 years).

### **Maintenance and renewal sustainability index**

Ratio of estimated budget to projected required expenditure for maintenance and renewal of assets to achieve/maintain specified service levels over a defined time (eg 5, 10 and 15 years).

### **Maintenance expenditure**

Recurrent expenditure, which is periodically or regularly required as part of the anticipated schedule of works required to ensure that the asset achieves its useful life and provides the required level of service. It is expenditure, which was anticipated in determining the asset's useful life.

### **Materiality**

The notion of materiality guides the margin of error acceptable, the degree of precision required and the extent of the disclosure required when preparing general purpose financial reports. Information is material if its omission, misstatement or non-collectively, to influence the economic decisions of users taken on the basis of the financial report or affect the discharge of accountability by the management or governing body of the entity.

### **Modern equivalent asset**

Assets that replicate what is in existence with the most cost-effective asset performing the same level of service. It is the most cost effective, currently available asset which will provide the same stream of services as the existing asset is capable of producing. It allows for technology changes and, improvements and efficiencies in production and installation techniques.

### **Non-revenue generating investments**

Investments for the provision of goods and services to sustain or improve services to the community that are not expected to generate any savings or revenue to the Council, eg. parks and playgrounds, footpaths, roads and bridges, libraries, etc.

### **Operating expenditure**

Recurrent expenditure, which is continuously required to provide a service. In common use the term typically includes, power, fuel, staff, plant equipment, on-costs and overheads, but excludes maintenance and depreciation. Maintenance and depreciation is on the other hand included in operating expenses.

### **Pavement management system**

A systematic process for measuring and predicting the condition of road pavements and wearing surfaces over time and recommending corrective actions.

### **Planned Maintenance**

Repair work that is identified and managed through a maintenance management system (MMS). MMS activities include inspection, assessing the condition against failure/breakdown criteria/experience, prioritising scheduling, actioning the work and reporting what was done to develop a maintenance history and improve maintenance and service delivery performance.

**PMS Score**

A measure of condition of a road segment determined from a Pavement Management System.

**Rate of annual asset consumption**

A measure of average annual consumption of assets (AAAC) expressed as a percentage of the depreciable amount (AAAC/DA).

Depreciation may be used for AAAC.

**Rate of annual asset renewal**

A measure of the rate at which assets are being renewed per annum expressed as a percentage of depreciable amount (capital renewal expenditure/DA).

**Rate of annual asset upgrade\***

A measure of the rate at which assets are being upgraded and expanded per annum expressed as a percentage of depreciable amount (capital upgrade/expansion expenditure/DA).

**Reactive maintenance**

Unplanned repair work carried out in response to service requests and management/supervisory directions.

**Recoverable amount**

The higher of an asset's fair value less costs to sell and its value in use.

**Recurrent expenditure**

Relatively small (immaterial) expenditure or that which has benefits expected to last less than 12 months. Recurrent expenditure includes operating and maintenance expenditure.

**Recurrent funding**

Funding to pay for recurrent expenditure.

**Rehabilitation**

See capital renewal expenditure definition above.

**Remaining useful life**

The time remaining until an asset ceases to provide the required service level or economic usefulness. Age plus remaining life is economic life.

**Renewal**

Restores, rehabilitates, replaces existing asset to its original capacity, eg gravel resheets.

**Residual value**

The estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected as the end of its useful life.

**Revenue generating investments**

Investments for the provision of goods and services to sustain or improve services to the community that are expected to generate some savings or revenue to offset operating costs, e.g. public halls and theatres, childcare centres, sporting and recreation facilities, tourist information centres, etc.

## **APPENDIX C**

### **ASSET MANAGEMENT IMPROVEMENT PLAN**

1. Maintain a current and up-to-date Asset Management Policy and Strategy;
2. Revise Asset Management Plans for all asset categories, including updating AMP summaries;
3. Review and determine the optimal required asset base for council with regard to levels of service; review the existing asset portfolio; and undertake a divergence analysis to determine surplus assets;
4. Set-up and support an Asset Management Team and provide adequate resources to ensure the successful delivery of Councils Asset Management Strategy;
5. Maintain a framework for accurate financial reporting, asset condition assessment, valuations, impairment and asset performance;
6. Develop and implement an accurate integrated asset register and asset management system;
7. Further develop Council's long term financial plan, workforce management strategy, asset lifecycle calculation templates and capital assessment framework (OLG Guideline requirement included);
8. Further develop and document service levels for all asset groups in consultation with the community and stakeholders;
9. Review Councils current stated asset backlog, maintenance gap and renewal gap figures to ensure their accuracy and documented support;
10. Assess and further invest in the develop of staff Asset Management and Project Management skills, knowledge and abilities;
11. Undertake an asset management capacity, capability and maturity audit;
12. Develop and document a comprehensive Standard Operations Guide (Asset Management Protocol, Procedure and Practices Guide);
13. Develop and implement adequate tools and information for robust asset maintenance and renewal planning.





# WORKFORCE MANAGEMENT STRATEGY 2021-2025



**TENTERFIELD SHIRE  
COUNCIL**



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# MESSAGE FROM THE CEO

A committed, empowered, valued, and engaged workforce results in the optimal organisational outcomes, and ultimately better service delivery and facilities for our community.

Councils are facing unprecedented times with many Councils facing difficulties in obtaining the financial and human resources required to deliver the service levels our communities would like to see delivered (and service levels that Councils would like to be in a position to deliver).

Now, more than ever before, Council staff are required to:

- Do more with less (or at least more with the same resources)
- Build strong trust with the community;
- Clearly communicate service standards and actively manage expectations;
- Be responsive to changing demands and priorities (including funding changes);
- Demonstrate efficiency and productivity gains while making sure the 'day job' gets done; and
- Build a proactive and collaborative corporate culture that lends itself to innovative solutions whilst adhering to strict policies and regulations.

This document outlines the current workforce opportunities and challenges that exist and the strategies that will be implemented to address and/or take advantage of them in order to meet the objectives contained in Council's Delivery Program and establish a platform that will serve the residents of the Tenterfield Shire for many years to come.

This Workforce Management Strategy recognises that our employees are our greatest asset and we are fully committed to delivering the successful implementation of this strategy to build upon our solid foundation of delivering responsive, efficient and effective services to our community.

Daryl Buckingham  
**Chief Executive Officer**



## WORKFORCE VISION

*Tenterfield Shire Council is committed to being recognised as an employer of choice by pursuing a workforce culture of excellence and fostering an environment where staff are empowered, challenged and invested-in whilst maintaining a flexible balance between work and life commitments for our people.*

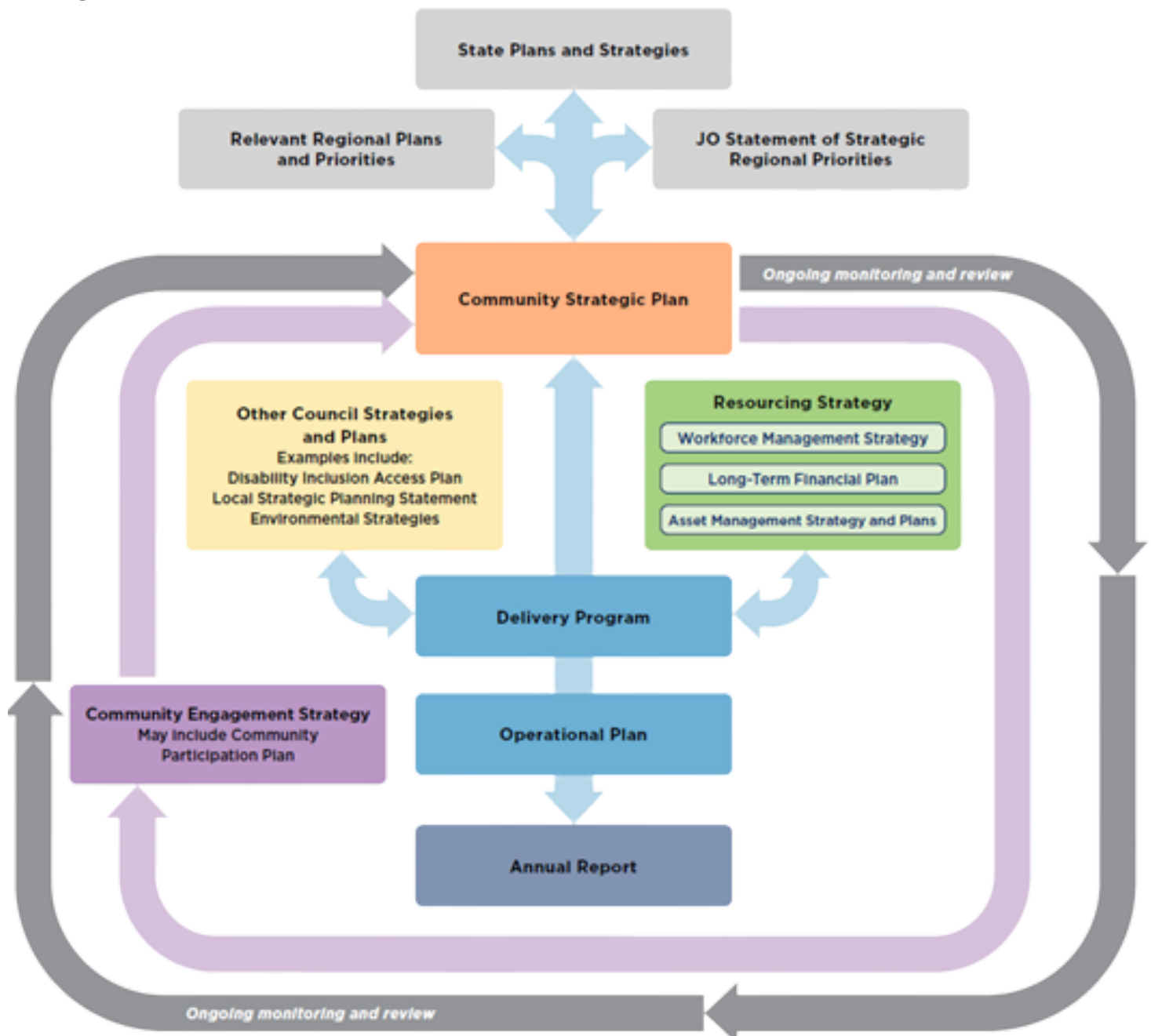


## HOW DOES THIS PLAN FIT IN

The NSW Government's Integrated Planning and Reporting legislation details the role of Council in partnering with the community in the development of a 10 year Community Strategic Plan. The Community Strategic Plan enables and guides Council and the community, in discussions about the direction, priorities and aspirations of our community into the future.

This Workforce Management Strategy has been developed in conjunction with our new Community Strategic Plan, Asset Management Strategy and Long Term Financial Plan to ensure the availability of the appropriate human, infrastructure and financial resources to support us in achieving our community's vision.

Developing this Workforce Management Strategy in tandem with the above organisational and corporate strategies creates significantly more value to council than creating these plans and strategies in isolation.



# WHAT IS WORKFORCE PLANNING

Workforce planning is designed to support our organisation in forecasting and predicting trends that will have an impact on the workforce we rely on to deliver services that Council has committed to in partnership with the community. At its most fundamental level, Workforce Planning is a framework for analysing both current and desired future states of the workforce.

Council is facing many known and unknown challenges as it seeks to deliver services to the community. Some of these known challenges include:

- an ageing workforce;
- a changing labour market including many skills shortages;
- access to affordable technology and automation skills;
- complex and ever changing state and federal government environments; and
- knowledge drain.

***The objective is to have the right people, doing the right jobs at the right time.***

In particular, workforce planning will help the executive and management to:

- be strategic on current and future resourcing needs to maximise service delivery;
- set career pathways and development programs to attract and retain quality staff;
- increase employee engagement and contributions to create a great place to work and reduce negative workplace issues such as turnover, absenteeism, presenteeism and injury; and
- make cost and efficiency gains and overall improve organisational performance.

Workforce planning is about understanding the organisations current and future needs and continually analysing the existing workforce against these needs. Our everchanging environment must be viewed as an opportunity for development rather than as a negative as we deliver services over the short, medium and long term. The below framework shows how Council seeks to take this positive approach.



This Workforce Management Strategy drives Council's current and future employee initiatives with a specific focus on "Attracting, Developing & Retaining high performing staff" who consistently demonstrate Councils Corporate Values.

# OUR CORPORATE VALUES

Our Corporate values express how we as Council seek to conduct ourselves as an organisation and reflects the manner in which Council desires to engage with the community.

Our five (5) corporate values are:

**INTEGRITY** – ensuring openness and honesty in all our activities.

**COMMUNITY FOCUS** – delivering prompt courteous and helpful advice.

**ACCOUNTABILITY** – accepting responsibility for providing quality services and information.

**RESPECT** – treating people with courtesy, dignity and fairness regardless of our personal feelings about the person or issue.

**EXCELLENCE** – being recognised for providing services and programs that aim for best practice.





# OUR REGION

The Tenterfield Shire is located in Northern NSW. Straddling the Queensland/New South Wales border in the north and across the range from New South Wales' northern rivers, this region inspires with its alpine summers, vibrant autumn reds, white-frosted winters and floral springs. Adventure seekers, history buffs and boutique lovers alike are bound to find something that speaks to their true soul in this region.

Tenterfield Shire is home to approximately 6,700 people with around half in the Tenterfield township and the remaining living across the broader region.

Our LGA cover over 7,322 square kilometres of land ranging from 150m to 1500m about sea level including many varying landscapes and climates.

The region is also home to seven villages:

- Urbenville,
- Drake,
- Jennings,
- Legume,
- Liston,
- Torrington, and
- Mingoola.

While a strong agricultural region, the Tenterfield Shire also offers residents and visitors a myriad of opportunities to get off the beaten track and discover history, nature and culture.



495 km sealed roads



1,107 km unsealed roads



Population of 6,697

# ORGANISATIONAL STRUCTURE

The organisation is comprised of two (2) distinct segments or divisions. The are:

1. The Corporate, Governance and Community Division; and
2. the Infrastructure and Services Division.

The two divisions are headed up by the Chief Corporate Officer and Chief Operating Officer respectively who both report directly to the Chief Executive.

The Chief Executive also has a number of areas reporting directly through to the role.

## The Structure

CHIEF CORPORATE OFFICER	OFFICE OF THE CEO	CHIEF OPERATING OFFICER
Finance & Technology	Civic Office	Asset Management
Corporate & Governance	Organisational Leadership	Water Supply
Environmental Management	Community Development	Plant, Fleet & Equipment
Livestock Saleyards	Economic Growth & Tourism	Stormwater management
Buildings & Amenities	Theatre & Museums	Transport Infrastructure
Parks, Gardens & Open Space	Library Services	Sewerage Services
Swimming Complex	Workforce Development	Waste Management
Planning & Regulation	Emergency Services	Commercial Works

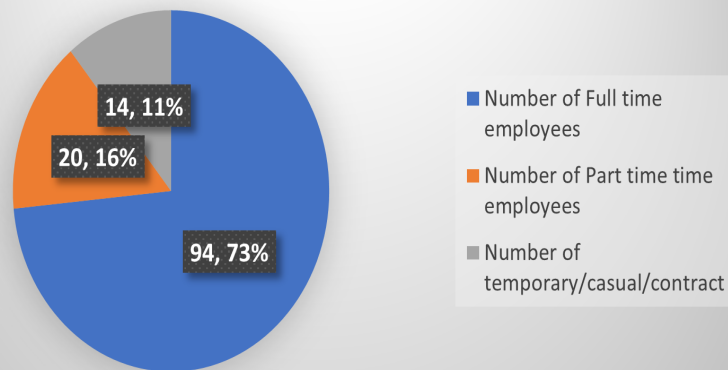
# EMPLOYMENT TYPE

Tenterfield Shire Council's workforce is comprised of 94 full-time, 20 part-time and 14 temporary/casual/contract employees with total individual employees numbering 128 staff members.

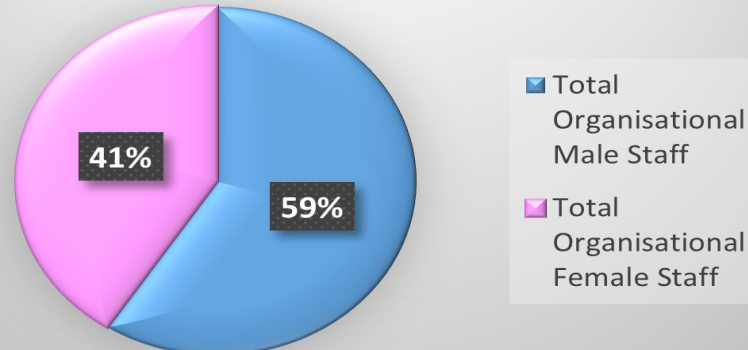
It should be noted that over the past two decades, full time employment has trended down with an increase trend of part-time and casual work. These trends have been forecast to continue as employees embrace more flexible working arrangements.

With a challenging labour market we have seen an increase in contract roles over the past few years and given the variety of specialised skills required by Local Governments, we expect this continue in the mid to long term.

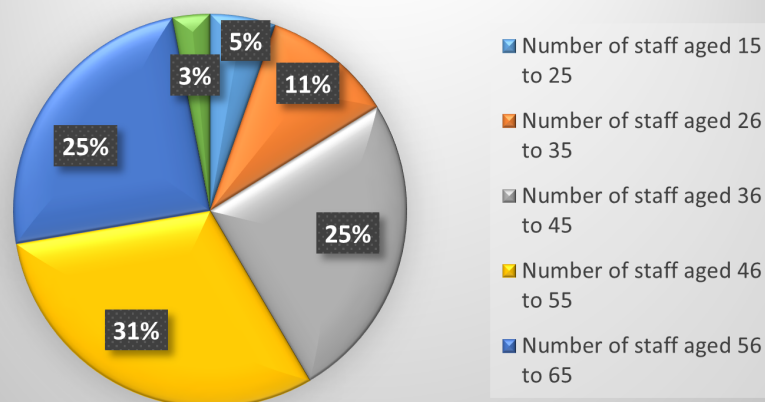
## Organisational Demographics



## ORGANISATIONAL GENDER



## AGE DEMOGRAPHICS



- **EMPLOYEE TURNOVER RATE = 11.6%**
- **2 RETIREMENTS**

# CHALLENGES & OPPORTUNITIES

The following areas have been identified as being of importance and/or key opportunities or challenges in the management and development of Tenterfield Shire Council human resources and the ultimate delivery of Council's strategic objectives and services to our community.

## CHALLENGES

- managing our ageing workforce;
- the ability to attract appropriately skilled and experienced staff;
- a changing and more competitive labour market including many skills shortages;
- access to affordable technology and automation skills;
- access to affordable housing for new residents;
- balancing flexible workplaces and employee well-being with service delivery expectations;
- complex and ever changing state and federal government environments;
- financial constraints;
- retaining and developing our existing workforce;
- change management and transitioning to different service delivery models;
- capacity to effectively undertake succession planning and the capturing and transfer of corporate knowledge;
- managing customer/community expectations; and
- knowledge drain.

## OPPORTUNITIES

- enhanced technology and innovation
- building greater leadership and management capacity
- retaining and developing talent and providing broader career pathways;
- developing a high performance culture recognising effort, teamwork and excellence;
- capacity to undertake change management and transitioning to different service delivery models;
- build capacity to effectively undertake succession planning and capturing and transferring corporate knowledge and know-how;
- balancing flexible work arrangements and employee well-being with the community's service delivery expectations;
- managing customer expectations; and
- increase the participation of woman in the Local Government workforce, especially in operational outdoor roles

# OUR STRATEGIES

Attracting, developing and retaining a strong workforce in the current environment is one of the biggest challenges faced by local government.

Councils will continue to be heavily influenced external pressures which will provide many challenges, but also many opportunities. However, to take advantage of these opportunities Councils will need to be more adaptable than ever before.

The only way Councils will meet the service level expectations of the community combined with the complex legislative environment we operate in is to have a skilled, engaged, supported and rewarded workforce.

Tenterfield Shire Council will seek to implement the following strategies to build this workforce for the future.

STRATEGY	AIMS
ATTRACTING THE WORKFORCE OF THE FUTURE	<ul style="list-style-type: none"><li>• Ensure our recruitment practices provide a good experience for candidates and fully demonstrate our corporate values;</li><li>• Establish a diverse workforce that reflects our community;</li><li>• Establish a workforce that has the right balance of remuneration, workplace flexibility and service delivery expectations;</li><li>• Create employment opportunities that appeals to people of all ages, skills and experience (full-time, part-time, casual, trainee, apprentice, management and professional) .</li></ul>
DEVELOPING THE WORKFORCE OF THE FUTURE	<ul style="list-style-type: none"><li>• Develop learning and development programs that set-up staff for success in their current roles and provide for future opportunities;</li><li>• Provide a platform and encourage knowledge sharing across departments;</li><li>• Develop strong management and leadership at all levels of Council; and</li><li>• Recognise and reward behaviour which demonstrates our organisational values.</li></ul>
RETAINING THE WORKFORCE OF THE FUTURE	<ul style="list-style-type: none"><li>• Develop a culture where the sustained health, safety and wellbeing of our employees is our highest priority;</li><li>• Recognise and reward behaviour which demonstrates our organisational values;</li><li>• Be recognised internally and via word of mouth as a great place to work (i.e. a workforce with the right capabilities, skills and attitudes, in the right place at the right time, to deliver our services);</li><li>• Encourage innovation and the strong use of technology;</li><li>• Develop a culture high where performance is the norm and collaboration is encouraged.</li></ul>



# OUR ACTIONS












## ATTRACTING OUR WORKFORCE

It is vital that we have the right workforce, with the right capabilities, skills and attitudes, in the right place at the right time, to deliver our services.

In addition to developing and retaining our best people, we also need to be able to attract skilled professionals to join our team. The current labour market is one of the most competitive ever seen for local government and attracting the right staff will require a different approach to what has worked in the past.

To do this, ***we need to be able to offer a workplace to attract high quality team players who share our organisation values.*** This will mean providing an environment and culture that people want to become part of. To build this environment, that will make us competitive for high quality resources we will need the right balance of;

- challenging work,
- leaders people want to work for,
- opportunities for career development,
- competitive remuneration, and
- flexible work arrangements.

ACTION	2022/23	2023/24	2024/25
Review our recruitment practices and develop our value proposition as an organisation to ensure that we are able to attract the best quality professionals possible when recruiting, including market competitiveness for remuneration.			
Establish Tenterfield Shire Council's industry reputation as an employer of choice that develops, retains and recruits talented staff and facilitates a diverse workforce.			
Foster an environment that supports and celebrates diversity and where the best person for the job gets the job, regardless of age, sex, religion, ethnicity or any other personal position.			
Develop initiatives and systems that support and enable flexible work arrangements whilst remaining mindful of community service level commitments and expectations.			
Maximise externally grant funded opportunities for new positions (e.g. apprentices and traineeships)			
Establish connections and or partnerships with tertiary educators such as TAFEs and Universities to broaden our applicant pool opportunities			

# OUR ACTIONS














## DEVELOPING OUR WORKFORCE

Local government has the unique opportunity to provide a range of careers to employees over their working career. This offers opportunities to provide staff with excellent development opportunities but also provide Councils with a team of people who can add value across a number of areas.

Our people are our most important asset and we need to not only say this but demonstrate this by developing and investing in our people.

Developing appropriately in our people, and providing a positive workplace will lead to;

- A skilled and engaged workforce operating with our corporate values;
- Greater management and leadership skills building leaders people want to work for;
- better opportunities to retain our high performing staff; and
- having a workplace where people want to work.

ACTION	2022/23	2023/24	2024/25
Implement the Senior Leadership Colloquium Program			
Develop and implement an Emerging Leaders Program			
Develop and implement an internal Mentoring Program to nurture and grow our workforce talent.			
Ensure our onboarding process is a positive experience and reinforcing our corporate values			
Develop and implement a succession planning program and action plan (including appropriate training plans)			
Provide a platform for knowledge sharing across departments and encourage cross-functional work team participation for skill and career growth.			
Develop partnerships with other Council/s and businesses for mentoring and professional growth opportunities for staff.			
Model and develop a range of possible resource sharing and cross organisation partnership models for the most efficient and effective service delivery.			
Develop an initiative to pursue advances in the use of technology throughout the work place.			
















# OUR ACTIONS

## RETAINING OUR WORKFORCE

It is one thing to attract the right staff. In today's highly competitive labour market it is an even greater challenge to retain our high performing staff.

To retain our high performing staff we are striving to;

- build an environment where staff are challenged, empowered and rewarded;
- skilled, engaged and motivated; and
- operate in an environment where staff are safe and supported.

ACTION	2022/23	2023/24	2024/25
Develop and implement an Excellence (Reward) Program aligned to our organisation values and service delivery targets			
Provide and maintain a safe working environment where excellence in workforce safety practices and systems is valued and promoted.			
Develop and implement physical and mental health initiatives to facilitate the improvement of the health and wellbeing of our staff.			
Continue to provide an Employee Assistance Program and independent counselling and advice services.			
Further develop our staff engagement practices and systems to ensure that staff are informed, involved, engaged with and committed to our organisation.			
Implement and maintain a workforce performance framework to enable clear alignment of the desired strategic outcomes and key performance targets of the organisation with those of individual staff's goals and actions.			
Identify and implement learning and development opportunities for staff not only around competency and skill enhancement but also career and professional development in-turn enhancing succession planning			

# REVIEW

# REPORTING OUR PROGRESS

With an ever increasing demands on local government and a competitive labour market, this plan will need to remain a living document and have the flexibility to be changed to suit the prevailing environments.

To demonstrate the progress made on this plan and other key metrics the following reporting is provided to ensure management and the public are kept informed.

REPORTED	Where	Frequency	Reported To
Workforce demographics <ul style="list-style-type: none"> <li>Gender balance</li> <li>Age demographics</li> </ul>	Annual Report	Annual	Council
Turnover trends	Mgt Report	Annual	Executive Staff
Progress on strategic items	Annual Report	Annual	Council
Report on safety incidents (lead and lag indicators)	Mgt Report	Quarterly	Executive Staff
Training programs	Mgt Report	Annual	Executive Staff
Inductions	Mgt Report	Annual	Executive Staff
Recruitment statistics	Mgt Report	Annual	Executive Staff
Performance reviews	Mgt Report	Annual	Executive Staff
EAP statistics	Mgt Report	Annual	Executive Staff

# IMPLEMENTATING THE ACTIONS

The Community Strategic Plan drives the allocation of Councils resources and the actions outlined in this report are designed to assist Council in delivering the communities vision.

The Council will take the actions outlined in this strategy and will be delivered through Councils annual Operational Plans.

## RELATED DOCUMENTS

- Tenterfield Shire Community Strategic Plan
- Tenterfield Shire Council Delivery Program
- Tenterfield Shire Council Operational Plan
- Tenterfield Shire Council Resourcing Strategy
- New England North West Regional Plan 2041
- New England Joint Organisation, Strategic Plan

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# APPENDIX 1: CSP THEMES & GOALS

To make our plan meaningful and easier to read it is broken down into the Themes, Goals and Strategies that will be used to drive Councils service delivery.

The themes that have been established through our community consultation for the Tenterfield Shire Council are outlined in the table below.

The themes of Community, Economy, Environment and Transport are focused on the direct external service delivery provided by Council. The Leadership theme focuses on Council's advocacy roles and an efficient running of internal operations to support the assets, facilities and services delivered by Council for the community.

THEME	GOALS
<b>COMMUNITY</b> <i>Accesible and Inclusive</i>	<b>C1:</b> Tenterfield Shire is a vibrant, inclusive, and safe community where diverse backgrounds and cultures are respected and celebrated  <b>C2:</b> The community is supported by accessible and equitably distributed facilities and recreational opportunities for people of all ages.
<b>ECONOMY</b> <i>Good opportunities</i>	<b>EC1:</b> Develop Tenterfield Shire's economic base into a robust and growing economy that supports the creation of a variety of employment and business opportunities.
<b>ENVIRONMENT</b> <i>Well looked after</i>	<b>EN1:</b> Our natural environment will be protected, enhanced and promoted for future generations.  <b>EN2:</b> Provide secure, sustainable and environmentally sound infrastructure and services that underpin Councils service delivery.
<b>LEADERSHIP</b> <i>A sustainable future</i>	<b>L1:</b> Council is a transparent, financially sustainable and high performing organisation, delivering valued services to the Community.  <b>L2:</b> Resources and advocacy of Council are aligned support the delivery of the community vision outlined in the Community Strategic Plan.
<b>TRANSPORT</b> <i>Easy to get around</i>	<b>T1:</b> The Tenterfield Shire has an effective transport network that is safe, efficient and affordable for us as a community.

# APPENDIX 2: OUR SERVICES

Ratepayers and residents may not be aware that Local Government accountabilities have grown from roads, rates and rubbish to encompass the 77 sub-programs listed below.

The majority of this list covers legislated responsibilities, meaning Council has no choice. Others are items that if not managed, the cost escalation from risks incurred would far outweigh the perceived savings.

There are very few “nice to haves” in this list and the list of legislated accountabilities for local government continues to grow.

- 1.Strategic direction & planning
- 2.Corporate relations and intergovernmental affairs
- 3.Corporate planning & reporting
- 4.Workforce planning
- 5.Workforce culture
- 6.Workforce performance
- 7.Business process improvement
- 8.Corporate communications
- 9.Legal services
10. Procurement & tendering
11. Internal audit
12. Business continuity and risk
13. Disaster/emergency management
14. Workplace health and safety
15. Community services
16. Tourism
17. Culture, theatre and museum
18. Library
19. Community grants
20. Sponsorship
21. Community capacity building
22. Road safety & Traffic Committee
23. Community & corporate buildings
24. Community buildings hire
25. Community events
26. Community engagement
27. Media, branding, marketing & communications
28. Social media and web
29. Customer services
30. Sport and recreation (passive and active)
31. Aquatic
32. Open space amenities
33. Saleyards
34. Feral pests
35. Tree management
36. Street and public domain lighting
37. Place (public domain)
38. Information and knowledge management
39. Information technology and communications
40. Land and mapping information
41. Business systems/solutions technology
42. Financial planning and management
43. Human resources
44. Workers compensation
45. Recruitment and selection
46. Depot, store, fleet, plant and equipment
47. Assets and project planning
48. Business support
49. Civic
50. Governance
51. Land use planning
52. Urban design
53. Land use data management and mapping
54. Land use reporting
55. Heritage
56. Regulating premises
57. Assessment
58. Built form compliance
59. Environment regulation
60. Public health
61. Noxious plants
62. Roads and footpath enforcement
63. Illegal dumping
64. Domestic animal management
65. Transport (roads, bridges and airstrip)
66. Water supply, filtering and distribution
67. Sewer
68. Waste management and recycling
69. Economic development
70. Storm water
71. Natural waterways
72. Property investment and divestments
73. Private works
74. Cemeteries
75. Quarries
76. Cycleways, pedestrian paths and footpaths
77. Crown Lands (including Native Title)



# LONG TERM FINANCIAL PLAN

## 2022-2032



# TENTERFIELD 2032



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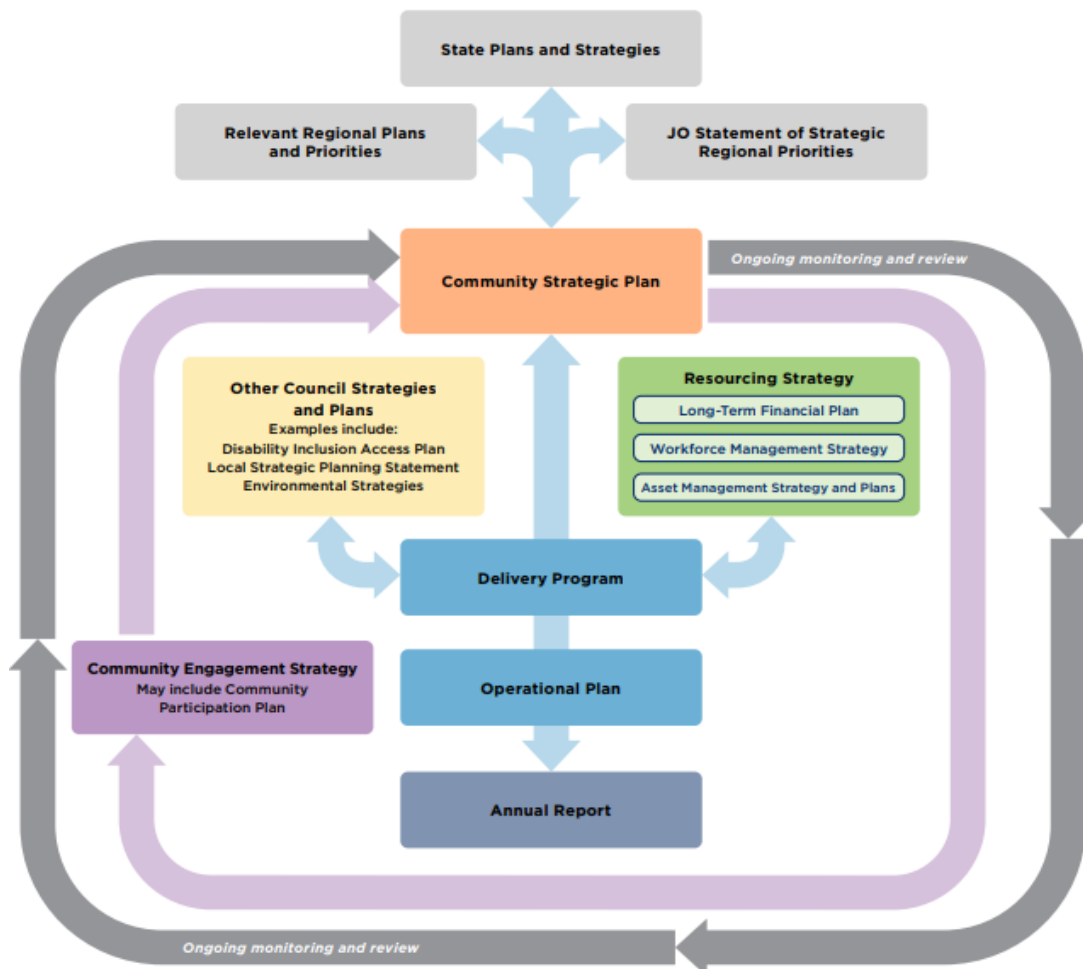
### Version Control



Version	Date	Modified by	Details
V2	13/02/2017	GM	Revised (Draft) LTFP
V2.1	12/04/2017	Council	Adoption of Long-Term Financial Plan(Res No. 40/17)
V3	23/03/2022	GM	Revised (Draft) LTFP

## INTEGRATED PLANNING AND REPORTING FRAMEWORK

This Long-Term Financial Plan (LTFP) makes up one of three parts of Council's **Resourcing Strategy** as required under the NSW Local Government **Integrated Planning and Reporting framework**:



**Figure 1: Integrated Planning & Reporting Framework**

The Integrated Planning Framework encourages and supports the implementation and review of plans relating to the Financial, Asset and Workforce contributions to Tenterfield Shire Council. Through sound financial planning, strategic asset management and the development of a strong and diverse workforce, the Council can continue to address and improve its long-term sustainability and deliver the outcomes desired by the community.

The Resourcing Strategy informs, influences, and ultimately reflects Council's Community Strategic Plan which outlines the needs and aspirations of the people of Tenterfield Shire both now and into the future. Accordingly, all of the plans contained within the Resourcing Strategy provide key input in shaping both the Delivery Program (4 years) and Operational Plans (annual) of Council.

## **INTRODUCTION**

This Long-Term Financial Plan has been prepared to:

- Confirm and communicate Council's financial objectives and forecasts for the planning period to the community and all of Council's stakeholders; and
- Guide the preparation of Council's Annual Budget and Delivery Program within the context of long-term financial sustainability.

The Plan provides a framework for sustainable financial management balancing our environmental, social, economic and governance objectives whilst delivering services and facilities to the people of the Tenterfield Shire Council area.

The Plan provides direction for future service planning and is a critical tool in identifying, leveraging and managing Council's key strengths, risks and opportunities with regard to Council's ongoing capacity and long-term financial stability. It also provides a prudent and sustainable financial framework for the longer term from which Council will develop its Operating and Delivery Programs.

The Plan is not a static document and will be reviewed annually as part of Council's strategic planning and budget process to ensure it remains reflective of the prevailing internal and external environment.

## **AIM OF THIS PLAN**

- Establish a long-term financial direction encompassing appropriate performance measures against which Council's strategies, policies, plans and financial performance can be measured.
- Establish a robust and prudent financial framework, to which strategies can be integrated to achieve planned outcomes.
- Assist in eliminating strategic financial risks and identify Council's financial strengths and opportunities to be leveraged.
- Ensure that Council complies with sound financial management principles, as required by legislation, and adopted plans for the long-term financial sustainability of Council.

## **BACKGROUND**

Like the majority of Councils in NSW, Tenterfield Shire Council faces a major challenge in funding its ongoing services whilst simultaneously maintaining and replacing its community assets in a manner in which to ensure their capacity into the future, whilst at the same time ensuring that rates remain at an equitable and affordable level throughout the community.

The growth in the cost of labour and materials, increasing demand for services and the shifting of costs from other levels of government, all combine with a legislative cap on revenue generated from rates, (rate pegging), to create a challenging financial environment to work within.

At the core of Tenterfield Shire Council's future financial sustainability will be the ability to adapt and respond to the challenges we face in delivering services more

efficiently, provide increasing operational productivity and developing opportunities to generate additional revenue sources, including Special Rate Variations where there is no reasonable alternative options.

Long Term Financial Planning (LTFP) is vital for informing Council, our community and other stakeholders about the long-term financial position and sustainability of our organisation. The aim of our Plan is not only to ensure the financial sustainability of Council over the longer term, but also to provide for the appropriate maintenance and replacement of Council's assets into the future.

The Long-Term Financial Plan will provide but not be limited to the following key benefits:

- It provides an indication of the future financial position and performance of Council;
- A projection of the holistic long-term costs of decisions to fully inform debate and ultimately strategic decision making;
- A tool to assist Council to determine the financial sustainability of both current and projected future service levels;
- A method to determine the risks in adopting future strategic directions;
- The capability for Council and the community to test the outcomes of scenarios resulting from different policy settings and service levels;
- A mechanism to test the robustness and sensitivity of key assumptions underpinning a range of strategic planning alternatives; and
- A vital contribution to the development of Council's Asset Management Strategy and all of Council's plans.

### **CURRENT FINANCIAL POSITION**

The audited Financial Statements at the 30<sup>th</sup> June 2021 showed cash and investments of **\$13.383 million**, being made up of Externally Restricted cash reserves (such as Water, Sewer, Domestic Waste, Developer Contributions and unexpended grants) totalling **\$14.6 million**, and Unrestricted cash reserves of **negative \$1.2 million**. The cause of this negative unrestricted cash position was due to timing issues between grant and disaster recovery works being paid for by Council and being reimbursed by the State Government. However, it does show Council's lack of reserves is having a serious impact of Council's ability to operate sustainably.

Whilst Council's audited financial statements note that Council's current financial position is sound, Council's general fund is under immense pressure and without serious attention in the immediate future through reduced services levels or increased revenue (most likely from an SRV), Council will not remain in a sound financial position. Council's Water and Sewer funds are in better shape however the Water fund also requires attention for long-term sustainability. The operating result forecasts can be seen in detail financial tables.

The key performance measures upon which Council is measured are as follows from the 2020/21 audited financial statements:

Ratio	Measure	Target
Operating Performance Ratio	1.12	>0
Unrestricted Current Ratio	2.25	>1.5:1 is considered healthy
Debt Service Cover Ratio	6.98	>2.0 is considered healthy
Own Source Operating Revenue Ratio	31.97%	>60% is considered desirable
Rates & Annual Charges Outstanding Ratio	4.41%	<10% is considered acceptable
Cash Expense Cover Ratio	7.88 months	>3.0 is considered healthy

Having shown the above when you break these ratios down to the individual funds you start to see a truer picture of Council's financial position by fund.

Ratio	Target	General	Water	Sewer
Operating Performance Ratio	>0	(4.24)%	(9.17)%	37.91%
Unrestricted Current Ratio	>1.5:1	2.25x	4.5x	42.33x
Debt Service Cover Ratio	>2.0	6.67x	5.12x	11.77x
Own Source Operating Revenue Ratio	>60%	24.64%	57.24%	98.41%
Rates & Annual Charges Outstanding Ratio	<10%	6.37%	N/a	N/a
Cash Expense Cover Ratio	>3.0	Unable to determine by Fund		

## MAJOR REVENUE SOURCE

### Rating

Income from rates and annual charges forms a considerable part of Council's total overall revenue, equating to around **35%** of Council's total income for the 2021/22 financial year. Rating income is generated from four rating categories, being residential, business, farmland, and mining.

Tenterfield Shire Council's rate base consists of approximately 5,000 rateable properties which in 2022/23 are estimated to supply general rates of approximately \$4.85 million across the four categories. This income constitutes a significant funding source for the delivery of services to the Tenterfield Shire community.

## REVENUE STRATEGY

The following items are to be pursued as a strategic means of growing our revenue base ultimately increasing income and reducing the reliance on any one revenue source:

- The complete review of all Business Plans and strategies for Council's commercial business undertakings;
- Identify opportunities to rationalise Council's asset base;
- Review service levels and service delivery methods;
- Identify and seek additional grant funding;
- Review Council's Investment Policy;
- A further investigation of expanded opportunities for resource sharing or joint tendering with neighbouring and other regional Councils; and
- Review all developer charges to ensure that income is maximised as much as possible including a user pays philosophy.

## **FINANCIAL PLANNING OBJECTIVES**

The key objective of the Long-Term Financial Plan remains the achievement of financial sustainability across the short, medium, and longer term whilst still achieving Council's broader vision and community goals.

The Financial Plan is based on the following key strategies:

### *Sustainability*

- Provide spending on infrastructure renewal to ensure that Council's physical assets are maintained to standards that provide functionality and serviceability.
- Provide a pricing strategy for services based on Council's preferred options for service delivery and subsidisation vs user pays principles.
- New or expansionary community assets to be funded via property development and s64 and s711 developer contributions.

### *Liquidity*

- Ensure Council has sufficient available cash to meet its debts as and when they fall due.
- Avoid budgets where the liquidity ratios fall below target.
- Utilise loan funds for renewal and replacement capital purposes and to achieve inter-generational equity in the absence of pre-established reserves to fund this expenditure.
- Utilise a range of reserves to smooth cash flow, particularly in relation to large asset classes and unpredictable outlays such as Employee Leave Entitlement and Plant Replacement functions.

## KEY FINANCIAL ASSUMPTIONS

As part of undertaking financial modelling, key assumptions that underpin the estimates must be made. The following assumptions have been used in the modelling contain within this plan:

Category	Background	Assumption
Rates	IPART recommended 2.5%	2.5%
User Charges & Fees	Based on average increase to Council's major operating inputs Water Sewer Waste	15% 5% 8%
Interest & Investment Revenue	Average estimated return from prevailing market	2%
Grants & Contributions - Operating	Based on recent past index factors	0 to 1%
Grants & Contributions - Capital	Based on recent past index factors	0%
Employee Costs	Already established Award conditions plus average historical competency increases for Tenterfield Shire Council	3.25%
Superannuation	Average over 10 years based on wage changes plus proposed Super Guarantee increases	4.63%
Materials & Contracts	Based on average increase to Council's major operating inputs	2.5 to 5%
Borrowing Costs	Based on average long-term rates and current market quotes (plus access to T-Corp)	2 % to 6%

## FINANCIAL PERFORMANCE MEASURES

Council measures its financial performance reporting in accordance with the Statement of Performance Measures contained within Note 13 of the Local Government Code of Accounting Practice and Financial Reporting.

Council will review the Long-Term Financial Plan each year as part of the development of the next annual Operating Plan. The review will include an assessment of the previous year's performance in terms of the accuracy of the projections made compared with the actual results. The outcome will be used to improve the accuracy of the Long-Term Financial Plan over the longer term. The major indicators include:

Measure	What it measures	Target	Calculation
Operating Performance Ratio	Council's ability to keep operating expenditure at a level at or below operating revenue.	>0%	Operating revenue- Operating expense/Total Operating Revenue
Debt Service Cover Ratio	The availability of operating cash to service debt including interest, principal and lease payments	>2.0x	Operating result less capital grants & contributions excluding interest and depreciation/Principal repayments and borrowing costs
Cash expense cover ratio	This liquidity ratio indicates the number of months a Council can keep paying for its immediate expenses without additional cash flow	>3 months	Current years cash and term deposits/Payments from cash flow of operating and financing activities x 12
Rates & Charges Outstanding percentage	The impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery policy and efforts.	<10%	Outstanding rates and annual charges/Revenue from rates and annual charges collectible
Building & Infrastructure Renewal Ratio	Assess Council's ability to renew its Infrastructure assets compared with the consumption (depreciation) of those assets.	100%	Value of asset renewals/Depreciation expense for the assets



## FINANCIAL PLAN SCENARIOS

In developing this long-term financial plan three scenarios have been modelled. The first scenario is Council's adopted position, the Current Model, and illustrates Council's projected financial performance and position over the next 10 years and the intergenerational equity and long-term holistic sustainability that it provides. Unfortunately, this scenario demonstrates that under the current model and based on current services levels, Council will experience significant operating deficits which will need to be addressed to ensure long term financial sustainability.

The second and third scenarios include a special rate variation that, if approved, would allow Council to work towards long term financial sustainability.

**Note that in all scenarios the Water and Sewer Fund long-term financial plans remain the same, as a special rates variation would impact the General Fund only. As such, the plans for Water and Sewer have only been presented in the below pages once as part of the Current LTFP Model (Base – No SRV).**

**It should also be noted that some parts of the draft financial plans are still under review, and as such have been highlighted yellow as those calculations may yet change for the final version of this document.**

Scenario Two demonstrates the impacts of an SRV implemented over two years. Scenario Three demonstrates the impacts of an SRV implemented over three years. Allowing for 5% inflation and rate peg in year three, the two scenarios are both designed to address the forecast \$5m operating deficits but over different timeframes that will allow the impact on the community to be assessed and managed.

### 1. Scenario 1: Current Model

The aim of this financial plan scenario is to present Council's current financial position and demonstrate Council's long term financial sustainability based on current service levels. This scenario has been developed to deliver on the community's vision as detailed in the new Community Strategic Plan and is integrated with and informed by Council's Asset Management Strategy and Workforce Management Strategy.

This is Council's adopted financial model and addresses Council's long-term infrastructure and service delivery needs. This is the adopted model upon which Council's Delivery Program (4 years) and Operational Plan (1 year) are constructed giving further detail to the programs and projects to be delivered.

The projected result (before capital grants) accumulated across the 10-year period for General Fund is a deficit of approximately **\$50 million** and demonstrates that Council will need to take immediate action to ensure long term financial sustainability.

## **2. Scenario 2: Current Model + SRV implemented over 2 years**

The aim of this financial plan scenario is to present Council's current financial position and demonstrate Council's long term financial sustainability based on current service levels including an SRV to address the yearly \$5m forecast operating deficit. This scenario has been developed to deliver on the community's vision as detailed in the new Community Strategic Plan and is integrated with and informed by Council's Asset Management Strategy and Workforce Management Strategy.

Initial discussions with the community have shown that they do not want to see service levels reduced and, in some cases, want to see service levels increased. This scenario will be used to drive community consultation to ensure the community fully understand the impacts of SRV values and service level impacts.

For the 2022/23 Council has included loans of \$3.1 million to cover operational works and will have to take further loans for the 2023/24 FY if service levels are not reduced. Should this scenario be approved, loans would only be required for the 2022/23 and 2023/24 financial years and would provide the best outcome for Council by decreasing the future interest payable on these loans. Any additional loan funds borrowed or having to borrow over a longer period, would increase the interest payable.

The projected result (before capital grants) accumulated across the 10-year period for General Fund is essentially a balanced budget.

It is very important to note that this scenario does not allow for any capacity to deal with any asset backlog or future cost shifting, it purely addresses the current forecast operating deficit.

## **3. Scenario 3: Current Model + SRV implemented over 3 years**

The aim of this financial plan scenario is to present Council's current financial position and demonstrate Council's long term financial sustainability based on current service levels including an SRV to address the yearly \$5m forecast operating deficit. This scenario has been developed to deliver on the community's vision as detailed in the new Community Strategic Plan and is integrated with and informed by Council's Asset Management Strategy and Workforce Management Strategy.

Initial discussions with the community have shown that they do not want to see service levels reduced and, in some cases, want to see service levels increased. This scenario will be used to drive community consultation to ensure the community fully understand the impacts of SRV values and service level impacts.

For the 2022/23 Council has included loans of \$3.1 million to cover operational works and will have to take further loans for the 2023/24 FY if service levels are not reduced. Should this scenario be approved, loans would be required for the 2022/23, 2023/24 and 2024/25 financial years. Whilst this would lead to higher

costs of borrowing compared to scenario 2, it does provide for smaller increases for the community over three years which allows the community longer to prepare for the impacts of these increases. Given the difficult times in recent years through droughts, floods, and the impacts of COVID-19, it is likely that this is the scenario the community will be most receptive to.

The projected result (before capital grants) accumulated across the 10-year period for General Fund is essentially a balanced budget.

It is very important to note that this scenario does not allow for any capacity to deal with any asset backlog or future cost shifting, it purely addresses the current forecast operating deficit.

#### **4. Unknown Shocks**

As mentioned, the above scenarios do not allow for any capacity to deal with any asset backlog or future cost shifting, it purely addresses the current forecast operating deficit, although there may be some opportunities to use the funds for grant matching purposes to maximise future grant opportunities in managing existing assets.

Should any further shocks come to be known, these plans would need to be reviewed to ensure the full implications could be forecast. Examples of unknown shocks would be if the Governments Financial Assistance Grant (FAG) were frozen or reduced or if the rate peg value was significantly lower than the estimated rates and the true inflation rate.

### **RISK ASSESSMENT/ANALYSIS**

The following risk factors have been considered in the development of this Long-Term Financial Plan and whilst some factors would only have a minor impact on the projections, others could have a more significant impact.

Areas which would have a particular impact on the projections, should they occur, include:

- Estimates to fund infrastructure renewal, replacement and significant on-going asset maintenance being inaccurate;
- Rates increase being lower than anticipated;
- Construction costs being higher than anticipated;
- Utility expenses being higher than estimated;
- Significant fluctuations in the rate of return for investments;
- Workers Compensation insurance costs;
- Further spikes in the payments required to the Defined Benefit Superannuation scheme;
- Award determined staff related expenses increasing more than anticipated.

There are also external factors beyond the influence of Council which could potentially impact most on the model, including:

- Further cost shifting from other levels of Government;
- Freezes to the indexation of recurrent operating grants;
- Changes to the taxation regime;
- Changes to the Superannuation Guarantee legislation;
- Forced amalgamation of Councils;
- Natural disasters.

Tenterfield Shire Council - Long Term Financial Plan

## FINANCIAL MODEL – CURRENT MODEL

### Consolidated Income Statement

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2032												
INCOME STATEMENT - CONSOLIDATED												
Scenario: Base - No SRV	Actuals	Adopted QBR 2 Current Year	Projected Years									
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
<b>Revenue:</b>												
Rates & Annual Charges	10,764,865	11,035,177	11,614,979	12,321,533	12,978,403	13,676,216	14,256,498	14,864,860	15,501,959	16,169,001	16,869,508	17,600,675
User Charges & Fees	2,918,068	2,541,813	2,691,332	2,949,130	3,156,936	3,388,502	3,533,673	3,689,415	3,849,613	4,020,718	4,198,998	4,388,532
Other Revenues	1,090,296	655,841	539,845	551,201	554,563	566,339	569,968	582,183	586,094	598,769	602,979	616,222
Grants & Contributions provided for Operating Purposes	11,926,781	9,235,565	8,657,854	8,692,114	8,748,798	8,824,052	8,891,795	8,973,179	9,043,780	9,128,419	9,202,196	9,290,568
Grants & Contributions provided for Capital Purposes	20,028,304	47,282,153	361,115	355,032	355,297	355,567	355,843	356,124	356,411	356,703	357,001	357,306
Interest & Investment Revenue	65,952	120,000	120,400	120,804	121,212	121,624	122,040	122,461	122,885	123,314	123,747	124,185
<b>Other Income:</b>												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Rental Income	174,100	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>46,968,366</b>	<b>70,870,548</b>	<b>23,985,525</b>	<b>24,989,813</b>	<b>25,915,208</b>	<b>26,932,301</b>	<b>27,729,817</b>	<b>28,588,223</b>	<b>29,460,741</b>	<b>30,396,924</b>	<b>31,354,430</b>	<b>32,377,487</b>
<b>Expenses from Continuing Operations</b>												
Employee Benefits & On-Costs	8,471,738	9,411,048	9,411,542	9,797,555	10,043,190	10,295,117	10,548,171	10,807,550	11,073,414	11,345,924	11,625,246	11,911,544
Borrowing Costs	484,991	474,831	705,890	750,055	706,915	659,808	616,283	570,672	521,260	470,554	417,113	330,185
Materials & Contracts	8,343,850	5,487,377	3,663,882	4,666,352	4,895,790	4,843,701	4,721,474	4,928,422	5,073,367	5,251,990	5,264,570	5,294,226
Depreciation & Amortisation	7,607,470	8,168,997	8,311,343	8,492,870	8,803,392	8,803,392	8,806,317	8,806,317	8,806,317	8,806,317	8,806,317	8,806,316
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	1,751,505	2,806,576	2,375,937	2,507,620	2,728,500	2,714,166	2,824,496	2,939,821	3,197,114	3,186,382	3,318,187	3,456,028
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	2,812,364	270,300	275,706	281,220	286,845	292,581	298,433	304,402	310,490	316,700	323,034	329,494
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>29,471,919</b>	<b>26,619,129</b>	<b>24,744,300</b>	<b>26,495,671</b>	<b>27,464,632</b>	<b>27,608,765</b>	<b>27,815,173</b>	<b>28,357,184</b>	<b>28,981,962</b>	<b>29,377,866</b>	<b>29,754,466</b>	<b>30,127,792</b>
<b>Operating Result from Continuing Operations</b>	<b>17,496,447</b>	<b>44,251,419</b>	<b>(758,776)</b>	<b>(1,505,858)</b>	<b>(1,549,424)</b>	<b>(676,465)</b>	<b>(85,356)</b>	<b>231,039</b>	<b>478,779</b>	<b>1,019,059</b>	<b>1,599,964</b>	<b>2,249,695</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>17,496,447</b>	<b>44,251,419</b>	<b>(758,776)</b>	<b>(1,505,858)</b>	<b>(1,549,424)</b>	<b>(676,465)</b>	<b>(85,356)</b>	<b>231,039</b>	<b>478,779</b>	<b>1,019,059</b>	<b>1,599,964</b>	<b>2,249,695</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>(2,531,857)</b>	<b>(3,030,734)</b>	<b>(1,119,891)</b>	<b>(1,860,890)</b>	<b>(1,904,721)</b>	<b>(1,032,032)</b>	<b>(441,199)</b>	<b>(125,085)</b>	<b>122,368</b>	<b>662,355</b>	<b>1,242,963</b>	<b>1,892,389</b>

*Tenterfield Shire Council - Long Term Financial Plan*

## Consolidated Balance Sheet

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2032 BALANCE SHEET - CONSOLIDATED Scenario: Base - No SRV												
	Actuals 2020/21	Adopted QBR 2 Current Year 2021/22	Projected Years									
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	18,693,800	23,914,641	26,396,284	24,304,808	23,216,554	23,051,355	24,912,836	26,484,888	27,420,624	29,816,210	33,464,490	37,873,045
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	3,906,566	2,802,695	2,656,848	2,810,825	2,938,842	3,080,724	3,180,611	3,291,176	3,410,883	3,537,766	3,670,144	3,800,906
Inventories	706,165	701,605	664,298	754,653	767,729	768,930	760,457	774,093	787,568	793,284	803,722	818,722
Contract assets	5,378,000	5,378,000	5,378,000	5,378,000	5,378,000	5,378,000	5,378,000	5,378,000	5,378,000	5,378,000	5,378,000	5,378,000
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>28,684,531</b>	<b>32,796,941</b>	<b>35,095,431</b>	<b>33,248,286</b>	<b>32,301,126</b>	<b>32,279,009</b>	<b>34,231,904</b>	<b>35,928,156</b>	<b>36,997,074</b>	<b>39,525,260</b>	<b>43,316,356</b>	<b>47,870,673</b>
<b>Non-Current Assets</b>												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets	-	-	-	-	-	-	-	-	-	-	-	-
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	463,936,686	465,431,695	463,740,489	463,198,352	461,449,179	459,614,262	456,350,210	453,716,087	451,926,149	449,098,534	445,539,076	445,286,838
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	979,000	1,087,617	1,236,233	1,284,850	1,333,467	1,382,084	1,430,700	1,479,317	1,527,934	1,576,550	1,625,167	1,675,167
Right of use assets	178,000	178,000	178,000	178,000	178,000	178,000	178,000	178,000	178,000	178,000	178,000	178,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>465,093,686</b>	<b>466,697,312</b>	<b>465,154,722</b>	<b>464,661,202</b>	<b>462,960,646</b>	<b>461,174,345</b>	<b>457,958,910</b>	<b>455,373,404</b>	<b>453,632,082</b>	<b>450,853,084</b>	<b>447,342,243</b>	<b>447,140,005</b>
<b>TOTAL ASSETS</b>	<b>493,778,217</b>	<b>499,494,253</b>	<b>500,250,153</b>	<b>497,909,488</b>	<b>495,261,772</b>	<b>493,453,354</b>	<b>492,190,815</b>	<b>491,301,561</b>	<b>490,629,156</b>	<b>490,378,344</b>	<b>490,658,599</b>	<b>495,010,679</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	581,855	125,290	-	-	-	-	-	-	-	-	-	-
Payables	2,905,987	2,890,650	2,802,956	3,152,403	3,280,012	3,275,466	3,269,738	3,365,863	3,481,219	3,527,927	3,578,957	3,635,957
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	1,437,361	669,469	486,377	487,640	490,491	494,366	497,816	502,015	505,609	509,973	513,727	518,727
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	764,458	995,316	1,185,517	1,228,753	1,131,280	1,174,905	1,220,618	1,270,133	1,320,944	1,374,493	1,231,534	1,267,284
Provisions	2,190,298	2,190,298	2,181,744	2,181,744	2,181,744	2,181,744	2,181,744	2,181,744	2,181,744	2,181,744	2,181,744	2,181,744
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>7,879,960</b>	<b>6,871,023</b>	<b>6,656,594</b>	<b>7,050,540</b>	<b>7,083,528</b>	<b>7,126,480</b>	<b>7,169,915</b>	<b>7,319,755</b>	<b>7,489,516</b>	<b>7,594,137</b>	<b>7,505,962</b>	<b>7,603,712</b>
<b>Non-Current Liabilities</b>												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	131,000	131,000	131,000	131,000	131,000	131,000	131,000	131,000	131,000	131,000	131,000	131,000
Borrowings	12,944,018	17,853,314	19,652,428	18,423,674	17,292,395	16,117,489	14,896,871	13,626,738	12,305,794	10,931,302	9,699,768	9,329,768
Provisions	2,842,702	2,842,702	2,772,693	2,772,693	2,772,693	2,772,693	2,772,693	2,772,693	2,772,693	2,772,693	2,772,693	2,772,693
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>15,917,720</b>	<b>20,827,016</b>	<b>22,556,121</b>	<b>21,327,367</b>	<b>20,196,088</b>	<b>19,021,182</b>	<b>17,800,564</b>	<b>16,530,431</b>	<b>15,209,487</b>	<b>13,834,995</b>	<b>12,603,461</b>	<b>12,233,461</b>
<b>TOTAL LIABILITIES</b>	<b>23,797,679</b>	<b>27,698,039</b>	<b>29,212,715</b>	<b>28,377,907</b>	<b>27,279,616</b>	<b>26,147,663</b>	<b>24,970,480</b>	<b>23,850,186</b>	<b>22,699,003</b>	<b>21,429,132</b>	<b>20,109,423</b>	<b>19,837,174</b>
<b>Net Assets</b>	<b>469,980,538</b>	<b>471,796,214</b>	<b>471,037,438</b>	<b>469,531,580</b>	<b>467,982,156</b>	<b>467,305,691</b>	<b>467,220,335</b>	<b>467,451,374</b>	<b>467,930,153</b>	<b>468,949,212</b>	<b>470,549,176</b>	<b>475,173,505</b>
<b>EQUITY</b>												
Retained Earnings	171,474,538	173,290,214	172,531,438	171,025,580	169,476,156	168,799,691	168,714,335	168,945,374	169,424,153	170,443,212	172,043,176	176,667,505
Revaluation Reserves	298,506,000	298,506,000	298,506,000	298,506,000	298,506,000	298,506,000	298,506,000	298,506,000	298,506,000	298,506,000	298,506,000	298,506,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	469,980,538	471,796,214	471,037,438	469,531,580	467,982,156	467,305,691	467,220,335	467,451,374	467,930,153	468,949,212	470,549,176	475,173,505
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>469,980,538</b>	<b>471,796,214</b>	<b>471,037,438</b>	<b>469,531,580</b>	<b>467,982,156</b>	<b>467,305,691</b>	<b>467,220,335</b>	<b>467,451,374</b>	<b>467,930,153</b>	<b>468,949,212</b>	<b>470,549,176</b>	<b>475,173,505</b>

*Tenterfield Shire Council - Long Term Financial Plan*

## Consolidated Cash Flow Statement

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2032 CASH FLOW STATEMENT - CONSOLIDATED Scenario: Base - No SRV												
	Actuals	Adopted QBR 2										
	Current Year	Current Year										
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	10,764,865	11,035,177	11,571,550	12,274,344	12,935,171	13,630,044	14,219,829	14,826,212	15,461,282	16,126,236	16,824,353	17,600,675
User Charges & Fees	2,918,068	2,541,813	2,642,221	2,843,524	3,072,958	3,294,937	3,476,708	3,628,612	3,786,605	3,953,764	4,128,636	4,388,532
Investment & Interest Revenue Received	65,952	120,000	105,600	127,867	130,897	131,443	126,948	123,506	118,587	118,908	119,231	124,185
Grants & Contributions	31,955,085	56,517,718	9,009,541	9,046,381	9,103,385	9,178,937	9,246,916	9,328,596	9,399,433	9,484,379	9,558,403	9,647,874
Bonds & Deposits Received	25,000	-	41,500	41,500	41,500	41,500	41,500	41,500	-	-	-	-
Other	185,747	655,841	621,053	550,458	552,856	564,393	567,966	580,071	584,003	596,562	600,790	616,222
<b>Payments:</b>												
Employee Benefits & On-Costs	(8,471,738)	(9,411,048)	(9,412,093)	(9,787,927)	(10,037,610)	(10,289,397)	(10,542,308)	(10,801,541)	(11,067,254)	(11,339,610)	(11,618,774)	(11,911,544)
Materials & Contracts	(8,343,850)	(5,487,377)	(3,701,876)	(4,437,331)	(4,790,688)	(4,854,795)	(4,710,720)	(4,857,136)	(4,972,254)	(5,220,701)	(5,222,445)	(5,294,226)
Borrowing Costs	(484,991)	(474,831)	(680,997)	(757,482)	(714,635)	(666,396)	(623,149)	(577,829)	(528,733)	(478,347)	(425,245)	(330,185)
Bonds & Deposits Refunded	-	-	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	-	-	-	-
Other	(1,751,505)	(2,806,576)	(2,453,470)	(2,506,328)	(2,726,265)	(2,714,438)	(2,823,448)	(2,938,726)	(3,194,516)	(3,186,642)	(3,316,937)	(3,456,028)
<b>Net Cash provided (or used in) Operating Activities</b>	<b>26,862,633</b>	<b>52,690,717</b>	<b>7,701,529</b>	<b>7,353,505</b>	<b>7,526,088</b>	<b>8,274,729</b>	<b>8,938,741</b>	<b>9,311,764</b>	<b>9,587,153</b>	<b>10,054,549</b>	<b>10,648,011</b>	<b>11,385,506</b>
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	324,000	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	2,057,000	2,417,963	3,041,834	2,530,441	2,825,510	2,716,560	2,726,211	2,881,683	2,848,097	2,952,397	2,952,397	2,952,397
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(34,235,300)	(64,675,314)	(9,975,745)	(10,739,905)	(10,161,079)	(9,975,207)	(8,578,565)	(9,350,778)	(10,179,381)	(9,240,416)	(8,527,635)	(8,595,033)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	(211,000)	(110,000)	(150,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	<b>(32,065,300)</b>	<b>(62,367,351)</b>	<b>(7,083,910)</b>	<b>(8,259,464)</b>	<b>(7,385,570)</b>	<b>(7,308,648)</b>	<b>(5,902,354)</b>	<b>(6,519,095)</b>	<b>(7,381,284)</b>	<b>(6,338,018)</b>	<b>(5,625,238)</b>	<b>(5,692,635)</b>
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances	4,048,952	5,904,612	3,100,000	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayment of Borrowings & Advances	(650,476)	(764,458)	(1,110,685)	(1,185,517)	(1,228,753)	(1,131,280)	(1,174,905)	(1,220,618)	(1,270,133)	(1,320,944)	(1,374,493)	(1,231,533)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	<b>3,398,476</b>	<b>5,140,154</b>	<b>1,989,315</b>	<b>(1,185,517)</b>	<b>(1,228,753)</b>	<b>(1,131,280)</b>	<b>(1,174,905)</b>	<b>(1,220,618)</b>	<b>(1,270,133)</b>	<b>(1,320,944)</b>	<b>(1,374,493)</b>	<b>(1,231,533)</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>(1,804,191)</b>	<b>(4,536,480)</b>	<b>2,606,934</b>	<b>(2,091,476)</b>	<b>(1,088,254)</b>	<b>(165,199)</b>	<b>1,861,482</b>	<b>1,572,051</b>	<b>935,736</b>	<b>2,395,587</b>	<b>3,648,280</b>	<b>4,461,337</b>
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>	<b>12,305,000</b>	<b>10,500,809</b>	<b>5,964,329</b>	<b>8,571,263</b>	<b>6,479,786</b>	<b>5,391,532</b>	<b>5,226,333</b>	<b>7,087,815</b>	<b>8,659,866</b>	<b>9,595,602</b>	<b>11,991,188</b>	<b>15,639,468</b>
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>10,500,809</b>	<b>5,964,329</b>	<b>8,571,263</b>	<b>6,479,786</b>	<b>5,391,532</b>	<b>5,226,333</b>	<b>7,087,815</b>	<b>8,659,866</b>	<b>9,595,602</b>	<b>11,991,188</b>	<b>15,639,468</b>	<b>20,100,805</b>
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>10,500,809</b>	<b>5,964,329</b>	<b>8,571,263</b>	<b>6,479,786</b>	<b>5,391,532</b>	<b>5,226,333</b>	<b>7,087,815</b>	<b>8,659,866</b>	<b>9,595,602</b>	<b>11,991,188</b>	<b>15,639,468</b>	<b>20,100,805</b>
<b>Investments - end of the year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>10,500,809</b>	<b>5,964,329</b>	<b>8,571,263</b>	<b>6,479,786</b>	<b>5,391,532</b>	<b>5,226,333</b>	<b>7,087,815</b>	<b>8,659,866</b>	<b>9,595,602</b>	<b>11,991,188</b>	<b>15,639,468</b>	<b>20,100,805</b>
<b>Representing:</b>												
- External Restrictions	9,146,754	5,180,486	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	2,685,992	3,544,843	3,821,263	1,729,786	641,532	476,333	2,337,815	3,909,866	4,845,602	7,241,188	10,889,468	15,350,805
<b>11,832,746</b>	<b>8,725,329</b>	<b>11,332,263</b>	<b>9,240,786</b>	<b>8,152,532</b>	<b>7,987,333</b>	<b>9,848,815</b>	<b>11,420,866</b>	<b>12,356,602</b>	<b>14,752,188</b>	<b>18,400,468</b>	<b>22,861,805</b>	

Tenterfield Shire Council - Long Term Financial Plan

## Consolidated KPIs

Tenterfield Shire Council											
10 Year Financial Plan for the Years ending 30 June 2032											
FINANCIAL PERFORMANCE INDICATORS											
Scenario: Base - No SRV	Adopted QBR 2	Projected Years									
	Current Year	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
<b>New Note 13 Ratios</b>											
Operating Performance Ratio 1)	-11.61%	-3.57%	-6.41%	-6.33%	-2.78%	-0.52%	0.64%	1.49%	3.26%	5.05%	0.00%
Own Source Operating Revenue Ratio 1)	35.00%	62.40%	63.80%	64.87%	65.92%	66.65%	67.37%	68.09%	68.80%	69.51%	0.00%
Unrestricted Current Ratio	2.25	4.41	3.21	2.23	1.21	0.53	-0.30	-1.02	-1.82	-2.45	0.00
Debt Service Cover Ratio 1)	6.05	4.50	3.96	4.08	4.87	5.18	5.33	5.45	5.72	6.02	0.00
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	6.37%	7.16%	7.17%	7.18%	7.18%	7.18%	7.18%	7.18%	7.19%	7.19%	0.00%
Cash Expense Cover Ratio 1)	4.68	18.20	15.58	14.26	14.04	15.01	15.55	15.64	16.61	18.29	0.00
1) <u>different</u> Calculation to TCorp's calculation for same ratio											
<b>New Special Schedule 7 Ratios</b>											
Building & Infrastructure Renewals Ratio	159.91%	149.01%	148.14%	140.98%	130.42%	119.38%	98.32%	90.95%	98.51%	1.76%	0.00%
Infrastructure Backlog Ratio	0.02	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	0.00	0.00	0.00	0.00	0.00
Capital Expenditure Ratio	1.19	0.74	0.92	0.79	0.79	0.61	0.68	0.76	0.66	0.56	0.00
<b>Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)</b>											
Debt Service Ratio	4.49%	7.86%	8.46%	8.22%	7.07%	6.90%	6.72%	6.55%	6.38%	6.22%	0.00%
Rates & Annual Charges Coverage Ratio	34.45%	41.45%	42.40%	43.24%	44.02%	44.69%	45.30%	45.97%	46.59%	47.27%	0.00%
<b>Fit For The Future (FFTF) Ratios</b>											
Operating Performance Ratio 1)	-16.76%	-12.89%	-19.69%	-21.31%	-18.99%	-17.27%	-16.76%	-17.00%	-15.29%	-14.63%	0.00%
Own Source Revenue Ratio 1)	42.20%	51.15%	52.15%	52.97%	53.77%	54.41%	55.05%	55.69%	56.33%	56.98%	0.00%
Building & Infrastructure Asset Renewal Ratio	159.91%	149.01%	148.14%	140.98%	130.42%	119.38%	98.32%	90.95%	98.51%	1.76%	0.00%
Infrastructure Backlog Ratio	0.02	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	0.00	0.00	0.00	0.00	0.00
Debt Service Ratio	3.68%	6.48%	7.02%	6.86%	5.93%	5.80%	5.67%	5.54%	5.42%	5.29%	0.00%
Real Operating Expenditure per Capita Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1) <u>different</u> Calculation to TCorp's calculation for same ratio											
<b>TCorp Ratios</b>											
Operating Performance Ratio 2)	-18.32%	-14.45%	-21.24%	-22.85%	-20.52%	-18.80%	-18.28%	-18.52%	-16.81%	-16.14%	0.00%
Own Source Operating Revenue Ratio 2)	39.21%	47.58%	48.60%	49.49%	50.32%	51.01%	51.66%	52.37%	53.02%	53.73%	0.00%
Unrestricted Current Ratio	2.25	4.41	3.21	2.23	1.21	0.53	-0.30	-1.02	-1.82	-2.45	0.00
Debt Service Cover Ratio 2)	6.04	4.17	2.92	2.83	3.45	3.65	3.64	3.50	3.70	3.73	0.00
Capital Expenditure Ratio	1.19	0.74	0.92	0.79	0.79	0.61	0.68	0.76	0.66	0.56	0.00
Infrastructure Backlog Ratio	0.02	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	0.00	0.00	0.00	0.00	0.00
Building & Infrastructure Renewals Ratio	159.91%	149.01%	148.14%	140.98%	130.42%	119.38%	98.32%	90.95%	98.51%	1.76%	0.00%
Cash Expense Cover Ratio 2)	17.81	20.04	14.93	11.82	9.45	8.37	6.78	4.74	3.57	2.96	0.00
Interest Cover Ratio	22.69	11.77	7.98	8.28	9.70	11.04	11.98	12.70	15.03	17.27	0.00
2) <u>different</u> Calculation to OLG's Note 13 & FFTF calculation for same ratio											



Tenterfield Shire Council - Long Term Financial Plan

## General Fund – Income Statement

Tenterfield Shire Council											
10 Year Financial Plan for the Years ending 30 June 2032											
INCOME STATEMENT - ALL GENERAL FUNDS CONSOLIDATED											
Scenario: Base - No SRV	Adopted QBR 2	Projected Years									
	Current Year										
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>											
<b>Revenue:</b>											
Rates & Annual Charges	7,233,326	7,498,442	7,851,776	8,196,908	8,557,329	8,871,102	9,198,671	9,540,559	9,895,639	10,267,436	10,652,769
User Charges & Fees	1,049,744	1,109,108	1,148,358	1,183,633	1,223,830	1,255,735	1,291,998	1,326,420	1,365,371	1,402,531	1,444,402
Other Revenues	642,217	525,652	536,414	539,156	550,282	553,231	564,735	567,903	579,800	583,197	595,589
Grants & Contributions provided for Operating Purposes	8,961,229	8,496,330	8,526,751	8,579,505	8,650,736	8,714,361	8,791,528	8,857,811	8,938,030	9,007,281	9,091,020
Grants & Contributions provided for Capital Purposes	37,392,653	341,115	335,032	335,297	335,567	335,843	336,124	336,411	336,703	337,001	337,306
Interest & Investment Revenue	120,000	120,400	120,804	121,212	121,624	122,040	122,461	122,885	123,314	123,747	124,185
<b>Other Income:</b>											
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>55,399,169</b>	<b>18,091,047</b>	<b>18,519,135</b>	<b>18,955,710</b>	<b>19,439,367</b>	<b>19,852,312</b>	<b>20,305,517</b>	<b>20,751,989</b>	<b>21,238,857</b>	<b>21,721,193</b>	<b>22,245,270</b>
<b>Expenses from Continuing Operations</b>											
Employee Benefits & On-Costs	8,632,558	8,609,833	8,975,830	9,200,950	9,431,849	9,663,350	9,900,638	10,143,859	10,393,160	10,648,694	10,910,610
Borrowing Costs	177,128	412,249	468,206	437,620	405,077	376,000	345,777	313,170	280,254	245,477	179,006
Materials & Contracts	3,574,539	1,840,845	2,894,385	3,002,625	2,972,145	2,823,935	2,942,208	3,056,826	3,077,200	3,153,662	3,127,370
Depreciation & Amortisation	6,890,120	7,002,716	7,132,159	7,442,681	7,442,681	7,445,606	7,445,606	7,445,606	7,445,606	7,445,606	7,445,606
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	2,602,461	2,172,605	2,294,316	2,504,730	2,479,406	2,578,202	2,681,417	2,925,998	2,901,920	3,019,713	3,142,845
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	270,300	275,706	281,220	286,845	292,581	298,433	304,402	310,490	316,700	323,034	329,494
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>22,147,106</b>	<b>20,313,953</b>	<b>22,046,117</b>	<b>22,875,450</b>	<b>23,023,739</b>	<b>23,185,526</b>	<b>23,620,048</b>	<b>24,195,948</b>	<b>24,414,839</b>	<b>24,836,187</b>	<b>25,134,932</b>
<b>Operating Result from Continuing Operations</b>	<b>33,252,063</b>	<b>(2,222,906)</b>	<b>(3,526,982)</b>	<b>(3,919,740)</b>	<b>(3,584,372)</b>	<b>(3,333,214)</b>	<b>(3,314,531)</b>	<b>(3,443,960)</b>	<b>(3,175,982)</b>	<b>(3,114,993)</b>	<b>(2,889,661)</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>33,252,063</b>	<b>(2,222,906)</b>	<b>(3,526,982)</b>	<b>(3,919,740)</b>	<b>(3,584,372)</b>	<b>(3,333,214)</b>	<b>(3,314,531)</b>	<b>(3,443,960)</b>	<b>(3,175,982)</b>	<b>(3,114,993)</b>	<b>(2,889,661)</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>(4,140,590)</b>	<b>(2,564,021)</b>	<b>(3,862,014)</b>	<b>(4,255,037)</b>	<b>(3,919,939)</b>	<b>(3,669,057)</b>	<b>(3,650,655)</b>	<b>(3,780,370)</b>	<b>(3,512,685)</b>	<b>(3,451,995)</b>	<b>(3,226,967)</b>

Tenterfield Shire Council - Long Term Financial Plan

General Fund – Balance Sheet

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2032 BALANCE SHEET - ALL GENERAL FUNDS CONSOLIDATED Scenario: Base - No SRV		Adopted QBR 2 Current Year 2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	19,892,315	21,542,023	17,973,193	14,771,825	11,951,439	10,718,454	8,948,685	6,498,848	4,961,222	4,228,907	3,828,907	
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	1,795,139	1,604,359	1,632,275	1,658,305	1,687,723	1,716,038	1,751,156	1,791,495	1,834,879	1,878,456	1,918,456	
Inventories	701,605	664,298	754,653	767,729	768,930	760,457	774,093	787,568	793,284	803,722	818,722	
Contract assets	2,601,000	2,601,000	2,601,000	2,601,000	2,601,000	2,601,000	2,601,000	2,601,000	2,601,000	2,601,000	2,601,000	
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>24,990,058</b>	<b>26,411,680</b>	<b>22,961,120</b>	<b>19,798,859</b>	<b>17,009,092</b>	<b>15,795,949</b>	<b>14,074,934</b>	<b>11,678,910</b>	<b>10,190,385</b>	<b>9,512,085</b>	<b>9,167,085</b>	
<b>Non-Current Assets</b>												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets	-	-	-	-	-	-	-	-	-	-	-	-
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	414,568,746	412,756,967	412,172,741	410,632,579	409,063,072	406,127,682	403,780,891	401,973,100	399,405,777	396,095,529	396,095,529	
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	1,087,617	1,236,233	1,284,850	1,333,467	1,382,084	1,430,700	1,479,317	1,527,934	1,576,550	1,625,167	1,675,167	
Right of use assets	178,000	178,000	178,000	178,000	178,000	178,000	178,000	178,000	178,000	178,000	178,000	
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>415,834,363</b>	<b>414,171,200</b>	<b>413,635,591</b>	<b>412,144,045</b>	<b>410,623,155</b>	<b>407,736,382</b>	<b>405,438,208</b>	<b>403,679,034</b>	<b>401,160,328</b>	<b>397,898,696</b>	<b>397,948,696</b>	
<b>TOTAL ASSETS</b>	<b>440,824,421</b>	<b>440,582,881</b>	<b>436,596,711</b>	<b>431,942,905</b>	<b>427,632,247</b>	<b>423,532,331</b>	<b>419,513,142</b>	<b>415,357,944</b>	<b>411,350,712</b>	<b>407,410,781</b>	<b>407,115,781</b>	
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	2,669,049	2,562,199	2,914,918	3,021,852	3,023,506	3,014,346	3,096,804	3,205,998	3,227,431	3,290,670	3,340,670	
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	669,469	486,377	487,640	490,491	494,366	497,816	502,015	505,609	509,973	513,727	518,727	
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	634,761	813,169	843,851	731,815	760,991	791,315	824,026	857,047	891,931	928,869	958,869	
Provisions	2,190,298	2,181,744	2,181,744	2,181,744	2,181,744	2,181,744	2,181,744	2,181,744	2,181,744	2,181,744	2,181,744	
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>6,163,577</b>	<b>6,043,489</b>	<b>6,428,153</b>	<b>6,425,902</b>	<b>6,460,607</b>	<b>6,485,221</b>	<b>6,604,589</b>	<b>6,750,398</b>	<b>6,811,079</b>	<b>6,915,010</b>	<b>7,000,010</b>	
<b>Non-Current Liabilities</b>												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	131,000	131,000	131,000	131,000	131,000	131,000	131,000	131,000	131,000	131,000	131,000	
Borrowings	10,574,511	12,745,973	11,902,121	11,170,307	10,409,315	9,618,000	8,793,974	7,936,926	7,044,996	6,116,126	6,036,126	
Provisions	2,842,702	2,772,693	2,772,693	2,772,693	2,772,693	2,772,693	2,772,693	2,772,693	2,772,693	2,772,693	2,772,693	
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>13,548,213</b>	<b>15,649,666</b>	<b>14,805,814</b>	<b>14,074,000</b>	<b>13,313,008</b>	<b>12,521,693</b>	<b>11,697,667</b>	<b>10,840,619</b>	<b>9,948,689</b>	<b>9,019,819</b>	<b>8,939,819</b>	
<b>TOTAL LIABILITIES</b>	<b>19,711,789</b>	<b>21,693,155</b>	<b>21,233,967</b>	<b>20,499,902</b>	<b>19,773,615</b>	<b>19,006,914</b>	<b>18,302,256</b>	<b>17,591,017</b>	<b>16,759,769</b>	<b>15,934,829</b>	<b>15,939,829</b>	
<b>Net Assets</b>	<b>421,112,632</b>	<b>418,889,725</b>	<b>415,362,743</b>	<b>411,443,003</b>	<b>407,858,631</b>	<b>404,525,417</b>	<b>401,210,886</b>	<b>397,766,926</b>	<b>394,590,944</b>	<b>391,475,951</b>	<b>391,175,951</b>	
<b>EQUITY</b>												
Retained Earnings	146,624,632	144,401,725	140,874,743	136,955,003	133,370,631	130,037,417	126,722,886	123,278,926	120,102,944	116,987,951	116,687,951	
Revaluation Reserves	274,488,000	274,488,000	274,488,000	274,488,000	274,488,000	274,488,000	274,488,000	274,488,000	274,488,000	274,488,000	274,488,000	
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	421,112,632	418,889,725	415,362,743	411,443,003	407,858,631	404,525,417	401,210,886	397,766,926	394,590,944	391,475,951	391,175,951	
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>421,112,632</b>	<b>418,889,725</b>	<b>415,362,743</b>	<b>411,443,003</b>	<b>407,858,631</b>	<b>404,525,417</b>	<b>401,210,886</b>	<b>397,766,926</b>	<b>394,590,944</b>	<b>391,475,951</b>	<b>391,175,951</b>	

*Tenterfield Shire Council - Long Term Financial Plan*

## General Fund – Cashflow Statement

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2032		Adopted QBR 2										
CASH FLOW STATEMENT - ALL GENERAL FUNDS CONSOLID		Current Year										
Scenario: Base - No SRV		2021/22	2022/23	2023/24	2024/25	2025/26	Projected Years					
		\$	\$	\$	\$	\$	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	7,233,326	7,477,244	7,829,557	8,175,651	8,534,949	8,853,119	9,179,711	9,520,580	9,874,748	10,245,326	10,652,769	
User Charges & Fees	1,049,744	1,081,345	1,141,437	1,177,581	1,216,696	1,249,965	1,285,197	1,320,261	1,358,150	1,395,953	1,444,402	
Investment & Interest Revenue Received	120,000	105,600	127,867	130,897	131,443	126,948	123,506	118,587	118,908	119,231	124,185	
Grants & Contributions	46,353,882	8,828,753	8,861,772	8,914,864	8,986,411	9,050,290	9,127,771	9,194,310	9,274,856	9,344,375	9,428,326	
Bonds & Deposits Received	-	41,500	41,500	41,500	41,500	41,500	41,500	41,500	-	-	-	
Other	642,217	606,994	535,810	537,592	548,486	551,385	562,786	565,982	577,770	581,192	595,589	
<b>Payments:</b>												
Employee Benefits & On-Costs	(8,632,558)	(8,610,403)	(8,966,227)	(9,195,395)	(9,426,155)	(9,657,514)	(9,894,656)	(10,137,727)	(10,386,875)	(10,642,252)	(10,910,610)	
Materials & Contracts	(3,574,539)	(1,897,907)	(2,660,987)	(2,917,454)	(2,976,181)	(2,816,353)	(2,884,308)	(2,961,578)	(3,070,872)	(3,098,985)	(3,127,370)	
Borrowing Costs	(177,128)	(386,940)	(475,200)	(444,889)	(411,193)	(382,375)	(352,421)	(320,106)	(287,484)	(253,019)	(179,006)	
Bonds & Deposits Refunded	-	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	-	-	-	
Other	(2,602,461)	(2,250,138)	(2,293,024)	(2,502,494)	(2,479,679)	(2,577,154)	(2,680,322)	(2,923,399)	(2,902,179)	(3,018,464)	(3,142,845)	
<b>Net Cash provided (or used in) Operating Activities</b>	40,412,483	4,954,548	4,101,003	3,876,354	4,124,776	4,398,312	4,467,263	4,376,909	4,557,021	4,673,354	4,885,440	
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	
Sale of Infrastructure, Property, Plant & Equipment	2,417,963	3,041,834	2,530,441	2,825,510	2,716,560	2,726,211	2,881,683	2,848,097	2,952,397	2,952,397	2,952,397	
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	
<b>Payments:</b>												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	
Purchase of Infrastructure, Property, Plant & Equipment	(53,435,729)	(8,546,545)	(9,337,105)	(9,009,379)	(8,879,907)	(7,546,516)	(8,277,400)	(8,800,818)	(8,139,996)	(7,416,135)	(7,408,051)	
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	
Purchase of Intangible Assets	(110,000)	(150,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash provided (or used in) Investing Activities</b>	(51,127,766)	(5,654,710)	(6,856,664)	(6,233,870)	(6,213,348)	(4,870,305)	(5,445,717)	(6,002,721)	(5,237,599)	(4,513,738)	(4,505,654)	
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances	5,904,612	3,100,000	-	-	-	-	-	-	-	-	-	
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	
<b>Payments:</b>												
Repayment of Borrowings & Advances	(473,356)	(750,130)	(813,169)	(843,851)	(731,815)	(760,991)	(791,315)	(824,026)	(857,047)	(891,931)	(928,869)	
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash Flow provided (used in) Financing Activities</b>	5,431,256	2,349,870	(813,169)	(843,851)	(731,815)	(760,991)	(791,315)	(824,026)	(857,047)	(891,931)	(928,869)	
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	(5,284,027)	1,649,708	(3,568,830)	(3,201,367)	(2,820,386)	(1,232,984)	(1,769,769)	(2,449,838)	(1,537,626)	(732,314)	(549,083)	
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>	9,375,817	4,091,790	5,741,497	2,172,667	(1,028,700)	(3,849,087)	(5,082,071)	(6,851,840)	(9,301,678)	(10,839,304)	(11,571,618)	
<b>Cash &amp; Cash Equivalents - end of the year</b>	4,091,790	5,741,497	2,172,667	(1,028,700)	(3,849,087)	(5,082,071)	(6,851,840)	(9,301,678)	(10,839,304)	(11,571,618)	(12,120,701)	
Cash & Cash Equivalents - end of the year	4,091,790	5,741,497	2,172,667	(1,028,700)	(3,849,087)	(5,082,071)	(6,851,840)	(9,301,678)	(10,839,304)	(11,571,618)	(12,120,701)	
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	4,091,790	5,741,497	2,172,667	(1,028,700)	(3,849,087)	(5,082,071)	(6,851,840)	(9,301,678)	(10,839,304)	(11,571,618)	(12,120,701)	
<b>Representing:</b>												
- External Restrictions	5,180,486	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000	
- Internal Restrictions	(1,088,696)	(1,769,503)	(5,338,333)	(8,539,700)	(11,360,087)	(12,593,071)	(14,362,840)	(16,812,678)	(18,350,304)	(19,082,618)	(19,631,701)	
- Unrestricted	4,091,790	5,741,497	2,172,667	(1,028,700)	(3,849,087)	(5,082,071)	(6,851,840)	(9,301,678)	(10,839,304)	(11,571,618)	(12,120,701)	

Tenterfield Shire Council - Long Term Financial Plan

**General Fund - KPIs**

Tenterfield Shire Council											
10 Year Financial Plan for the Years ending 30 June 2032											
FINANCIAL PERFORMANCE INDICATORS											
Scenario: Base - No SRV	Adopted QBR 2 Current Year 2021/22	Projected Years									
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
<b>New Note 13 Ratios</b>											
Operating Performance Ratio 1)	-16.76%	-12.89%	-19.69%	-21.31%	-18.99%	-17.27%	-16.76%	-17.00%	-15.29%	-14.63%	0.00%
Own Source Operating Revenue Ratio 1)	42.20%	51.15%	52.15%	52.97%	53.77%	54.41%	55.05%	55.69%	56.33%	56.98%	0.00%
Unrestricted Current Ratio	3.96	4.23	3.17	2.51	1.91	1.65	1.27	0.76	0.46	0.33	0.00
Debt Service Cover Ratio 1)	6.45	4.41	3.14	3.05	3.71	3.91	3.91	3.77	3.98	4.01	0.00
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	7.43%	7.45%	7.47%	7.49%	7.50%	7.50%	7.51%	7.52%	7.53%	7.54%	0.00%
Cash Expense Cover Ratio 1)	17.39	18.55	14.14	11.12	8.93	7.92	6.45	4.54	3.40	2.83	0.00
1) <b>different</b> Calculation to TCorp's calculation for same ratio											
<b>New Special Schedule 7 Ratios</b>											
Building & Infrastructure Renewals Ratio	159.91%	149.01%	148.14%	140.98%	130.42%	119.38%	98.32%	90.95%	98.51%	1.76%	0.00%
Infrastructure Backlog Ratio	0.02	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	0.00	0.00	0.00	0.00	0.00
Capital Expenditure Ratio	1.19	0.74	0.92	0.79	0.79	0.61	0.68	0.76	0.66	0.56	0.00
<b>Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)</b>											
Debt Service Ratio	4.49%	7.86%	8.46%	8.22%	7.07%	6.90%	6.72%	6.55%	6.38%	6.22%	0.00%
Rates & Annual Charges Coverage Ratio	34.45%	41.45%	42.40%	43.24%	44.02%	44.69%	45.30%	45.97%	46.59%	47.27%	0.00%
<b>Fit For The Future (FFTF) Ratios</b>											
Operating Performance Ratio 1)	-16.76%	-12.89%	-19.69%	-21.31%	-18.99%	-17.27%	-16.76%	-17.00%	-15.29%	-14.63%	0.00%
Own Source Revenue Ratio 1)	42.20%	51.15%	52.15%	52.97%	53.77%	54.41%	55.05%	55.69%	56.33%	56.98%	0.00%
Building & Infrastructure Asset Renewal Ratio	159.91%	149.01%	148.14%	140.98%	130.42%	119.38%	98.32%	90.95%	98.51%	1.76%	0.00%
Infrastructure Backlog Ratio	0.02	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	0.00	0.00	0.00	0.00	0.00
Debt Service Ratio	3.68%	6.48%	7.02%	6.86%	5.93%	5.80%	5.67%	5.54%	5.42%	5.29%	0.00%
Real Operating Expenditure per Capita Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1) <b>different</b> Calculation to TCorp's calculation for same ratio											
<b>TCorp Ratios</b>											
Operating Performance Ratio 2)	-18.32%	-14.45%	-21.24%	-22.85%	-20.52%	-18.80%	-18.28%	-18.52%	-16.81%	-16.14%	0.00%
Own Source Operating Revenue Ratio 2)	39.21%	47.58%	48.60%	49.49%	50.32%	51.01%	51.66%	52.37%	53.02%	53.73%	0.00%
Unrestricted Current Ratio	3.96	4.23	3.17	2.51	1.91	1.65	1.27	0.76	0.46	0.33	0.00
Debt Service Cover Ratio 2)	6.04	4.17	2.92	2.83	3.45	3.65	3.64	3.50	3.70	3.73	0.00
Capital Expenditure Ratio	1.19	0.74	0.92	0.79	0.79	0.61	0.68	0.76	0.66	0.56	0.00
Infrastructure Backlog Ratio	0.02	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	0.00	0.00	0.00	0.00	0.00
Building & Infrastructure Renewals Ratio	159.91%	149.01%	148.14%	140.98%	130.42%	119.38%	98.32%	90.95%	98.51%	1.76%	0.00%
Cash Expense Cover Ratio 2)	17.81	20.04	14.93	11.82	9.45	8.37	6.78	4.74	3.57	2.96	0.00
Interest Cover Ratio	22.69	11.77	7.98	8.28	9.70	11.04	11.98	12.70	15.03	17.27	0.00
2) <b>different</b> Calculation to OLG's Note 13 & FFTF calculation for same ratio											

**WATER FUND – INCOME STATEMENT**

Tenterfield Shire Council											
10 Year Financial Plan for the Years ending 30 June 2031											
INCOME STATEMENT - WATER FUND											
Scenario: Rollover from V11 (with base year 2019/20) and new 2											
	Adopted QBR 2	Projected Years									
	Current Year	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>											
<b>Revenue:</b>											
Rates & Annual Charges	1,307,792	1,489,823	1,700,408	1,862,700	2,041,584	2,142,314	2,248,077	2,358,891	2,476,987	2,600,238	2,730,904
User Charges & Fees	1,322,301	1,358,353	1,565,016	1,725,029	1,903,215	2,002,599	2,107,459	2,217,837	2,333,778	2,457,823	2,587,504
Other Revenues	4,174	4,270	4,368	4,468	4,571	4,676	4,784	4,894	5,007	5,122	5,240
Grants & Contributions provided for Operating Purposes	245,631	132,102	135,204	138,380	141,631	144,957	148,362	151,848	155,415	159,067	162,803
Grants & Contributions provided for Capital Purposes	9,879,500	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Interest & Investment Revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Other Income:</b>											
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>12,759,397</b>	<b>2,994,548</b>	<b>3,414,996</b>	<b>3,740,577</b>	<b>4,101,001</b>	<b>4,304,547</b>	<b>4,518,682</b>	<b>4,743,470</b>	<b>4,981,187</b>	<b>5,232,250</b>	<b>5,496,451</b>
<b>Expenses from Continuing Operations</b>											
Employee Benefits & On-Costs	433,621	442,293	453,323	464,628	476,216	488,093	500,266	512,742	525,531	538,638	552,072
Borrowing Costs	161,730	165,089	160,984	157,378	152,151	147,783	143,061	138,205	133,100	128,129	122,390
Materials & Contracts	1,179,252	1,035,477	1,043,351	1,102,239	1,094,028	1,112,905	1,155,457	1,183,529	1,253,329	1,235,035	1,268,489
Depreciation & Amortisation	746,368	773,618	815,118	815,118	815,118	815,118	815,118	815,118	815,118	815,118	815,118
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	106,156	108,393	113,661	119,191	124,995	131,089	137,486	144,202	151,252	158,654	166,425
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>2,627,127</b>	<b>2,524,869</b>	<b>2,586,437</b>	<b>2,658,554</b>	<b>2,662,509</b>	<b>2,694,987</b>	<b>2,751,388</b>	<b>2,793,796</b>	<b>2,878,329</b>	<b>2,875,574</b>	<b>2,924,494</b>
<b>Operating Result from Continuing Operations</b>	<b>10,132,271</b>	<b>469,678</b>	<b>828,559</b>	<b>1,082,023</b>	<b>1,438,492</b>	<b>1,609,560</b>	<b>1,767,294</b>	<b>1,949,674</b>	<b>2,102,858</b>	<b>2,356,676</b>	<b>2,571,957</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>10,132,271</b>	<b>469,678</b>	<b>828,559</b>	<b>1,082,023</b>	<b>1,438,492</b>	<b>1,609,560</b>	<b>1,767,294</b>	<b>1,949,674</b>	<b>2,102,858</b>	<b>2,356,676</b>	<b>2,571,957</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>252,771</b>	<b>459,678</b>	<b>818,559</b>	<b>1,072,023</b>	<b>1,428,492</b>	<b>1,599,560</b>	<b>1,757,294</b>	<b>1,939,674</b>	<b>2,092,858</b>	<b>2,346,676</b>	<b>2,561,957</b>

Tenterfield Shire Council - Long Term Financial Plan

**WATER FUND – BALANCE SHEET**

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2031 BALANCE SHEET - WATER FUND Scenario: Rollover from V11 (with base year 2019/20) and new 2		Adopted QBR 2 Current Year 2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	-		525,131	1,339,071	2,416,020	3,883,904	5,611,317	7,488,441	9,526,754	11,735,158	14,153,952	16,812,488
Investments	-		-	-	-	-	-	-	-	-	-	-
Receivables	735,159		765,739	876,394	962,212	1,057,569	1,111,208	1,167,738	1,227,180	1,289,718	1,356,359	1,426,998
Inventories	-		-	-	-	-	-	-	-	-	-	-
Contract assets	2,777,000		2,777,000	2,777,000	2,777,000	2,777,000	2,777,000	2,777,000	2,777,000	2,777,000	2,777,000	2,777,000
Contract cost assets	-		-	-	-	-	-	-	-	-	-	-
Other	-		-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-		-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	3,512,159		4,067,870	4,992,465	6,155,232	7,718,474	9,499,525	11,433,179	13,530,934	15,801,876	18,287,311	21,016,485
<b>Non-Current Assets</b>												
Investments	-		-	-	-	-	-	-	-	-	-	-
Receivables	-		-	-	-	-	-	-	-	-	-	-
Inventories	-		-	-	-	-	-	-	-	-	-	-
Contract assets	-		-	-	-	-	-	-	-	-	-	-
Contract cost assets	-		-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	27,039,368		26,582,750	26,223,532	25,892,613	25,490,195	25,045,077	24,608,259	24,180,041	23,740,623	23,306,230	22,871,837
Investment Property	-		-	-	-	-	-	-	-	-	-	-
Intangible Assets	-		-	-	-	-	-	-	-	-	-	-
Right of use assets	-		-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-		-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-		-	-	-	-	-	-	-	-	-	-
Other	-		-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	27,039,368		26,582,750	26,223,532	25,892,613	25,490,195	25,045,077	24,608,259	24,180,041	23,740,623	23,306,230	22,871,837
<b>TOTAL ASSETS</b>	30,551,527		30,650,619	31,215,997	32,047,845	33,208,669	34,544,602	36,041,438	37,710,974	39,542,499	41,593,540	43,888,322
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	125,290		-	-	-	-	-	-	-	-	-	-
Payables	197,149		211,818	212,707	230,208	225,442	229,088	240,622	247,333	267,954	259,244	264,244
Income received in advance	-		-	-	-	-	-	-	-	-	-	-
Contract liabilities	-		-	-	-	-	-	-	-	-	-	-
Lease liabilities	-		-	-	-	-	-	-	-	-	-	-
Borrowings	259,965		264,070	267,676	272,903	277,271	281,993	286,849	291,954	296,925	302,664	308,415
Provisions	-		-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-		-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	582,404		475,888	480,383	503,111	502,714	511,080	527,471	539,287	564,879	561,909	572,659
<b>Non-Current Liabilities</b>												
Payables	-		-	-	-	-	-	-	-	-	-	-
Income received in advance	-		-	-	-	-	-	-	-	-	-	-
Contract liabilities	-		-	-	-	-	-	-	-	-	-	-
Lease liabilities	-		-	-	-	-	-	-	-	-	-	-
Borrowings	5,709,610		5,445,540	5,177,864	4,904,961	4,627,690	4,345,697	4,058,848	3,766,894	3,469,969	3,167,305	2,877,305
Provisions	-		-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-		-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-		-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	5,709,610		5,445,540	5,177,864	4,904,961	4,627,690	4,345,697	4,058,848	3,766,894	3,469,969	3,167,305	2,877,305
<b>TOTAL LIABILITIES</b>	6,292,014		5,921,428	5,658,247	5,408,072	5,130,404	4,856,777	4,586,319	4,306,181	4,034,848	3,729,214	3,449,964
<b>Net Assets</b>	24,259,513		24,729,191	25,557,750	26,639,773	28,078,266	29,687,825	31,455,120	33,404,793	35,507,651	37,864,327	40,438,358
<b>EQUITY</b>												
Retained Earnings	12,851,513		13,321,191	14,149,750	15,231,773	16,670,266	18,279,825	20,047,120	21,996,793	24,099,651	26,456,327	29,030,358
Revaluation Reserves	11,408,000		11,408,000	11,408,000	11,408,000	11,408,000	11,408,000	11,408,000	11,408,000	11,408,000	11,408,000	11,408,000
Other Reserves	-		-	-	-	-	-	-	-	-	-	-
Council Equity Interest	24,259,513		24,729,191	25,557,750	26,639,773	28,078,266	29,687,825	31,455,120	33,404,793	35,507,651	37,864,327	40,438,358
Non-controlling equity interests	-		-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	24,259,513		24,729,191	25,557,750	26,639,773	28,078,266	29,687,825	31,455,120	33,404,793	35,507,651	37,864,327	40,438,358

Tenterfield Shire Council - Long Term Financial Plan

**WATER FUND – CASHFLOW STATEMENT**

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2031		Adopted QBR 2										
CASH FLOW STATEMENT - WATER FUND		Current Year										
Scenario: Rollover from V11 (with base year 2019/20) and new 2		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges		1,307,792	1,476,761	1,685,296	1,851,054	2,028,748	2,135,086	2,240,488	2,350,939	2,468,513	2,591,394	2,730,904
User Charges & Fees		1,322,301	1,342,086	1,471,769	1,652,831	1,822,817	1,957,757	2,060,146	2,168,034	2,281,465	2,401,854	2,587,504
Investment & Interest Revenue Received		-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions		10,125,131	141,383	144,469	147,627	150,860	154,168	157,555	161,021	164,569	168,201	172,803
Bonds & Deposits Received		-	-	-	-	-	-	-	-	-	-	-
Other		4,174	4,222	4,319	4,418	4,520	4,624	4,730	4,839	4,951	5,065	5,240
<b>Payments:</b>												
Employee Benefits & On-Costs		(433,621)	(442,275)	(453,300)	(464,605)	(476,192)	(488,068)	(500,241)	(512,717)	(525,504)	(538,611)	(552,072)
Materials & Contracts		(1,179,252)	(1,021,056)	(1,043,742)	(1,085,671)	(1,099,853)	(1,109,741)	(1,144,440)	(1,177,370)	(1,233,299)	(1,244,386)	(1,268,489)
Borrowing Costs		(161,730)	(165,342)	(161,241)	(157,638)	(152,416)	(148,052)	(143,336)	(138,484)	(133,384)	(128,418)	(122,390)
Bonds & Deposits Refunded		-	-	-	-	-	-	-	-	-	-	-
Other		(106,156)	(108,393)	(113,661)	(119,191)	(124,995)	(131,089)	(137,486)	(144,202)	(151,252)	(158,654)	(166,425)
<b>Net Cash provided (or used in) Operating Activities</b>		10,878,639	1,227,386	1,533,910	1,828,825	2,153,487	2,374,685	2,537,417	2,712,062	2,876,059	3,096,444	3,387,075
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities		-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property		-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets		-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment		-	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"		-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates		-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups		-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts		-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates		-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts		-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities		-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property		-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment		(10,244,792)	(317,000)	(455,900)	(484,200)	(412,700)	(370,000)	(378,300)	(386,900)	(375,700)	(380,725)	(425,876)
Purchase of Real Estate Assets		-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates		-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made		-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates		-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments		-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>		(10,244,792)	(317,000)	(455,900)	(484,200)	(412,700)	(370,000)	(378,300)	(386,900)	(375,700)	(380,725)	(425,876)
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances		-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases		-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts		-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayment of Borrowings & Advances		(197,932)	(259,965)	(264,070)	(267,676)	(272,903)	(277,271)	(281,993)	(286,849)	(291,954)	(296,925)	(302,664)
Repayment of lease liabilities (principal repayments)		-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests		-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments		-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>		(197,932)	(259,965)	(264,070)	(267,676)	(272,903)	(277,271)	(281,993)	(286,849)	(291,954)	(296,925)	(302,664)
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>		435,915	650,421	813,940	1,076,949	1,467,884	1,727,413	1,877,124	2,038,313	2,208,404	2,418,794	2,658,535
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>		(1,012,348)	(576,433)	73,988	887,928	1,964,877	3,432,761	5,160,174	7,037,298	9,075,611	11,284,015	13,702,809
<b>Cash &amp; Cash Equivalents - end of the year</b>		(576,433)	73,988	887,928	1,964,877	3,432,761	5,160,174	7,037,298	9,075,611	11,284,015	13,702,809	16,361,344
Cash & Cash Equivalents - end of the year		(576,433)	73,988	887,928	1,964,877	3,432,761	5,160,174	7,037,298	9,075,611	11,284,015	13,702,809	16,361,344
Investments - end of the year		-	-	-	-	-	-	-	-	-	-	-
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>		(576,433)	73,988	887,928	1,964,877	3,432,761	5,160,174	7,037,298	9,075,611	11,284,015	13,702,809	16,361,344
<b>Representing:</b>												
- External Restrictions		-	-	-	-	-	-	-	-	-	-	-
- Internal Restricticons		-	-	-	-	-	-	-	-	-	-	-
- Unrestricted		(576,433)	73,988	887,928	1,964,877	3,432,761	5,160,174	7,037,298	9,075,611	11,284,015	13,702,809	16,361,344
		(576,433)	73,988	887,928	1,964,877	3,432,761	5,160,174	7,037,298	9,075,611	11,284,015	13,702,809	16,361,344

Tenterfield Shire Council - Long Term Financial Plan

**WATER FUND – KPIs**

Tenterfield Shire Council											
10 Year Financial Plan for the Years ending 30 June 2031											
FINANCIAL PERFORMANCE INDICATORS - WATER FUND											
Scenario: Rollover from V11 (with base year 2019/20) and new 21/22 budg											
	Adopted QBR 2 Current Year	Projected Years									
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
<b>New Note 13 Ratios</b>											
Operating Performance Ratio 1)		15.40%	24.04%	28.74%	34.92%	37.25%	38.98%	40.98%	42.10%	44.94%	46.70%
Own Source Operating Revenue Ratio 1)		95.25%	95.75%	96.03%	96.30%	96.40%	96.50%	96.59%	96.68%	96.77%	96.89%
Unrestricted Current Ratio		8.55	10.39	12.23	15.35	18.59	21.68	25.09	27.97	32.54	36.70
Debt Service Cover Ratio 1)		3.29	4.22	4.81	5.64	6.03	6.39	6.81	7.15	7.74	8.23
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage		6.88%	6.88%	6.87%	6.87%	6.85%	6.85%	6.85%	6.85%	6.85%	6.85%
Cash Expense Cover Ratio 1)		3.16	7.89	13.84	21.92	31.26	40.71	50.59	60.30	71.76	83.64
1) <b>different</b> Calculation to TCorp's calculation for same ratio											
<b>New Special Schedule 7 Ratios</b>											
Building & Infrastructure Renewals Ratio	396.15%	98.50%	115.31%	109.90%	100.78%	94.76%	47.88%	48.67%	46.97%	0.00%	0.00%
Infrastructure Backlog Ratio	0.06	0.06	0.05	0.05	0.04	0.04	0.00	0.00	0.00	0.00	0.00
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	0.00	0.00	0.00	0.00	0.00
Capital Expenditure Ratio	0.60	0.41	0.56	0.59	0.51	0.45	0.46	0.47	0.46	0.47	0.00
<b>Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)</b>											
Debt Service Ratio	13.65%	14.90%	13.00%	11.83%	10.76%	10.24%	9.75%	9.28%	8.83%	8.39%	0.00%
Rates & Annual Charges Coverage Ratio	47.16%	49.75%	49.79%	49.80%	49.78%	49.77%	49.75%	49.73%	49.73%	49.70%	0.00%
<b>Fit For The Future (FFTF) Ratios</b>											
Operating Performance Ratio 1)	12.12%	15.40%	24.04%	28.74%	34.92%	37.25%	38.98%	40.98%	42.10%	44.94%	46.70%
Own Source Revenue Ratio 1)	94.99%	95.25%	95.75%	96.03%	96.30%	96.40%	96.50%	96.59%	96.68%	96.77%	96.89%
Building & Infrastructure Asset Renewal Ratio	396.15%	98.50%	115.31%	109.90%	100.78%	94.76%	47.88%	48.67%	46.97%	0.00%	0.00%
Infrastructure Backlog Ratio	0.06	0.06	0.05	0.05	0.04	0.04	0.00	0.00	0.00	0.00	0.00
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	0.00	0.00	0.00	0.00	0.00
Debt Service Ratio	13.02%	14.24%	12.48%	11.39%	10.39%	9.90%	9.43%	8.98%	8.55%	8.14%	0.00%
Real Operating Expenditure per Capita Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1) <b>different</b> Calculation to TCorp's calculation for same ratio											
<b>TCorp Ratios</b>											
Operating Performance Ratio 2)	12.12%	15.40%	24.04%	28.74%	34.92%	37.25%	38.98%	40.98%	42.10%	44.94%	0.00%
Own Source Operating Revenue Ratio 2)	94.83%	95.11%	95.62%	95.91%	96.19%	96.29%	96.39%	96.48%	96.58%	96.67%	0.00%
Unrestricted Current Ratio	0.00	8.55	10.39	12.23	15.35	18.59	21.68	25.09	27.97	32.54	36.70
Debt Service Cover Ratio 2)	3.46	3.29	4.22	4.81	5.64	6.03	6.39	6.81	7.15	7.74	0.00
Capital Expenditure Ratio	0.60	0.41	0.56	0.59	0.51	0.45	0.46	0.47	0.46	0.47	0.00
Infrastructure Backlog Ratio	0.06	0.06	0.05	0.05	0.04	0.04	0.00	0.00	0.00	0.00	0.00
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	0.00	0.00	0.00	0.00	0.00
Building & Infrastructure Renewals Ratio	396.15%	98.50%	115.31%	109.90%	100.78%	94.76%	47.88%	48.67%	46.97%	0.00%	0.00%
Cash Expense Cover Ratio 2)	0.00	3.97	9.98	17.20	27.49	38.88	50.11	62.12	72.96	87.90	0.00
Interest Cover Ratio	7.69	8.47	11.15	12.99	15.75	17.34	18.98	20.93	22.85	25.68	0.00
2) <b>different</b> Calculation to OLG's Note 13 & FFTF calculation for same ratio											



**SEWER FUND – INCOME STATEMENT**

Tenterfield Shire Council											
10 Year Financial Plan for the Years ending 30 June 2031											
INCOME STATEMENT - SEWER FUND											
Scenario: Rollover from V11 (with base year 2019/20) and new 2											
	Adopted QBR 2	Projected Years									
	Current Year										
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>											
<b>Revenue:</b>											
Rates & Annual Charges	2,494,059	2,626,713	2,769,349	2,918,795	3,077,303	3,243,082	3,418,112	3,602,508	3,796,376	4,001,834	4,217,002
User Charges & Fees	169,768	223,871	235,757	248,274	261,457	275,339	289,959	305,356	321,569	338,643	356,626
Other Revenues	9,450	9,923	10,419	10,940	11,487	12,061	12,664	13,297	13,962	14,660	15,393
Grants & Contributions provided for Operating Purposes	28,705	29,423	30,158	30,912	31,685	32,477	33,289	34,121	34,974	35,849	36,745
Grants & Contributions provided for Capital Purposes	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Interest & Investment Revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Other Income:</b>											
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>2,711,982</b>	<b>2,899,930</b>	<b>3,055,682</b>	<b>3,218,921</b>	<b>3,391,932</b>	<b>3,572,959</b>	<b>3,764,023</b>	<b>3,965,282</b>	<b>4,176,880</b>	<b>4,400,986</b>	<b>4,635,766</b>
<b>Expenses from Continuing Operations</b>											
Employee Benefits & On-Costs	344,869	359,416	368,402	377,612	387,052	396,728	406,647	416,813	427,233	437,914	448,862
Borrowing Costs	135,973	128,552	120,865	111,917	102,581	92,500	81,833	69,885	57,201	43,506	28,789
Materials & Contracts	733,586	787,561	728,615	790,926	777,528	784,634	830,758	833,013	921,461	875,873	898,367
Depreciation & Amortisation	532,509	535,009	545,592	545,592	545,592	545,592	545,592	545,592	545,592	545,592	545,592
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	97,959	94,939	99,643	104,580	109,764	115,205	120,918	126,915	133,210	139,819	146,757
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>1,844,896</b>	<b>1,905,478</b>	<b>1,863,117</b>	<b>1,930,628</b>	<b>1,922,517</b>	<b>1,934,660</b>	<b>1,985,748</b>	<b>1,992,217</b>	<b>2,084,697</b>	<b>2,042,705</b>	<b>2,068,367</b>
<b>Operating Result from Continuing Operations</b>	<b>867,086</b>	<b>994,452</b>	<b>1,192,565</b>	<b>1,288,293</b>	<b>1,469,415</b>	<b>1,638,298</b>	<b>1,778,276</b>	<b>1,973,065</b>	<b>2,092,183</b>	<b>2,358,281</b>	<b>2,567,399</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>867,086</b>	<b>994,452</b>	<b>1,192,565</b>	<b>1,288,293</b>	<b>1,469,415</b>	<b>1,638,298</b>	<b>1,778,276</b>	<b>1,973,065</b>	<b>2,092,183</b>	<b>2,358,281</b>	<b>2,567,399</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>											
	<b>857,086</b>	<b>984,452</b>	<b>1,182,565</b>	<b>1,278,293</b>	<b>1,459,415</b>	<b>1,628,298</b>	<b>1,768,276</b>	<b>1,963,065</b>	<b>2,082,183</b>	<b>2,348,281</b>	<b>2,557,399</b>

Tenterfield Shire Council - Long Term Financial Plan

**SEWER FUND – BALANCE SHEET**

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2031												
<b>BALANCE SHEET - SEWER FUND</b>												
Scenario: Rollover from V11 (with base year 2019/20) and new 2												
	<b>Current Year</b>	<b>Projected Years</b>										
	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	4,022,326	4,329,131	4,992,545	6,028,709	7,216,012	8,583,065	10,047,761	11,395,022	13,119,830	15,081,630	17,231,651	
Investments	-	-	-	-	-	-	-	-	-	-	-	
Receivables	272,398	286,750	302,156	318,326	335,432	353,366	372,282	392,208	413,168	435,330	455,453	
Inventories	-	-	-	-	-	-	-	-	-	-	-	
Contract assets	-	-	-	-	-	-	-	-	-	-	-	
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Current Assets</b>	<b>4,294,724</b>	<b>4,615,881</b>	<b>5,294,700</b>	<b>6,347,035</b>	<b>7,551,444</b>	<b>8,936,430</b>	<b>10,420,044</b>	<b>11,787,230</b>	<b>13,532,998</b>	<b>15,516,960</b>	<b>17,687,104</b>	
<b>Non-Current Assets</b>												
Investments	-	-	-	-	-	-	-	-	-	-	-	
Receivables	-	-	-	-	-	-	-	-	-	-	-	
Inventories	-	-	-	-	-	-	-	-	-	-	-	
Contract assets	-	-	-	-	-	-	-	-	-	-	-	
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure, Property, Plant & Equipment	23,823,581	24,400,772	24,802,079	24,923,987	25,060,995	25,177,451	25,326,937	25,773,008	25,952,134	26,137,318	26,319,473	
Investment Property	-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Non-Current Assets</b>	<b>23,823,581</b>	<b>24,400,772</b>	<b>24,802,079</b>	<b>24,923,987</b>	<b>25,060,995</b>	<b>25,177,451</b>	<b>25,326,937</b>	<b>25,773,008</b>	<b>25,952,134</b>	<b>26,137,318</b>	<b>26,319,473</b>	
<b>TOTAL ASSETS</b>	<b>28,118,305</b>	<b>29,016,653</b>	<b>30,096,780</b>	<b>31,271,022</b>	<b>32,612,438</b>	<b>34,113,881</b>	<b>35,746,981</b>	<b>37,560,238</b>	<b>39,485,132</b>	<b>41,654,278</b>	<b>44,006,576</b>	
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	
Payables	24,452	28,939	24,778	27,953	26,517	26,305	28,438	27,888	32,542	29,043	31,043	
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	
Borrowings	100,591	108,278	117,226	126,562	136,643	147,310	159,258	171,942	185,637	-	-	
Provisions	-	-	-	-	-	-	-	-	-	-	-	
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Current Liabilities</b>	<b>125,043</b>	<b>137,216</b>	<b>142,004</b>	<b>154,515</b>	<b>163,159</b>	<b>173,614</b>	<b>187,696</b>	<b>199,830</b>	<b>218,179</b>	<b>29,043</b>	<b>31,043</b>	
<b>Non-Current Liabilities</b>												
Payables	-	-	-	-	-	-	-	-	-	-	-	
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	
Borrowings	1,569,193	1,460,915	1,343,689	1,217,127	1,080,484	933,174	773,916	601,974	416,337	416,337	416,337	
Provisions	-	-	-	-	-	-	-	-	-	-	-	
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Non-Current Liabilities</b>	<b>1,569,193</b>	<b>1,460,915</b>	<b>1,343,689</b>	<b>1,217,127</b>	<b>1,080,484</b>	<b>933,174</b>	<b>773,916</b>	<b>601,974</b>	<b>416,337</b>	<b>416,337</b>	<b>416,337</b>	
<b>TOTAL LIABILITIES</b>	<b>1,694,236</b>	<b>1,598,131</b>	<b>1,485,693</b>	<b>1,371,642</b>	<b>1,243,643</b>	<b>1,106,788</b>	<b>961,612</b>	<b>801,804</b>	<b>634,516</b>	<b>445,380</b>	<b>447,380</b>	
<b>Net Assets</b>	<b>26,424,069</b>	<b>27,418,521</b>	<b>28,611,086</b>	<b>29,899,380</b>	<b>31,368,795</b>	<b>33,007,093</b>	<b>34,785,369</b>	<b>36,758,433</b>	<b>38,850,616</b>	<b>41,208,898</b>	<b>43,559,196</b>	
<b>EQUITY</b>												
Retained Earnings	13,814,069	14,808,521	16,001,086	17,289,380	18,758,795	20,397,093	22,175,369	24,148,433	26,240,616	28,598,898	30,949,196	
Revaluation Reserves	12,610,000	12,610,000	12,610,000	12,610,000	12,610,000	12,610,000	12,610,000	12,610,000	12,610,000	12,610,000	12,610,000	
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	
Council Equity Interest	26,424,069	27,418,521	28,611,086	29,899,380	31,368,795	33,007,093	34,785,369	36,758,433	38,850,616	41,208,898	43,559,196	
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Equity</b>	<b>26,424,069</b>	<b>27,418,521</b>	<b>28,611,086</b>	<b>29,899,380</b>	<b>31,368,795</b>	<b>33,007,093</b>	<b>34,785,369</b>	<b>36,758,433</b>	<b>38,850,616</b>	<b>41,208,898</b>	<b>43,559,196</b>	

Tenterfield Shire Council - Long Term Financial Plan

**SEWER FUND – CASHFLOW STATEMENT**

Tenterfield Shire Council		Adopted QBR 2																					
10 Year Financial Plan for the Years ending 30 June 2031		Current Year																					
CASH FLOW STATEMENT - SEWER FUND																							
Scenario: Rollover from V11 (with base year 2019/20) and new 2																							
2021/22		2022/23		2023/24		2024/25		2025/26		Projected Years		2026/27		2027/28		2028/29		2029/30		2030/31		2031/32	
\$		\$		\$		\$		\$		\$		\$		\$		\$		\$		\$		\$	
<b>Cash Flows from Operating Activities</b>																							
<b>Receipts:</b>																							
Rates & Annual Charges	2,494,059	2,617,545	2,759,490	2,908,466	3,066,347	3,231,624	3,406,014	3,589,763	3,782,976	3,987,633	4,217,002												
User Charges & Fees	169,768	218,790	230,318	242,546	255,424	268,986	283,268	298,310	314,149	330,829	356,626												
Investment & Interest Revenue Received	-	-	-	-	-	-	-	-	-	-	-												
Grants & Contributions	38,705	39,406	40,140	40,894	41,666	42,458	43,269	44,101	44,953	45,828	46,745												
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-												
Other	9,450	9,837	10,329	10,845	11,388	11,957	12,555	13,183	13,842	14,534	15,393												
<b>Payments:</b>																							
Employee Benefits & On-Costs	(344,869)	(359,415)	(368,400)	(377,610)	(387,050)	(396,726)	(406,644)	(416,810)	(427,231)	(437,911)	(448,862)												
Materials & Contracts	(733,586)	(782,913)	(732,602)	(787,564)	(778,761)	(784,627)	(828,388)	(833,306)	(916,530)	(879,073)	(898,367)												
Borrowing Costs	(135,973)	(128,716)	(121,041)	(112,107)	(102,786)	(92,722)	(82,072)	(70,143)	(57,480)	(43,807)	(28,789)												
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-												
Other	(97,959)	(94,939)	(99,643)	(104,580)	(109,764)	(115,205)	(120,918)	(126,915)	(133,210)	(139,819)	(146,757)												
<b>Net Cash provided (or used in) Operating Activities</b>		1,399,595	1,519,595	1,718,592	1,820,890	1,996,465	2,165,745	2,307,084	2,498,182	2,621,469	2,878,213												
<b>Cash Flows from Investing Activities</b>																							
<b>Receipts:</b>																							
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-												
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-												
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-												
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-												
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-												
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-												
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-												
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-												
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-												
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-												
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-												
<b>Payments:</b>																							
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-												
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-												
Purchase of Infrastructure, Property, Plant & Equipment	(994,793)	(1,112,200)	(946,900)	(667,500)	(682,600)	(662,049)	(695,078)	(991,663)	(724,719)	(730,776)	(761,106)												
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-												
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-												
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-												
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-												
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-												
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-												
<b>Net Cash provided (or used in) Investing Activities</b>		(994,793)	(1,112,200)	(946,900)	(667,500)	(682,600)	(662,049)	(695,078)	(991,663)	(724,719)	(730,776)												
<b>Cash Flows from Financing Activities</b>																							
<b>Receipts:</b>																							
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-												
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-												
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-												
<b>Payments:</b>																							
Repayment of Borrowings & Advances	(93,170)	(100,591)	(108,278)	(117,226)	(126,562)	(136,643)	(147,310)	(159,258)	(171,942)	(185,637)	-												
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-												
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-												
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-												
<b>Net Cash Flow provided (used in) Financing Activities</b>		(93,170)	(100,591)	(108,278)	(117,226)	(126,562)	(136,643)	(147,310)	(159,258)	(171,942)	(185,637)												
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>		311,632	306,805	663,414	1,036,164	1,187,303	1,367,053	1,464,697	1,347,261	1,724,808	1,961,800												
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>		4,898,340	5,209,972	5,516,777	6,180,191	7,216,355	8,403,658	9,770,711	11,235,408	12,582,669	14,307,477												
<b>Cash &amp; Cash Equivalents - end of the year</b>		5,209,972	5,516,777	6,180,191	7,216,355	8,403,658	9,770,711	11,235,408	12,582,669	14,307,477	16,269,277												
Cash & Cash Equivalents - end of the year		5,209,972	5,516,777	6,180,191	7,216,355	8,403,658	9,770,711	11,235,408	12,582,669	14,307,477	16,269,277												
Investments - end of the year		-	-	-	-	-	-	-	-	-	-												
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>		5,209,972	5,516,777	6,180,191	7,216,355	8,403,658	9,770,711	11,235,408	12,582,669	14,307,477	16,269,277												
<b>Representing:</b>																							
- External Restrictions		-	-	-	-	-	-	-	-	-	-												
- Internal Restrictions		-	-	-	-	-	-	-	-	-	-												
- Unrestricted		5,209,972	5,516,777	6,180,191	7,216,355	8,403,658	9,770,711	11,235,408	12,582,669	14,307,477	16,269,277												
		5,209,972	5,516,777	6,180,191	7,216,355	8,403,658	9,770,711	11,235,408	12,582,669	14,307,477	16,269,277												

Tenterfield Shire Council - Long Term Financial Plan

**SEWER FUND – KPIs**

Tenterfield Shire Council											
10 Year Financial Plan for the Years ending 30 June 2031											
FINANCIAL PERFORMANCE INDICATORS - SEWER FUND											
Scenario: Rollover from V11 (with base year 2019/20) and new 21/22 budg											
	Adopted QBR 2										
	Current Year	Projected Years									
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
<b>New Note 13 Ratios</b>											
Operating Performance Ratio 1)		34.06%	38.83%	39.84%	43.15%	45.70%	47.10%	49.63%	49.97%	53.48%	0.00%
Own Source Operating Revenue Ratio 1)		98.64%	98.69%	98.73%	98.77%	98.81%	98.85%	98.89%	98.92%	98.96%	0.00%
Unrestricted Current Ratio		33.64	37.29	41.08	46.28	51.47	55.52	58.99	62.03	534.27	0.00
Debt Service Cover Ratio 1)		7.19	8.07	8.45	9.20	9.89	10.46	11.25	11.72	12.82	0.00
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage		6.49%	6.49%	6.49%	6.49%	6.49%	6.49%	6.49%	6.49%	6.49%	0.00%
Cash Expense Cover Ratio 1)		35.42	41.90	48.26	57.54	67.50	76.06	85.12	92.26	107.33	0.00
1) <b>different</b> Calculation to TCorp's calculation for same ratio											
<b>New Special Schedule 7 Ratios</b>											
Building & Infrastructure Renewals Ratio	106.32%	104.10%	152.15%	105.77%	106.30%	101.32%	104.62%	146.72%	104.69%	0.00%	0.00%
Infrastructure Backlog Ratio	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	0.00	0.00	0.00	0.00	0.00
Capital Expenditure Ratio	1.87	2.08	1.74	1.22	1.25	1.21	1.27	1.82	1.33	1.34	0.00
<b>Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)</b>											
Debt Service Ratio	8.44%	8.01%	7.60%	7.21%	6.84%	6.49%	6.16%	5.84%	5.55%	5.26%	0.00%
Rates & Annual Charges Coverage Ratio	90.53%	90.58%	90.63%	90.68%	90.72%	90.77%	90.81%	90.85%	90.89%	90.93%	0.00%
<b>Fit For The Future (FFTF) Ratios</b>											
Operating Performance Ratio 1)	33.86%	34.06%	38.83%	39.84%	43.15%	45.70%	47.10%	49.63%	49.97%	53.48%	0.00%
Own Source Revenue Ratio 1)	98.60%	98.64%	98.69%	98.73%	98.77%	98.81%	98.85%	98.89%	98.92%	98.96%	0.00%
Building & Infrastructure Asset Renewal Ratio	106.32%	104.10%	152.15%	105.77%	106.30%	101.32%	104.62%	146.72%	104.69%	0.00%	0.00%
Infrastructure Backlog Ratio	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	0.00	0.00	0.00	0.00	0.00
Debt Service Ratio	8.35%	7.93%	7.52%	7.14%	6.78%	6.43%	6.10%	5.79%	5.50%	5.22%	0.00%
Real Operating Expenditure per Capita Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1) <b>different</b> Calculation to TCorp's calculation for same ratio											
<b>TCorp Ratios</b>											
Operating Performance Ratio 2)	33.86%	34.06%	38.83%	39.84%	43.15%	45.70%	47.10%	49.63%	49.97%	53.48%	0.00%
Own Source Operating Revenue Ratio 2)	98.25%	98.30%	98.34%	98.39%	98.43%	98.47%	98.51%	98.55%	98.59%	98.63%	0.00%
Unrestricted Current Ratio	0.00	33.64	37.29	41.08	46.28	51.47	55.52	58.99	62.03	534.27	0.00
Debt Service Cover Ratio 2)	6.97	7.19	8.07	8.45	9.20	9.89	10.46	11.25	11.72	12.82	0.00
Capital Expenditure Ratio	1.87	2.08	1.74	1.22	1.25	1.21	1.27	1.82	1.33	1.34	0.00
Infrastructure Backlog Ratio	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	0.00	0.00	0.00	0.00	0.00
Building & Infrastructure Renewals Ratio	106.32%	104.10%	152.15%	105.77%	106.30%	101.32%	104.62%	146.72%	104.69%	0.00%	0.00%
Cash Expense Cover Ratio 2)	42.08	41.83	50.06	56.82	67.95	79.44	88.77	99.32	106.24	124.50	0.00
Interest Cover Ratio	11.75	12.82	15.30	17.30	20.55	24.50	29.28	36.90	46.94	67.52	0.00
2) <b>different</b> Calculation to OLG's Note 13 & FFTF calculation for same ratio											

**SCENARIO 1 –SRV 43% for 2 years****GENERAL FUND – INCOME STATEMENT**

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2031												
INCOME STATEMENT - ALL GENERAL FUNDS CONSOLIDATED												
SRV 43% for 2 years (2023/24 and 24/25), then SRV 7.5% continuing												
	Actuals	Adopted QBR 2 Current Year	Projected Years									
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
Revenue:												
Rates & Annual Charges	7,182,530	7,233,326	7,498,442	9,815,907	13,018,850	13,995,678	14,978,458	16,031,737	17,160,455	18,368,236	19,663,717	21,049,215
User Charges & Fees	1,328,926	1,049,744	1,109,108	1,148,358	1,183,633	1,223,830	1,255,735	1,291,998	1,326,420	1,365,371	1,402,531	1,444,402
Other Revenues	1,078,648	642,217	525,652	536,414	539,156	550,282	553,231	564,735	567,903	579,800	583,197	595,589
Grants & Contributions provided for Operating Purposes	11,682,014	8,961,229	8,496,330	8,526,751	8,579,505	8,650,736	8,714,361	8,791,528	8,857,811	8,938,030	9,007,281	9,091,020
Grants & Contributions provided for Capital Purposes	18,341,875	37,392,653	341,115	335,032	335,297	335,567	335,843	336,124	336,411	336,703	337,001	337,306
Interest & Investment Revenue	52,341	120,000	120,400	120,804	121,212	121,624	122,040	122,461	122,885	123,314	123,747	124,185
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Rental Income	174,100	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>39,840,435</b>	<b>55,399,169</b>	<b>18,091,047</b>	<b>20,483,266</b>	<b>23,777,653</b>	<b>24,877,717</b>	<b>25,959,668</b>	<b>27,138,583</b>	<b>28,371,885</b>	<b>29,711,454</b>	<b>31,117,474</b>	<b>32,641,717</b>
<b>Expenses from Continuing Operations</b>												
Employee Benefits & On-Costs	7,660,310	8,632,558	8,609,833	8,975,830	9,200,950	9,431,849	9,663,350	9,900,638	10,143,859	10,393,160	10,648,694	10,910,610
Borrowing Costs	117,256	177,128	381,249	431,593	415,305	361,666	310,959	258,573	224,111	207,445	193,613	179,006
Materials & Contracts	6,749,980	3,574,539	1,840,845	2,894,385	3,002,625	2,972,145	2,823,935	2,942,208	3,056,826	3,077,200	3,153,662	3,127,370
Depreciation & Amortisation	6,366,557	6,890,120	7,002,716	7,132,159	7,442,681	7,442,681	7,445,606	7,445,606	7,445,606	7,445,606	7,445,606	7,445,606
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	1,583,439	2,602,461	2,172,605	2,294,316	2,504,730	2,479,406	2,578,202	2,681,417	2,925,998	2,901,920	3,019,713	3,142,845
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	2,768,824	270,300	275,706	281,220	286,845	292,581	298,433	304,402	310,490	316,700	323,034	329,494
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>25,246,366</b>	<b>22,147,106</b>	<b>20,282,953</b>	<b>22,009,504</b>	<b>22,853,136</b>	<b>22,980,328</b>	<b>23,120,485</b>	<b>23,532,844</b>	<b>24,106,889</b>	<b>24,342,030</b>	<b>24,784,323</b>	<b>25,134,932</b>
<b>Operating Result from Continuing Operations</b>	<b>14,594,069</b>	<b>33,252,063</b>	<b>(2,191,906)</b>	<b>(1,526,238)</b>	<b>924,517</b>	<b>1,897,389</b>	<b>2,839,182</b>	<b>3,605,739</b>	<b>4,264,996</b>	<b>5,369,424</b>	<b>6,333,151</b>	<b>7,506,785</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>14,594,069</b>	<b>33,252,063</b>	<b>(2,191,906)</b>	<b>(1,526,238)</b>	<b>924,517</b>	<b>1,897,389</b>	<b>2,839,182</b>	<b>3,605,739</b>	<b>4,264,996</b>	<b>5,369,424</b>	<b>6,333,151</b>	<b>7,506,785</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>(3,747,807)</b>	<b>(4,140,590)</b>	<b>(2,533,021)</b>	<b>(1,861,270)</b>	<b>589,221</b>	<b>1,561,821</b>	<b>2,503,339</b>	<b>3,269,615</b>	<b>3,928,585</b>	<b>5,032,721</b>	<b>5,996,150</b>	<b>7,169,480</b>

Tenterfield Shire Council - Long Term Financial Plan

## GENERAL FUND – BALANCE SHEET

Tenterfield Shire Council											
10 Year Financial Plan for the Years ending 30 June 2031	Adopted QBR 2										
BALANCE SHEET - ALL GENERAL FUNDS CONSOLIDATED	Current Year	Projected Years									
SRV 43% for 2 years (2023/24 and 24/25), then SRV 7.5% continuing	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>											
<b>Current Assets</b>											
Cash & Cash Equivalents	19,892,315	21,404,043	20,864,155	21,712,351	23,652,675	27,844,248	32,572,975	37,934,403	45,236,544	54,259,974	63,259,974
Investments	-	-	-	-	-	-	-	-	-	-	-
Receivables	1,795,139	1,603,918	1,791,768	2,048,844	2,139,911	2,236,565	2,342,019	2,457,233	2,581,946	2,717,124	2,757,124
Inventories	701,605	664,298	754,653	767,729	768,930	760,457	774,093	787,568	793,284	803,722	818,722
Contract assets	2,601,000	2,601,000	2,601,000	2,601,000	2,601,000	2,601,000	2,601,000	2,601,000	2,601,000	2,601,000	2,601,000
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>24,990,058</b>	<b>26,273,259</b>	<b>26,011,575</b>	<b>27,129,924</b>	<b>29,162,516</b>	<b>33,442,270</b>	<b>38,290,087</b>	<b>43,780,204</b>	<b>51,212,773</b>	<b>60,381,819</b>	<b>69,436,820</b>
<b>Non-Current Assets</b>											
Investments	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-
Contract assets	-	-	-	-	-	-	-	-	-	-	-
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	414,568,746	412,756,967	412,172,741	410,632,579	409,063,072	406,127,682	403,780,891	401,973,100	399,405,777	396,095,529	396,095,529
Investment Property	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	1,087,617	1,236,233	1,284,850	1,333,467	1,382,084	1,430,700	1,479,317	1,527,934	1,576,550	1,625,167	1,675,167
Right of use assets	178,000	178,000	178,000	178,000	178,000	178,000	178,000	178,000	178,000	178,000	178,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>415,834,363</b>	<b>414,171,200</b>	<b>413,635,591</b>	<b>412,144,045</b>	<b>410,623,155</b>	<b>407,736,382</b>	<b>405,438,208</b>	<b>403,679,034</b>	<b>401,160,328</b>	<b>397,898,696</b>	<b>397,948,696</b>
<b>TOTAL ASSETS</b>	<b>440,824,421</b>	<b>440,444,459</b>	<b>439,647,166</b>	<b>439,273,970</b>	<b>439,785,671</b>	<b>441,178,652</b>	<b>443,728,296</b>	<b>447,459,238</b>	<b>452,373,101</b>	<b>458,280,515</b>	<b>467,385,515</b>
<b>LIABILITIES</b>											
<b>Current Liabilities</b>											
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-
Payables	2,669,049	2,560,522	2,989,595	3,184,928	3,200,324	3,206,436	3,309,280	3,446,103	3,499,297	3,596,864	3,686,864
Income received in advance	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	669,469	486,377	487,640	490,491	494,366	497,816	502,015	505,609	509,973	513,727	518,727
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-
Borrowings	634,761	1,155,269	1,495,898	1,404,958	1,455,764	1,163,139	674,470	513,119	527,058	541,775	556,775
Provisions	2,190,298	2,181,744	2,181,744	2,181,744	2,181,744	2,181,744	2,181,744	2,181,744	2,181,744	2,181,744	2,181,744
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>6,163,577</b>	<b>6,383,912</b>	<b>7,154,877</b>	<b>7,262,121</b>	<b>7,332,197</b>	<b>7,049,135</b>	<b>6,667,509</b>	<b>6,646,575</b>	<b>6,718,072</b>	<b>6,834,110</b>	<b>6,944,110</b>
<b>Non-Current Liabilities</b>											
Payables	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	131,000	131,000	131,000	131,000	131,000	131,000	131,000	131,000	131,000	131,000	131,000
Borrowings	10,574,511	12,236,129	12,194,109	10,789,151	9,333,388	8,170,249	7,495,778	6,982,659	6,455,601	5,913,826	5,413,826
Provisions	2,842,702	2,772,693	2,772,693	2,772,693	2,772,693	2,772,693	2,772,693	2,772,693	2,772,693	2,772,693	2,772,693
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>13,548,213</b>	<b>15,139,822</b>	<b>15,097,802</b>	<b>13,692,844</b>	<b>12,237,081</b>	<b>11,073,942</b>	<b>10,399,471</b>	<b>9,886,352</b>	<b>9,359,294</b>	<b>8,817,519</b>	<b>8,317,519</b>
<b>TOTAL LIABILITIES</b>	<b>19,711,789</b>	<b>21,523,734</b>	<b>22,252,679</b>	<b>20,954,965</b>	<b>19,569,278</b>	<b>18,123,078</b>	<b>17,066,981</b>	<b>16,532,927</b>	<b>16,077,367</b>	<b>15,651,629</b>	<b>15,261,629</b>
<b>Net Assets</b>	<b>421,112,632</b>	<b>418,920,725</b>	<b>417,394,487</b>	<b>418,319,005</b>	<b>420,216,393</b>	<b>423,055,575</b>	<b>426,661,315</b>	<b>430,926,310</b>	<b>436,295,734</b>	<b>442,628,885</b>	<b>452,123,886</b>
<b>EQUITY</b>											
Retained Earnings	146,624,632	144,432,725	142,906,487	143,831,005	145,728,393	148,567,575	152,173,315	156,438,310	161,807,734	168,140,885	177,635,886
Revaluation Reserves	274,488,000	274,488,000	274,488,000	274,488,000	274,488,000	274,488,000	274,488,000	274,488,000	274,488,000	274,488,000	274,488,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	421,112,632	418,920,725	417,394,487	418,319,005	420,216,393	423,055,575	426,661,315	430,926,310	436,295,734	442,628,885	452,123,886
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>421,112,632</b>	<b>418,920,725</b>	<b>417,394,487</b>	<b>418,319,005</b>	<b>420,216,393</b>	<b>423,055,575</b>	<b>426,661,315</b>	<b>430,926,310</b>	<b>436,295,734</b>	<b>442,628,885</b>	<b>452,123,886</b>

Tenterfield Shire Council - Long Term Financial Plan

GENERAL FUND – CASHFLOW STATEMENT

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2031 CASH FLOW STATEMENT - ALL GENERAL FUNDS CONSOLIDATED SRV 43% for 2 years (2023/24 and 24/25), then SRV 7.5% continuing		Adopted QBR 2 Current Year										
	2021/22	2022/23	2023/24	2024/25	2025/26	Projected Years						
	\$	\$	\$	\$	\$	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	
						\$	\$	\$	\$	\$	\$	
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	7,233,326	7,477,244	9,772,158	12,966,267	13,966,541	14,953,142	16,004,821	17,131,851	18,337,998	19,631,481	21,049,215	
User Charges & Fees	1,049,744	1,081,345	1,141,437	1,177,581	1,216,696	1,249,965	1,285,197	1,320,261	1,358,150	1,395,953	1,444,402	
Investment & Interest Revenue Received	120,000	106,041	54,700	26,097	97,025	88,163	85,228	78,472	75,249	68,433	124,185	
Grants & Contributions	46,353,882	8,828,753	8,861,772	8,914,864	8,986,411	9,050,290	9,127,771	9,194,310	9,274,856	9,344,375	9,428,326	
Bonds & Deposits Received	-	41,500	41,500	41,500	41,500	41,500	41,500	-	9,274,856	9,344,375	9,428,326	
Other	642,217	606,994	535,810	537,592	548,486	551,385	562,786	565,982	577,770	581,192	595,589	
Payments:												
Employee Benefits & On-Costs	(8,632,558)	(8,610,403)	(8,966,227)	(9,195,395)	(9,426,155)	(9,657,514)	(9,894,656)	(10,137,727)	(10,386,875)	(10,642,252)	(10,910,610)	
Materials & Contracts	(3,574,539)	(1,897,907)	(2,660,987)	(2,917,454)	(2,976,181)	(2,816,353)	(2,884,308)	(2,961,578)	(3,070,872)	(3,098,985)	(3,127,370)	
Borrowing Costs	(177,128)	(357,617)	(427,469)	(429,095)	(374,514)	(324,282)	(268,935)	(229,551)	(211,236)	(197,507)	(179,006)	
Bonds & Deposits Refunded	-	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	-	-	-	-	
Other	(2,602,461)	(2,250,138)	(2,293,024)	(2,502,494)	(2,479,679)	(2,577,154)	(2,680,322)	(2,923,399)	(2,902,179)	(3,018,464)	(3,142,845)	
Net Cash provided (or used in) Operating Activities	40,412,483	4,984,312	6,018,168	8,577,963	9,558,630	10,517,642	11,337,582	12,038,619	13,052,860	14,064,225	15,281,886	
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	
Sale of Infrastructure, Property, Plant & Equipment	2,417,963	3,041,834	2,530,441	2,825,510	2,716,560	2,726,211	2,881,683	2,848,097	2,952,397	2,952,397	2,952,397	
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	
Purchase of Infrastructure, Property, Plant & Equipment	(53,435,729)	(8,546,545)	(9,337,105)	(9,009,379)	(8,879,907)	(7,546,516)	(8,277,400)	(8,800,818)	(8,139,996)	(7,416,135)	(7,408,051)	
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	
Purchase of Intangible Assets	(110,000)	(150,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	
Net Cash provided (or used in) Investing Activities	(51,127,766)	(5,654,710)	(6,856,664)	(6,233,870)	(6,213,348)	(4,870,305)	(5,445,717)	(6,002,721)	(5,237,599)	(4,513,738)	(4,505,654)	
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	5,904,612	3,100,000	1,600,000	-	-	-	-	-	-	-	-	
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	
Payments:												
Repayment of Borrowings & Advances	(473,356)	(917,873)	(1,301,392)	(1,495,898)	(1,404,958)	(1,455,764)	(1,163,139)	(674,470)	(513,119)	(527,058)	(541,775)	
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	
Net Cash Flow provided (used in) Financing Activities	5,431,256	2,182,127	298,608	(1,495,898)	(1,404,958)	(1,455,764)	(1,163,139)	(674,470)	(513,119)	(527,058)	(541,775)	
Net Increase/(Decrease) in Cash & Cash Equivalents	(5,284,027)	1,511,729	(539,889)	848,196	1,940,325	4,191,573	4,728,726	5,361,428	7,302,141	9,023,430	10,234,457	
plus: Cash & Cash Equivalents - beginning of year	9,375,817	4,091,789	5,603,518	5,063,629	5,911,825	7,852,150	12,043,723	16,772,449	22,133,877	29,436,018	38,459,448	
Cash & Cash Equivalents - end of the year	4,091,789	5,603,518	5,063,629	5,911,825	7,852,150	12,043,723	16,772,449	22,133,877	29,436,018	38,459,448	48,693,905	
Cash & Cash Equivalents - end of the year	4,091,789	5,603,518	5,063,629	5,911,825	7,852,150	12,043,723	16,772,449	22,133,877	29,436,018	38,459,448	48,693,905	
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	
Cash, Cash Equivalents & Investments - end of the year	4,091,789	5,603,518	5,063,629	5,911,825	7,852,150	12,043,723	16,772,449	22,133,877	29,436,018	38,459,448	48,693,905	
Representing:												
- External Restrictions	5,180,486	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000	-	
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	
- Unrestricted	(1,088,697)	(1,907,482)	(2,447,371)	(1,599,175)	341,150	4,532,723	9,261,449	14,622,877	21,925,018	30,948,448	48,693,905	
	4,091,789	5,603,518	5,063,629	5,911,825	7,852,150	12,043,723	16,772,449	22,133,877	29,436,018	38,459,448	48,693,905	



Tenterfield Shire Council - Long Term Financial Plan

## GENERAL FUND – KPIs

Tenterfield Shire Council											
10 Year Financial Plan for the Years ending 30 June 2031											
FINANCIAL PERFORMANCE INDICATORS											
SRV 43% for 2 years (2023/24 and 24/25), then SRV 7.5% continuing	Adopted QBR 2	Projected Years									
	Current Year	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
2031/32											
<b>New Note 13 Ratios</b>											
Operating Performance Ratio 1)	-16.76%	-12.72%	-7.84%	3.74%	7.56%	10.93%	13.33%	15.12%	18.21%	20.53%	0.00%
Own Source Operating Revenue Ratio 1)	42.20%	51.15%	56.74%	62.51%	63.88%	65.14%	66.37%	67.59%	68.78%	69.97%	0.00%
Unrestricted Current Ratio	3.96	3.89	3.30	3.44	3.76	4.75	6.08	7.21	8.59	10.18	0.00
Debt Service Cover Ratio 1)	6.45	3.95	3.45	4.57	5.47	5.98	7.93	13.25	18.04	19.37	0.00
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	7.43%	7.45%	7.50%	7.45%	7.36%	7.36%	7.36%	7.35%	7.35%	7.35%	0.00%
Cash Expense Cover Ratio 1)	17.39	18.25	15.96	15.71	16.99	19.80	23.08	26.89	31.77	37.24	0.00
1) different Calculation to TCorp's calculation for same ratio											
<b>New Special Schedule 7 Ratios</b>											
Building & Infrastructure Renewals Ratio	159.91%	149.01%	148.14%	140.98%	130.42%	119.38%	98.32%	90.95%	98.51%	1.76%	0.00%
Infrastructure Backlog Ratio	0.02	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	0.00	0.00	0.00	0.00	0.00
Capital Expenditure Ratio	1.19	0.74	0.92	0.79	0.79	0.61	0.68	0.76	0.66	0.56	0.00
<b>Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)</b>											
Debt Service Ratio	4.49%	8.79%	10.13%	9.37%	8.22%	7.83%	5.98%	3.59%	2.73%	2.59%	0.00%
Rates & Annual Charges Coverage Ratio	34.45%	41.45%	47.92%	54.75%	56.26%	57.70%	59.07%	60.48%	61.82%	63.19%	0.00%
<b>Fit For The Future (FFTF) Ratios</b>											
Operating Performance Ratio 1)	-16.76%	-12.72%	-7.84%	3.74%	7.56%	10.93%	13.33%	15.12%	18.21%	20.53%	0.00%
Own Source Revenue Ratio 1)	42.20%	51.15%	56.74%	62.51%	63.88%	65.14%	66.37%	67.59%	68.78%	69.97%	0.00%
Building & Infrastructure Asset Renewal Ratio	159.91%	149.01%	148.14%	140.98%	130.42%	119.38%	98.32%	90.95%	98.51%	1.76%	0.00%
Infrastructure Backlog Ratio	0.02	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	0.00	0.00	0.00	0.00	0.00
Debt Service Ratio	3.68%	7.25%	8.58%	8.13%	7.18%	6.88%	5.29%	3.19%	2.43%	2.32%	0.00%
Real Operating Expenditure per Capita Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1) different Calculation to TCorp's calculation for same ratio											
<b>TCorp Ratios</b>											
Operating Performance Ratio 2)	-18.32%	-14.27%	-9.24%	2.51%	6.36%	9.77%	12.20%	14.01%	17.13%	19.48%	0.00%
Own Source Operating Revenue Ratio 2)	39.21%	47.58%	53.53%	59.73%	61.18%	62.54%	63.83%	65.16%	66.42%	67.70%	0.00%
Unrestricted Current Ratio	3.96	3.89	3.30	3.44	3.76	4.75	6.08	7.21	8.59	10.18	0.00
Debt Service Cover Ratio 2)	6.04	3.73	3.29	4.42	5.30	5.81	7.72	12.91	17.61	18.92	0.00
Capital Expenditure Ratio	1.19	0.74	0.92	0.79	0.79	0.61	0.68	0.76	0.66	0.56	0.00
Infrastructure Backlog Ratio	0.02	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	0.00	0.00	0.00	0.00	0.00
Building & Infrastructure Renewals Ratio	159.91%	149.01%	148.14%	140.98%	130.42%	119.38%	98.32%	90.95%	98.51%	1.76%	0.00%
Cash Expense Cover Ratio 2)	17.81	19.91	17.33	17.38	18.70	21.75	24.69	27.69	32.53	37.98	0.00
Interest Cover Ratio	22.69	12.72	13.21	20.34	25.90	32.99	42.44	51.75	61.15	70.43	0.00
2) different Calculation to OLG's Note 13 & FFTF calculation for same ratio											



**SCENARIO 2 –SRV 28% for 3 years****GENERAL FUND – INCOME STATEMENT**

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2031												
INCOME STATEMENT - ALL GENERAL FUNDS CONSOLIDATED												
SRV 28% for 3 years (23/24,24/25 & 25/26), then SRV 7.5% continuing												
	Actuals	Adopted QBR 2	Projected Years									
	2020/21	Current Year	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
<b>Revenue:</b>												
Rates & Annual Charges	7,182,530	7,233,326	7,498,442	9,088,451	11,047,444	13,505,298	14,451,299	15,465,041	16,551,257	17,713,348	18,959,712	20,292,410
User Charges & Fees	1,328,926	1,049,744	1,109,108	1,148,358	1,183,633	1,223,830	1,255,735	1,291,998	1,326,420	1,365,371	1,402,531	1,444,402
Other Revenues	1,078,648	642,217	525,652	536,414	539,156	550,282	553,231	564,735	567,903	579,800	583,197	595,589
Grants & Contributions provided for Operating Purposes	11,682,014	8,961,229	8,496,330	8,526,751	8,579,505	8,650,736	8,714,361	8,791,528	8,857,811	8,938,030	9,007,281	9,091,020
Grants & Contributions provided for Capital Purposes	18,341,875	37,392,653	341,115	335,032	335,297	335,567	335,843	336,124	336,411	336,703	337,001	337,306
Interest & Investment Revenue	52,341	120,000	120,400	120,804	121,212	121,624	122,040	122,461	122,885	123,314	123,747	124,185
<b>Other Income:</b>												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Rental Income	174,100	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>39,840,435</b>	<b>55,399,169</b>	<b>18,091,047</b>	<b>19,755,810</b>	<b>21,806,247</b>	<b>24,387,336</b>	<b>25,432,508</b>	<b>26,571,887</b>	<b>27,762,686</b>	<b>29,056,566</b>	<b>30,413,469</b>	<b>31,884,912</b>
<b>Expenses from Continuing Operations</b>												
Employee Benefits & On-Costs	7,660,310	8,632,558	8,609,833	8,975,830	9,200,950	9,431,849	9,663,350	9,900,638	10,143,859	10,393,160	10,648,694	10,910,610
Borrowing Costs	117,256	177,128	412,249	534,206	595,177	581,487	536,137	488,650	437,728	385,380	329,989	265,697
Materials & Contracts	6,749,980	3,574,539	1,840,845	2,894,385	3,002,625	2,972,145	2,823,935	2,942,208	3,056,826	3,077,200	3,153,662	3,127,370
Depreciation & Amortisation	6,366,557	6,890,120	7,002,716	7,132,159	7,442,681	7,442,681	7,445,606	7,445,606	7,445,606	7,445,606	7,445,606	7,445,606
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	1,583,439	2,602,461	2,172,605	2,294,316	2,504,730	2,479,406	2,578,202	2,681,417	2,925,998	2,901,920	3,019,713	3,142,845
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	2,768,824	270,300	275,706	281,220	286,845	292,581	298,433	304,402	310,490	316,700	323,034	329,494
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>25,246,366</b>	<b>22,147,106</b>	<b>20,313,953</b>	<b>22,112,117</b>	<b>23,033,008</b>	<b>23,200,150</b>	<b>23,345,663</b>	<b>23,762,922</b>	<b>24,320,506</b>	<b>24,519,966</b>	<b>24,920,699</b>	<b>25,221,623</b>
<b>Operating Result from Continuing Operations</b>	<b>14,594,069</b>	<b>33,252,063</b>	<b>(2,222,906)</b>	<b>(2,356,307)</b>	<b>(1,226,761)</b>	<b>1,187,186</b>	<b>2,086,845</b>	<b>2,808,966</b>	<b>3,442,181</b>	<b>4,536,600</b>	<b>5,492,771</b>	<b>6,663,289</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>14,594,069</b>	<b>33,252,063</b>	<b>(2,222,906)</b>	<b>(2,356,307)</b>	<b>(1,226,761)</b>	<b>1,187,186</b>	<b>2,086,845</b>	<b>2,808,966</b>	<b>3,442,181</b>	<b>4,536,600</b>	<b>5,492,771</b>	<b>6,663,289</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>(3,747,807)</b>	<b>(4,140,590)</b>	<b>(2,564,021)</b>	<b>(2,691,339)</b>	<b>(1,562,058)</b>	<b>851,619</b>	<b>1,751,002</b>	<b>2,472,842</b>	<b>3,105,770</b>	<b>4,199,897</b>	<b>5,155,769</b>	<b>6,325,984</b>

## GENERAL FUND – BALANCE SHEET

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Tenterfield Shire Council - Long Term Financial Plan

## GENERAL FUND – CASHFLOW STATEMENT

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2031 CASH FLOW STATEMENT - ALL GENERAL FUNDS CONSOLIDATED SRV 28% for 3 years (23/24,24/25 & 25/26), then SRV 7.5% continuing	Adopted QBR 2 Current Year										
		Projected Years									
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2030/31
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>											
<b>Receipts:</b>											
Rates & Annual Charges	7,233,326	7,477,244	9,052,676	11,008,497	13,459,926	14,426,386	15,438,559	16,523,118	17,683,610	18,928,015	20,292,410
User Charges & Fees	1,049,744	1,081,345	1,141,437	1,177,581	1,216,696	1,249,965	1,285,197	1,320,261	1,358,150	1,395,953	1,444,402
Investment & Interest Revenue Received	120,000	107,285	77,254	68,599	50,055	90,780	97,995	93,016	90,943	84,392	124,185
Grants & Contributions	46,353,882	8,828,753	8,861,772	8,914,864	8,986,411	9,050,290	9,127,771	9,194,310	9,274,856	9,344,375	9,428,326
Bonds & Deposits Received	-	41,500	41,500	41,500	41,500	41,500	41,500	-	-	-	-
Other	642,217	606,994	535,810	537,592	548,486	551,385	562,786	565,982	577,770	581,192	595,589
<b>Payments:</b>											
Employee Benefits & On-Costs	(8,632,558)	(8,610,403)	(8,966,227)	(9,195,395)	(9,426,155)	(9,657,514)	(9,894,656)	(10,137,727)	(10,386,875)	(10,642,252)	(10,910,610)
Materials & Contracts	(3,574,539)	(1,897,907)	(2,660,987)	(2,917,454)	(2,976,181)	(2,816,353)	(2,884,308)	(2,961,578)	(3,070,872)	(3,098,985)	(3,127,370)
Borrowing Costs	(177,128)	(386,940)	(520,019)	(593,568)	(590,276)	(545,347)	(498,302)	(447,854)	(395,995)	(341,122)	(265,697)
Bonds & Deposits Refunded	-	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	-	-	-	-
Other	(2,602,461)	(2,250,138)	(2,293,024)	(2,502,494)	(2,479,679)	(2,577,154)	(2,680,322)	(2,923,399)	(2,902,179)	(3,018,464)	(3,142,845)
<b>Net Cash provided (or used in) Operating Activities</b>	40,412,483	4,956,234	5,228,691	6,498,222	8,789,281	9,772,439	10,554,719	11,226,128	12,229,407	13,233,102	14,438,390
<b>Cash Flows from Investing Activities</b>											
<b>Receipts:</b>											
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	2,417,963	3,041,834	2,530,441	2,825,510	2,716,560	2,726,211	2,881,683	2,848,097	2,952,397	2,952,397	2,952,397
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>											
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(53,435,729)	(8,546,545)	(9,337,105)	(9,009,379)	(8,879,907)	(7,546,516)	(8,277,400)	(8,800,818)	(8,139,996)	(7,416,135)	(7,408,051)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	(110,000)	(150,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	(51,127,766)	(5,654,710)	(6,856,664)	(6,233,870)	(6,213,348)	(4,870,305)	(5,445,717)	(6,002,721)	(5,237,599)	(4,513,738)	(4,505,654)
<b>Cash Flows from Financing Activities</b>											
<b>Receipts:</b>											
Proceeds from Borrowings & Advances	5,904,612	3,100,000	2,200,000	1,100,000	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>											
Repayment of Borrowings & Advances	(473,356)	(750,130)	(895,044)	(1,055,980)	(999,028)	(1,044,477)	(1,092,066)	(1,143,092)	(1,195,545)	(1,251,043)	(1,309,851)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	5,431,256	2,349,870	1,304,956	44,020	(999,028)	(1,044,477)	(1,092,066)	(1,143,092)	(1,195,545)	(1,251,043)	(1,309,851)
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	(5,284,027)	1,651,393	(323,017)	308,372	1,576,906	3,857,656	4,016,937	4,080,315	5,796,263	7,468,321	8,622,885
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>	9,375,817	4,091,789	5,743,183	5,420,166	5,728,538	7,305,444	11,163,100	15,180,037	19,260,352	25,056,615	32,524,936
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>4,091,789</b>	<b>5,743,183</b>	<b>5,420,166</b>	<b>5,728,538</b>	<b>7,305,444</b>	<b>11,163,100</b>	<b>15,180,037</b>	<b>19,260,352</b>	<b>25,056,615</b>	<b>32,524,936</b>	<b>41,147,821</b>
Cash & Cash Equivalents - end of the year	4,091,789	5,743,183	5,420,166	5,728,538	7,305,444	11,163,100	15,180,037	19,260,352	25,056,615	32,524,936	41,147,821
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>4,091,789</b>	<b>5,743,183</b>	<b>5,420,166</b>	<b>5,728,538</b>	<b>7,305,444</b>	<b>11,163,100</b>	<b>15,180,037</b>	<b>19,260,352</b>	<b>25,056,615</b>	<b>32,524,936</b>	<b>41,147,821</b>
<b>Representing:</b>											
- External Restrictions	5,180,486	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000	7,511,000	-
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	(1,088,697)	(1,767,817)	(2,090,834)	(1,782,462)	(205,556)	3,652,100	7,669,037	11,749,352	17,545,615	25,013,936	41,147,821
	<b>4,091,789</b>	<b>5,743,183</b>	<b>5,420,166</b>	<b>5,728,538</b>	<b>7,305,444</b>	<b>11,163,100</b>	<b>15,180,037</b>	<b>19,260,352</b>	<b>25,056,615</b>	<b>32,524,936</b>	<b>41,147,821</b>

Tenterfield Shire Council - Long Term Financial Plan

**GENERAL FUND – KPIs**

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2031		Adopted QBR 2										
FINANCIAL PERFORMANCE INDICATORS		Current Year	Projected Years									
SRV 28% for 3 years (23/24,24/25 & 25/26), then SRV 7.5% continuing		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
New Note 13 Ratios												
Operating Performance Ratio 1)	-16.76%	-12.89%	-12.41%	-5.94%	4.76%	8.17%	10.59%	12.46%	15.73%	18.22%		0.00%
Own Source Operating Revenue Ratio 1)	42.20%	51.15%	55.14%	59.12%	63.15%	64.41%	65.65%	66.88%	68.08%	69.28%		0.00%
Unrestricted Current Ratio	3.96	4.14	3.62	3.56	3.82	4.52	4.62	4.71	5.14	5.79		0.00
Debt Service Cover Ratio 1)	6.45	4.41	3.68	4.10	5.80	6.35	6.78	7.15	7.81	8.38		0.00
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	7.43%	7.45%	7.49%	7.46%	7.43%	7.37%	7.36%	7.36%	7.36%	7.36%		0.00%
Cash Expense Cover Ratio 1)	17.39	18.21	16.31	15.44	16.38	18.99	19.33	19.60	21.13	23.62		0.00
1) <b>different</b> Calculation to TCorp's calculation for same ratio												
New Special Schedule 7 Ratios												
Building & Infrastructure Renewals Ratio	159.91%	149.01%	148.14%	140.98%	130.42%	119.38%	98.32%	90.95%	98.51%	1.76%		0.00%
Infrastructure Backlog Ratio	0.02	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00		0.00
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	0.00	0.00	0.00	0.00		0.00
Capital Expenditure Ratio	1.19	0.74	0.92	0.79	0.79	0.61	0.68	0.76	0.66	0.56		0.00
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)												
Debt Service Ratio	4.49%	7.86%	8.72%	8.96%	7.52%	7.17%	6.82%	6.49%	6.16%	5.86%		0.00%
Rates & Annual Charges Coverage Ratio	34.45%	41.45%	46.00%	50.66%	55.38%	56.82%	58.20%	59.62%	60.96%	62.34%		0.00%
Fit For The Future (FFTF) Ratios												
Operating Performance Ratio 1)	-16.76%	-12.89%	-12.41%	-5.94%	4.76%	8.17%	10.59%	12.46%	15.73%	18.22%		0.00%
Own Source Revenue Ratio 1)	42.20%	51.15%	55.14%	59.12%	63.15%	64.41%	65.65%	66.88%	68.08%	69.28%		0.00%
Building & Infrastructure Asset Renewal Ratio	159.91%	149.01%	148.14%	140.98%	130.42%	119.38%	98.32%	90.95%	98.51%	1.76%		0.00%
Infrastructure Backlog Ratio	0.02	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00		0.00
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	0.00	0.00	0.00	0.00		0.00
Debt Service Ratio	3.68%	6.48%	7.33%	7.67%	6.55%	6.28%	6.01%	5.74%	5.49%	5.24%		0.00%
Real Operating Expenditure per Capita Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1) <b>different</b> Calculation to TCorp's calculation for same ratio												
TCorp Ratios												
Operating Performance Ratio 2)	-18.32%	-14.45%	-13.86%	-7.28%	3.54%	6.98%	9.43%	11.32%	14.62%	17.14%		0.00%
Own Source Operating Revenue Ratio 2)	39.21%	47.58%	51.82%	56.09%	60.40%	61.76%	63.06%	64.39%	65.66%	66.95%		0.00%
Unrestricted Current Ratio	3.96	4.14	3.62	3.56	3.82	4.52	4.62	4.71	5.14	5.79		0.00
Debt Service Cover Ratio 2)	6.04	4.17	3.48	3.92	5.62	6.16	6.58	6.95	7.61	8.18		0.00
Capital Expenditure Ratio	1.19	0.74	0.92	0.79	0.79	0.61	0.68	0.76	0.66	0.56		0.00
Infrastructure Backlog Ratio	0.02	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00		0.00
Asset Maintenance Ratio	1.10	1.10	1.10	1.10	1.10	1.10	0.00	0.00	0.00	0.00		0.00
Building & Infrastructure Renewals Ratio	159.91%	149.01%	148.14%	140.98%	130.42%	119.38%	98.32%	90.95%	98.51%	1.76%		0.00%
Cash Expense Cover Ratio 2)	17.93	19.68	17.37	16.79	17.83	20.62	20.88	21.00	22.73	25.29		0.00
Interest Cover Ratio	22.69	11.77	9.31	10.88	15.26	18.15	21.30	25.10	31.22	39.19		0.00
2) <b>different</b> Calculation to OLG's Note 13 & FFTF calculation for same ratio												

