#### APPLICATION FOR SPECIAL VARIATION TO GENERAL INCOME

Colour code

Key outputs

Special instructions

Enter data in the blue input cells

Hard-coded values that should not be changed

### **WORKSHEET 1**

Step 1: Fill out council details

Step 2: Fill out any existing variation information

Step 3: Fill out crown land adjustments, catch up & excess, valuation objections

Step 4: Fill out proposed special variation amounts

All dollars in nominal terms

**Council Name:** Tenterfield Shire Council

Council Name if not listed:

Name:

**Contact Details:** Roy Jones

Position: Manager Finance and Technology

Telephone: 02 6736 6000

r.jones@tenterfield.nsw.gov.au Email:

Note: Please provide direct contact information for relevant council officer. Contact details will be redacted before publication.

#### A. Existing special variations (SVs)

1. Does the council have any existing SV(s) that means it has an increase above the rate peg for any year from 2023-24 (Year 1) onwards?

no

#### B. Proposed special variations (SVs)

- 2. Is the council applying for a one-year increase (s508(2)) or a multi-year increase (s508A)?
- 3. For s508A applications: for how many years is the council requesting % increases as part of this application?
- 4. For **s508A** & **s508(2)** applications: is the special variation permanent or temporary?

If temporary or combined, enter the number of years before the (temporary part of the) special variation is due to expire.

- 5. Percentage rate peg for the first year of the SV period (2023-24). This will autofill with the selection of Council.
- 6. Enter the percentage above the rate peg the council is applying for in the first year

na - ignore this row na - ignore this row



If your councils' name is not in the list, please enter it in cell E14

### C. Expiring special variations (SVs)

7. Does the council have an expiring variation? If yes, please specify when.

1st Expiring SV	select option	na
2nd Expiring SV	select option	na

8. If the council has an expiring variation, enter the \$ amount expiring in row 73 below.

# D. Crown Land adjustments, catch ups, valuation objections

- 9. Enter the amount of any Crown Land adjustments required
- 10. Enter the amount for any catch ups or excess adjustments required
- 11. Enter any valuation objections required (input as a positive whole number)

		% Y 0
	\$	income
enter \$		0.00%
enter \$	-12,312	-0.25%
enter \$		0.00%

# E. Requested annual percentage increases and expiring SV amounts

A special variation is the total % increase permitted in a council's general income, Including the rate peg and Crown land adjustments, before adjustments are made for catch ups/excesses and valuation objections.

Note: Approved SV% increases do not change if the actual rate peg turns out to be different from that assumed for a particular year.

Table 1 Requested annual percentage increases and expiring SV amounts

		Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
Financial year		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Annual % increases									
na - leave blank									
Rate peg only			4.20%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
<i>plus</i> na			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
plus percentage above the rat	te peg		38.80%	40.50%	0.00%	0.00%	0.00%	0.00%	0.00%
plus na - ignore this row			0.00%						
plus Crown Land adjustment			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Proposed SV		na	43.00%	43.00%					
Cumulative % increase			_						
Rate peg only			4.20%	6.80%	9.48%	12.21%	15.02%	17.89%	20.84%
plus additional increases			38.80%	97.69%	0.00%	0.00%	0.00%	0.00%	0.00%
Proposed SV		na	43.00%	104.49%	109.60%	114.84%	120.21%	125.72%	131.36%
Expiring special variations									
\$ value of expiring special	\$ (nominal)								
variations (ESV)	% value of ESV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**Tenterfield Shire Council** 

# **WORKSHEET 2**

# CALCULATION OF NOTIONAL GENERAL INCOME 2022-23 Applicable to the first year of the application

#### All dollars in nominal terms

### This worksheet must reflect the rating structure levied in the previous year

NOTE: Valuations used here are to be taken from Council's valuation list on 1 July 2022 and are to include:

- (i) supplementaries having the same base date and furnished to Council during that year, and
- (ii) estimates of increases in valuations provided to the Council under section 513.

# Calculation of Notional General Income - Ordinary Rates

	Rating Category (s514-518)	Name of sub-category	Number of Assessments	Ad Valorem Rate	Base Amount \$	Base Amount %	Minimum Amount \$	Number on Minimum	Land Value (see note above) \$	Land Value of Land on Minimum	Notional General Income
ΙГ	Residential	Tenterfield	1,592	0.5996	329.00	49.51%			89,081,660		1,057,880
ш		Tenterfield Urban	8	0.4942	329.00	23.69%			1,715,000		11,108
ш		Other	1,474	0.4596	155.00	25.93%			141,990,338		881,056
ш		Urbenville	130	0.7811	294.00	48.71%			5,152,200		78,464
ш		Jennings	105	0.8278	294.00	49.05%			3,874,200		62,942
ш		Drake	82	1.0058	294.0	49.31%			2,463,880		48,889
ш		Tenterfield MDAF	1	0.5996		45.78%			40,300		446
ш		Tenterfield MDAF	0	0.5996	329.00	36.61%			41,800		395
ш		Tenterfield MDAF	0	0.5996	329.00	56.59%			13,893		192
ш		Tenterfield MDAF	1	0.5996		39.23%			65,450		646
ш		Tenterfield MDAF	0	0.5996	329.00	20.56%			103,880		784
ш		Tenterfield MDAF	1	0.5996	329.00	33.90%			73,830		670
ш		Urbenville MDAF	1	0.7811	294.00	48.29%			22,971		347
ш	Residential Residential										•
ш	Residential					٠					•
ш	Residential					-					•
ш	Residential					-					•
ш	Residential					-					·
ш	Residential										
ш		Total Residential	3,395					0	244,639,402	0	2,143,819
ш	Business	Tenterfield	192	1.7491	567.00	36.48%			10,835,610		298,390
ш	Business	Other	16	0.5005	288.00	25.46%			2,695,070		18,096
ш	Business	Urbenville	13	0.7320	270.00	47.83%			523,100		7,339
ш		Jennings	2	0.4998	270.00	46.52%			124,200		1,161
ш		Drake	8	0.8394	270.00	48.61%			272,000		4,443
		Tenterfield MDAF	0	1.7491	567.00	33.28%			24,700		647
		Tenterfield MDAF	1	1.7491	567.00	25.44%			53,200		1,248
		Tenterfield MDAF	1	1.7491	567.00	43.50%			28,207		873
		Tenterfield MDAF	0	1.7491	567.00	27.61%			19,550		472
	Business	Tenterfield MDAF	1	1.7491	567.00	13.26%			108,120		2,180

	Tenterfield MDAF	0	1.7491	567.00	23.25%		33,170		756 243
	Urbenville MDAF	0	0.7320	270.00	47.79%		17,329		243
Business					-				
Business					-				
Business					-				
Business					-				
Business									
Business					-				
Business					-				
Business									
Business					-				
Business					-				
Business									
Business					•				
Business									<u> </u>
	Total Business	234				0		0	
	Farmland	1,463	0.2502	423.00	26.18%		697,692,100		2,364,189
Farmland					-				
Farmland					-				
Farmland					-				
Farmland					-				
Farmland					-				
Farmland					•				•
Farmland					1				•
Farmland					-				•
Farmland	Tatal Campland	4 400			-	0	CO7 CO2 400	0	2 204 400
	Total Farmland Mining	<b>1,463</b>	1.9997	459.00	45.08%	U	<b>697,692,100</b> 279,640	U	<b>2,364,189</b> 10,182
Mining Mining	wiiiiig	10	1.9997	459.00	45.06%		279,040		10, 182
Mining									·
Mining									·
Mining									·
Mining					•				·
Mining									·
Mining									·
Mining									·[
Mining									·[
									•
	Total Mining	10			/	0	279,640	0	10,182

# <u>Calculation of Notional General Income - Special Rates</u>

Rating Category (s514-518)	Name of special rate	Number of Assessments	Ad Valorem Rate	Base Amount \$	Base Amount %	Minimum Amount \$	Number on Minimum	Land Value (see note above)	Land Value of Land on Minimum	Notional Income
Residential					-					
Residential					-					
Residential					-					
Residential										
Residential										
Residential										
Residential										
Residential					_					
Residential					_					
Residential					_					
Business					_					
Business					_					
Business					]					
Business					]					
Business					]					
Business										
Business					]					
Business					1					
Business										
Business					·					
Business					·					
Business										
Business										
Business										
Business										
Business										
Business										
Business										
Business										
Business										
Farmland										
Farmland					]					
Farmland					•					
Farmland										
Farmland										
Farmland										
Farmland										
Farmland										
Farmland										
Farmland										
Mining										
Mining										
Mining										
Mining					-					
Mining					-					
Mining					]					
Mining					-]					
Mining					-					

Mining Mining			Sub-Total:	
Calculation of N	lotional General Income - A	nnual Charges		
Annual Charges (excluding water supply, sewerage and domestic and r	non-domestic waste management s	ervices) Number of Assessmen		Notional Income
				· · ·
			Sub-Total:	0
		Total Notional General	Income:	4,854,039
Note: Section 505(a) of the Act provides for those rates and charges that are	re to be included in general income, in	cluding certain section 501 ann	nual charges.	

# **CALCULATION OF NOTIONAL GENERAL INCOME 2023-24**

# All dollars in nominal terms

This worksheet must contain the rating structure proposed for the first year of the special variation application.

Note: A rating structure that does not comply with the legislation may not be approved. It is Council's responsibility to check its rating structure with OLG before submission to IPART.

# <u>Calculation of Notional General Income - Ordinary Rates</u>

Rating Category (s514-518)	Name of sub-category	Number of Assessments	Ad valorem rate (cents)	Base Amount \$	Base Amount %	Minimum Amount \$	Number on Minimum	Land Value as at start of year \$	Land Value of Land on Minimum \$	Notional General Income
Residential	Tenterfield	1,592	0.8574	465.00	49.22%			89,081,660	·	1,504,061
Residential	Tenterfield Urban	8	0.7067	465.00	23.48%			1,715,000		15,840
Residential	Other	1,474	0.6572	220.00	25.79%			141,990,338		1,257,479
Residential	Urbenville	130	1.1170	417.00	48.51%			5,152,200		111,759
Residential	Jennings	105	1.1184	417.00	50.26%			3,874,200		87,113
Residential	Drake	82	1.4383	417.00	49.11%			2,463,880		69,631
Residential	Tenterfield MDAF	1	0.8574	465.00	45.49%			40,300		634
Residential	Tenterfield MDAF	0	0.8574	465.00	36.34%			41,800		563
Residential	Tenterfield MDAF	0	0.8574	465.00	56.30%			13,893		273
Residential	Tenterfield MDAF	1	0.8574	465.00	38.95%			65,450		919
Residential	Tenterfield MDAF	0	0.8574	465.00	20.37%			103,880		1,119
Residential	Tenterfield MDAF	1	0.8574	465.00	33.64%			73,830		954
Residential	Urbenville MDAF	1	1.1170	417.00	48.09%			22,971		494
Residential					-					
Residential					-					
Residential					-					
Residential					-					
Residential					-					
Residential					-					
Residential					-					
	Total Residential	3,395					0	244,639,402	0	3,050,839
Business	Tenterfield	192	2.5012	806.00	36.35%			10,835,610		425,774
Business	Other	16	0.7157	409.00	25.33%			2,695,070		25,832
Business	Urbenville	13	1.0468	382.00	47.56%			523,100		10,442
Business	Jennings	2	0.7147	382.00	46.26%			124,200		1,652
Business	Drake	8	1.2004	382.00	48.35%			272,000		6,321
Business	Tenterfield MDAF	0	2.5012	806.00	33.14%			24,700		924
Business	Tenterfield MDAF	1	2.5012	806.00	25.33%			53,200		1,782

Business	Tenterfield MDAF	1	2.5012	806.00	43.36%			28,207		1,2
Business	Tenterfield MDAF	0	2.5012	806.00	27.49%			19,550		6
Business	Tenterfield MDAF	1	2.5012	806.00	13.19%			108,120		3,1
Business	Tenterfield MDAF	0	2.5012	806.00	23.15%			33,170		1,0
Business	Urbenville MDAF	0	1.0468	382.00	47.52%			17,329		3
Business										
Business					-					
Business					-					
Business					-					
Business										
Business					_					
Business										
Business										
Business										
Business					•					
Business										
Business					•					
Business										
Dusiness	Total Business	234			-		0	14,734,256	0	479,
Farmland	Farmland	1,463	0.3577	602.00	26.08%		,	697,692,100		3,376
Farmland	i aiiiiaiiu	1,403	0.5577	002.00	20.0070			097,092,100		3,370
Farmland										
Farmland										
Farmland										
Farmland										
Farmland										
Farmland										
Farmland										
Farmland	Total Farmland	1,463					0	607 602 400	0	2 276
Mining	Mining	1,463	2.8596	652.00	44.91%		U	<b>697,692,100</b> 279,640		<b>3,376</b>
Mining	liviii iliy	10	2.0090	002.00	77.0170			279,040		'*
Mining					•					
Mining					•					
Mining					•					
					•					
Mining Mining					•					
Mining					•					
Mining					•					
Mining					•					
Mining	Tatal Mini	4.0			•			000 010	_	
	Total Mining	10					0			· · · · · · · · · · · · · · · · · · ·
tal Assessm	ents:	5,102			Total Rateab	le Land Valu	e:	957,345,398	Sub-Total:	6,921,

Rating Category (s514-518)	Name of special rate	Number of Assessments	Ad Valorem Rate	Base Amount \$	Base Amount %	Minimum Amount \$	Number on Minimum	Land Value as at start of year	Land Value of Land on Minimum	Notional Income
Residential				·						
Residential										
Residential										
Residential										-
Residential										
Residential										
Residential					•					
Residential Residential										
Residential					•					•
Business					•					•
Business					•					
Business										
Business										
Business					• [					
Business										
Business					4					
Business										
Business										
Business										-
Business										
Business										
Business										-
Business Business										
Business					V.					-
Business										•
Business										
Business										
Business										
Farmland										
Farmland										
Farmland										
Farmland										
Farmland										
Farmland					•					
Farmland					•					
Farmland Farmland					•					
Farmland										•
Mining					•					-
Mining										
Mining										•
Mining										
Mining										

Mining Mining Mining Mining Mining					Sub-Total:	
	<u>Calculation of</u>	Notional General Inc	ome - Annual Cha			
Annual Charges (excluding water supp	ly, sewerage and domestic and non	-domestic waste manageme	ent services)	Number of Assessments	Amount of Charge	Notional Income
		Total Notional General Incor	ne		Sub-Total:	6,921,101
		LESS: Valuation Objection I				0
Note: Section 505(a) of the Act provid		NET Notional General Income notes to be included in general tare to be included in general tare.		ertain section 501 annual	charges.	6,921,101

Tenterfie	eld Shire Council			
	WORKS	HEET 4		
	PERMISSIBLE GENERAL INCO		2023-24	
	Please check all income adjustments an	d expiring variation amounts	s with OLG	
	before submitting	the application.		check
Prior year	r Notional General Income		4,854,039	4
Less:	Expiry of a prior special variation		-	
Adjusted	first year Notional General Income		\$ 4,854,039	
Plus:	Rate peg - first year	4.20%	203,870	
Plus:	na	0.00%	0	
Plus:	Additional increase - first year	38.80%	1,883,367	
Plus:	na	0.00%	0	
Plus:	Crown Land adjustment - first year	0.00%	0	
	Total special variation - first year	43.00%	\$ 2,087,237	
Other Fir	rst Year Adjustments:			
Plus/Min	us Prior year Catch-up/(Excess)		-12,312	
Minus:	Valuation Objections claimed in prior year		0	
		Total Adjustments	-12,312	
	First year Permissible General Income		\$ 6,928,963	

# PERMISSABLE GENERAL INCOME (PGI) OVER PROPOSED SV PERIOD (\$ nominal) Note: PGI estimates for years beyond proposed and/or exisiting SV period shown in light grey font. PGI beyond a temporary SV period = 0

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Total in	ncrease
units	2022-23	Proposed SV	Proposed SV	2025-26	2026-27	2027-28	2028-29	2029-30	\$ nominal	%
		period	period			no SV	no SV	no SV		
	1	1	1	1	1	1	1	1		
\$ nominal		4,854,039	6,928,963	9,908,417	10,156,128	10,410,031	10,670,282	10,937,039		
\$ nominal		0	0	0	0	0	0	0		
\$ nominal		4,854,039	6,928,963	9,908,417	10,156,128	10,410,031	10,670,282	10,937,039		
\$ nominal		203.870	173.224	247.710	253.903	260.251	266.757	273.426		
\$ nominal		0	0	0	0	0	0	0		
\$ nominal		1,883,367	2,806,230	0	0	0	0	0		
\$ nominal		0	0	0.	0	0	0	0		
\$ nominal		0	0	0	0	0	0	0		
\$ nominal		2,087,237	2,979,454	247,710	253,903	260,251	266,757	273,426		
\$ nominal		6,941,275	9,908,417	10,156,128	10,410,031	10,670,282	10,937,039	11,210,465		
\$ nominal			0	0	0	0	0	0		
\$ nominal	4,854,039	6,928,963	9,908,417	10,156,128	10,410,031	10,670,282	10,937,039	11,210,465	5,054,379	104.13%
		4.054.000	5045 500	5 474 700	E 004 000	- 400	t	F 700 000		
*						-,,		5,708,629		
•					-	0	-	5 700 620		
,										
•								142,7 10		
*		7	_		_	_	_	0		
\$ nominal	4,854,039	5,045,596	5,171,736	5,301,030	5,433,555	5,569,394	5,708,629	5,851,345	317,698	6.55%
applied										
\$ nominal		4.854.039	5.045.596	5.171.736	5.301.030	5.433.555	5.569.394	5.708.629		
\$ nominal		203,870	126,140	129,293	132,526	135,839	139,235	142,716		
\$ nominal		0	0	0	0	0	0	0		
\$ nominal		-12,312	0	0	0	0	0	0		
apı \$ nominal	4,854,039	5,045,596	5,171,736	5,301,030	5,433,555	5,569,394	5.708.629	5.851.345	317,698	6.55%
	\$ nominal	\$ nominal \$ nomi	units         2022-23         2023-24           Proposed SV period         1         1           \$ nominal         4,854,039         \$ nominal         0           \$ nominal         203,870         \$ nominal         0           \$ nominal         1,883,367         \$ nominal         0           \$ nominal         0         2,087,237           \$ nominal         2,087,237         \$ nominal         6,941,275           \$ nominal         -12,312         12,312           \$ nominal         4,854,039         6,928,963           \$ nominal         4,854,039         0           \$ nominal         203,870         0           \$ nominal         -12,312         1           4,854,039         5,045,596         1           applied         \$ nominal         4,854,039         5,045,596           applied         \$ nominal         0         0           \$ nominal         0         0	units         2022-23         2023-24 Proposed SV period         2024-25 Proposed SV period           1         1         1         1           \$ nominal \$ n	units         2022-23         2023-24 Proposed SV period         2024-25 Proposed SV period         2025-26           1         1         1         1         1           \$ nominal nominal \$	units         2022-23         2023-24 Proposed SV period         2024-25 Proposed SV period         2025-26 No SV Proposed SV period         2025-26 No SV	units         2022-23         2023-24         2024-25         2025-26         2026-27         2027-28           Proposed SV Periods SV Period Period         no SV         no SV         no SV         no SV           1	units         2022-23         2023-24 Proposed SV Proposed SV period         2025-26 Proposed SV period         2026-27 Proposed SV period<	units         2022-23         2023-24         2024-25 Proposed SV Proposed S	units         2022-23 Proposed SV Proposed SV

# INCREASES IN PERMISSABLE GENERAL INCOME (PGI) OVER PROPOSED SV PERIOD (nominal)

Note: PGI estimates for years beyond proposed and/or exisiting SV period shown in light grey font. PGI beyond a temporary SV period = 0

		Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Total ir	ncrease
Financial year		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	\$ nominal	%
Annual % increase in PGI											
PGI with proposed SV	%		42.75%	43.00%	2.50%	2.50%	2.50%	2.50%	2.50%		104.13%
PGI if only the rate peg applied	%		3.95%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%		6.55%
PGI if expiring SV renewed and only rate	peg applie %		3.95%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%		6.55%
Annual \$ increase in PGI											
PGI with proposed SV	\$ nominal		2,074,925	2,979,454	247,710	253,903	260,251	266,757	273,426	5,054,379	104.139
PGI if only the rate peg applied	\$ nominal		191,558	126,140	129,293	132,526	135,839	139,235	142,716	317,698	6.55°
PGI if expiring SV renewed and only rate	peg applie \$ nominal		191,558	126,140	129,293	132,526	135,839	139,235	142,716	317,698	6.55%
Annual \$ increase in PGI with propose	ed SV more than:										
PGI if only the rate peg applied	\$ nominal		1,883,367	2,853,314	118,417	121,377	124,412	127,522	130,710	4,736,681	97.58°
PGI if expiring SV renewed and only rate	peg applie \$ nominal		1,883,367	2,853,314	118,417	121,377	124,412	127,522	130,710	4,736,681	97.589
Cumulative PGI											
PGI with proposed SV	\$ nominal		6,928,963	16,837,381	26,993,508	37,403,539	48,073,821	59,010,860	70,221,325	23,766,344	
PGI if only the rate peg applied	\$ nominal		5,045,596	10,217,332	15,518,362	20,951,917	26,521,311	32,229,940	38,081,285	15,262,929	
PGI if expiring SV renewed and only rate	peg applie \$ nominal		5,045,596	10,217,332	15,518,362	20,951,917	26,521,311	32,229,940	38,081,285	15,262,929	
Increase in cumulative PGI with propo	sed SV that exceeds the inc	rease in the P	Gl under								
PGI if only the rate peg applied	\$ nominal		1,883,367	6,620,048	11,475,146	16,451,622	21,552,510	26,780,920	32,140,040	8,503,415	55.71°
PGI if expiring SV renewed and only rate	peg applie \$ nominal		1,883,367	6,620,048	11,475,146	16,451,622	21,552,510	26,780,920	32,140,040	8,503,415	55.71°

#### **WORKSHEET 5a**

# IMPACT ON MINIMUM RATES, AVERAGE RATES AND OTHER CHARGES

#### All dollars in nominal terms

The aim of this sheet is to show the minimum rate increase (if applicable), the average rate increase per sub-category (inclusive of all relevant rates) and the proposed annual charges in each year of the proposed special variation.

It also aims to compare average rates with and without the proposed special variation.

All ordinary rates and special rates need to be included.

Note: rate estimates should reflect expected minimum or average rates, inclusive of any expiring variations.

#### Minimum Rates - with proposed special variation

If the council levies minimum rates for any category or sub-category, these rates should be detailed below. A separate minimum rates application is not necessary if the council is applying for a special variation that will have the effect of causing a minimum rate to exceed the statutory limit.

Minimum F	lates - with proposed special variat	Current	Minimum	Minimum	\$ nominal per y	Minimum	Minimum	Minimum	Minimum
			Rate	Rate	Rate	Rate		Rate	Rate
0-4	Sub-category or Special Rate name	Minimum Rate	Year 1	Year 2	Year 3	Year 4	Rate		Year 7
Category	Sub-category or Special Rate name	2022-23			2025-26		Year 5	Year 6	2029-30
Residential	Tenterfield	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Residential	Tenterfield Urban								
Residential	Other								
Residential	Urbenville								
Residential	Jennings								
Residential	Drake								
Residential	Tenterfield MDAF								
Residential	Tenterfield MDAF								
Residential	Tenterfield MDAF								
Residential	Tenterfield MDAF								
Residential	Tenterfield MDAF								
Residential	Tenterfield MDAF								
Residential	Urbenville MDAF								
Residential									
Residential									
Residential									
Residential									
Residential									
Residential									
Residential									
Business	Tenterfield								
Business	Other								
Business	Urbenville								
Business	Jennings								
Business	Drake								
Business	Tenterfield MDAF								
Business	Tenterfield MDAF								
Business	Tenterfield MDAF								
Business	Tenterfield MDAF								
Business	Tenterfield MDAF								
Business	Tenterfield MDAF								
Business	Urbenville MDAF								
Business Business									
Business									
Business									
Business									
Business									

Business Business Business Business Business Business Business Business						
Farmland Farmland Farmland Farmland Farmland Farmland Farmland Farmland Farmland	Farmland					
Mining	Mining					

Average U	rdinary and Special Rates - with pro	phosen sheck	ai variatioil		\$ nominal per y	yedi			
			Average	Average	Average	Average	Average	Average	Average
		Current	Rate	Rate	Rate	Rate	Rate	Rate	Rate
ategory	Sub-category or Special Rate name	Average Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
itegol y	Sub-category or Special Nate Haine	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
esidential	Tenterfield								
	Tenterfield	664.50	944.76	1,351.01	1,384.78	1,419.40	1,454.89	1,491.26	1,528.5
sidential	Tenterfield Urban	1,388.48	1,980.06	2,831.48	2,902.27	2,974.83	3,049.20	3,125.43	3,203.5
sidential	Other	597.73	853.11	1,219.94	1,250.44	1,281.70	1,313.74	1,346.59	1,380.2
sidential	Urbenville	603.57	859.69	1,229.35	1,260.09	1,291.59	1,323.88	1,356.97	1,390.
sidential	Jennings	599.45	829.65	1,186.40	1,216.06	1,246.46	1,277.62	1,309.56	1,342.
sidential	Drake	596.21	849.16	1,214.29	1,244.65	1,275.77	1,307.66	1,340.35	1,373.
esidential	Tenterfield MDAF	718.72	1,022.31	1,461.90	1,498.45	1,535.91	1,574.30	1,613.66	1,654.
esidential	Tenterfield MDAF	898.60	1,279.52	1,829.72	1,875.46	1,922.35	1,970.41	2,019.67	2,070.
esidential									
	Tenterfield MDAF	581.42	825.96	1,181.13	1,210.66	1,240.92	1,271.94	1,303.74	1,336.
esidential	Tenterfield MDAF	838.64	1,193.78	1,707.11	1,749.79	1,793.53	1,838.37	1,884.33	1,931
sidential	Tenterfield MDAF	1,600.10	2,282.68	3,264.23	3,345.83	3,429.48	3,515.21	3,603.09	3,693
sidential	Tenterfield MDAF	970.55	1,382.41	1,976.85	2,026.27	2,076.93	2,128.85	2,182.07	2,236.
sidential	Urbenville MDAF	608.79	867.14	1,240.02	1,271.02	1,302.79	1,335.36	1,368.75	1,402
sidential									
sidential									
sidential			•						
			•						
sidential		•							
sidential									
sidential									
sidential									
ecial rate									
ecial rate			•						
			•						
ecial rate		•	•						
ecial rate									
ecial rate									
ecial rate									
ecial rate									
ecial rate									
ecial rate		·							
ecial rate									
eciai rate	TOTAL AVERAGE	624.40	909.65	1 205 07	1 217 20	1 250 12	1 202 00	1 110 10	1 452 0
		631.48	898.65	1,285.07	1,317.20	1,350.13	1,383.88	1,418.48	1,453.9
siness	Tenterfield	1,554.11	2,217.57	3,171.13	3,250.41	3,331.67	3,414.96	3,500.33	3,587.
siness	Other	1,131.02	1,614.52	2,308.77	2,366.49	2,425.65	2,486.29	2,548.45	2,612.
ısiness	Urbenville	564.55	803.20	1,148.58	1,177.29	1,206.72	1,236.89	1,267.81	1,299.
ısiness	Jennings	580.38	825.85	1,180.96	1,210.49	1,240.75	1,271.77	1,303.56	1,336
siness	Drake	555.40	790.12	1,129.87	1,158.12	1,187.07	1,216.75	1,247.17	1,278
siness	Tenterfield MDAF	1,703.92	2,431.79	3,477.46	3,564.39	3,653.50	3,744.84	3,838.46	3,934
siness	Tenterfield MDAF	2,228.65	3,182.15	4,550.48	4,664.24	4,780.85	4,900.37	5,022.88	5,148
siness	Tenterfield MDAF	1,303.37	1,859.01	2,658.39	2,724.84	2,792.97	2,862.79	2,934.36	3,007
siness	Tenterfield MDAF	2,053.73	2,932.03	4,192.80	4,297.62	4,405.07	4,515.19	4,628.07	4,743
siness	Tenterfield MDAF	4,275.07	6,108.57	8,735.26	8,953.64	9,177.48	9,406.92	9,642.09	9,883
siness	Tenterfield MDAF	2,438.53	3,482.30	4,979.69	5,104.18	5,231.78	5,362.58	5,496.64	5,634
siness	Urbenville MDAF	565.00	803.84	1,149.50	1,178.23	1,207.69	1,237.88	1,268.83	1,300
siness	CIDCIVIIIO WEA	000.00	000.04	1,140.00	1,170.20	1,207.00	1,207.00	1,200.00	1,000
			•						
siness			•						
siness									
siness									
siness									
siness									
siness			•						
siness									
siness		.							
ısiness									
ısiness									
siness									
siness			•						
ecial rate									
ecial rate	1	1							
oecial rate		•	•						
ecial rate ecial rate			•						
pecial rate pecial rate pecial rate pecial rate pecial rate									

Special rate									
Special rate									
Special rate									
Special rate									
Special rate									
		•							
Special rate									
Special rate									
Special rate									
		•							
Special rate									
Special rate									
Special rate									
Special rate		·	·						
Special rate									
Special rate									
	TOTAL AVERAGE	1,434.70	2,047.02	2,927.24	3,000.42	3,075.43	3,152.32	3,231.12	3,311.90
Camaland									2.724.40
Farmland	Farmland	1,615.99	2,307.97	3,300.40	3,382.91	3,467.48	3,554.17	3,643.02	3,734.10
Farmland									
Farmland		-							
Farmland		•							
Farmland									
Farmland									
Farmland									
Farmland									
Farmland									
Farmland									
							<b>&gt;</b>		
Special rate									
Special rate									
Special rate		_							
Special rate		-							
Special rate									
Special rate									
Special rate									
Special rate									
Special rate									
Special rate									
	TOTAL AVERAGE	1,615.99	2,307.97	3,300.40	3,382.91	3,467.48	3,554.17	3,643.02	3,734.10
N 41 1					0,002.31				
Mining	Mining	1,018.20	1,451.65	2,075.86	2,127.76	2,180.95	2,235.47	2,291.36	2,348.65
Mining		4.							
Mining									
Mining									
Mining									
Mining									
Mining									
Mining									
1.4111111111111111111111111111111111111									
Mining									
Mining Mining		:							
Mining									
Mining Mining Special rate									
Mining Mining Special rate Special rate									
Mining Mining Special rate Special rate Special rate									
Mining Mining Special rate Special rate Special rate Special rate Special rate									
Mining Mining Special rate Special rate Special rate Special rate Special rate									
Mining Mining Special rate Special rate Special rate Special rate Special rate Special rate									
Mining Mining Special rate									
Mining Mining Special rate Special rate Special rate Special rate Special rate Special rate									
Mining Mining Special rate									
Mining Mining Special rate									
Mining Mining Special rate									
Mining Mining Special rate									
Mining Mining Special rate	TOTAL AVERAGE	1,018.20	1,451.65	2,075.86	2,127.76	2,180.95	2,235.47	2,291.36	2,348.65

Average O	rdinary and Special Rates - without	proposed sp	ecial variatio	n (assumed	rate peg onl	y)	\$ nominal per year			
			Average	Average	Average	Average	Average	Average	Average	
		Current	Rate	Rate	Rate	Rate	Rate	Rate	Rate	
Category	Sub-category or Special Rate name	Average Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
Residential	Tenterfield	664.50	692.41	709.72	727.46	745.65	764.29	783.39	802.98	
Residential	Tenterfield Urban	1,388.48	1,446.80	1,482.97	1,520.04	1,558.04	1,596.99	1,636.92	1,677.84	
Residential	Other	597.73	622.84	638.41	654.37	670.73	687.49	704.68	722.30	

Residential Residential Residential Residential Residential Residential Residential Residential	Urbenville Jennings Drake Tenterfield MDAF Tenterfield MDAF Tenterfield MDAF Tenterfield MDAF Tenterfield MDAF Tenterfield MDAF Urbenville MDAF	603.57 599.45 596.21 718.72 898.60 581.42 838.64 1,600.10 970.55 608.79	628.92 624.62 621.25 748.91 936.34 605.84 873.86 1,667.31 1,011.31 634.36	644.64 640.24 636.78 767.63 959.75 620.99 895.71 1,708.99 1,036.59 650.21	660.76 656.24 652.70 786.82 983.74 636.51 918.10 1,751.71 1,062.51 666.47	677.28 672.65 669.02 806.50 1,008.33 652.42 941.05 1,795.51 1,089.07 683.13	694.21 689.47 685.74 826.66 1,033.54 668.74 964.58 1,840.39 1,116.30 700.21	711.57 706.70 702.89 847.32 1,059.38 685.45 988.70 1,886.40 1,144.20 717.72	729.36 724.37 720.46 868.51 1,085.87 702.59 1,013.41 1,933.56 1,172.81 735.66
Special rate							·		
	TOTAL AVERAGE	631.48	658.00	674.45	691.31	708.60	726.31	744.47	763.08
Business	Tenterfield	1,554.11	1,619.39	1,659.87	1,701.37	1,743.90	1,787.50	1,832.19	1,877.99
	Other	1,131.02	1,178.53	1,207.99	1,238.19	1,269.14	1,300.87	1,333.39	1,366.73
	Urbenville	564.55	588.26	602.96	618.04	633.49	649.32	665.56	682.20
	Jennings	580.38	604.76	619.88	635.38	651.26	667.54	684.23	701.34
	Drake	555.40	578.73	593.19	608.02	623.22	638.80	654.77	671.14
	Tenterfield MDAF	1,703.92	1,775.48	1,819.87	1,865.36	1,912.00	1,959.80	2,008.79	2,059.01
	Tenterfield MDAF	2,228.65	2,322.25	2,380.30	2,439.81	2,500.81	2,563.33	2,627.41	2,693.10
	Tenterfield MDAF	1,303.37	1,358.11	1,392.06	1,426.86	1,462.53	1,499.10	1,536.57	1,574.99
	Tenterfield MDAF	2,053.73	2,139.98	2,193.48	2,248.32	2,304.53	2,362.14	2,421.19	2,481.72
	Tenterfield MDAF	4,275.07	4,454.62	4,565.99	4,680.14	4,797.14	4,917.07	5,040.00	5,166.00
Business	Tenterfield MDAF	2,438.53	2,540.94	2,604.47	2,669.58	2,736.32	2,804.73	2,874.85	2,946.72
	Urbenville MDAF	565.00	588.73	603.44	618.53	633.99	649.84	666.09	682.74
Business									
Business									
Business									
Business									
Business		• ]							
Business									
Business									
Business Business									
Business									
Business									
		· ·							
Business		•							
Business		.							
Special rate		•							
Special rate		·							
Special rate		·							
Special rate		·							
Special rate		·							
Special rate		·							
Special rate		.							
Special rate		.							
Special rate		.							
Special rate		.							
Special rate									
Special rate									
Special rate Special rate									

Special rate		Ι.							
Special rate		-							
Special rate									
Special rate									
Special rate									
opoolal rate	TOTAL AVERAGE	1,434.70	1,494.96	1,532.33	1,570.64	1,609.91	1,650.16	1,691.41	1,733.69
Farmland	Farmland	1,615.99	1,683.86	1,725.95			1,858.66	1,905.13	1,952.7
Farmland	Tarmana	1,010.00	1,000.00	1,720.00	1,705.10	1,010.00	1,000.00	1,505.15	1,552.7
Farmland		•							
Farmland		•							
Farmland		•							
Farmland		•							
Farmland		•							
Farmland		•							
Farmland		•							
Farmland		•							
Special rate		•							
Special rate		•							
Special rate		•							
Special rate		•							
Special rate		•							
Special rate		•							
Special rate		•							
Special rate		•							
Special rate		•							
Special rate		•							
opecial rate	TOTAL AVERAGE	1,615.99	1,683.86	1,725.95	1,769.10	1,813.33	1,858.66	1,905.13	1,952.76
Mining	Mining	1,018.20	1,060.96	1,087.48	1,114.67	1,142.54	1,171.10	1,200.38	1,230.3
Mining	Willing	1,010.20	1,000.50	1,007.40	1,114.07	1,142.04	1,171.10	1,200.00	1,200.0
Mining		•							
Mining		•							
Mining		•							
Mining		•							
Mining		•							
Mining		•							
Mining		•							
Mining		•							
Special rate									
Special rate									
Special rate									
Special rate		_							
Special rate Special rate									
Special rate									
Special rate Special rate									
Special rate	TOTAL AVERAGE	1,018.20	1,060.96	1,087.48	1,114.67	1,142.54	1,171.10	1,200.38	1,230.3

Domestic Waste Management Services - A				nominal per y	Gui			
Enter the current annual charge and the proposed ann	ual charge for each yea	r of the application	n.)					
	Current	Annual	Annual	Annual	Annual	Annual	Annual	Annual
	Average	Charge	Charge	Charge	Charge	Charge	Charge	Charge
Description	Charge	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
·	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Waste Collection - Residential 120L Bin	447.00	483.00	517.00	553.00	581.00	610.00	641.00	673.00
Waste Collection - Non-Residential 120L Bin	447.00	483.00	517.00	553.00	581.00	610.00	641.00	673.00
Waste Collection – Residential 240L Bin	575.00	621.00	664.00	710.00	746.00	783.00	822.00	863.00
Waste Collection – Non-Residential 240L Bin	575.00	621.00	664.00	710.00	746.00	783.00	822.00	863.00
Waste Management Facility Charge	288.50	312.00	334.00	357.00	375.00	394.00	414.00	435.00
Waste Recycling Collection - Residential	86.50	93.00	100.00	107.00	112.00	118.00	124.00	130.00
Waste Recycling Collection - Non-Residential	86.50	93.00	100.00	107.00	112.00	118.00	124.00	130.00

Water Supply Services - Annual Charge

Water Supply Services - Annual Charge (Enter the current annual charge and the proposed annual charge		minal per year	on )					
Description	Current Average Charge	Annual Charge Year 1	Annual Charge Year 2	Annual Charge Year 3	Annual Charge Year 4	Annual Charge Year 5	Annual Charge Year 6	Annual Charge Year 7
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Residential Water Service Availability	618.00	711.00	782.00	860.00	903.00	948.00	995.00	1,045.00
Mt Lindesay Private Line Water Service Availability	770.00	886.00	975.00	1,073.00	1,127.00	1,183.00	1,242.00	1,304.00
Residential Strata Water Service Availability	464.00	534.00	587.00	646.00	678.00	712.00	748.00	785.00
Non-Residential 20mm Service Availability	618.00	711.00	782.00	860.00	903.00	948.00	995.00	1,045.00
Non-Residential 25mm Service Availability	618.00	711.00	782.00	860.00	903.00	948.00	995.00	1,045.00
Non-Residential 32mm Service Availability	618.00	711.00	782.00	860.00	903.00	948.00	995.00	1,045.00
Non-Residential 40mm Service Availability	927.00	1,066.00	1,173.00	1,290.00	1,355.00	1,423.00	1,494.00	1,569.00
Non-Residential 50mm Service Availability	1,445.00	1,662.00	1,828.00	2,011.00	2,112.00	2,218.00	2,329.00	2,445.00
Non-Residential 80mm Service Availability	3,715.00	4,272.00	4,699.00	5,169.00	5,427.00	5,698.00	5,983.00	6,282.00
Non-Residential 100mm Service Availability	5,805.00	6,676.00	7,344.00	8,078.00	8,482.00	8,906.00	9,351.00	9,819.00
Non-Residential 150mm Service Availability	13,060.00	15,019.00	16,521.00	18,173.00	19,082.00	20,036.00	21,038.00	22,090.00
Voluntary & Charitable Organisations Service Availability	118.50	136.00	150.00	165.00	173.00	182.00	191.00	201.00
Water Infrastructure Charge	77.00	77.00	77.00	77.00	77.00	77.00	77.00	77.00

Sewerage Services - Annual Charge	\$ no	minal per year						
(Enter the current annual charge and the proposed annual ch	arge for each yea	r of the application	on.)					
	Current	Annual	Annual	Annual	Annual	Annual	Annual	Annual
	Average	Charge	Charge	Charge	Charge	Charge	Charge	Charge
Description	Charge	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Residential Sewer Service Availability	1,320.00	1,386.00	1,455.00	1,528.00	1,604.00	1,684.00	1,768.00	1,856.00
Non-Residential 20mm Service Availability	1,320.00	1,386.00	1,455.00	1,528.00	1,604.00	1,684.00	1,768.00	1,856.00
Non-Residential 25mm Service Availability	1,320.00	1,386.00	1,455.00	1,528.00	1,604.00	1,684.00	1,768.00	1,856.00
Non-Residential 32mm Service Availability	1,710.00	1,796.00	1,886.00	1,980.00	2,079.00	2,183.00	2,292.00	2,407.00
Non-Residential 40mm Service Availability	2,667.00	2,800.00	2,940.00	3,087.00	3,241.00	3,403.00	3,573.00	3,752.00
Non-Residential 50mm Service Availability	4,158.00	4,366.00	4,584.00	4,813.00	5,054.00	5,307.00	5,572.00	5,851.00
Non-Residential 80mm Service Availability	10,641.75	11,174.00	11,733.00	12,320.00	12,936.00	13,583.00	14,262.00	14,975.00
Non-Residential 100mm Service Availability	16,626.75	17,458.00	18,331.00	19,248.00	20,210.00	21,221.00	22,282.00	23,396.0
Non-Residential 150mm Service Availability	37,422.00	39,293.00	41,258.00	43,321.00	45,487.00	47,761.00	50,149.00	52,656.0
Voluntary & Charitable Organisations Service Availability	255.15	268.00	281.00	295.00	310.00	326.00	342.00	359.0

(Enter the current annual charge and the proposed annual char	<del>*************************************</del>							
	Current Average	Annual Charge						
Description	Charge	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Stormwater Management Charge - Residential	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
Stormwater Management Charge - Strata Residential Title Pe	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50
Stormwater Management Charge - Non-Residential <350m so	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
Stormwater Management Charge - Non-Residential 350m -12	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Stormwater Management Charge - Non-Residential 1200m -5	221.00	221.00	221.00	221.00	221.00	221.00	221.00	221.00
Stormwater Management Charge - Non-Residential >5000m s	357.00	357.00	357.00	357.00	357.00	357.00	357.00	357.00

# PROPOSED ADDITIONAL SPECIAL VARIATION INCOME AND EXPENDITURE

Year 4

#### All dollars in nominal terms

This sheet shows how the council proposes to use the additional income from the special variation.

Enter the proposed spending over 10 years under each of the headings as relevant.

For additional SV income in years beyond the period of the proposed special variation, we increase the income after the final year of the variation by the assumed rate peg of 2.5% in each of the future years. i.e. multiply by 1.025 each year.

Year 5

Year 6

Year 7

Year 8

Year 9

Year 10

Sum of 10

vears

Note: Columns G to P are formatted black if no data are required for a temporary SV. They will also display black before information has been entered regarding the proposed SV (WK 1 - Identification)

Year 3

Year 2

Year 1

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	
Income	\$ nominal per	year									
Proposed SV income above rate peg	1,883,367	4,736,681	4,855,098	4,976,476	5,100,888	5,228,410	5,359,120	5,493,098	5,630,426	5,771,186	49,034,749
Operating balance	\$ nominal per	year									
Change in Operating Balance due to proposed SV	941,683	2,368,341	2,427,549	2,488,238	2,550,444	2,614,205	2,679,560	2,746,549	2,815,213	2,885,593	24,517,375
Operating expenses (including loan interes	st costs)		\$ nominal per y	ear							
Fund existing service levels (eg, libraries)											
Roads, Transport, Stormwater and Drainage Buildings renewal and maintenance Aquatics, Parks and Open Space	706,263 141,253 94,168	1,776,255 355,251 236,834	364,132	1,866,178 373,236 248,824	1,912,833 382,567 255,044	1,960,654 392,131 261,420	401,934	2,059,912 411,982 274,655	2,111,410 422,282 281,521	2,164,195 432,839 288,559	18,388,031 3,677,606 2,451,737 0 0 0 0 0 0 0 0
Fund new/enhanced service levels (eg, sustainabil	ity program)				•				•	•	0
											0 0 0 0 0 0

									0 0 0 0
Annual total Cumulative totals by year	941,683 941,683	2,368,341 3,310,024	2,427,549 5,737,573	2,550,444 10,776,255	2,614,205 13,390,460	2,679,560 16,070,020	 2,815,213 21,631,782	2,885,593 24,517,375	24,517,375

Cumulative totals by year	941,683	3,310,024	5,737,573	2,466,236 8,225,811	10,776,255	13,390,460	16,070,020	18,816,569	21,631,782	24,517,375	24,517,375
<b>.</b>											
Capital expenditure	\$ nominal per ye	ar									
Renewals:	•					•				· 1	
Renewals: Roads, Transport, Stormwater and Drainage Buildings renewal and maintenance Aquatics, Parks and Open Space	706,263 141,253 94,168	1,776,255 355,251 236,834	1,820,662 364,132 242,755	1,866,178 373,236 248,824	1,912,833 382,567 255,044	1,960,654 392,131 261,420	2,009,670 401,934 267,956	2,059,912 411,982 274,655	2,111,410 422,282 281,521	2,164,195 432,839 288,559	18,388,03 3,677,60 2,451,73
New assets											

Annual total 941,683 2,368,341 2,427,549 2,488,238 2,550,444 2,614,205 2,679,560 2,746,549 2,815,213 2,885,593 24,517,375								000000000000000000000000000000000000000
Cumulative totals by year 941,683 3,310,024 5,737,573 8,225,811 10,776,255 13,390,460 16,070,020 18,816,569 21,631,782 24,517,375	Annual total Cumulative totals by year			2,550,444 10,776,255			2,885,593 24,517,375	24,517,375

Other uses of proposed SV income (eg,	loan principal re	payments, transf	fers to reserves)		\$ non	ninal per year					
							<u></u>				
			0								0 0 0 0 0 0 0
Annual total Cumulative totals by year	0	0	0	0	0	0	0	0	0	0	C
	_						•				

Total	\$ nominal per y	rear									
Total use of proposed SV income	1,883,367	4,736,681	4,855,098	4,976,476	5,100,888	5,228,410	5,359,120	5,493,098	5,630,426	5,771,186	49,034,749
Difference between additional SRV	1,000,001	1,700,001	1,000,000	1,070,110	0,100,000	0,220,110	0,000,120	0,100,000	0,000,120	0,111,100	10,001,110
income and its uses	0	0	0	0	0	0	0	0	0	0	0

#### FINANCIAL INFORMATION

#### All dollars in nominal terms (\$'000)

This sheet captures the council's historical financial information as reported in its financial statements and forecasts of selected balance sheet items for financial ratios. Please ensure that these figures are for the GENERAL FUND only.

Income statement (General fund)	\$'000 nominal per	/ear			
	2017-18	2018-19	2019-20	2020-21	2021-22
Income					
Rates and Annual Charges	6,177	6,742	6,937	7,183	7,454
User Charges & Fees	1,335	1,237	1,424	1,330	1,160
Interest and Investment Revenues	365	396	288	53	111
Other Revenues	1,185	389	307	1,078	1,694
Grants & Contributions Op purposes	7,387	10,803	12,794	11,681	16,450
Grants & Contributions Capital purposes	2,952	9,397	4,006	18,342	13,941
Other Income (items excluded from ratio analyis)			140	174	160
Net gains asset sales		120			
Fair value gains	20				
Joint Ventures and Associated Entities					
Total Income	19,421	29,084	25,896	39,841	40,970
Income excluding Cap. Grants & Contrib.	16,469	19,687	21,890	21,499	27,029
Income excl cap grants & cont.; net gains from asset disposal; profit on joint ventures; and fair value gains	16,449	19,567	21,890	21,499	27,029
Expenses					
Employee Benefits & On-costs	5,451	7,055	7,625	7,661	7,985
Borrowing Costs (i.e. interest costs)	130	148	108	6,752	8,349
Materials & Contracts	3,422	4,848	5,912	118	266
Depreciation & Amortisation	4,957	5,510	6,232	6,367	6,677
Impairment	357				
Other Expenses	1,262	1,480	2,138	1,582	817
Other Expenses (items excluded from ratio analyis)					
Interest & Investment losses					
Net loss from disposal of assets	338	-25	625	2,768	2,048
Fair value losses					
Joint Ventures and Associated Entities					
Total Expenses	15,917	19,016	22,640	25,248	26,142
Expenses excluding investment losses	15,917	19,016	22,640	25,248	26,142
Total expenses continuing operations excl net loss from asset disposals, joint ventures and fair value adjustments	15,579	19,041	22,015	22,480	24,094
Operating result from continuing operations	3,504	10,068	3,256	14,593	14,828
Net operating result before Cap. Grants & Contrib Net operating result before Cap. Grants & Contrib, net gains from	552	671	-750	-3,749	887
asset sales, profit on joint ventures and fair value adjustments  Operating Performance Ratio <sup>a</sup>	870 5.3%	526 2.7%	-125 -0.6%	-981 -4.6%	2,935 10.9%

a. Net Operating Balance (excl Cap. Grants & Contrib. and net gains from asset sales etc) as % income (excl Cap. Grants & Contrib. and net gains from asset sales etc)

Borrowing costs and repayments				\$'000 nomina	al per year
Source: Cash flow statement (General fund)					
	2017-18	2018-19	2019-20	2020-21	2021-22
Borrowing costs	130	148	108	118	266
Repayment of borrowings and advances	370	392	415	304	473

Infrastructure asset performance indicators by fund	%				
Source: Special Schedule 7 (General fund)					
	2017-18	2018-19	2019-20	2020-21	2021-22
Infrastructure renewals ratio	94.58%	281.47%	118.02%	172.18%	162.17%
Infrastructure backlog ratio	8.25%	3.71%	4.36%	5.47%	4.38%
Asset maintenance ratio	100.00%	100.02%	100.00%	100.03%	100.00%

Cash and investments (General fund)	\$'000 nominal
Source: Note 6a, 6b, 6c	
	2021-22
6a - Cash and cash equivalents	
Cash on hand and at bank	30,725
Cash-equivalent assets	6,382
Total	37,107
6b - Investments	
Current	
Non-current	
Total	0
Total cash, cash equivalents, and investments	37,107
6c Restricted cash, cash equivalents, and investments	
External restrictions	31,626
Internal restrictions	5,000
Unrestricted	481
Total	37,107
check = 0	0

Balance sheet ex	xtract (General fund) - historical and forecasts for SV scenario	\$'000 nominal											
Sources: N	Notes to financial statements and Council's Long Term Financial Plan (LTFP)	Actual	Forecast										
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Assets													
Cash & Cash Equival	lents Current	28,528	9,367	7,683	8,814	11,294	15,926	17,885	20,047		29,348	36,025	
Receivables	Current	2,149	1,557	1,726	1,949	2,033	2,119	2,206	2,299	2,400	2,509	2,629	2,734
Receivables	Non-current												
Investments	Current												
Investments	Non-current												
Liabilities													
Payables	Current	4,112	2,377	2,726	2,884	2,894	2,897	2,985	3,097	3,132	3,201	3,262	3,328
Payables	Non-current Non-current												
Borrowing	Current	598	781	811	703	735	768	806	841	879	921	756	786
Borrowing	Non-current	10,611	12,814	12,003	11,299	10,564	9,796	8,990	8,149	7,269	6,349	5,592	4,921
								· ·		·		· ·	

Infrastructure, property and eq	uipment - (Gene	eral fund) - his	storical and foreca	asts for baseline	scenario	\$'000 nomina	ıl									
Sources: Notes to financ			ng Term Financial P													
	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Infrastructure, PPE <sup>a</sup>																
Infrastructure, PPE																
(Gross Carrying																
Amount)	449,906	458,614	530,761	554,121	621,123	603,245	609,367	615,221	619,814	627,859	636,343	644,244	651,310	658,389	664,972	671,622
Less: Accumulated																
depreciation and																
impairments	110,952	112,115	128,161	130,656	145,523	152,619	160,420	167,690	175,059	182,507	190,052	197,790	205,996	214,420	222,996	231,916
Infrastructure, PPE																
(Net Carrying																
Amount)	338,954	346,499	402,600	423,465	475,600	450,626	448,947	447,531	444,755	445,352	446,291	446,454	445,314	443,969	441,976	439,706

a. NOTE: Please EXCLUDE capital works in progress & non-depreciable assets (e.g. land and bulk earthworks [non-depreciable] etc.)

Infrastructure, property and eq	uipment - (Gene	ral fund) - fo	recasts for SV sc	enario <sup>b</sup>		\$'000 nomina	ıl									
Sources: Council's Long	Term Financial Pla	an (LTFP)														
	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Infrastructure, PPE <sup>a</sup>																
Infrastructure, PPE																
(Gross Carrying																
Amount)	449,906	458,614	530,761	554,121	621,123	603,245	609,367	615,221	619,814	627,859	636,343	644,224	651,310	658,389	664,972	671,622
Less: Accumulated																
depreciation and																
impairments	110,952	112,115	128,161	130,656	145,523	152,619	160,420	167,690	175,059	182,507	190,052	197,790	205,996	214,420	222,996	231,916
Infrastructure, PPE																
(Net Carrying																
Amount)	338,954	346,499	402,600	423,465	475,600	450,626	448,947	447,531	444,755	445,352	446,291	446,434	445,314	443,969	441,976	439,706

a. NOTE: Please EXCLUDE capital works in progress & non-depreciable assets (e.g. land and bulk earthworks [non-depreciable] etc.)

b. NOTE: In a previous version of this spreadsheet, prior to a 9 November 2022 update this table was incorrectly labelled as "Infrastructure, property and equipment - (General fund) - historical and forecasts for baseline scenario".

Net cash flows from operat	ing activities (C	Seneral fund	) <sup>a</sup>													
Sources: Cash flow stat	ement and Council	's Long Term F	inancial Plan (LTFP	)	\$'000 nominal											
	Actual	Actual	Actual	Actual	Actual	Forecast										
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Net Cash flows																
from operating																
activities (baseline																
scenario)	9,851	13,759	6,955	20,194	36,375	4,493	3,909	3,704	3,953	4,240	4,304	4,228	4,406	4,527	4,708	4,873
Net Cash flows																
from operating																
activities (SV																
scenario)	9,851	13,759	6,955	20,194	36,375	4,493	5,777	8,389	9,351	10,298	11,091	11,794	12,820	13,856	15,030	16,303

a. NOTE: This table splits net cash flows from operating activities into baseline and SV scenarios. A version of this spreadsheet, prior to a 9 November 2022 update did not make this distinction.

#### LONG TERM FINANCIAL PLAN - SV SCENARIO AND BASE CASE

#### All dollars in nominal terms

This sheet shows how the council's Long Term Financial Plan reflects the impact of the proposed special variation versus its base case (no special variation). Enter the figures from the most recent Long Term Financial Plan over 10 years under each of the headings as relevant. Add rows if necessary.

In the last table, please enter the key assumptions relating to the Long Term Financial Plan. Please ensure that these figures match the latest version of the Long Term Financial Plan provided with the application and that these figures are for the GENERAL FUND ONLY.

SCENARIO 1: Proposed additional SV income ar	nd expenditure	9												
	Year 0 2022-23	Year 1 2023-24	Year 2 2024-25	Year 3 2025-26	Year 4 2026-27	Year 5 2027-28	Year 6 2028-29	Year 7 2029-30	Year 8 2030-31	Year 9 2031-32	Year 10 2032-33	Sum of 10 years	Change over 1	0 years %
Income from continuing operations	\$ nominal pe	r year												
Revenue: Rates & Annual Charges User Charges & Fees Interest & Investment Revenue Other Revenues	7,488,919 1,109,108 120,400 525,652	9,802,288 1,144,788 120,804 536,415	12,999,375 1,183,633 121,212 539,156	13,974,743 1,220,189 121,624 550,283	14,955,952 1,255,736 122,040 553,233	16,007,543 1,288,284 122,461 564,738	17,134,446 1,326,421 122,885 567,905	18,340,277 1,361,582 123,314 579,803	19,633,660 1,402,531 123,747 583,200	21,016,904 1,440,538 124,185 595,592	22,497,601 1,479,575 124,624 608,247	166,362,788 13,103,276 1,226,897 5,678,571	15,008,682 370,467 4,224 82,595	200.419 33.409 3.519 15.719
Grants & Contributions Op Purposes Grants & Contributions Capital Purposes tinclude additional items here> Other Income (items excluded from ratio analyis)	8,496,329 341,115	8,526,752 335,032	8,579,506 335,297	8,650,736 335,567	8,714,361 335,843	8,791,528 336,124	8,857,811 336,411	8,938,030 336,703	9,007,281 337,001	9,091,019 337,306	9,175,537 337,610	88,332,559 3,362,894 0	679,207 -3,505 0	7.99 -1.03 0.00
let share of profit on joint ventures Fair value gains Net gains from disposal of assets												0 0 0	0 0 0	0.00° 0.00° 0.00°
Total Income Continuing Operations	18,081,524	20,466,078	23,758,179	24,853,142	25,937,164	27,110,678	28,345,879	29,679,709	31,087,420	32,605,543	34,223,194	278,066,985	16,141,670	89.27
Income excluding capital grants and contributions	17,740,409	20,131,046	23,422,882	24,517,575	25,601,321	26,774,554	28,009,468	29,343,006	30,750,419	32,268,238	33,885,583	274,704,090	16,145,174	91.01
Income excluding capital grants and contributions, net gains from asset disposals, profit on joint ventures and fair value gains	17,740,409	20,131,046	23,422,882	24,517,575	25,601,321	26,774,554	28,009,468	29,343,006	30,750,419	32,268,238	33,885,583	274,704,090	16,145,174	91.01
Expenses from continuing operations	\$ nominal pe	r year										'	'	
Employee Benefits & On-costs Borrowing Costs (i.e. interest costs) Materials & Contracts Depreciation & Amortisation Other Expenses Sinclude additional items here> Other Expenses (items excluded from ratio analyis)	8,654,834 509,164 2,464,443 7,002,716 1,543,684	8,975,830 561,547 3,568,080 7,132,159 1,643,836	9,200,952 531,924 3,699,311 7,442,681 1,831,858	9,431,851 494,821 3,693,064 7,442,681 1,783,274	9,663,349 462,909 3,570,036 7,445,606 1,857,901	9,900,640 430,185 3,714,473 7,445,606 1,936,005	10,143,859 392,587 3,856,294 7,445,606 2,154,487	10,393,156 357,142 3,904,951 7,445,606 2,103,283	10,648,694 319,503 4,010,811 7,445,606 2,192,878	10,910,604 277,972 4,018,841 7,445,606 2,286,692	11,178,955 241,839 4,127,789 7,445,606 2,384,520	100,447,890 4,070,428 38,163,650 74,136,766 20,174,734	2,524,121 -267,325 1,663,346 442,890 840,835	29.16 -52.50 67.49 6.32 54.47 0.00
Net loss on joint ventures												0	0	0.00
Fair value losses Net loss from disposal of assets	275,706	281,220	286,845	292,581	298,433	304,402	310,490	316,700	323,034	329,494	336,084	3,079,282	60,378	0.00 21.90
Total expenses continuing operations	20,450,548	22,162,673	22,993,570	23,138,272	23,298,235	23,731,311	24,303,323	24,520,837	24,940,526	25,269,209	25,714,794	240,072,751	5,264,246	25.74
Total expenses continuing operations excluding net loss from asset disposals, joint ventures and fair value losses	20,174,842	21,881,453	22,706,726	22,845,690	22,999,802	23,426,909	23,992,834	24,204,138	24,617,493	24,939,715	25,378,710	236,993,469	5,203,868	25.79
Operating results	\$ nominal pe	r year										I I	ı	
Operating result from continuing operations Net operating result before capital grants	-2,369,024	-1,696,595	764,609	1,714,870	2,638,929	3,379,367	4,042,555	5,158,872	6,146,894	7,336,334	8,508,399	37,994,233	10,877,423	-459.15
Le contributions let operating result before capital grants & ontributions, gains/losses on asset	-2,710,139	-2,031,627	429,312	1,379,303	2,303,086	3,043,243	3,706,144	4,822,169	5,809,892	6,999,028	8,170,789	34,631,339	10,880,928	-401.49
disposals, gains/losses on joint ventures and air value adjustments	-2,434,433	-1,750,407	716,157	1,671,884	2,601,519	3,347,644	4,016,634	5,138,868	6,132,926	7,328,522	8,506,873	37,710,621	10,941,306	-449.44

Increase in rates and annual charges												
							I	I	I			i I
\$ Increase in rates and annual charges	2,313,369	3,197,087	975,368	981,209	1,051,592	1,126,903	1,205,831	1,293,383	1,383,244	1,480,697	15,008,682	í l
% Increase in rates and annual charges	30.89%	32.62%	7.50%	7.02%	7.03%	7.04%	7.04%	7.05%	7.05%	7.05%	200.41%	1

SCENARIO 2: Base case - no SV income or expen	diture													
	Year 0 2022-23	Year 1 2023-24	Year 2 2024-25	Year 3 2025-26	Year 4 2026-27	Year 5 2027-28	Year 6 2028-29	Year 7 2029-30	Year 8 2030-31	Year 9 2031-32	Year 10 2032-33	Sum of 10 years	Change over 1	0 years %
Income from continuing operations		2020-24	202420	2020-20	2020-27	2027-20	2020-20	2020-00	2000-01	2001-02	2002-00			70
Revenue: Rates & Annual Charges User Charges & Fees Interest & Investment Revenue Other Revenues Grants & Contributions Op Purposes Grants & Contributions Capital Purposes <include additional="" here="" items=""></include>	7,488,919 1,109,108 120,400 525,652 8,496,329 341,115	7,842,014 1,144,788 120,804 536,415 8,526,752 335,032	8,186,902 1,183,633 121,212 539,156 8,579,506 335,297	8,547,073 1,220,189 121,624 550,283 8,650,736 335,567	8,860,590 1,255,736 122,040 553,233 8,714,361 335,843	9,187,896 1,288,284 122,461 564,738 8,791,528 336,124	9,529,515 1,326,421 122,885 567,905 8,857,811 336,411	9,884,319 1,361,582 123,314 579,803 8,938,030 336,703	10,255,832 1,402,531 123,747 583,200 9,007,281 337,001	10,640,874 1,440,538 124,185 595,592 9,091,019 337,306	11,040,371 1,479,575 124,624 608,247 9,175,537 337,610	93,975,385 13,103,276 1,226,897 5,678,571 88,332,559 3,362,894	3,551,452 370,467 4,224 82,595 679,207 -3,505	47.42% 33.40% 3.51% 15.71% 7.99% -1.03% 0.00%
Other Income (items excluded from ratio analyis) Net share of profit on joint ventures Fair value gains Net gains from disposal of assets												0 0 0	0 0 0	0.00% 0.00% 0.00%
Total Income Continuing Operations	18,081,524	18,505,804	18,945,706	19,425,472	19,841,802	20,291,031	20,740,948	21,223,751	21,709,592	22,229,513	22,765,964	205,679,582	4,684,440	25.91%
Income excluding capital grants and contributions	17,740,409	18,170,772	18,610,409	19,089,905	19,505,959	19,954,907	20,404,537	20,887,048	21,372,591	21,892,208	22,428,354	202,316,688	4,687,945	26.43%
Income excluding capital grants and contributions, net gains from asset disposals, profit on joint ventures and fair value gains	17,740,409	18,170,772	18,610,409	19,089,905	19,505,959	19,954,907	20,404,537	20,887,048	21,372,591	21,892,208	22,428,354	202,316,688	4,687,945	26.43%
Expenses from continuing operations														
Employee Benefits & On-costs Borrowing Costs (i.e. interest costs) Materials & Contracts Depreciation & Amortisation Other Expenses <include additional="" here="" items=""> Other Expenses (items excluded from ratio analyis)</include>	8,654,834 509,164 2,464,443 7,002,716 1,543,684	8,975,830 561,547 3,568,080 7,132,159 1,643,836	9,200,952 531,924 3,699,311 7,442,681 1,831,858	9,431,851 494,821 3,693,064 7,442,681 1,783,274	9,663,349 462,909 3,570,036 7,445,606 1,857,901	9,900,640 430,185 3,714,473 7,445,606 1,936,005	10,143,859 392,587 3,856,294 7,445,606 2,154,487	10,393,156 357,142 3,904,951 7,445,606 2,103,283	10,648,694 319,503 4,010,811 7,445,606 2,192,878	10,910,604 277,972 4,018,841 7,445,606 2,286,692	11,178,955 241,839 4,127,789 7,445,606 2,384,520	100,447,890 4,070,428 38,163,650 74,136,766 20,174,734	2,524,121 -267,325 1,663,346 442,890 840,835	29.16% -52.50% 67.49% 6.32% 54.47% 0.00%
Net loss on joint ventures Fair value losses Net loss from disposal of assets	275,706	281,220	286,845	292,581	298,433	304,402	310,490	316,700	323,034	329,494	336,084	0 0 3,079,282	0 0 60,378	0.00% 0.00% 21.90%
Total expenses continuing operations	20,450,548	22,162,673	22,993,570	23,138,272	23,298,235	23,731,311	24,303,323	24,520,837	24,940,526	25,269,209	25,714,794	240,072,751	5,264,246	25.74%
Total expenses continuing operations excluding net loss from asset disposals, joint ventures and fair value losses	20,174,842	21,881,453	22,706,726	22,845,690	22,999,802	23,426,909	23,992,834	24,204,138	24,617,493	24,939,715	25,378,710	236,993,469	5,203,868	25.79%
Operating results														
Operating result from continuing operations	-2,369,024	-3,656,869	-4,047,864	-3,712,800	-3,456,433	-3,440,280	-3,562,376	-3,297,086	-3,230,934	-3,039,696	-2,948,830	-34,393,169	-579,806	24.47%
Net operating result before capital grants & contributions net operating result before capital grants & contributions, gains/losses on asset	-2,710,139	-3,991,901	-4,383,161	-4,048,367	-3,792,276	-3,776,404	-3,898,787	-3,633,789	-3,567,936	-3,377,002	-3,286,440	-37,756,063	-576,301	21.26%
disposals, gains/losses on joint ventures and fair value adjustments	-2,434,433	-3,710,681	-4,096,316	-3,755,786	-3,493,843	-3,472,003	-3,588,297	-3,317,090	-3,244,902	-3,047,508	-2,950,356	-34,676,781	-515,923	21.19%
Increase in rates and annual charges			·	·	j			·		i				
\$ Increase in rates and annual charges % Increase in rates and annual charges		353,095 4.71%	344,888 4.40%	360,171 4.40%	313,517 3.67%	327,307 3.69%	341,619 3.72%	354,804 3.72%	371,513 3.76%	385,042 3.75%	399,498 3.75%	3,551,452 47.42%		

, , , , , , , , , , , , , , , , , , ,	no SV income Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Sum of 10 years	Change over 10	) vears
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	Cum or 10 years	\$	%
Income from continuing operations														
Revenue:														
Rates & Annual Charges	7,488,919	7,842,014	8,186,902	8,547,073	8,860,590	9,187,896	9,529,515	9,884,319	10,255,832	10,640,874	11,040,371	93,975,385	3,551,452	47.429
User Charges & Fees	1,109,108	1,144,788	1,183,633	1,220,189	1,255,736	1,288,284	1,326,421	1,361,582	1,402,531	1,440,538	1,479,575	13,103,276	370,467	33.409
Interest & Investment Revenue	120,400	120,804	121,212	121,624	122,040	122,461	122,885	123,314	123,747	124,185	124,624	1,226,897	4,224	3.519
Other Revenues	525,652	536,415	539,156	550,283	553,233	564,738	567,905	579,803	583,200	595,592	608,247	5,678,571	82,595	15.719
Grants & Contributions Op Purposes	8,496,329	8,526,752	8,579,506	8,650,736	8,714,361	8,791,528	8,857,811	8,938,030	9,007,281	9,091,019	9,175,537	88,332,559	679,207	7.999
Grants & Contributions Capital Purposes	341,115	335,032	335,297	335,567	335,843	336,124	336,411	336,703	337,001	337,306	337,610	3,362,894	-3,505	-1.039
<include additional="" here="" items=""></include>	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Other Income (items excluded from ratio analyis)														
Net share of profit on joint ventures	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Fair value gains	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Net gains from disposal of assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0.009
Total Income Continuing Operations	18,081,524	18,505,804	18,945,706	19,425,472	19,841,802	20,291,031	20,740,948	21,223,751	21,709,592	22,229,513	22,765,964	205,679,582	4,684,440	25.919
Income excluding capital grants and contributions	17,740,409	18,170,772	18,610,409	19,089,905	19,505,959	19,954,907	20,404,537	20,887,048	21,372,591	21,892,208	22,428,354	202,316,688	4,687,945	26.43%
Income excluding capital grants and														
contributions, net gains from asset disposals,														
profit on joint ventures and fair value gains	17,740,409	18,170,772	18,610,409	19,089,905	19,505,959	19,954,907	20,404,537	20,887,048	21,372,591	21,892,208	22,428,354	202,316,688	4,687,945	26.439
Expenses from continuing operations												l	1	
Employee Benefits & On-costs	8,654,834	8,975,830	9.200.952	9,431,851	9,663,349	9,900,640	10,143,859	10,393,156	10,648,694	10,910,604	11,178,955	100.447.890	2,524,121	29.169
Borrowing Costs (i.e. interest costs)	509,164	561,547	531,924	494.821	462,909	430,185	392,587	357,142	319,503	277,972	241,839	4,070,428	-267,325	-52.50%
Materials & Contracts	2.464.443		3,699,311	3,693,064	3,570,036	3,714,473	3,856,294	3,904,951	4,010,811	4,018,841	4,127,789	38,163,650	1.663.346	67.499
Depreciation & Amortisation	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	7,445,606	74,136,766	442,890	6.329
Other Expenses	1,543,684	1,643,836	1,831,858	1,783,274	1,857,901	1,936,005	2,154,487	2,103,283	2,192,878	2,286,692	2,384,520	20,174,734	840.835	54.47
<include additional="" here="" items=""></include>	1,010,001	0	0	0	0,007,007	0	2,.0.,.07	0	2,102,010	0	2,001,020	20,,.01	0.0,000	0.00
Other Expenses (items excluded from ratio analyis)	ľ	Ĭ	ĭ	ĭ	ŭ	ŭ	ĭ	Ĭ	Ĭ	Ĭ	ŭ			0.00
Net loss on joint ventures	0	0	0	0	0	0	0	0	0	0	0	ا ا	0	0.009
Fair value losses	l ő	ا م	ő	ő	Ô	ő	ŏl	ő	ő	ő	0	ام	l 0	0.009
Net loss from disposal of assets	275,706	281,220	286,845	292,581	298,433	304,402	310,490	316,700	323,034	329,494	336,084	3,079,282	60,378	21.90%
Total expenses continuing operations	20,450,548	22,162,673	22,993,570	23,138,272	23,298,235	23,731,311	24,303,323	24,520,837	24,940,526	25,269,209	25,714,794	240,072,751	5,264,246	25.74%
Total expenses continuing operations														
excluding net loss from asset disposals, joint	20,174,842	21,881,453	22,706,726	22,845,690	22,999,802	23,426,909	23,992,834	24,204,138	24,617,493	24,939,715	25,378,710	236,993,469	5,203,868	25.79%
Operating results			<u>'</u>	<u>'</u>									ı	
Operating result from continuing operations	-2,369,024	-3,656,869	-4,047,864	-3,712,800	-3,456,433	-3,440,280	-3,562,376	-3,297,086	-3,230,934	-3,039,696	-2,948,830	-34,393,169	-579,806	24.479
Net operating result before capital grants												' '		
& contributions	-2,710,139	-3,991,901	-4,383,161	-4,048,367	-3,792,276	-3,776,404	-3,898,787	-3,633,789	-3,567,936	-3,377,002	-3,286,440	-37,756,063	-576,301	21.26%
Net operating result before capital grants &														
contributions, gains/losses on asset														
disposals, gains/losses on joint ventures and														
fair value adjustments	-2,434,433	-3,710,681	-4,096,316	-3,755,786	-3,493,843	-3,472,003	-3,588,297	-3,317,090	-3,244,902	-3,047,508	-2,950,356	-34,676,781	-515,923	21.19%
ncrease in rates and annual charges														
\$ Increase in rates and annual charges		353,095	344,888	360,171	313,517	327,307	341,619	354,804	371,513	385,042	399,498	3,551,452		
% Increase in rates and annual charges	1	4.71%	4.40%	4.40%	3.67%	3.69%	3.72%	3.72%	3.76%	3.75%	3.75%	47.42%	1	

Difference between Scenario 1 (with proposed SV	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Sum of 10 year
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	•
Income from continuing operations												
Revenue:												
Rates & Annual Charges	0	1,960,274	4,812,473	5,427,670	6,095,362	6,819,647	7,604,931	8,455,958	9,377,828	10,376,030	11,457,229	72,387,40
User Charges & Fees	0	0	0	0	0	0	0	0	0	0	0	
Interest & Investment Revenue	0	0	0	0	0	0	0	0	0	0	0	
Other Revenues	0	0	0	0	0	0	0	0	0	0	0	
Grants & Contributions Op Purposes	0	0	0	0	0	0	0	0	0	0	0	
Grants & Contributions Capital Purposes	0	0	0	0	0	0	0	0	0	0	0	
<include additional="" here="" items=""></include>	0	0	0	0	0	0	0	0	0	0	0	
Other Income (items excluded from ratio analyis)												
Net share of profit on joint ventures	0	0	0	0	0	0	0	0	0	0	0	
Fair value gains	0	0	0	0	0	0	o	ol	0	ol	0	
Net gains from disposal of assets	0	0	0	0	0	0	0	o	0	0	0	
<del>g</del>		_	-	-	-	-	-	-	_	-	_	
Total Income Continuing Operations	0	1,960,274	4,812,473	5,427,670	6,095,362	6,819,647	7,604,931	8,455,958	9,377,828	10,376,030	11,457,229	72,387,40
ncome excluding capital grants and												
contributions	0	1,960,274	4,812,473	5,427,670	6,095,362	6,819,647	7,604,931	8,455,958	9,377,828	10,376,030	11,457,229	72,387,40
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,	-,,	*,****,***	-,,	.,,	2,122,222	-,,	,	,,===	
ncome excluding capital grants and												
contributions, net gains from asset disposals,												
profit on joint ventures and fair value gains	0	1,960,274	4,812,473	5,427,670	6,095,362	6,819,647	7,604,931	8,455,958	9,377,828	10,376,030	11,457,229	72,387,40
profit of joint ventures and fail value gains		1,900,274	4,612,473	3,427,070	0,095,502	0,019,047	7,004,931	0,433,936	9,377,020	10,370,030	11,437,229	72,307,40
Expenses from continuing operations					<u>'</u>							' I
Employee Benefits & On-costs	0	0	0	0	0	0	0	0	0	0	0	
Borrowing Costs (i.e. interest costs)	0	0	0	ō	ō	o o	ō	أم	0	ام	0	
Materials & Contracts	ľ	ň	امّ	ň	ñ	ő	ő	ŏ	ň	ň	n	
Depreciation & Amortisation	١	o 0	ا م	ň	ő	ő	ŏ	ő	ő	٥	0	
Other Expenses	١	o o	ا م	ň	ő	ő	ň	ő	0	ام	0	
<include additional="" here="" items=""></include>	١	0	ام	ŏ	٥	١	ام	ől	0	١	0	
Other Expenses (items excluded from ratio analyis)	"	U	١	٥	۷	۷	۰	٩	U	ď	U	
Net loss on joint ventures	_	0	١	0	0	0	0	٥	0		0	
Fair value losses	0	0	ام	0	0	0	ő	0	0	0	0	
	0	0	١	0	0	0	0	0	0	٥	0	
Net loss from disposal of assets	"	U	ا	U	٩	۷	۷	٩	U	١	U	
Total expenses continuing operations	0	0	0	0	0	0	0	0	0	o	0	
Operating results												
Operating result from continuing operations	0	1,960,274	4,812,473	5,427,670	6,095,362	6,819,647	7,604,931	8,455,958	9,377,828	10,376,030	11,457,229	72,387,40
3 3 1		, ,	, , ,	-, ,	.,,	.,,.	,,	.,,	-,- ,-	.,,	, - , -	,,
Net operating result before capital grants												
& contributions	0	1,960,274	4,812,473	5,427,670	6,095,362	6,819,647	7,604,931	8,455,958	9,377,828	10,376,030	11,457,229	72,387,4
Net operating result before capital grants &												1
contributions, gains/losses on asset												1
disposals, gains/losses on joint ventures and												1
		1 060 274	4,812,473	E 407 670	6 005 300	6 040 647	7 604 004	0.455.050	0 277 000	10 276 020	11,457,229	72,387,40
fair value adjustments	0	1,960,274	4,812,473	5,427,670	6,095,362	6,819,647	7,604,931	8,455,958	9,377,828	10,376,030	11,457,229	/2,387,40
ncrease in rates and annual charges					!		!	!				1
\$ Increase in rates and annual charges		1,960,274	2,852,199	615,197	667,692	724,285	785,284	851,027	921,870	998,202	1,081,199	11,457,2

Key assumptions	(please	enter assumed % f	igure for eacl	n year)							
		Year 1 2023-24	Year 2 2024-25	Year 3 2025-26	Year 4 2026-27	Year 5 2027-28	Year 6 2028-29	Year 7 2029-30	Year 8 2030-31	Year 9 2031-32	Year 10 2032-33
Growth in labour costs											
Scenario 1: Proposed (with SV)	% pa	3.71%	2.51%	2.51%	2.45%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%
Scenario 2 - Base case (no SV)	% pa	3.71%	2.51%	2.51%	2.45%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%
Growth in employee numbers	·										
Scenario 1: Proposed (with SV)	% pa	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Scenario 2 - Base case (no SV)	% pa	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Growth in assessment numbers											
Scenario 1: Proposed (with SV)	% pa	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Scenario 2 - Base case (no SV)	% pa	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Inflation rate applied to Materials & Co	ontracts										
Scenario 1: Proposed (with SV)	% pa	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Scenario 2 - Base case (no SV)	% pa	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Planned operating cost savings	•										
Scenario 1: Proposed (with SV)	% pa	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Scenario 2 - Base case (no SV)	% pa	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Tenterfield Shire Council

#### WORKSHEET 9

#### FINANCIAL RATIOS

This worksheet captures financial ratios for five historical years as well as the current and forecast years (0 to 10)

The historical ratios are calculated from information provided in Worksheet 7 and two of the forecast matios are calculated from information entered in Worksheet 8. Please enter the forecast financial ratios in the bile input cells

Enter the two compusory ratios (infrastructure Renewals Ratio and Infrastructure Backlog Ratio)

Enter the two optional ratios (Asset Maintenance Ratio and Dath Service Ratio) only if they are relevant to your Council's application, otherwise leave blank.

•	•			His	torical rat	ios						Forecast ratios						
								Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	B 6 W		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Criteria and measure	Definition	Scenario																
1. Sustainability																		
Operating Performance Ratio	Net continuing operating result																	
F	(excl capital grants and contributions)	Scenario 1: Proposed (with SV)	5.3%	2.7%	-0.6%	-4.6%	10.9%	-13.7%	-8.7%	3.1%	6.8%	10.2%	12.5%	14.3%	17.5%	19.9%	22.7%	25.1%
	Total continuing operating revenue	Scenario 2 - Base case (no SV)	5.3%	2.7%	-0.6%	-4.6%	10.9%	-13.7%	-20.4%	-22.0%	-19.7%	-17.9%	-17.4%	-17.6%	-15.9%	-15.2%	-13.9%	-13.2%
	(excl. capital grants and contributions)	Scenario 3: Hybrid case <sup>a</sup>	5.3%	2.7%	-0.6%	-4.6%	10.9%	-13.7%	-20.4%	-22.0%	-19.7%	-17.9%	-17.4%	-17.6%	-15.9%	-15.2%	-13.9%	-13.2%
Own Source Revenue Ratio	Total continuing operating revenue																	
	(excl all grants and contributions)	Scenario 1: Proposed (with SV)	46.7%	30.3%	35.1%	24.6%	25.8%	51.1%	56.7%	62.5%	63.8%	65.1%	66.3%	67.6%	68.8%	69.9%	71.1%	72.2%
	Total continuing operating revenue	Scenario 2 - Base case (no SV)	46.7%	30.3%	35.1%	24.6%	25.8%	51.1%	52.1%	52.9%	53.7%	54.4%	55.0%	55.7%	56.3%	57.0%	57.6%	58.2%
	(incl. capital grants and contributions)																	
								Please enter fore	cast ratios									
nfrastructure Renewals Ratio	Asset renewals (building and infrastructure)	Scenario 1: Proposed (with SV)			118.0%			104.7%	107.7%	96.4%	90.4%	82.5%	86.1%	96.2%	86.2%	76.0%	75.3%	75.3%
	Depreciation, amortisation and impairment	Scenario 2 - Base case (no SV)	94.6%	281.5%	118.0%	172.2%	162.2%	104.7%	107.7%	96.4%	90.4%	82.5%	86.1%	96.2%	86.2%	76.0%	75.3%	75.3%
	(building and infrastructure)																	
2. Effective infrastructure	and service management																	
nfrastructure Backlog Ratio								Please enter fore										
	Estimated cost to bring assets to satisfactory condition	Scenario 1: Proposed (with SV)	8.3%	3.7%	4.4%	5.5%	4.4%	6.8%	7.1%	7.4%	7.8%	8.2%	8.6%	8.9%	9.3%	9.6%	10.1%	10.1%
	Total (WDV) <sup>b</sup> of infrastructure, buildings, other	Scenario 2 - Base case (no SV)	8.3%	3.7%	4.4%	5.5%	4.4%	6.8%	7.1%	7.4%	7.8%	8.2%	8.6%	8.9%	9.3%	9.6%	10.1%	10.1%
	structures, depreciable land, and improvement assets																	
Asset Maintenance Ratio								Optional: Enter for										
	Actual asset maintenance	Scenario 1: Proposed (with SV)			100.0%			39.5%	41.1%	42.8%	46.1%	49.0%	45.6%	41.7%	38.6%	40.2%	42.9%	42.9%
	Required asset maintenance	Scenario 2 - Base case (no SV)	100.0%	100.0%	100.0%	100.0%	100.0%	39.5%	41.1%	42.8%	46.1%	49.0%	45.6%	41.7%	38.6%	40.2%	42.9%	42.9%
Debt Service Ratio																		
	Cost of debt service							Optional: Enter for										
	(interest expense and principal repayments)	Scenario 1: Proposed (with SV)	3.0%	2.7%		2.0%		4.2%	4.4%	6.5%	8.0%	8.8%	9.4%	9.9%	10.8%	11.6%	12.6%	12.6%
	Total continuing operating revenue	Scenario 2 - Base case (no SV)	3.0%	2.7%	2.4%	2.0%	2.7%	4.2%	3.0%	2.9%	3.5%	3.7%	3.7%	3.6%	3.7%	3.8%	3.9%	3.9%
	(excl capital grants and contributions)						I,											

3. Financial data underlying the ratios		\$'000 nominal										
		Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	-	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Infrastructure Renewals Ratio												
Asset renewals (building and infrastructure)	Scenario 1: Proposed (with SV)	7,474,272.57	7,760,621.30	7,042,624.92	6,695,125.93	6,177,350.62	6,519,315.10	7,365,924.26	6,668,114.77	5,947,975.19	5,946,816.89	6,244,157.7
Depreciation, amortisation and impairment (building and infrastructure)	Scenario 1: Proposed (with SV)	7,141,450.54	7,206,739.87	7,307,583.04	7,405,694.08	7,487,928.71	7,570,786.46	7,654,766.38	7,738,327.88	7,823,212.10	7,895,720.10	8,290,506.1
Asset renewals (building and infrastructure)	Scenario 2 - Base case (no SV)	7,474,272.57	7,760,621.30	7,042,624.92	6,695,125.93	6,177,350.62	6,519,315.10	7,365,924.26	6,668,114.77	5,947,975.19	5,946,816.89	6,244,157.7
Depreciation, amortisation and impairment (building and infrastructure)	Scenario 2 - Base case (no SV)	7,141,450.54	7,206,739.87	7,307,583.04	7,405,694.08	7,487,928.71	7,570,786.46	7,654,766.38	7,738,327.88	7,823,212.10	7,895,720.10	8,290,506.1
Infrastructure Backlog Ratio												
Estimated cost to bring assets to satisfactory condition	Scenario 1: Proposed (with SV)	28,560,000.00	29,938,000.00	31,384,900.00	32,904,145.00	34,499,352.25	36,174,319.86	36,933,035.86	38,729,687.65	39,616,172.03	41,546,980.63	43,624,329.6
Total (WDV) <sup>b</sup> of infrastructure, buildings, other structures, depreciable land, and improvement	t asse Scenario 1: Proposed (with SV)	421,567,455.54	421,671,247.74	421,310,050.78	420,614,343.78	419,508,977.14	418,433,716.76	417,173,085.46	415,977,083.66	413,726,057.64	411,122,202.61	431,678,312.7
Estimated cost to bring assets to satisfactory condition	Scenario 2 - Base case (no SV)	28,560,000.00	29,938,000.00	31,384,900.00	32,904,145.00	34,499,352.25	36,174,319.86	36,933,035.86	38,729,687.65	39,616,172.03	41,546,980.63	43,624,329.6
Total (WDV) <sup>b</sup> of infrastructure, buildings, other structures, depreciable land, and improvement	t asse Scenario 2 - Base case (no SV)	421,567,455.54	421,671,247.74	421,310,050.78	420,614,343.78	419,508,977.14	418,433,716.76	417,173,085.46	415,977,083.66	413,726,057.64	411,122,202.61	431,678,312.7
Asset Maintenance Ratio												
Actual asset maintenance	Scenario 1: Proposed (with SV)	3,044,000.00	3,270,800.00	3,514,553.75	3,776,529.97	4,058,692.39	3,861,206.87	3,644,059.07	3,421,300.14	3,676,257.17	3,949,826.82	4,147,318.1
Required asset maintenance	Scenario 1: Proposed (with SV)	7,712,000.00	7,961,000.00	8,216,000.00	8,191,000.00	8,282,000.00	8,473,000.00	8,736,000.00	8,870,000.00	9,154,000.00	9,214,000.00	9,674,700.0
Actual asset maintenance	Scenario 2 - Base case (no SV)	3,044,000.00	3,270,800.00	3,514,553.75	3,776,529.97	4,058,692.39	3,861,206.87	3,644,059.07	3,421,300.14	3,676,257.17	3,949,826.82	4,147,318.1
Required asset maintenance	Scenario 2 - Base case (no SV)	7,712,000.00	7,961,000.00	8,216,000.00	8,191,000.00	8,282,000.00	8,473,000.00	8,736,000.00	8,870,000.00	9,154,000.00	9,214,000.00	9,674,700.0

Notes:
a SCENARIO 3: Hybrid case - SV expenditure but no SV income
b WDV = written down value