



Resourcing Strategy  
Supporting the 2013/2023 Community Strategic Plan

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- Introduction..... 3**
- Background: Legislative Framework..... 4**
- Section 1: People - Workforce Management Plan ..... 5**
  - Introduction ..... 5
  - Part 1: Executive Summary..... 6
  - Part 2: Current Strategies ..... 7
    - 2.1 Screening Methodology ..... 7
    - 2.2 Flexible Resourcing ..... 8
    - 2.3 Service Delivery..... 9
    - 2.4 Workforce Flexibility..... 10
    - 2.5 Technology Strategy..... 10
    - 2.6 Management Strategy ..... 11
    - 2.7 Training Strategy ..... 12
    - 2.8 Equal Employment Opportunity Management Strategy ..... 12
    - 2.9 Work Health and Safety Risk Management ..... 13
  - Part 3: Resourcing Challenges ..... 14
    - 3.1 External Challenges..... 15
    - 3.2 Internal Challenges..... 19
  - Part 4: Organisational Structure and Staffing Projection ..... 25
  - Part 5: What sort of Organisation will Council be in 10 years?..... 26
  - Part 6: Workforce Planning Objectives ..... 27
- Section 2: Assets - Asset Management Planning..... 32**
  - Introduction ..... 32
  - Asset Management ..... 32
  - Council's Asset stock ..... 33
  - Asset Stock Statistics:..... 34
  - Health of Asset Stock..... 35
  - Asset Management Approach..... 40
- Long-Term Financial Projections ..... 41**
  - Asset Management Issues..... 43
- Section 3: Finance - Long Term Financial Plan ..... 44**



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## Introduction

The Resourcing Strategy forecasts Council's ability to deliver assets and services to the community over the next 10 years in line with the adopted Community Strategic Plan.

Its aim is to ensure that the resources required to achieve the Community Strategic Plan:

- People - Workforce Management Plan
- Assets - Asset Management Planning
- Finances - Long Term Financial Plan

are available as and when required.

## Background: Legislative Framework

The Integrated Planning and Reporting Framework requires that Council prepare:

- A 10-year Community Strategic Plan to be developed in consultation with the community, State Government agencies and other relevant stakeholders. The purpose of the plan is to identify the community’s main priorities and aspirations for the future and to plan strategies for achieving these goals.
- A four (4) year Delivery Program that details all activities Council will be committing to over the next four years to work towards achieving its long term objectives as documented in the Community Strategic Plan.
- An annual Operational Plan that specifies individual activities Council will be undertaking during the year together with details of income and expenditure estimates for the year. These activities are drawn from the Delivery Program which is based on the Community Strategic Plan.
- *A Resourcing Strategy which is aimed at ensuring that the resources – time, money, assets and people – required to achieve the Community Strategic Plan are available as and when required. The Resourcing Strategy is focussed purely on Council’s responsibilities in the roles of leader, provider and regulator.*

The table below graphically demonstrates the flow of the Integrated Planning and Reporting Framework.



## Section 1: People - Workforce Management Plan

### Introduction

#### What is Workforce Planning?

Workforce planning is an essential component of the Resourcing Strategy in the Integrated Planning and Reporting Framework designed to ensure Council is able to meet the current and future service and operational needs of the Shire as well as ensuring that it is appropriately staffed to handle the changes and challenges that will need to be faced over the 4 years of the Delivery Program, and more generally over the 10 years of the Community Strategic Plan.

To achieve this it is essential that the Workforce Plan be aligned directly with the objectives detailed within the Community Strategic Plan and Council's Delivery Program.

An effective Workforce Management Plan will enable Council to plan its future workforce needs to deliver agreed goals, focus beyond the short term to the medium and long term and provide a framework for dealing with challenges in a consistent way.

In essence, workforce planning is about predicting Council's future labour market needs. It requires an understanding of the make-up of the current workforce, an investigation into future service needs and an analysis of the type and size of the workforce required to meet them. Labour market supply and demand factors, skill shortage areas, staff retention, work and family considerations, the ageing nature of the workforce, and equity and diversity issues are some of the issues that impact on Council's workforce management plan.

One of the more significant challenges is for Council to minimise its employment costs while ensuring it has the right people in the right place at the right time, with the right skills to meet the community's desired needs and its operational objectives.





## Part 1: Executive Summary

Council has a long history of providing a stable and skilled employment base to support the community. The Workforce Management Plan aims to ensure Council continues to show leadership within the local community as an employer of choice, contributing to the economic and social fabric of the local community. Further, the Workforce Plan aims to ensure Council has the people best able to inform its strategic direction, develop innovative approaches to complex issues, develop and maintain partnerships, deliver appropriate services effectively and efficiently, and engage productively with the community. The Workforce Management Plan reflects Council's commitment to ensuring legislative compliance and demonstrates a proactive commitment to Equal Employment Opportunity in all employment practices.

In developing this plan reference has been made to Council's Vision and Mission Statements, its Corporate Values, the 2009-2012 Human Resources Strategic Plan, the 2008-2018 Business Plan, the 2008 Corporate Relations Strategy, the 2007 Administration Support Review and Council's Equal Employment Opportunity Management Plan. It also takes into account current Best Practices within the Human Resources field, the external and internal environment, the operational needs of Council and the desired goals of the Community.

The Community Strategic Plan and Delivery Plan detail the Strategies, Objectives and Actions as well as detailing key contributions in achieving these goals, while this Workforce Management Plan details how Council will resource these actions ensuring the availability of the right people in the right place at the right time, with the right skills to achieve the communities goals within budgetary constraints as detailed in the Long Term Financial Plan.

Issues covered within the Workforce Management Plan include:

- workforce requirements
- workforce structure
- workplace equity and diversity
- workplace governance
- employee support and development



## Part 2: Current Strategies

The legislative requirement for a documented Workforce Management Plan within the structured Resourcing Strategy, as part of the Integrated Planning and Reporting Framework may be new.

However, Council's commitment to managing its human resources to facilitate or enable the performance of its legislative function is long standing.

As a consequence, numerous strategies have been identified and implemented through earlier initiatives including, the 2008-2018 Business Plan, 2008 Corporate Relations Strategy, 2007 Administration Support Review, Council's Equal Employment Management Plan and the 2009-2012 Human Resources Strategic Plan. These initiatives see Tweed Shire Council with a well established workforce management framework on which to continue building. Key elements of these initiatives are detailed below:



### 2.1 Screening Methodology

Council faces financial constraints in funding ongoing programs, such as the maintenance of community assets and infrastructure and the enhancement of services through application of new technologies. Similarly new services, facilities and program enhancements are subject to the availability of funding, special rate increases, future Section 94 funding and successful competition for grant funds. Put simply, funding is limited and not everything can be funded.

To address this issue a screening methodology has been developed and implemented to ensure that Council's limited resources are clearly directed towards areas of highest priority.

A distinction between the *funding* of services by Council and their *delivery* by Council staff or by others such as contractors or an alliance of councils has been made. Contracting or outsourcing services is not seen as an end in itself, however in some situations alternate employment models can provide better value for money for the community or provide greater flexibility to focus on new priorities.

The case for contracting out becomes strong where:

- Better value-for-money, either through lower costs (lowered labour, capital costs, interest charges), better quality services for the same cost, or higher service standards (access, convenience, speed etc) can be achieved.
- Development of additional products or product differentiation (for instance, the service may lend itself to private sector delivery because the contractor can leverage associated commercial opportunities such as cafes or shops).
- The service is difficult or costly for Council to deliver because it is very demanding of Council resources (e.g. high supervisory workload) or its delivery is subject to a wide fluctuation in workload.

- It requires staff that are in high demand or short supply and hence is associated with high recruitment and training costs.
- The program or service is new and Council does not currently have a high level of experience or expertise in the area.
- Contracting out would have secondary community benefits such as;
  - helping Council to meet other community goals e.g. for increased local employment or for economic development in identified industries e.g. tourism,
  - there is potential to group with other councils / agencies with a similar service need, to attract a very favourable bid.

## 2.2 Flexible Resourcing

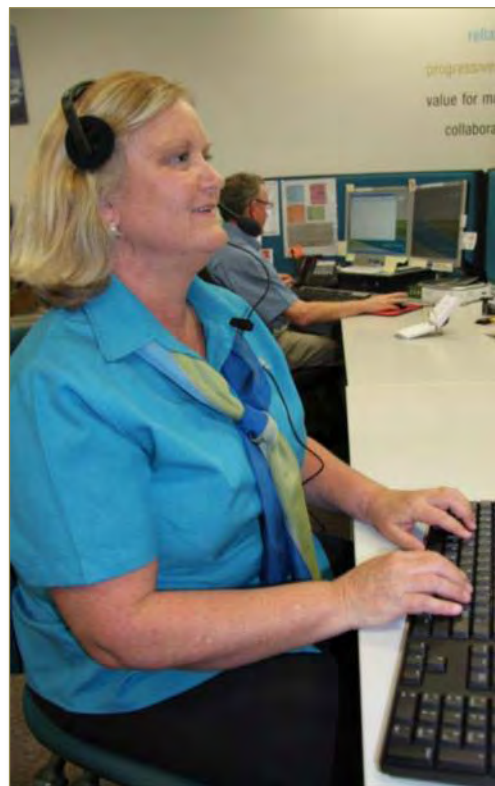
Affordability, speed and flexibility have been identified as critical factors for Council's future success. In particular, the capacity to redirect resources to highest value community uses will be essential in the highly turbulent and uncertain environment in which Council operates.

To this end, resourcing requirements for the next 10 years have been identified by;

- making a realistic projection of resourcing needs, based on present staffing and establishment practices, then
- reviewing the use of 'traditional' positions and identifying alternative ways of delivering programs and services to achieve better value-for-money for the community.

Initiatives have been implemented to unlock and redirect resources to maintain flexibility. These include:

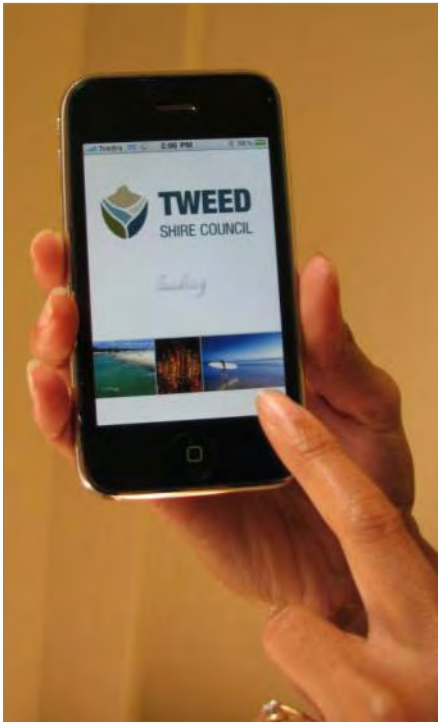
- containment of overall growth through new staff establishment practices and reporting
- priority given to the filling of positions that are critical to maximising productivity
- introduction of an Innovation Fund to increase the level of funds directed to new technologies and initiatives that will result in improved services or efficiency gains
- an ongoing system for managing vacancies and ensuring new positions are created in accordance with corporate priorities
- establishment control set at 50 per cent of recurrent income. This is to provide a framework for managing employee growth and costs
- identification of key corporate positions to kick start a program of productivity and business process reviews, fundamental and strategic program reviews, and customer service strategies
- application of the screening methodology in reviewing all proposed new positions
- implementation of technological advancements that assist in reducing administrative cost and/or improve service delivery



## 2.3 Service Delivery

High priority has been placed upon improving service delivery by:

- establishing a centralised contact centre comprising telephone and counter services;
- accelerating online services, complemented by targeted marketing campaigns to maximise the uptake of call centre and online services of 'routine' service delivery;
- implementation of an interactive e-Planning service including participation as one of 12 role model council's with the Department of Planning, under the Housing Code, for e-Planning where developers and applicants can register documents, receive real time information on the progress of DAs, and obtain certificates / consents online;
- maximising self service opportunities (e.g., registering food plans; online dog registration, booking services, application and issue of permits); and
- implementing the Telecommunications Infrastructure Action Plan including a proactive and leading regional role through membership of 'Broadband Today' ([www.broadbandtoday.com.au](http://www.broadbandtoday.com.au)) with the National Broadband Network rollout and collaboration with other key contributors and stakeholders, such as Southern Cross University ([www.gobroadband.org.au](http://www.gobroadband.org.au)), so that high speed broadband is available within the Shire.



A strategy for service delivery has been developed to ensure that, over time, staff are located as close as possible to their customer or the community they serve. To facilitate this, Council has an ongoing program aimed at:

- mobilising services to better service the frail aged, home bound and remote communities
- utilising remote access technology enabling field based staff to remain in the field to complete their administrative tasks, maximising resource utilisation and minimising pressure on limited office resources
- contracting out shire-wide activities to reduce the need for Council fleet to travel to and from its two depots to service the whole shire
- investigating the establishment of satellite offices close to areas of population density
- establishing shared, multipurpose facilities where State and Council services are co-located to provide more seamless community services

As part of this program of locating services where they can be easily accessed by the community, Council has purchased the Southern Cross University building adjacent to the Tweed Civic Centre. This facility will allow for the expansion of service delivery at Tweed Heads as well as providing for income generation through the commercial lease of space not directly required by Council.

Program delivery staff (whose 'customer' is the whole community) will continue to be centrally located in order to achieve a coordinated and integrated approach and a critical mass of expertise.

## 2.4 Workforce Flexibility

Council has a comprehensive suite of Protocols in place to assist staff to achieve a more sustainable work life balance. These protocols include but are not limited to Flexible Work Hours, Working from Home, Parental Leave, Emergency Services Leave, 9 Day Fortnight, Banking of Rostered Days Off, Long Service Leave at Double and Half Pay, Part Time Employment and Special Leave Without Pay. These Protocols also serve to maximise organisational flexibility and are key attraction and retention strategies.

These protocols are specifically directed at:

- introducing family friendly practices (combined with other flexible working initiatives to establish Council as an employer of choice)
- widening the available pool of applicants for recruitment of new staff;
- helping to retain older workers, by easing transition to retirement; and
- providing enhanced local employment opportunities, e.g. for people with a disability.



## 2.5 Technology Strategy

The *Information Technology Strategy* represents an evolution of Council's existing Information Technology capability to support our workforce and to provide easier access to information for the community. The strategy provides for a phased approach to the implementation of technology based around the following principles:

- quick implementation of core 'back office' applications to full functionality, ensuring an integrated suite of business operations
- continue to pursue the opportunity to deliver additional web-based services
- implementation of a transition program for enabling technologies, particularly mobile computing to help front-line field staff to achieve efficiencies
- uptake of information systems that connect with state government services and enable more effective, multi agency outcomes, for example, eHousing and ePlanning
- facilitation and support for the local deployment of the National Broadband Network to facilitate improved communications, educational opportunities, health care and economic outcomes
- positioning Council to enable the swift uptake of the latest in technological developments for the wider market (e.g. multimedia contact centres)

The Strategy also provides for:

- development of an eGovernment vision for the Tweed Shire
- establishment of a Tweed Technology Partnership with relevant state government and community sector agencies to work on a Community Portal
- brokering of partnerships with developers, telecommunication providers and NBN Co to 'future proof' developments by providing high speed data cabling, pits and trenches
- utilisation of the Innovation Fund to;

- provide certainty for a technology ‘transformation’ (focussing on capital purchases and investment in core applications to kick start solutions) through the funding of new technologies, innovative projects and service enhancements,
- resourcing to bring in contractors where required and to form flying squads to address backlogs and bottlenecks e.g. in data capture, and
- continuously benchmarking web-based customer service improvements of other councils (e.g. West Lancashire Council in UK, Onkaparinga in SA, Sunshine Coast and Ipswich in Qld, Whittlesea in Vic.) to keep ahead of best practice.

## 2.6 Management Strategy

Over recent years, a range of initiatives have been implemented to increase the level of staff participation in planning and decision-making, strengthen organisational culture and facilitate the adoption of a ‘community-enabling’ model of governance. This has been done in response to the increasingly rapid pace of change and as a means of developing the capacity of Council to provide leadership to its community and to achieve its vision for the Tweed. These strategies will continue to be supported.

These strategies have included:

- the Community Engagement Strategy
- establishment of corporate values
- implementation of Council’s community-enabling model of governance
- utilisation of enhanced Performance Planning and Reporting Software
- fundamental program reviews and evaluations, productivity reviews and business process re-engineering
- implementation of a biannual staff satisfaction survey and 360 degree performance reviews of the executive team
- expanded consultation forums
- a monthly internal staff newsletter, a formal system of staff notices and face to face presentations



Initiatives to increase Council’s capacity as a leader and community-enabler have also been implemented including:

- formal in-house programs to build the leadership and communication skills of management and the development of targeted staff.
- executive communiqués to staff monthly through InsideOUT as well as other key items of interest – to outline the more significant challenges ahead and how Council will meet them.
- staff task forces to work on solving corporate issues of high priority.
- annual “kick-off” meetings between the General Manager and staff to discuss priorities, hear staff concerns and ideas, recognise performance, etc.
- knowledge systems to increase the information available to staff on community needs and expectations, including results of community engagement programs and corporate image and satisfaction surveys.
- benchmarking and visits to other councils to promote an outward focus and continually expose staff to new ideas, best practices and cutting edge technologies.

## 2.7 Training Strategy

A range of additional strategies are currently being implemented to enhance Council's strong commitment to internal training and development. These strategies include maximising the take up rate of government funded existing worker training schemes, supervisor development, management development, systems training, customer service training, legislative and protocol refresher training, rainy day training and on the job coaching and mentoring.

These programs have been designed to complement Council's existing robust system of compliance training, annual performance and development reviews, leadership development programs, studies assistance protocol and career pathways program.

Council has operated successful internal cadet, apprentice and trainee programs for many years. These programs provide developmental opportunities for junior staff and younger members of the community and aid in addressing areas of skills shortage.



Council staff also participate in personal development programs such as the annual Rotary Youth Leadership Awards program (RYLA) for 19 to 27 year olds, and the annual Local Government Management Challenge. The Challenge is designed to effect positive change in the workplace through improving leadership standards in the Local Government sector.

Professional development and maintenance of professional expertise is also supported through attendance at industry conferences, seminars and workshops.

## 2.8 Equal Employment Opportunity Management Strategy

Council is committed to the principles of Equal Employment Opportunity and has well developed systems and processes in place to ensure that all employment practices are free from unlawful discrimination. Council is committed to eliminating discrimination, harassment, bullying and vilification from the workplace and ensuring that staff are provided with a supportive work environment in which to pursue their careers regardless of gender, race, disability or other factors.

Tweed Shire Council is an inclusive workplace that aims to attract Aboriginal and Torres Strait Islander people by offering professional recognition and career development. It is an aim to improve the employment outcomes within the Tweed community for Indigenous Australians.

With an Aboriginal staff ratio of 2.5 per cent, Council is one of only a few Public Sector bodies to be close to achieving the Commonwealth Government's Aboriginal Employment target of 2.7 per cent by 2015.

To assist in achieving this aim Council in consultation with the local Aboriginal Community has introduced a program of targeted Aboriginal traineeships.

Council also understands that people with a disability can bring a range of skills, talents and abilities to the workplace. Wherever possible, job tasks, processes, and equipment are modified and adapted, to ensure people with a disability have the opportunity to shine in a position that suits their skills and aptitude.

Council has a well developed Equal Employment Opportunity (EEO) Management Plan, the implementation of which is supported by an EEO Sub-Committee constituted of elected staff representatives. Also in place are thirteen staff EEO Contact Officers, elected by staff and formally trained by the Anti-Discrimination Board of NSW.

These Contact Officers serve as a first point of contact, along with Workplace Union Representatives, for staff seeking advice or support in relation to equal employment matters.

Well established and documented 'Anti-Bullying, Harassment and Discrimination' and 'Grievance Handling' Protocols, along with a proactive Reflect Respect training program are in place with Council having a strong record in addressing identified workplace issues.

Workplace diversity remains an issue of focus, with Council's well developed Flexible Work Hours Protocol providing a broader range of employment options to staff and prospective employees.

The outsourcing of Council's casual workforce has provided a greater range of temporary employment opportunities and the option for temporary staff to work for multiple local and regional employers, thereby, providing greater access to employment.



## 2.9 Work Health and Safety Risk Management

Improving Council's performance in the area of Work Health and Safety (WHS) Risk Management has been a priority management issue over recent years. To facilitate the desired strengthening of Council's safety culture, enhance injury management practices and reduce injury/incident rates and injury severity, Council has implemented:

- an Executive WHS Committee – consisting of the General Manager, Directors, key operational Managers and WHS personnel to provide the required focus, leadership, direction, funding and continual improvement to this vital project.
- Office and Field based WHS Committees – comprised of trained representatives from each work area to provide a forum for consultation, communication, identification and resolution of WHS issues.
- five dedicated WHS positions to provide professional expertise and guidance to line management and staff, as well as strategic direction to improving Council's WHS performance.
- A range of proactive strategies to assist in returning injured workers to work and reducing the risk of re-injury.
- realignment and development of Council's WHS Management System to Australian Standard 4801.
- repositioning of Council's WHS system to achieve compliance with the requirements of new Work Health and Safety Act within prescribed timeframes.

These strategies have resulted in a significant reduction in workplace incidents and lost time injury events a trend which is continuing.

### Part 3: Resourcing Challenges

Change is nothing new to Council. Over the past decade, Council has taken on new responsibilities and challenges and launched major new initiatives through the *Seven Year Infrastructure and Services Plan*.

The challenge now is to determine;

- what the organisation needs to look like within the next 10 years in order to meet the community's service expectations,
- the resourcing implications of these expectations,
- the external and internal factors that will impact on Council's ability to deliver the expected service, and
- how these factors will influence the organisations resourcing needs in the short, medium and long term?



The sort of challenges that need to be considered and addressed within the Workforce Management Plan include:

- Does Council's staffing base need to continue to grow in order to respond to the continuing growth in the Shire's population and to service new residential and employment areas as identified in the Far North Coast Regional Strategy and Councils Urban Release Strategy and Local Environment Plan?
- Can the same level of growth be sustained as in the past?
- Will the population growth concentrated along the coast require another coastal office providing services to communities in new release areas?
- Are our staff ready, and do they have the skills to take full advantage of service delivery opportunities provided by technology?

Underlying these questions and their likely answers is the belief that no one philosophical approach or 'formula' exists for Council to run and resource the organisation. 'Bigger' is not necessarily better. To respond to the challenges ahead, simply by growing a bigger organisation will not necessarily provide the level of service required by the community. It may even entrench traditional work practices when a more flexible approach is required. But becoming a small 'residual' authority is not a viable alternative. Maximising contracting out and minimising Council staff as an end in itself will not guarantee a better service to the community.

In addition to the above factors there are a range of both external and internal challenges that have the potential to impact on the organisation's capacity to supply the required workforce, at the required time, within allocated budget constraints. As such, these challenges need to be recognised, understood and monitored with corrective or mitigating strategies developed and implemented wherever possible.



### 3.1 External Challenges

Economic, social and political factors, whether on an international, national, state or local level, all have the ability to impact on Council's operations. Factors currently impacting human resource availability, costs and skills include;

- the economic downturn,
- skill shortage areas,
- changing labour demographics and employee expectations,
- changing ratepayer demographic profile,
- increased customer service expectations,
- new expectations,
- increasing labour costs, and
- changing legislative frameworks.

#### 3.1.1 Economic Downturn

The short term impact of the 2008 economic downturn was largely positive in terms of organisational resourcing. Staff turnover rates, although never high, have declined, there has been a significant increase in the number and quality of applicants across the majority of Council vacancies and skill shortage issues in areas such as Engineering, Town Planning and Electrical and Mechanical trades have been significantly reduced.

This trend is unlikely to be maintained in the long term. As the economy starts to improve Council will again face;

- declining applicant numbers,
- difficulties in attracting and retaining staff in high demand areas such as the electrical and mechanical trades, surveyors, town planners and engineers,
- increased resignation rates, and
- increased salary pressures.

To address these issues further strategies need to be developed and implemented in relation to:

- strengthening Council's position as an employer of choice
- enhancing attraction and retention strategies
- identifying alternate applicant sources including non-traditional applicant pools, internal development, apprenticeships/cadetships and overseas recruitment

#### 3.1.2 Skill Shortages

Skill shortages are becoming a significant problem on an international, national, state and local level with qualified staff, within specific professions, being increasingly difficult to attract and retain. Tweed Shire Council's regional status and proximity to the growth corridor and premium salary market of South East Queensland serves to exacerbate these problems.



Direct Government intervention at the State and Commonwealth level is required for long-term systematic solutions to be achieved. In conjunction with these strategies, Council needs to:

- look to less traditional areas to source its applicants
- investigate growing its own resources where possible/appropriate
- ensure appropriate protocols and practices are implemented to maximise the attraction and retention quality staff
- consider simplifying its vacancy application processes
- consider job redesign where appropriate

### 3.1.3 Changing Labour Demographics and Employee Expectations

The demographics of the labour force as well as employee expectations are constantly changing. Women, minority groups and the disabled are increasingly entering the work force, people are tending to work longer, there is a decreasing expectation of a job for life, part time and flexible work arrangements are being increasingly demanded, and career and geographic mobility is on the increase, while unskilled labour opportunities are decreasing.

These factors, along with many others not listed, are changing the face of the labour market.

To keep pace with this change, Council needs to be open to challenging the way it has traditionally worked and to investigate new ways of doing business. Possible strategies include:

- strengthening Council's workforce diversity
- introducing additional flexible and family friendly work practices
- establishing an ageing workforce strategy
- identifying at risk areas in relation to the loss of key personnel and/or corporate knowledge
- implementing mitigation strategies including mentoring, succession planning, career breaks and phased retirement to minimise the impact of skill and knowledge losses;
- diversifying retention strategies
- strengthening performance recognition processes
- enhancing internal career mobility options
- introducing additional planning and communication forums to increase staff participation



### 3.1.4 Changing Ratepayer Demographic Profile

An ageing population and self funded retirees will bring pressure for customised products, modern amenities and a quality 'look and feel' for towns and villages. To address these issues Council will need to continue to strengthen its capacity to innovate, to broaden its skills base and pursue new initiatives and services.

Council is already strengthening skills in community development and natural resource management. Such skills are essential in helping the community to manage change and build a sustainable future. Staff in these areas will need to increasingly work closely with

other areas of Council to achieve social and environmental outcomes as well as providing leadership to the Tweed community.

Other strategies will include:

- implementing enhanced position description templates to facilitate the development of new roles
- diversifying advertising strategies to target new skills areas
- strengthening Council's position as an Employer of Choice
- strengthening Business Screening Methodologies to ensure internal resources are focused on areas of highest priority
- development of strategic partnerships to ensure required services are provided through the most cost effective delivery models

### 3.1.5 Increased Customer Service Expectations

Customer expectations in relation to service delivery and communication have increased significantly over recent years and are likely to continue to increase for some time.

This places increased responsibility on Council to ensure that sufficient attention is placed on customer service skills during the recruitment process and adequate training resources are committed to the up skilling of staff. This will be particularly important for the contact centre staff, who serve as Council's primary service contact point, and the field-based workforce who have traditionally been seen as an operational area rather than a service function.



In order to respond to changing customer expectations Council will need:

- established training needs analysis methodologies
- effective change management processes
- multi skilled staff
- a suite of rolling training programs focused on;
  - customer service skills,
  - systems utilisation,
  - problem solving, and
  - project management.

### 3.1.6 New Expectations

Council's relationship with the community will continue to evolve as communities are established in new release areas and as the needs of these new residents are balanced with those in existing areas. The Community Strategic Plan identifies ways of strengthening relationships between Council and citizens, and responding to community expectations for quality services and increased involvement.

As these expectations become clearer over time, Council will need to respond by ensuring that appropriate services are identified and implemented and that adequate skilled staff exist to service these needs.

To ensure Council remains focused on its core business, established Screening Methodologies will be used to determine how new and evolving community expectations are best met.

### 3.1.7 Increasing Labour Costs

Labour costs are steadily increasing nationally with the impact of this being compounded by areas of labour shortage. For the Tweed, these issues are exacerbated by its proximity to the Gold Coast and South East Queensland where significant public and private sector development is underway. The premium being paid to secure qualified staff in these areas has effectively priced Council out of the market in some employment categories.

To address this issue Council will continue to:

- diversify its advertising strategies;
- identify and market its distinguishing characteristics as an employer;
- implement strategies that enhance its status as an employer of choice;
- challenge its assumptions in relation to vacancy application processes;
- explore alternate staffing models; and
- ensure that Council's resources are appropriately focused on the delivery of priority services.

### 3.1.8 Changing Industrial Legislation

The Legislative obligations under which Council operates are constantly changing and evolving. From a human resourcing point of view, these changes include the introduction of the Fair Work Australia Act, Federal Paid Maternity Leave Act, National Harmonisation of Work Health and Safety Legislation, Local Government (State) Award, and Building Professional Accreditation to name but a few.

These legislative changes will constantly challenge Council to ensure compliance whilst maintaining service delivery standards and operational costs. Implementation of appropriate protocols, systems and disciplines to ensure legislative compliance also places additional resourcing demands on Council.

To address these issues, Council will continue to:

- ensure that internal protocols and processes are updated for compliance with legislative change;
- identify and implement best practice processes to minimise the administrative cost of legislative compliance;
- negotiate and implement Council Agreements to facilitate the achievement of Council specific goals within the broader legislative framework; and
- investigate and implement alternate staffing models where they provide a more cost effective delivery method without compromising service outcomes.



## 3.2 Internal Challenges

Internal challenges will also impact on Council's workforce strategies and hence the ability to resource community expectations.

The most significant resourcing pressures currently facing Council include:

- an ageing workforce
- workforce demographics
- injury rates and associated workers compensation insurance premium costs
- managing change
- increasing resource costs
- supervisory and performance management skills
- human resource reporting mechanisms
- a complex and uncertain operating environment

### 3.2.1 Ageing Workforce

With an increasing number of staff remaining in the workforce past the traditional retirement age of 60, and the Commonwealth Government poised to increase the age of retirement, Council's workforce is progressively ageing. Currently, 48 employees or 6.88 per cent of Council's workforce are over 60 years of age. However, this number is likely to increase significantly over the next 15 years, given that approximately 50 per cent of Council's workforce is currently aged between 45 and 60 years.

In the short term, the benefits associated with the ageing workforce include reduced turnover rates, recruitment costs, induction costs and training costs, as well as increased worker experience, and an expanded corporate knowledge base.

In the longer term, the ageing workforce poses challenges in terms of fitness for work. For Council these issues are likely to be significant with 40 per cent of the workforce being employed in physically demanding, high risk positions.

Likely consequences of Council's ageing workforce will be the need to:

- redesign jobs or introduce mechanical improvements to accommodate the physical capabilities of older workers;
- increased workers compensation costs due to the recalculation of premium and compensation formulas to accommodate later retirement ages;
- an increase in wear and tear claims; and
- increased training costs associated with re-skilling staff to take on alternate duties.

To address these issues, Council is developing a Fitness for Work Strategy along with a range of strategies to better manage Workplace Health and Safety risk.



### 3.2.2 Workforce Demographics

Council's workforce demographics are fairly traditional with 74 per cent of total staff, 77 per cent of supervisors and professionals and 93.8% of Managers and Directors being male. This is due in part to the fact that a large proportion of the field workforce is comprised of traditionally male dominated trades.



In contrast the representation of female staff in the office workforce is 47 per cent.

Young people under the age of 25, account for only 2.58 per cent of Council's workforce as opposed to 15.63 per cent of the shire wide workforce. Similarly, less than 0.5 per cent of Council's workforce has a declared disability and only six per cent work part time.

In contrast 2.5 per cent of Council's work force identifies as being of Aboriginal or Torres Strait Islander descent which is similar to the shire wide workforce figure of 3.42 per cent and compares favourably with the State Government's aboriginal employment target of two per cent and the Commonwealth Government's target of 2.7 per cent by 2015.

To address imbalances, strategies are required to facilitate the long-term repositioning of Council's workforce demographics in order to strengthen the organisations culture, address diversity inequities, ensure a sufficient pool of qualified applicants and have a staff complement which is representative of the community as a whole.

Identified strategies include:

- development of a Workforce Diversity Strategy
- working with Government groups and other providers promoting Aboriginal Employment initiatives
- Memo of Understanding with North Coast Institute of TAFE to provide work experience opportunities for youth
- review and strengthening of Council's Equal Employment Opportunity (EEO) Protocols
- establishment of an EEO Sub-Committee
- establishment and training of EEO Contact Officers
- development of EEO data capture methodologies and enhanced establishment reporting to assist with organisational decision making
- identification and removal of artificial barriers to recruitment
- diversified advertising strategies
- development of alternate employment models including working from home, job sharing, split shifts and staggered start and finish hours

### 3.2.3 Injury Rates and Premium Costs

Workplace safety is Council's number one priority as an employer. Workers compensation premium costs have over recent years placed increasing financial pressure on Council.

To address this risk exposure a culture change initiative including increased accountability across all levels of the organisation, skill development programs, streamlining of processes and documentation, a proactive approach to injury management and an increased emphasis on safety and skill development has been implemented.

Identified strategies include:

- launch of a Think, Act, Be Safe marketing campaign
- development and implementation of a revised Fitness for Work Protocol
- implementation of competency based manual handling training and incident based refresher training
- implementation of a revised and strengthened Work Health and Safety Induction Program
- implementation of changes required under the National Harmonisation Legislation
- implementation of Council's revised Health Safety and Environment System
- implementation of an updated Health Safety and Environment Intranet Site
- redevelopment of Council's Contractor Management Policy
- development of an Asbestos Management Plan to ensure legislative compliance
- development of a health surveillance protocol and practices



### 3.2.4 Managing Change

Workplace change is inevitable in the modern work environment. Whether this change is technological advancement, job redesign, the need for increased or broadened skill sets, changing work expectations, altered hours of employment, organisational restructures, expanded or decreased business functions, the pace of change is escalating and there is an increasing expectation that staff will adjust and embrace work place change.

To facilitate this process Council will:

- further improve its internal communication, consultation, change management and project management methodologies;
- increase its investment in staff training;
- source assistance from external consultants and specialists as required;
- enhance the leadership skills of Directors and Managers and the supervision skills of Supervisors;
- provide clear and concise protocols and processes in relation to performance review and management, grievance handling and performance recognition; and
- provide enhanced and streamlined systems training.

### 3.2.5 Increasing Resource Costs



It has been recognised that simply increasing permanent staff numbers in response to community expectations is not always affordable. Corporate overheads would escalate with the construction of new office and depot accommodation, along with expansion of the vehicle fleet, extension of IT networks and increasing corporate support functions. To address this, more sophisticated ways to prioritise budget programs and initiatives, as well as alternate ways of delivering services and more flexible working patterns need to be identified.

Significant productivity gains will also need to be achieved by supporting staff in the uptake of technology, using technology to its full advantage and introducing process improvements and work redesign. The potential to meet increasing service demands through productivity gains is thus a key consideration in the Workforce Plan.

Specific strategies include:

- investigation of the feasibility of establishing satellite offices in coastal areas;
- maximisation of technological advancements supporting the provision of mobile and decentralised services;
- regional resource sharing;
- outsourcing of contracted services where economically viable and supportive of community needs;
- development of a range of alternate staffing models to increase organisational efficiency and cost effectiveness;
- development of real time human resource and establishment reporting to assist in decision making; and
- appropriate utilisation of temporary appointments, and short term labour hire.

### 3.2.6 Supervisory and Performance Management Skills

With resourcing costs increasing there is added pressure to ensure that staffing resources are being appropriately managed and that performance issues are quickly identified and addressed. To assist in this regard, there is an increasing need for Council to invest in the development of its Supervisory staff to ensure that they are both confident and competent to address staffing issues as and when they emerge.

Work is also required to further develop front line support resources including user friendly protocols, clear performance guidelines and tailored management reporting mechanisms.

Specific strategies include:

- increased investment in staff training;
- development of a modular Supervisor Training program for all existing and new supervisors;
- provision of revised protocols and processes to assist with performance reviews, performance management, grievance handling and performance recognition; and
- continued funding of leadership and management programs.



### 3.2.7 Human Resource Reporting Mechanism

To ensure that adequate information is available in real time to management in relation to staffing costs, vacancies, staff demographics, resignation rates, injury rates etc, additional resources need to be invested in the development, and dissemination of key performance data. Without this data, management lacks the depth and detail of information required to ensure that the organisation's human resources are appropriately managed.

The key strategy in this area is the development and deployment of a real time human resources information reporting system to managers and supervisors.

### 3.2.8 A Complex and Uncertain Operating Environment

The North Coast Regional Strategy provides for an additional 19,100 dwellings in the Shire by 2031 the NSW Department of Planning in 2010 provided some initial basic analysis of population projections as an update for the Far North Coast Regional Strategy (FNCRS) showing a population projection of 124,700 in 2031. In comparison the Tweed Urban and Employment Land Release Strategy (TUELRS) 2009 projects a population of 118,754 by 2031.



While there is some discrepancy in the two projections based on the Department of Planning's estimate of 91,700 persons living in the Tweed in 2011, a population increase of between 29 per cent and 36 per cent is probable by 2031. The increase in population predicted for Tweed exceeds the projected average population growth rate for the State.

According to the TUELRS it isn't just that the population will increase at a rate significantly above the State and National averages, but there will be a significant transition in the demography of the population in comparison to the State as well; in 2011 the median age of the Tweed population was 48 (compared with 38 for NSW), but by 2031, it is projected to change to 56 (compared with just 42 for NSW).

This will have significant impact on the nature of the rating and employment base of the Shire, a matter which needs significant and direct action by Council through employment generating initiatives and lifestyle and tourism options.

The level of uncertainty in the development area, along with increasing community expectations for Council to 'solve' social problems and protect the environment at all cost, and continuing intervention and cost shifting from State Government is unlikely to ease in the short term.

Such a complex, rapidly changing, political and uncertain environment demands a new model of governance, a different way of resourcing the organisation, and different work patterns to the past.

The recognition of Local Government in the Constitution is currently being debated. Tweed Shire Council resolved in 2010 to support Constitutional Recognition of local government as a referendum item at the next Federal election as it would permit and provide for the Commonwealth Government to directly fund local government.

There is a real need for the community to acknowledge the pressures of the Tweed and the resource constraints in which Council operates under. This means that residents need to be involved in decisions about the future of the Tweed and importantly, consider creative, contemporary alternatives to accommodate this projected increase in population.

#### **Part 4: Organisational Structure and Staffing Projection**

Whilst zero growth in staff numbers has been incorporated into the 10 year long term financial plan, Council recognises that as new neighbourhoods are developed, in line with the Far North Coast Regional Strategy, that these neighbourhoods will need to be serviced and new assets maintained. This will include human resources to maintain parks and streetscapes, sports grounds, garbage and waste collection, street lights and facilities such as toilets, bus shelters, foot paths, community centres and an increasing demand on library and other community facilities and services.

An increasing population also places additional demands on administration resources in areas such as revenue, financial services, planning and engineering and in turn support areas like human resources and information technology. These demands can be resourced through the employment of additional staff, letting contracts to undertake the services, directing resources from existing areas, or through efficiency gains which permit diversion of existing resources. It is likely that a combination of all methods, with the exception of reducing services in other areas, will be pursued.

Any increases to staff establishment numbers will be done so in accordance with the 50% of recurrent income rule and will be incorporated into the annual review of the long term financial plan.

*The organisational structure is currently under review and Phase 2 is to be presented to Council in June 2014*

## **Part 5: What sort of Organisation will Council be in 10 years?**

With changing community expectations, shifting rate payer demographics and changing workforce dynamics, Council is likely to be a very different organisation in 10 years to what it is now. This vision of the future, which is guided by the Community Strategic Plan and proceeding strategic documents, will strongly influence Council's resourcing needs over the next 4 to 10 years.

According to this vision, Council will be better able to:

- Respond to changes in our community and to the continued growth of the shire.
- Balance the needs of new residents with the needs of those that have grown up in the shire.
- Balance the need for growth and development of the shire with the need to preserve the environment and its natural beauty.

Council will have earned a greater respect within the community:

- for the professional manner in which affairs are conducted
- for fairness and transparency in resolving conflict and disputes
- for willingness to partner with other
- for the value-for-money that is offered to the community and citizens

Council will:

- Be clearly focused, understanding its role as a purchaser and provider of services, and as a facilitator of networks, alliances, and partnerships for developing social capital and improving social outcomes.
- Be employing the most modern management systems and business-like practices.
- Know exactly what costs and resources go into providing direct services, community programs and commercial services.

As an organisation, Council will:

- have an employee and skill base to match its role
- maintain technical expertise despite skills shortages and limits on funding
- identify innovative sources of funding, including sponsorships, trusts and joint ventures
- communicate with the community better
- be highly skilled in community education and engagement techniques
- ensure the community is empowered, well-informed and engaged in local planning and community activities
- foster self-reliance among citizens
- strengthen its capacity as a risk manager, project manager, resource manager and strategic thinker
- implement enhanced flexible working conditions
- ensure that staff have access to the training they require
- foster greater staff participation in decision-making
- provide access to advanced technology and information systems
- foster a positive, progressive, change embracing, and safety conscious work culture

## Part 6: Workforce Planning Objectives

In order to address the challenges faced by Council in resourcing the Community Strategic Plan, this Workforce Management Plan identifies six key strategies and a multitude of associated actions that will be implemented to ensure Council is appropriately resourced.

### Strategy 1 - W.M.P.1 - Maximise Employee Diversity

#### Community Strategic Plan Reference 1.3.1

##### Actions

- W.M.P.1.1      Develop a workforce diversity strategy to strengthen the representation, at all levels within the organisation, of identifiable groups within the community including those with a disability, youth, women, Aboriginal and Torres Strait Islanders.
- W.M.P.1.2      Further develop a flexible approach to employment through the implementation and enhancement of work-life balance strategies.
- W.M.P.1.3      Develop strategies to manage employee fitness for work and proactively address issues associated with an ageing workforce.
- W.M.P.1.4      Conduct a workforce review to identify at risk areas/positions in relation to succession planning and skill/knowledge loss at all levels of the organisation.
- W.M.P.1.5      Implement mitigating strategies including mentoring, succession planning, career breaks and phased retirement to minimise the impact of personnel, skill and knowledge losses.
- W.M.P.1.6      Implement training strategies to identify and address current and anticipated skill gaps within Council's workforce.
- W.M.P.1.7      Ensure artificial barriers to employment and promotion are identified and addressed.
- W.M.P.1.8      Diversify vacancy advertising and recruitment strategies to target non traditional applicant pools maximise applicant diversity and ensure a broad range of meritorious applicants.
- W.M.P.1.9      Implement strategies to address discrimination, harassment and bullying in the workplace and to reinforce a culture of acceptance and tolerance for all.
- W.M.P.1.10     Implement data capture and reporting protocols to ensure appropriate and timely staffing information is available to managers and supervisors.

## **Strategy 2 - W.M.P.2 - Strengthen Council's Position as an Employer of Choice**

### **Community Strategic Plan Reference 1.3.1**

#### **Actions**

- W.M.P.2.1 Develop and implement a multi-faceted performance recognition program that meets with the approval of staff and management.
- W.M.P.2.2 Continue to seek and implement best practice methodologies to ensure a positive staffing environment/culture.
- W.M.P.2.3 Negotiate and implement Council-specific or modified award entitlements that reflect Council's operational needs.
- W.M.P.2.4 Strengthen consultative and participative processes within the organisation to maximise staff involvement and commitment.
- W.M.P.2.5 Continue to develop alternate staffing, employment and remuneration strategies that support Council's strategic goals.
- W.M.P.2.6 Redesign and strengthen Exit Interview practices as an effective barometer of staff opinion.
- W.M.P.2.7 Continue to develop and enhance the range of Council specific attraction and retention strategies.
- W.M.P.2.8 Continue to expand flexible and family friendly work options available to staff.
- W.M.P.2.9 Develop and implement strategies to strengthen the internal career development and mobility options for staff.
- W.M.P.2.10 Ensure employment practices and protocols are updated in accordance with Legislative changes.
- W.M.P.2.11 Implement enhanced position description templates to facilitate the accurate description and marketing of roles.
- W.M.P.2.12 Identify and market Council's distinguishing characteristics as an employer.

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**Strategy 3 - W.M.P.3****Community Strategic Plan Reference 1.3.1**

## Sustainable Employment Growth and Costs

**Actions**

- W.M.P.3.1      Develop an expanded range of employment/staffing models to address staffing issues.
- W.M.P.3.2      Integrate workforce planning and human resource planning with long term financial, asset management and business planning.
- W.M.P.3.3      Regular review of Council's operations to identify non core functions that can be better serviced through alternate means.
- W.M.P.3.4      Maximise the utilisation of technological advancements to achieve improved efficiencies.
- W.M.P.3.5      Facilitate the systematic review and challenge of new business functions and positions to determine whether resourcing through the direct employment of staff is the most appropriate model.
- W.M.P.3.6      Enhance establishment reporting, data capture and interpretation methodologies to ensure the accurate and timely provision of staffing information.
- W.M.P.3.7      Invest in and support Work Health and Safety activities that will result in a reduction in workplace injuries and associated costs.
- W.M.P.3.8      A target of total employment costs to no more than 50 per cent of recurrent income.
- W.M.P.3.9      Develop and implement strategies to address issues associated with an ageing workforce.
- W.M.P.3.10     Research and implement a protocol and associated processes to deal with the broad range of fitness for work issues.
- W.M.P.3.11     Utilise legislative change to leverage reductions in employment costs wherever possible.
- W.M.P.3.12     Identify and implement best practice processes to minimise the administrative cost of legislative compliance.
- W.M.P.3.13     Investigate opportunities for regional cost sharing.

## **Strategy 4 - W.M.P 4**

### **Community Strategic Plan Reference 1.3.1**

Encourage a Proactive, Change Embracing and Learning Friendly Culture.

#### **Actions**

- W.M.P.4.1 Implement a Supervisor Development Strategy to address skill gaps in the areas of staff selection, recognition, performance management, disciplinary action, development and delegation.
- W.M.P.4.2 Maximise the utilisation of available Commonwealth/State funding programs to implement existing worker traineeships in areas of strategic need.
- W.M.P.4.3 Diversify the provision of internal training opportunities to include non-technical areas of skill development.
- W.M.P.4.4 Conduct regular training needs analysis to ensure appropriate training resources are directed towards areas of strategic need.
- W.M.P.4.5 Strengthen internal communication, consultation and project management practices to ensure change is managed positively.
- W.M.P.4.6 Develop internal training programs to support Council's and the communities increased expectations in relation to customer service.
- W.M.P.4.7 Implement initiatives to strengthen the organisation's Safety Culture.
- W.M.P.4.8 Provide appropriate training tools to ensure the maximum take up and efficient utilisation of Council's technological systems.
- W.M.P.4.9 Develop strong change management methodologies and processes.
- W.M.P.4.10 Further develop and strengthen community development and natural resource management skills within Council.

## **Strategy 5 - W.M.P.5**

### **Community Strategic Plan Reference 1.3.1**

Focus Council Resources on Core Business Activities

#### **Actions**

- W.M.P.5.1 Strengthen and regularly apply agreed Business Screening Methodologies to ensure internal resources are focused on areas of highest priority.
- W.M.P.5.2 Utilise screening methodologies to determine new and evolving community expectations are best met.
- W.M.P.5.3 Develop strategic partnerships to ensure required services are provided through the most effective delivery models.
- W.M.P.5.4 Continue to strengthen the organisation's capacity to innovate, to broaden its skill base and pursue new initiatives and services.
- W.M.P.5.5 Investigate the feasibility and appropriateness of establishing satellite offices in coastal areas.
- W.M.P.5.6 Maximise the take up of technological advancements that support the provision of mobile and decentralised services.



## **Strategy 6 - W.M.P.6**

### **Community Strategic Plan Reference 1.3.1**

Strengthen Enterprise Risk Management Practices.

#### **Actions**

- W.M.P.6.1 Further develop strategies that enhance the practical application of Council's commitment to a work environment free from all forms of inappropriate workplace behaviour including discrimination and bullying.
- W.M.P.6.2 Further develop strategies that ensure the practical application of management's commitment to safety as its number one priority.
- W.M.P.6.3 Continuation of safety campaign under the Think, Act, Be Safe slogan.
- W.M.P.6.4 Develop and implement a revised Fitness for Work Protocol.
- W.M.P.6.5 Implement a competency based manual handling training and incident based refresher training program.
- W.M.P.6.6 Implement a revised and strengthened WHS Induction Program.
- W.M.P.6.7 Implement the changes required under the National Harmonisation Legislation.
- W.M.P.6.8 Finalise realignment of Council's Health Safety and Environment System with Australian Standard 4801.
- W.M.P.6.9 Ensure ongoing review of Council protocols to ensure legislative compliance.

## Section 2: Assets - Asset Management Planning

### Introduction

Assets are physical objects owned, controlled and/or maintained by Council to deliver services to the community. Assets provide the foundation on which the community carries out its everyday activities while contributing to overall quality of life.

Roads and paths meet transport and access needs; facilities provide for cultural, recreational, health, community and civic purposes; parks and reserves provide recreational opportunities and enhance community life; underground stormwater drainage provides for public safety and the protection against property damage; water, wastewater and waste infrastructure provides for public health.

### Asset Management

Asset Management is a process of logic used to guide the planning, acquisition, operation and maintenance, renewal and disposal of assets. Its objective is to maximise asset service delivery potential and manage related risks and costs over their entire lifecycle. In simplest terms, asset management is about the way in which the Council looks after its assets, both on a day-to-day basis (i.e. maintenance and operations) and in the medium to long term (i.e. strategic and forward planning).

The following diagram illustrates the typical lifecycle of an asset and associated asset management functions from planning for the need to create an asset through to its ultimate disposal.



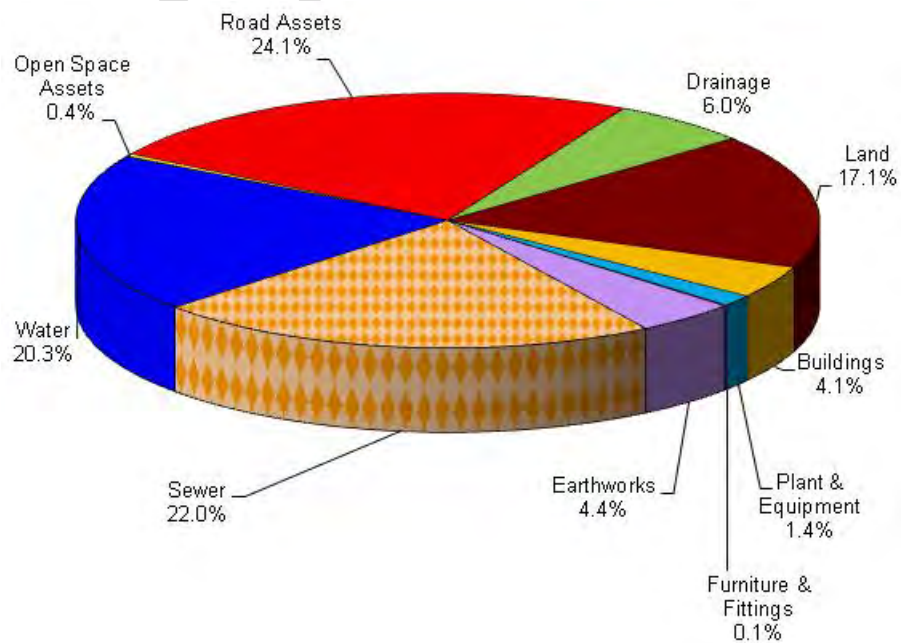
**Asset Lifecycle Diagram**

The challenge in asset management is to understand the manner in which the Council's assets perform over time and whether they can be maintained in a "fit for purpose" condition, given that many cannot be seen and/or were built many years ago.

### Council's Asset stock

Tweed Shire Council manages a broad range of assets valued in excess of \$2.54 billion that have been grouped into 10 key asset categories, as set out in the following table.

Asset Category	Includes assets such as
Roads & Earthworks	Sealed Roads, Unsealed Roads, Kerbing, Bridges and Major Culverts, Carparks, Traffic Management Devices and Roadside Furniture
Footpaths	Pathways in roadways and open spaces such as parks and reserves
Parks and Open Spaces	Parks, Playgrounds, Irrigation, Park Furniture, Shelters, BBQs, Fencing and Foreshore assets
Buildings	Civic Buildings and Community Buildings
IT Infrastructure and Furniture	Computer hardware, Computer Software and Furniture
Plant and Equipment	Heavy/Light Plant, Motor Vehicles and other Fleet items
Land	Land
Storm Water Drainage	Pits, Pipes, Headwalls and Minor Culverts
Water Supply	Pipes, Fittings, Pump Stations, Treatment Plant, Dams, Weirs, Reservoirs and associated assets
Sewerage	Pipes, Manholes, Pump Stations, Treatment Plant and associated assets



**Asset Stock Statistics:**

<i>Asset Type</i>	<i>Quantity</i>	<i>Asset Type</i>	<i>Quantity</i>	<i>Asset Type</i>	<i>Quantity</i>
<b>Transport</b>		<b>Stormwater Drainage</b>		<b>Water</b>	
<b>Sealed Roads</b>	1262 km	<b>Stormwater Pipes</b>	316,467 m	Permanent population supplied	73,534
Unsealed Roads	185 km	Stormwater Nodes	15,379	Number of residential connections	32,284
Kerbs	699 km	Stormwater Culverts	238	Number of non-residential connections	1976
Footpaths	150 km	Stormwater Channels	32,013 m	Headworks transfer mains length	3 km
Road Bridges	277	Flood Gates	209	Reticulation mains length	505 km
Footbridges	62			Trunk mains length	185 km
Bus Shelters	157	<b>Fleet</b>		Total length of water mains	693 km
		Light Vehicles	107	Pumping stations - potable and non-potable	27
<b>Building</b>		Commercial Vehicles	183	Number of service reservoirs	41
Ancillary	27	Heavy Plant	202	Volume Treated (2009/10)	10,550 ML/yr
Aquatic Centre	3	Small Plant	560		
Civic Centre	2			<b>Wastewater</b>	
Community Centres	24	<b>Open Space/Land (m<sup>2</sup>)</b>		Permanent population served	68,775
Cultural Buildings	6	Community	2,583,150	Residential Connections	30,618
Depot Structures	15	Operational	667,803	Non-residential Connections	1734
Emergency Services	21	Easement	655	Gravity / reticulation mains length	513 km
Hall	21	Crown Land	140,804	Pressure / Rising mains length	178 km
Library	3	Catholic Church	8094	Total length of wastewater mains	691 km
Maternal Child Health	8	Tweed Shire Council Crown	2,556,891	Volume Treated (2009/10)	8,530 ML/yr
Public Toilets	67	Road Reserve	269,504		
Recreation	65				
Residential	20				
Cemetery buildings	6				

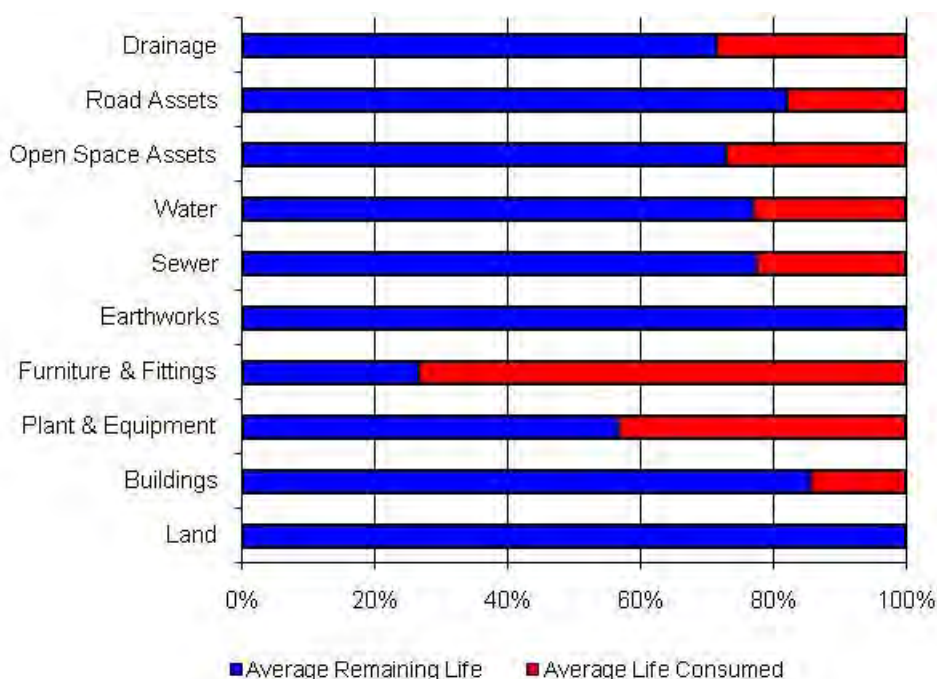
## Health of Asset Stock

By understanding the condition of Council's assets and the various types of distresses that affect them, Council can utilise this data to assist in maintaining the level of service the community desires and minimise the risk of asset failure - the consequences of asset failures will result in loss of service delivery.

There are many reasons why Council assets fail/deteriorate and therefore do not meet current performance standards and community expectations. The most common include:

- Damage by service authorities when installing / constructing their infrastructure within Council's road reservation.
- Movement of the underlying soils. Much of Tweed has been built on highly reactive clay.
- Suitability of the asset to meet changing demographics and needs.
- Increases in the allowable vehicle load limits on Council's roads.
- Increases in density of private developments in established suburbs, placing additional capacity requirements on assets not designed to cope i.e. sewer, water and stormwater pipes and treatment plants.

Based on condition audits and inspections carried out in the years from 1996 to 2010, Council's assets are estimated to be in average condition, as shown in the following diagrams. On a network basis, Council's assets have, on average, consumed 25 per cent of their useful life.



**Average Useful Life Consumed of Council's Asset Stock**

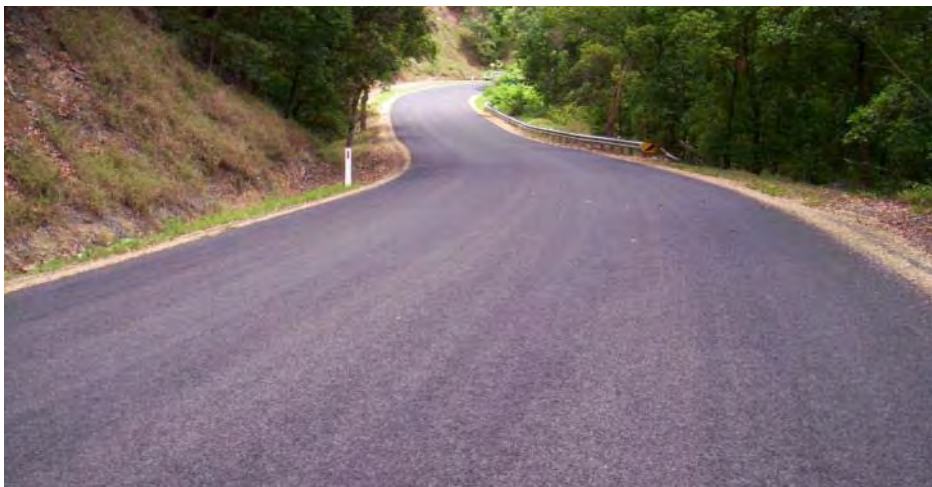
The following graphs illustrate the asset conditions for each of the major asset categories (excluding bridges), based on Council's historical condition data. They are based on the condition rating scales as illustrated in the following table:

Condition Score	Community Rating	Description
1	Brand new or Excellent	Asset is New or Near New with minimal signs of wear or use.
2	Good	Asset has limited signs of wear and use that only require routine maintenance.
3	Fair	Asset has numerous signs of wear and use. While the condition is still acceptable for normal use, minor capital works are required to prevent further deterioration.
4	Poor	Asset has considerable signs of wear and use. The condition is impacting on the use of the asset and major capital works are required to return the asset to an acceptable condition.
5	Very Poor	Asset is near the end of its useful life and only provides a severely degraded service. It requires replacement in the near future.
6 (End of Life)	Unserviceable	Asset can no longer provide the service it is intended to provide. It is beyond practical renewal and requires replacement.

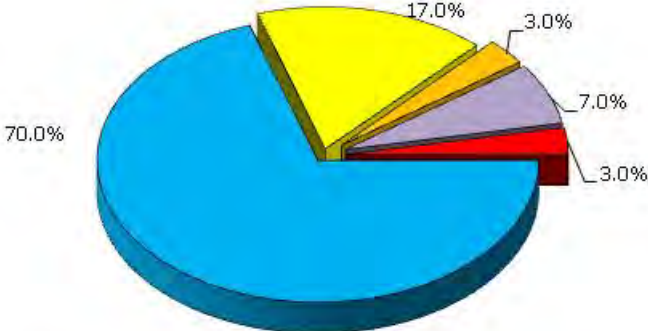
**Condition Scoring Table**

The condition scoring scale follows internationally accepted good practice of starting with a condition score of 1 for new or near new and the values increasing as the asset condition deteriorates.

The descriptions in the Condition Scoring Table are a general guide to help understand the meaning of each condition score. In practise, the condition score for an asset is determined by a range of measures and indicators that vary for each asset category.

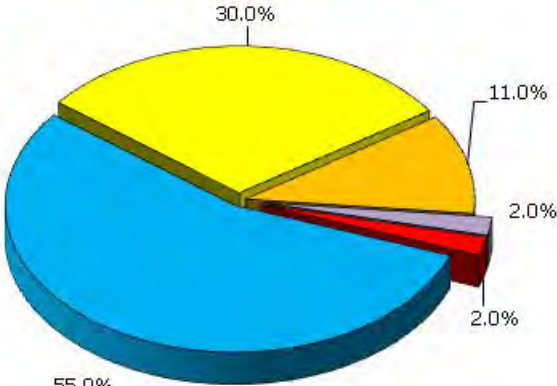


**Distribution of Sealed Road Pavement Condition**



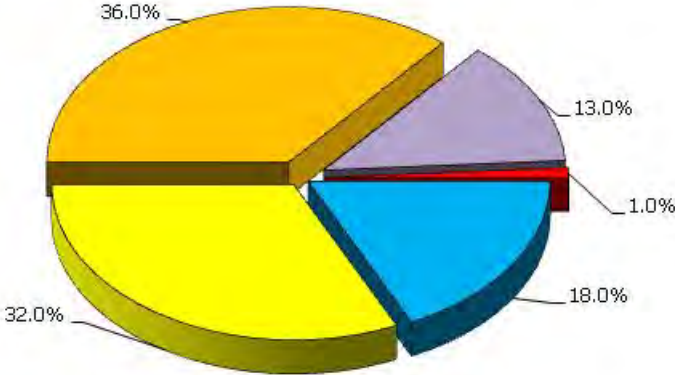
Cond 1 Cond 2 Cond 3 Cond 4 Cond 5

**Distribution of Sealed Road Surface Condition**



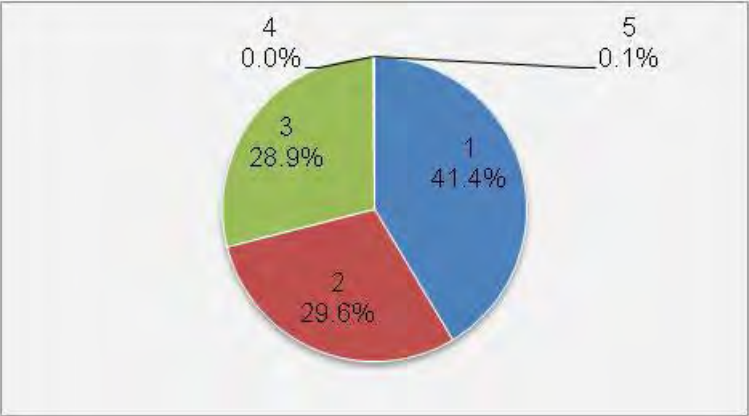
Cond 1 Cond 2 Cond 3 Cond 4 Cond 5

**Distribution of Building Portfolio Condition**

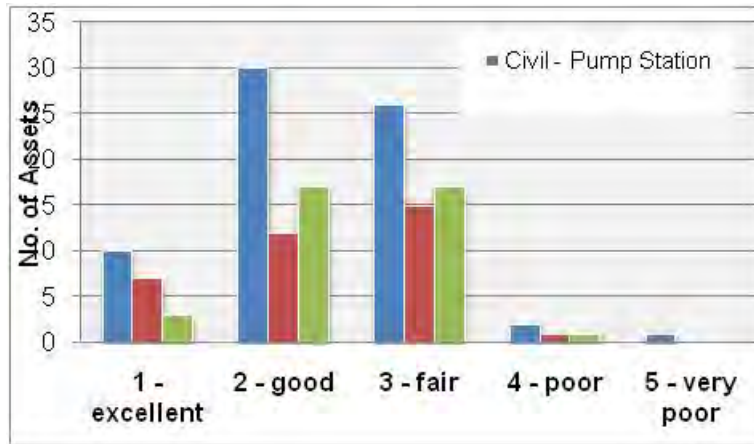


Cond 1 Cond 2 Cond 3 Cond 4 Cond 5

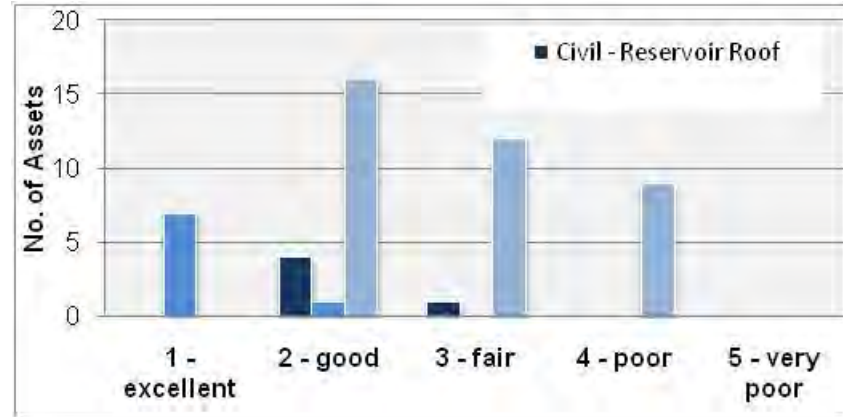
**Water Pipeline Condition Profile (by % of total Length)**



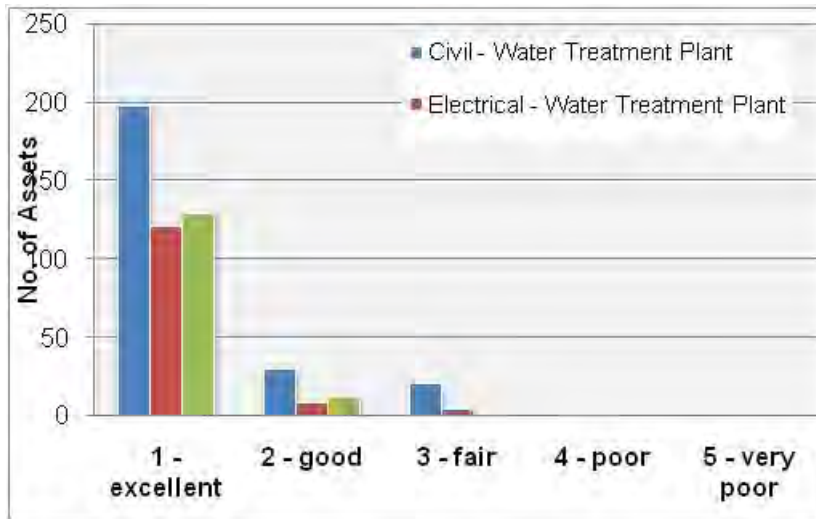
**Water Pumping Stations Overall Condition Profile**



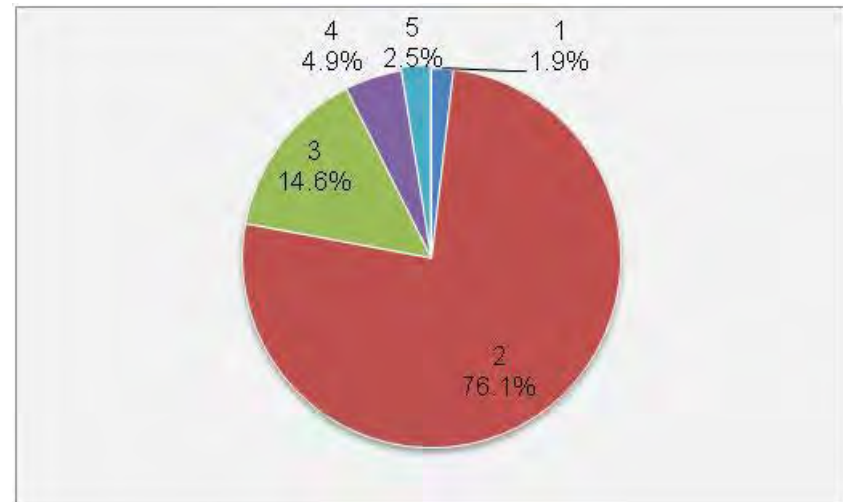
**Reservoirs Overall Condition Profile**



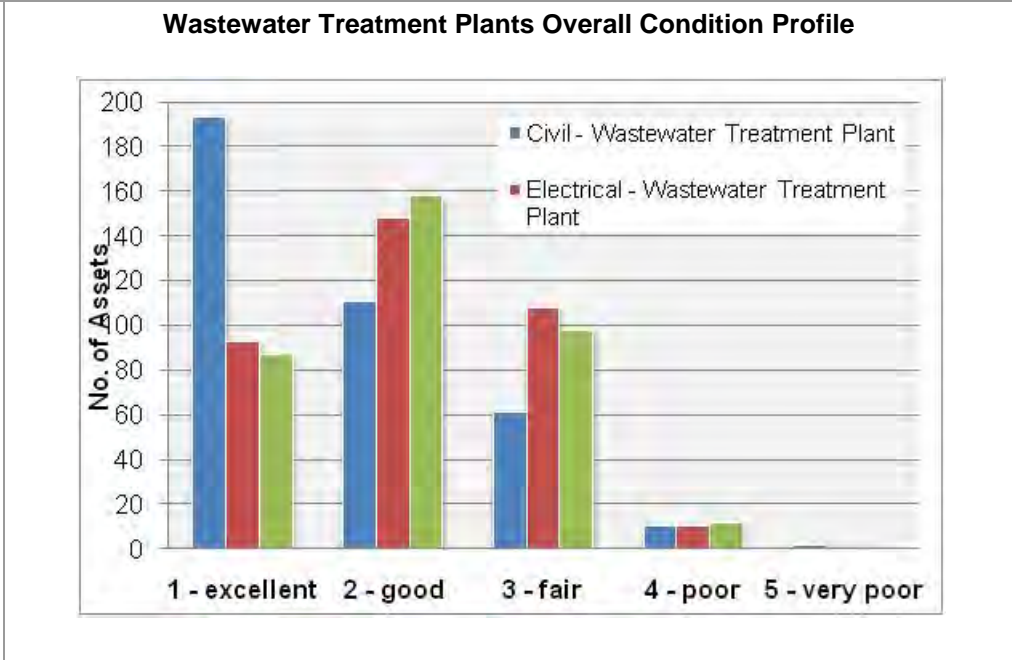
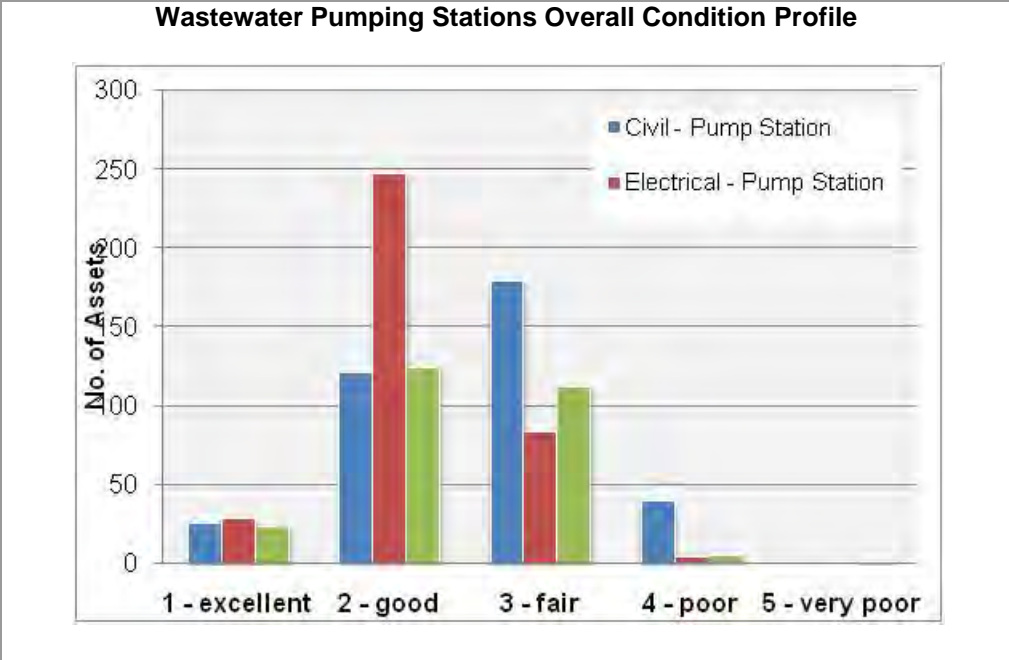
**Water Treatment Plants Overall Condition Profile**



**Sewer Pipeline Condition Profile by % of total**





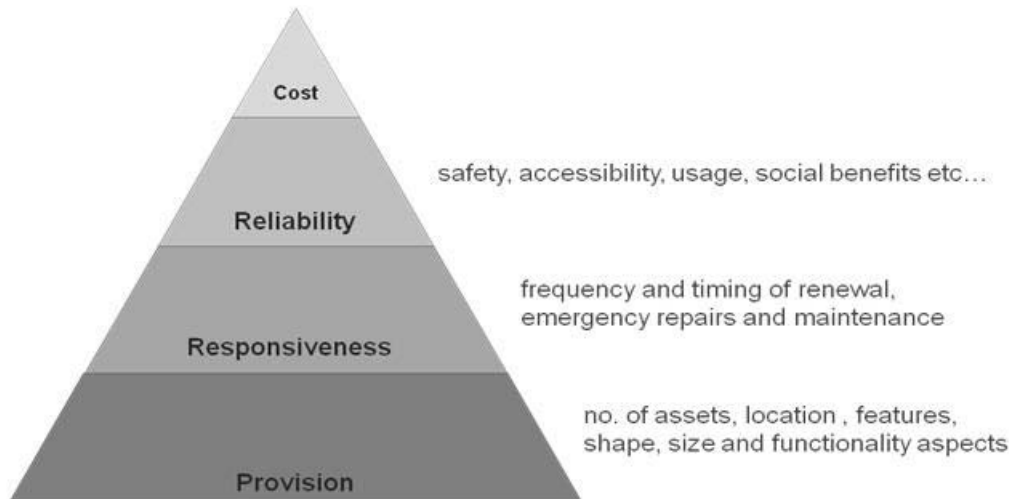


The condition assessments, valuations and updating of Asset Management Plans are undertaken by major asset category on a rolling program as follows:

2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Operational Land		Transport	Water	Transport	Operational Land			Transport	
Buildings		Drainage	Sewer		Buildings			Drainage	
								Water	
								Sewer	

## Asset Management Approach

Council is adopting a Strategic Asset Management (SAM) approach to its asset management responsibilities. The key to Strategic Asset Management is successive layers of knowledge and decision making. This is best illustrated by the Strategic Asset Management Pyramid shown in the following diagram. The SAM Pyramid shows the Council's service-centric asset management planning mechanism. The framework of planning will be:



**Strategic Asset Management Pyramid**

Asset Provision Layer 1: The foundation of SAM is an understanding of the asset portfolio in terms of its physical attributes and its condition, capacity and functionality as shown by the Provision layer.

Service Responsiveness Layer 2: The Responsiveness layer is a corporate decision matrix, and consists of the planned actions to retain the assets at the desired level of usability over their planned life. The key focus is on the type intervention (minor repairs, major renewal, replacement, etc) and the trigger for action (condition, capacity, functionality, etc).

Service Reliability Layer 3: The Reliability layer is best viewed as the asset performance as seen and experienced by those using and depending on the assets. Reliability will be measured in terms of performance standards i.e. safety, condition, functionality, etc.

Cost of Delivery Layer 4: The top of the pyramid is Cost and this is determined by decisions in the layers below. Application of the Service Driven Framework results in an active pyramid where the Provision, Responsiveness and Reliability are tuned to give optimal outcomes for an affordable cost, which drives the future financial plan.

## Long-Term Financial Projections

Assets are necessary products that provide a service to an end user. In Council's case, this is the community.

Even though the service may be required indefinitely like a residential street, park or water main, no asset will last forever without proper management. Even with good maintenance, assets might deteriorate well before reaching their design life (useful life), dependent upon many unplanned factors such as ground conditions and the environment.

Council is committed to responsible financial management in a constantly changing environment. In order for Council to make responsible financial decisions, it is imperative to understand and plan for the future to ensure there is adequate funding available to properly manage Council's assets in accordance with Council's strategies and best practice.

The following graph illustrates the *current* asset management funding shortfall in the General Fund, as presented in the Long Term Financial Plan (LTFP). The required level of funding is based on maintaining Council assets at their current condition levels.

The Water and Wastewater Funds of Council are established for the provision of water and wastewater services. These funds regularly review their revenue requirements in line with long-term forecasts of asset requirements and will overcome the current asset management funding shortfall over the longer term.

### Qualification

Asset prediction modelling and assumptions used for Asset Management Plans need more testing and maturity before detailed information is considered highly accurate. The asset management funding shortfall in the general fund, as predicted, will need to be addressed by Council and the community in the coming years and budgets.

### Asset Management Funding - General Fund

	Year 1 2011/12	Year 2 2012/13	Year 3 2013/14	Year 4 2014/15	Year 5 2015/16	Year 6 2016/17	Year 7 2017/18	Year 8 2018/19	Year 9 2019/20	Year 10 2020/21
<b>Funding Provided</b>										
Transport	13,161,820	13,902,010	13,647,114	14,023,267	14,406,861	14,797,924	15,196,647	15,603,187	16,018,004	16,441,076
Drainage	2,108,200	1,990,798	2,017,927	2,044,459	2,071,678	2,099,625	2,128,304	2,157,745	2,187,968	2,218,993
Buildings	915,252	916,125	936,016	956,834	977,856	999,092	1,020,566	1,042,606	1,064,218	1,086,823
Open Space	4,151,104	4,213,244	4,321,104	4,434,871	4,549,791	4,665,856	4,783,115	4,902,192	5,021,457	5,143,291
<b>Total Funding</b>	<b>20,336,376</b>	<b>21,022,178</b>	<b>20,922,161</b>	<b>21,459,430</b>	<b>22,006,186</b>	<b>22,562,496</b>	<b>23,128,633</b>	<b>23,705,730</b>	<b>24,291,648</b>	<b>24,890,182</b>
<b>Asset Management Plans (AMP)</b>										
Transport	18,138,000	18,705,000	19,288,000	19,890,000	20,509,000	21,147,000	21,803,000	22,480,000	23,177,000	23,872,310
Drainage	4,203,000	4,173,000	4,302,000	4,434,000	4,565,000	4,705,000	4,844,000	4,993,000	5,140,000	5,294,200
Buildings	4,675,000	4,707,000	4,777,000	4,736,000	4,867,000	4,863,000	4,940,000	4,998,000	5,108,000	5,261,240
Open Space	3,926,000	3,967,000	4,086,000	4,208,000	4,335,000	4,465,000	4,753,000	4,816,000	4,879,000	5,025,370
<b>Total</b>	<b>30,942,000</b>	<b>31,552,000</b>	<b>32,453,000</b>	<b>33,268,000</b>	<b>34,276,000</b>	<b>35,180,000</b>	<b>36,340,000</b>	<b>37,287,000</b>	<b>38,304,000</b>	<b>39,453,120</b>
<b>Shortfall</b>	<b>10,605,624</b>	<b>10,529,822</b>	<b>11,530,839</b>	<b>11,808,570</b>	<b>12,269,814</b>	<b>12,617,504</b>	<b>13,211,367</b>	<b>13,581,270</b>	<b>14,012,352</b>	<b>14,562,938</b>

The asset management plans are updated on a rolling program. The above figures were derived from 2011/12 calculations.

The graph depicts that assets are currently underfunded in the order of \$11 million per year, which will mean that the condition of assets will deteriorate over time unless this is addressed.

## Asset Management Issues

The majority of Council's assets were first constructed at the same time the original suburbs were built. These assets are approaching half of their expected life and, as such, the physical condition will further deteriorate in the coming years. In addition, Council has also received in recent years an increasing amount of contributed assets from developments.

At the same time, population growth as identified by recent studies and increased economic activity are challenging the capacity of existing assets to meet the increasing demands and changes in our environment.

Community expectations are also changing, which affect the ability of existing assets to meet the functional needs of the community.

The following provides a general assessment of the issues Council is currently experiencing and will need to address in the near future:

- Adopting good-practice asset management strategies to ensure the intergenerational sustainability of community assets.
- Ensuring the required funding is available to upgrade the existing assets of the Council to meet changing expectations of the community.
- Being able to reliably predict the condition of assets after 10 years' time at the current rate of expenditure.
- Ensuring sound risk management and mitigation associated with Council's assets.
- Community education/involvement and understanding of levels of service and the relationship between funding and service delivery.
- Life cycle costing to justify new assets.
- Future maintenance needs for new infrastructure and managing sustainability.

The above outline of Council's Asset Management practices are excerpts from the:

Asset Management Policy

Asset Management Strategy

Asset Management Plans for:

Transport	Drainage	Fleet
Buildings	Open Space	Wastewater
Water		

Copies of the full documents are available on Council's website at [www.tweed.nsw.gov.au/IntegratedPlanning](http://www.tweed.nsw.gov.au/IntegratedPlanning)

## Section 3: Finance - Long Term Financial Plan

### Introduction

The Long Term Financial Plan forecasts the financial capacity of Tweed Shire Council to meet the objectives adopted in the Community Strategic Plan.

Estimates, projections and assumptions have been used to develop a picture of how Council's finances will progress over each of the next 10 years by quantifying revenue growth, expenditure commitments, and funding capacity. It also serves to measure to what extent Council is able to finance its asset management commitments as determined in the various Asset Management Plans, outlined in Section 2.

### Long Term Financial Plan Structure and Format

Council's financial structure is divided into three separate funds: General, Water and Sewerage. These funds are subject to legislative restrictions which do not permit monetary transfers between funds. They could be considered to be three separate businesses but they can also be combined to present a single consolidated result.

The Long Term Financial Plan is presented for both consolidated and individual fund/s using the *Annual Financial Statements format* of:

#### Income Statement

Presents the operating result and change in net assets from operations for the year.

#### Balance Sheet

Discloses the assets, liabilities and equity of Council.

#### Cash Flow Statement

Shows the cash flows associated with Council's operating, financing and investing activities.

Also a Funding Statement has been included that explains the source and application of funds.

### Financial Goals

The following financial goals have been adopted by Council in developing the Long Term Financial Plan:

- The current range of services remains unchanged.
- Progressive increases to asset maintenance and renewal funding; in order to maintain current asset conditions.
- Eliminate the reliance on debt to finance asset renewals, as opposed to major new projects where inter-generational equity issues justify borrowing.
- Achieve long term financial sustainability by generating surplus operating results before capital grants and contributions.
- Performance indicators to be at the following levels:

	<b>Consolidated</b>	<b>General</b>	<b>Water</b>	<b>Sewer</b>
<i>Unrestricted Current ratio</i>	> 2:1	> 2:1	n/a	n/a
<i>Unrestricted Cash</i>	>\$8m	>\$4m	>\$2m	>\$2m
<i>Debt Service Ratio</i>	<=15%	<=10%	<=25%	<=25%

**Unrestricted Current Ratio** – The total current cash or cash convertible assets available, divided by current liabilities, excluding assets and liabilities which relate to activities that are restricted to specific purposes by legislation. This is a measure of Council's liquidity.

**Unrestricted Cash** The amount of unrestricted cash needed to meet the day-to day operations of Councils; including the financing of hard core debtors and to provide a buffer against unforeseen and unbudgeted expenditures.

**Debt Service Ratio** – The amount used to repay borrowings as a percentage of total operating revenues. The indicator shows the amount of revenue necessary to service annual debt obligations.

### **Assumption and Estimates**

The following assumptions and estimates have been adopted as a general guide in formulating the Long Term Financial Plan. Specific items may have been treated differently than presented:

#### **Global**

- The 2012/2013 Budget is used as the base year for the Long Term Financial Plan.
- Local and national economic activity to remain similar to current conditions.
- Revenue funded seven year plan projects to continue as ongoing expenditure after 2012/13.
- Asset management or service expenditures created by new infrastructure and facilities, funded from Section 94 plans or contributed by developers, will commence in the year following construction/contribution.
- Any budget surplus for General Fund has been utilised for asset management expenditure. Any surpluses in Water and Sewer Funds have been placed into reserves for future asset replacement works.

## Income Statement - Revenue

<b>Rates and Annual Charges</b>	<p>Rate pegging limit (set by IPART), 2.3%, plus 0.5% growth in assessable properties for year 1 (2014/2015); 2.6% rate pegging plus 0.5% growth for years 2 and 3; 3.0% rate pegging plus 0.5% growth for years 4 to 10.</p> <p>Water Access Charges are predicted to increase between \$10.50 and \$17.80 for each of the 10 years.</p> <p>Sewer Access Charges are predicted to increase between \$50 and \$77 for each of the 10 years.</p> <p>Domestic Waste Management charges are based on the reasonable costs calculations as required by legislation.</p>
<b>User Charges and fees</b>	<p>Statutory fees where the fee is set by the State Government, such as most planning fees, to remain static for the life of the Plan. Due to uncertainty in timing, no attempt has been made to estimate increased development fees arising from new developments.</p> <p>Water Volumetric Charges are predicted to increase between 25c/kl and 30c/kl for each of the 10 years.</p> <p>Other fees and charges to increase by 5% per annum.</p>
<b>Interest received</b>	<p>Interest on investments estimated at 4.5%.</p>
<b>Other revenues</b>	<p>Other revenues to increase by 5% per annum.</p>
<b>Operating Grants and Contributions</b>	<p>Financial Assistance grant to increase by 1% per annum.</p> <p>Pensioner Rate Subsidies to remain static.</p> <p>Recurring operating grants and contributions to increase by 3% per annum.</p>
<b>Capital Grants and Contributions</b>	<p>Section 94 fees to increase by 3% per annum.</p> <p>Projects funded from Section 94 plans will commence only when the relevant plan/s have accumulated sufficient funds. The projection of Section 94 receipts is highly uncertain due to the unpredictable timing of developments.</p> <p>Section 64 fees are based on predicted population increases used in the calculation of Developer Services Plan charges.</p>



Income Statement - Expenditure

<b>Employee benefits and on-costs</b>	Employee costs to increase by 3.5% per annum. Based on expected award increases for the next year.										
<b>Borrowing Costs</b>	<p>Interest rate for new borrowings predicted to be 7%.</p> <p>Repayments of interest and principal of existing loans are known from current loan repayment schedules.</p> <p>The proposed borrowings program provides for annual borrowings of approximately:</p> <table border="0" style="margin-left: 40px;"> <thead> <tr> <th style="text-align: left;"><b>General</b></th> <th style="text-align: right;"><b>Annual</b></th> </tr> </thead> <tbody> <tr> <td>Public Toilets</td> <td style="text-align: right;">\$100,000</td> </tr> <tr> <td>Bridges</td> <td style="text-align: right;">\$776,000</td> </tr> <tr> <td>Drainage</td> <td style="text-align: right;">\$1,100,000</td> </tr> <tr> <td>Flood Mitigation</td> <td style="text-align: right;">\$100,000 to \$200,000</td> </tr> </tbody> </table>	<b>General</b>	<b>Annual</b>	Public Toilets	\$100,000	Bridges	\$776,000	Drainage	\$1,100,000	Flood Mitigation	\$100,000 to \$200,000
<b>General</b>	<b>Annual</b>										
Public Toilets	\$100,000										
Bridges	\$776,000										
Drainage	\$1,100,000										
Flood Mitigation	\$100,000 to \$200,000										
<b>Materials and Contracts</b>	<p>Materials, contracts, and other costs to increase by 3% per annum based on recent CPI.</p> <p>Plant hire (Council's own fleet) costs to increase by 3.2% per annum.</p>										
<b>Depreciation and Amortisation</b>	Depreciation expense has been calculated based on expected acquisitions and useful lives. Asset prediction modelling and assumptions need more testing and maturity before detailed information is known.										
<b>Other Expenses</b>	<p>Electricity costs (excluding street lighting) to increase by 10% per annum.</p> <p>Insurance premiums (excluding workers compensation) to increase by 5 per cent per annum.</p>										

Balance Sheet - Assets

<b>Cash and cash equivalents</b>	Balance from changes in Cash Flow Statement
<b>Investments</b>	Maintained at current levels.
<b>Receivables</b>	Maintained at current levels.
<b>Inventories</b>	Maintained at current levels.
<b>Other Assets</b>	Maintained at current levels.
<b>Infrastructure, property, plant and equipment</b>	<p>Additions - from capital expenditure list.</p> <p>Disposal - from Cash Flow Statement.</p> <p>Depreciation - Income Statement.</p>
<b>Investment Property</b>	Maintained at current levels.
<b>Intangible Assets</b>	Maintained at current levels.

**Balance Sheet - Liabilities & Equity**

<b>Payables</b>	Maintained at current levels.
<b>Borrowings</b>	Balance from loan borrowings and repayments in Cash Flow Statement
<b>Provisions</b>	Maintained at current levels.
<b>Equity</b>	Retained earnings from Income Statement Revaluation Reserves maintained at current level.

**Cash Flow - operating activities**

<b>Receipts</b>	From Income Statement
<b>Payments</b>	From Income Statement

**Cash Flow - investing activities**

<b>Receipts</b>	Disposals from budget
<b>Payments</b>	Additions - from capital expenditure list

**Cash Flow - financing activities**

<b>Receipts</b>	Balance from loan borrowings in budget
<b>Payments</b>	Balance from repayments in budget

\* Changes in accrual values have not been estimated as the timing of receipts and payments is too difficult to predict.

A listing of proposed Capital Expenditure projects contained with the Long Term Financial Plan and a forecast of a typical rate notice for each year of the plan have also been included below.

**Reviewing of the Long Term Financial Plan**

A review of the Long Term Financial Plan in relation to results, estimates and forecasts will be under taken in conjunction with the annual Operational Plan.

**Commentary on Projections:**

Operating Result: (attachment 1, 5, 9, 13)

The operating results for the consolidated and Water and Sewerage fund Income Statements show surpluses before capital contributions at various stages. The General fund continues to show deficit results in the long term. A surplus is a positive result and meets one of the key financial goals of providing surplus results before capital grants and contributions.

It is important to note that a surplus result indicates the funding of depreciation (i.e. asset consumption) for the year, while a deficit result indicates under funding of depreciation for the year.

Asset Management (attachment 21)

Attachment 21 highlights a shortfall in asset management funding for General Fund assets which is not significantly improved over the 10-year period.

As stated in Section 2 of the Resourcing Strategy, the asset prediction modelling and assumptions used for Asset Management Plans need more testing and maturity before detailed information is considered highly accurate. The asset management funding shortfall in the general fund, as predicted, will need to be addressed by Council and the community in the coming years and budgets.

**Unrestricted Current Ratio** (attachment 17)

The Unrestricted Current ratio maintains a balance above 2:1 for all 10 years of the Long Term Financial Plan. When the ratio begins to approach 3:1, consideration should be given to using these excess funds to improve the asset management funding gap as highlighted in Section 2 of the Resourcing Strategy. However, this can only be achieved if cash is the major component of the ratio.

**Debt Service Ratio** (attachment 22)

The predicted Debt Service Ratios for the individual and consolidated funds are within the Long Term Financial Plan goals from year two onwards.

**Sensitivity Analysis (Modelling Scenarios)** (attachment 19)

Attachment 19 presents a listing of the sensitivity to the Long Term Financial Plan assumptions

**Attachments - planned scenario**

<b>Fund</b>	<b>Attachment</b>	<b>Attachment No.</b>
Consolidated	Income Statement	1
	Funding Statement	2
	Balance Sheet	3
	Cash Flow Statement	4
General Fund	Income Statement	5
	Funding Statement	6
	Balance Sheet	7
	Cash Flow Statement	8
Water Fund	Income Statement	9
	Funding Statement	10
	Balance Sheet	11
	Cash Flow Statement	12
Sewer Fund	Income Statement	13
	Funding Statement	14
	Balance Sheet	15
	Cash Flow Statement	16
Consolidated	Unrestricted Current Ratio	17
	Capital Expenditure	18
	Sensitivity Analysis	19
	Forecast Rate Notice	20
General Fund	Asset Management	21
Consolidated and Funds	Debt Service Ratio	22

**Attachment 1 - Income Statement Consolidated**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>										
Rates & Annual Charges	(94,366)	(98,503)	(102,861)	(107,800)	(113,167)	(119,963)	(125,743)	(131,956)	(138,525)	(145,454)
User Charges & Fees	(37,655)	(40,461)	(43,354)	(45,105)	(48,538)	(52,749)	(56,208)	(59,845)	(63,225)	(66,733)
Interest Received	(9,184)	(8,977)	(8,667)	(8,552)	(8,759)	(9,477)	(11,618)	(12,321)	(13,128)	(13,001)
Other Operating Revenues	(1,582)	(1,852)	(1,918)	(1,988)	(2,060)	(2,134)	(2,212)	(2,292)	(2,371)	(2,451)
Operating Contributions	(2,265)	(2,325)	(2,387)	(2,451)	(2,517)	(2,584)	(2,653)	(2,724)	(2,791)	(2,874)
Operating Grants	(13,631)	(13,418)	(13,174)	(13,375)	(13,485)	(13,737)	(13,922)	(14,111)	(14,312)	(14,517)
Capital Contributions	(21,500)	(3,733)	(5,946)	(7,203)	(8,557)	(24,945)	(4,335)	(6,927)	(8,399)	(10,014)
Capital Grants	(1,723)	(1,223)	(1,223)	(1,223)	(1,223)	0	0	0	0	0
	<b>(181,908)</b>	<b>(170,492)</b>	<b>(179,531)</b>	<b>(187,697)</b>	<b>(198,306)</b>	<b>(225,589)</b>	<b>(216,691)</b>	<b>(230,176)</b>	<b>(242,751)</b>	<b>(255,044)</b>
<b>Expenditure</b>										
Employee Costs	46,710	48,263	49,816	51,584	53,394	55,266	57,178	59,168	61,312	63,456
Borrowing Costs	13,041	13,103	12,821	12,509	12,161	11,824	11,326	10,842	10,358	9,819
Materials & Contracts	50,946	51,909	54,248	54,530	55,754	57,759	59,835	62,117	64,322	66,166
Depreciation	41,368	42,400	43,694	44,962	46,040	47,098	48,286	50,295	51,648	52,973
Other Expenses	14,708	15,500	16,465	17,511	18,617	19,886	21,230	22,699	24,256	25,939
	<b>166,773</b>	<b>171,176</b>	<b>177,043</b>	<b>181,096</b>	<b>185,967</b>	<b>191,833</b>	<b>197,855</b>	<b>205,120</b>	<b>211,896</b>	<b>218,353</b>
<b>Net Operating Result</b>	<b>(15,135)</b>	<b>684</b>	<b>(2,488)</b>	<b>(6,601)</b>	<b>(12,339)</b>	<b>(33,756)</b>	<b>(18,836)</b>	<b>(25,056)</b>	<b>(30,854)</b>	<b>(36,691)</b>
Capital Grants/Contributions	(23,223)	(4,956)	(7,170)	(8,426)	(9,780)	(24,945)	(4,335)	(6,927)	(8,399)	(10,014)
<b>Net Operating Result before Capital Grants &amp; Contributions</b>	<b>8,089</b>	<b>5,640</b>	<b>4,682</b>	<b>1,825</b>	<b>(2,559)</b>	<b>(8,812)</b>	<b>(14,501)</b>	<b>(18,129)</b>	<b>(22,455)</b>	<b>(26,677)</b>

**Attachment 2 - Funding Statement Consolidated**

<i>Source and Application of Funds</i>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	<b>Year 6</b>	<b>Year 7</b>	<b>Year 8</b>	<b>Year 9</b>	<b>Year 10</b>
	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Operating Result (Income Statement)	15,135	(684)	2,488	6,601	12,339	33,756	18,836	25,056	30,854	36,691
<i>Add Back non-funded items:</i>										
Depreciation	41,368	42,400	43,694	44,962	46,040	47,098	48,286	50,295	51,648	52,973
<i>Add non-operating funding sources</i>										
Transfers from Externally Restricted Cash	15,143	18,587	14,688	12,541	18,712	17,100	19,120	32,365	22,232	46,536
Transfers from Internally Restricted Cash	20,528	20,307	23,250	15,719	14,767	15,469	14,906	18,690	19,128	44,130
Proceeds from sale of assets	2,845	3,559	2,822	3,068	1,882	3,526	3,140	1,277	1,315	1,354
Loan Funds Utilised	6,676	2,176	2,126	2,126	2,126	2,176	2,176	2,176	2,176	2,176
Repayments from Deferred Debtors	0	0	0	0	0	0	0	0	0	0
<b>Funds Available</b>	<b>101,694</b>	<b>86,345</b>	<b>89,068</b>	<b>85,017</b>	<b>95,866</b>	<b>119,124</b>	<b>106,465</b>	<b>129,858</b>	<b>127,354</b>	<b>183,861</b>
<i>Funds were applied to:</i>										
Purchase and construction of assets	52,716	48,169	45,829	38,847	41,512	44,042	43,499	59,005	49,816	99,587
Repayment of principal on loans	7,715	7,699	8,010	8,401	8,791	9,183	7,942	8,516	9,166	9,355
Transfers to Externally Restricted Cash	21,863	4,455	6,637	7,839	9,174	25,518	4,838	7,247	8,720	10,336
Transfers to Internally Restricted Cash	19,400	26,023	28,593	29,931	36,390	40,380	50,186	55,090	59,653	64,584
<b>Funds Used</b>	<b>101,694</b>	<b>86,345</b>	<b>89,069</b>	<b>85,017</b>	<b>95,866</b>	<b>119,124</b>	<b>106,465</b>	<b>129,858</b>	<b>127,354</b>	<b>183,861</b>
<b>Increase/(Decrease) in Available Working Capital</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>	<b>0</b>

**Attachment 3 -Balance Sheet - Consolidated**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>										
<b>Current assets</b>										
Cash and cash equivalents	9,191	8,275	8,567	9,076	8,160	7,990	7,988	9,270	7,782	9,035
Investments	91,529	81,029	73,029	73,029	71,029	91,529	92,529	68,529	72,029	66,029
Receivables	24,255	24,255	24,255	24,255	24,255	24,255	24,255	24,255	24,255	24,255
Inventories	1,827	1,827	1,827	1,827	1,827	1,827	1,827	1,827	1,827	1,827
Other	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506
<b>Total current assets</b>	<b>128,308</b>	<b>116,892</b>	<b>109,184</b>	<b>109,693</b>	<b>106,777</b>	<b>127,107</b>	<b>128,105</b>	<b>105,387</b>	<b>107,399</b>	<b>102,652</b>
<b>Non-current assets</b>										
Investments	52,141	55,141	60,141	69,141	84,141	97,141	117,141	151,141	176,141	165,141
Receivables	3,222	3,222	3,222	3,222	3,222	3,222	3,222	3,222	3,222	3,222
Infrastructure, property, plant and equipment	2,678,718	2,680,927	2,680,239	2,671,056	2,664,646	2,658,065	2,650,138	2,657,571	2,654,424	2,699,683
Investment property	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276
Intangible assets	754	754	754	754	754	754	754	754	754	754
<b>Total non-current assets</b>	<b>2,736,111</b>	<b>2,741,320</b>	<b>2,745,632</b>	<b>2,745,449</b>	<b>2,754,039</b>	<b>2,760,458</b>	<b>2,772,531</b>	<b>2,813,964</b>	<b>2,835,817</b>	<b>2,870,076</b>
<b>Total assets</b>	<b>2,864,419</b>	<b>2,858,212</b>	<b>2,854,816</b>	<b>2,855,142</b>	<b>2,860,816</b>	<b>2,887,565</b>	<b>2,900,636</b>	<b>2,919,351</b>	<b>2,943,216</b>	<b>2,972,728</b>
<b>LIABILITIES</b>										
<b>Current liabilities</b>										
Payables	21,732	21,732	21,732	21,732	21,732	21,732	21,732	21,732	21,732	21,732
Borrowings	7,699	8,010	8,401	8,791	9,183	7,942	8,516	9,166	9,355	8,233
Provisions	17,633	17,633	17,633	17,633	17,633	17,633	17,633	17,633	17,633	17,633
<b>Total current liabilities</b>	<b>47,064</b>	<b>47,375</b>	<b>47,766</b>	<b>48,156</b>	<b>48,548</b>	<b>47,307</b>	<b>47,881</b>	<b>48,531</b>	<b>48,720</b>	<b>47,598</b>

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Non-current liabilities</b>										
Payables	546	546	546	546	546	546	546	546	546	546
Borrowings	174,794	168,960	162,685	156,020	148,963	143,197	136,856	129,867	122,688	116,631
Provisions	5,162	5,162	5,162	5,162	5,162	5,162	5,162	5,162	5,162	5,162
<b>Total non-current liabilities</b>	<b>180,502</b>	<b>174,668</b>	<b>168,393</b>	<b>161,728</b>	<b>154,671</b>	<b>148,905</b>	<b>142,564</b>	<b>135,575</b>	<b>128,396</b>	<b>122,339</b>
<b>Total liabilities</b>	<b>227,565</b>	<b>222,043</b>	<b>216,159</b>	<b>209,884</b>	<b>203,219</b>	<b>196,212</b>	<b>190,446</b>	<b>184,105</b>	<b>177,116</b>	<b>169,937</b>
<b>Net assets</b>	<b>2,636,854</b>	<b>2,636,170</b>	<b>2,638,657</b>	<b>2,645,258</b>	<b>2,657,597</b>	<b>2,691,354</b>	<b>2,710,190</b>	<b>2,735,246</b>	<b>2,766,100</b>	<b>2,802,791</b>
<b>EQUITY</b>										
Retained earnings	1,213,441	1,212,757	1,215,244	1,221,845	1,234,184	1,267,940	1,286,777	1,311,833	1,342,687	1,379,378
Revaluation reserves	1,423,413	1,423,413	1,423,413	1,423,413	1,423,413	1,423,413	1,423,413	1,423,413	1,423,413	1,423,413
Council equity interest	2,636,854	2,636,170	2,638,657	2,645,258	2,657,597	2,691,353	2,710,190	2,735,246	2,766,100	2,802,791
<b>Total equity</b>	<b>2,636,854</b>	<b>2,636,170</b>	<b>2,638,657</b>	<b>2,645,258</b>	<b>2,657,597</b>	<b>2,691,353</b>	<b>2,710,190</b>	<b>2,735,246</b>	<b>2,766,100</b>	<b>2,802,791</b>

**Attachment 4 - Cash Flow Statement - Consolidated**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Cash flows from operating activities</b>										
<b>Receipts:</b>										
Rates and annual charges	94,366	98,503	102,861	107,800	113,167	119,963	125,743	131,956	138,525	145,454
User charges and fees	37,745	40,554	43,449	45,203	48,639	52,854	56,316	59,956	63,338	66,850
Investment revenue and interest	9,184	8,977	8,667	8,552	8,759	9,477	11,618	12,321	13,128	13,001
Grants and contributions	39,120	20,699	22,730	24,253	25,782	41,265	20,910	23,762	25,502	27,406
Other	1,582	1,852	1,918	1,988	2,060	2,134	2,212	2,292	2,371	2,451
<b>Payments:</b>										
Employee benefits and on-costs	(46,710)	(48,263)	(49,816)	(51,584)	(53,394)	(55,266)	(57,178)	(59,168)	(61,312)	(63,456)
Materials & contracts	(49,825)	(50,754)	(53,059)	(53,306)	(54,493)	(56,460)	(58,497)	(60,739)	(62,903)	(64,704)
Borrowing costs	(13,041)	(13,103)	(12,821)	(12,509)	(12,161)	(11,824)	(11,326)	(10,842)	(10,358)	(9,819)
Other	(15,919)	(16,746)	(17,749)	(18,834)	(19,980)	(21,290)	(22,675)	(24,187)	(25,789)	(27,518)
<b>Net cash provided in operating activities</b>	<b>56,502</b>	<b>41,718</b>	<b>46,182</b>	<b>51,563</b>	<b>58,379</b>	<b>80,854</b>	<b>67,122</b>	<b>75,350</b>	<b>82,502</b>	<b>89,665</b>
<b>Cash flows from investing activities</b>										
<b>Receipts:</b>										
Sale of investments	10,000	10,500	10,000	0	0	0	0	1,500	0	25,000
Sale of infrastructure, property, plant & equipment	2,845	3,559	2,822	3,068	1,882	3,526	3,140	1,277	1,315	1,354
Sale of interests in joint ventures/associates	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
<b>Payments:</b>										
Purchase of investments	(19,000)	(3,000)	(7,000)	(9,000)	(13,000)	(33,500)	(21,000)	(11,500)	(28,500)	(8,000)
Purchase of infrastructure property, plant & equipment	(52,716)	(48,169)	(45,829)	(38,847)	(41,512)	(44,042)	(43,499)	(59,005)	(49,816)	(99,587)
Other	0	0	0	0	0	0	0	0	0	0
<b>Net cash used in Investing activities</b>	<b>(58,871)</b>	<b>(37,110)</b>	<b>(40,007)</b>	<b>(44,779)</b>	<b>(52,630)</b>	<b>(74,016)</b>	<b>(61,358)</b>	<b>(67,728)</b>	<b>(77,001)</b>	<b>(81,232)</b>
<b>Cash flows from financing activities</b>										
<b>Receipts:</b>										
Borrowings and advances	6,676	2,176	2,126	2,126	2,126	2,176	2,176	2,176	2,176	2,176
<b>Payments:</b>										
Borrowings and advances	(7,715)	(7,699)	(8,010)	(8,401)	(8,791)	(9,183)	(7,942)	(8,516)	(9,166)	(9,355)



	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Net cash provided by financing activities</b>	<b>(1,039)</b>	<b>(5,523)</b>	<b>(5,884)</b>	<b>(6,275)</b>	<b>(6,665)</b>	<b>(7,007)</b>	<b>(5,766)</b>	<b>(6,340)</b>	<b>(6,990)</b>	<b>(7,179)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(3,408)</b>	<b>(915)</b>	<b>291</b>	<b>509</b>	<b>(916)</b>	<b>(170)</b>	<b>(3)</b>	<b>1,282</b>	<b>(1,488)</b>	<b>1,253</b>
<b>Cash and cash equivalents at beginning of reporting period</b>	<b>12,599</b>	<b>9,191</b>	<b>8,276</b>	<b>8,567</b>	<b>9,076</b>	<b>8,160</b>	<b>7,990</b>	<b>7,988</b>	<b>9,270</b>	<b>7,782</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>9,191</b>	<b>8,277</b>	<b>8,567</b>	<b>9,076</b>	<b>8,160</b>	<b>7,990</b>	<b>7,988</b>	<b>9,270</b>	<b>7,782</b>	<b>9,035</b>

**Attachment 5 - Income Statement - General Fund**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15 \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000
<b>Income</b>										
Rates & Annual Charges	(65,343)	(67,366)	(69,452)	(71,825)	(74,278)	(76,815)	(79,438)	(82,149)	(84,963)	(87,859)
User Charges & Fees	(17,181)	(17,945)	(18,700)	(19,535)	(20,413)	(21,322)	(22,285)	(23,292)	(24,340)	(25,413)
Interest Received	(4,711)	(4,798)	(4,890)	(4,962)	(5,074)	(5,143)	(5,209)	(5,167)	(5,313)	(5,463)
Other Operating Revenues	(1,324)	(1,586)	(1,644)	(1,705)	(1,769)	(1,834)	(1,903)	(1,974)	(2,043)	(2,114)
Operating Contributions	(2,265)	(2,325)	(2,387)	(2,451)	(2,517)	(2,584)	(2,653)	(2,724)	(2,791)	(2,874)
Operating Grants	(12,851)	(12,614)	(12,346)	(12,522)	(12,607)	(12,832)	(12,990)	(13,152)	(13,324)	(13,499)
Capital Contributions	(2,056)	(1,724)	(1,769)	(1,814)	(1,859)	(1,904)	(1,949)	(1,994)	(2,054)	(2,115)
Capital Grants	(1,723)	(1,223)	(1,223)	(1,223)	(1,223)	0	0	0	0	0
	<b>(107,455)</b>	<b>(109,581)</b>	<b>(112,412)</b>	<b>(116,038)</b>	<b>(119,739)</b>	<b>(122,434)</b>	<b>(126,428)</b>	<b>(130,451)</b>	<b>(134,826)</b>	<b>(139,338)</b>
<b>Expenditure</b>										
Employee Costs	38,318	39,566	40,803	42,211	43,660	45,145	46,670	48,241	49,947	51,637
Borrowing Costs	6,044	6,276	6,164	6,037	5,889	5,742	5,565	5,371	5,148	4,879
Materials & Contracts	30,476	31,286	32,100	32,622	33,514	34,805	36,122	37,254	38,650	39,621
Depreciation	25,315	26,187	27,221	28,243	29,164	30,007	31,006	32,799	33,783	34,796
Other Expenses	10,462	10,801	11,266	11,758	12,251	12,839	13,428	14,061	14,691	15,347
	<b>110,615</b>	<b>114,116</b>	<b>117,554</b>	<b>120,871</b>	<b>124,477</b>	<b>128,538</b>	<b>132,792</b>	<b>137,726</b>	<b>142,220</b>	<b>146,280</b>
<b>Net Operating Result</b>	<b>3,160</b>	<b>4,535</b>	<b>5,142</b>	<b>4,833</b>	<b>4,738</b>	<b>6,104</b>	<b>6,364</b>	<b>7,275</b>	<b>7,394</b>	<b>6,943</b>
Capital Grants/Contributions	(3,779)	(2,947)	(2,992)	(3,037)	(3,082)	(1,904)	(1,949)	(1,994)	(2,054)	(2,115)
<b>Net Operating Result before Capital Grants &amp; Contributions</b>	<b>6,940</b>	<b>7,482</b>	<b>8,135</b>	<b>7,870</b>	<b>7,820</b>	<b>8,008</b>	<b>8,313</b>	<b>9,269</b>	<b>9,448</b>	<b>9,058</b>

**Attachment 6 - Funding Statement - General Fund**

<i>Source and Application of Funds</i>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	<b>Year 6</b>	<b>Year 7</b>	<b>Year 8</b>	<b>Year 9</b>	<b>Year 10</b>
	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Operating Result (Income Statement)	(3,160)	(4,535)	(5,142)	(4,833)	(4,738)	(6,104)	(6,364)	(7,275)	(7,394)	(6,943)
<i>Add Back non-funded items:</i>										
Depreciation	25,315	26,187	27,221	28,243	29,164	30,007	31,006	32,799	33,783	34,796
<i>Add non-operating funding sources</i>										
Transfers from Externally Restricted Cash	3,300	1,314	980	954	1,248	3,053	1,052	5,801	930	932
Transfers from Internally Restricted Cash	8,314	1,163	372	77	58	60	341	6	7	7
Proceeds from sale of assets	2,845	3,559	2,822	3,068	1,882	3,526	3,140	1,277	1,315	1,354
Loan Funds Utilised	6,676	2,176	2,126	2,126	2,126	2,176	2,176	2,176	2,176	2,176
Repayments from Deferred Debtors										
<b>Funds Available</b>	<b>43,291</b>	<b>29,863</b>	<b>28,379</b>	<b>29,634</b>	<b>29,740</b>	<b>32,718</b>	<b>31,352</b>	<b>34,784</b>	<b>30,817</b>	<b>32,323</b>
<i>Funds were applied to:</i>										
Purchase and construction of assets	32,264	19,532	17,808	18,317	16,464	20,736	18,775	21,770	17,399	17,860
Repayment of principal on loans	3,480	3,835	3,975	4,182	4,373	4,575	4,731	5,114	5,502	5,422
Transfers to Externally Restricted Cash	2,419	2,446	2,460	2,450	2,476	2,478	2,452	2,314	2,374	2,436
Transfers to Internally Restricted Cash	5,128	4,050	4,137	4,686	6,428	4,929	5,394	5,586	5,541	6,604
<b>Funds Used</b>	<b>43,291</b>	<b>29,863</b>	<b>28,380</b>	<b>29,634</b>	<b>29,740</b>	<b>32,718</b>	<b>31,352</b>	<b>34,784</b>	<b>30,817</b>	<b>32,323</b>
<b>Increase/(Decrease) in Available Working Capital</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>	<b>0</b>

**Attachment 7 -Balance Sheet - General Fund**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>										
<b>Current assets</b>										
Cash and cash equivalents	5,631	6,651	4,895	4,999	6,596	4,890	5,342	6,435	6,414	6,516
Investments	45,196	45,196	47,196	48,196	46,196	45,196	46,196	45,196	45,196	43,196
Receivables	11,550	11,550	11,550	11,550	11,550	11,550	11,550	11,550	11,550	11,550
Inventories	1,827	1,827	1,827	1,827	1,827	1,827	1,827	1,827	1,827	1,827
Other	1,467	1,467	1,467	1,467	1,467	1,467	1,467	1,467	1,467	1,467
<b>Total current assets</b>	<b>65,671</b>	<b>66,691</b>	<b>66,935</b>	<b>68,039</b>	<b>67,636</b>	<b>64,930</b>	<b>66,382</b>	<b>66,475</b>	<b>66,454</b>	<b>64,556</b>
<b>Non-current assets</b>										
Investments	28,511	31,511	36,511	41,511	49,511	56,511	61,511	63,511	70,511	80,511
Receivables	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Infrastructure, property, plant and equipment	1,612,063	1,601,849	1,589,614	1,576,620	1,562,039	1,549,242	1,533,871	1,521,566	1,503,866	1,485,576
Investment property	440	440	440	440	440	440	440	440	440	440
Intangible assets	754	754	754	754	754	754	754	754	754	754
<b>Total non-current assets</b>	<b>1,643,868</b>	<b>1,636,654</b>	<b>1,629,419</b>	<b>1,621,425</b>	<b>1,614,844</b>	<b>1,609,047</b>	<b>1,598,676</b>	<b>1,588,371</b>	<b>1,577,671</b>	<b>1,569,381</b>
<b>Total assets</b>	<b>1,709,539</b>	<b>1,703,345</b>	<b>1,696,353</b>	<b>1,689,465</b>	<b>1,682,480</b>	<b>1,673,977</b>	<b>1,665,058</b>	<b>1,654,845</b>	<b>1,644,125</b>	<b>1,633,936</b>
<b>LIABILITIES</b>										
<b>Current liabilities</b>										
Payables	20,549	20,549	20,549	20,549	20,549	20,549	20,549	20,549	20,549	20,549
Borrowings	3,835	3,975	4,182	4,373	4,575	4,731	5,114	5,502	5,422	4,866
Provisions	17,633	17,633	17,633	17,633	17,633	17,633	17,633	17,633	17,633	17,633
<b>Total current liabilities</b>	<b>42,017</b>	<b>42,157</b>	<b>42,364</b>	<b>42,555</b>	<b>42,757</b>	<b>42,913</b>	<b>43,296</b>	<b>43,684</b>	<b>43,604</b>	<b>43,048</b>

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Non-current liabilities</b>										
Payables	546	546	546	546	546	546	546	546	546	546
Borrowings	81,250	79,451	77,395	75,149	72,700	70,145	67,207	63,881	60,635	57,945
Provisions	5,162	5,162	5,162	5,162	5,162	5,162	5,162	5,162	5,162	5,162
<b>Total non-current liabilities</b>	<b>86,958</b>	<b>85,159</b>	<b>83,103</b>	<b>80,857</b>	<b>78,408</b>	<b>75,853</b>	<b>72,915</b>	<b>69,589</b>	<b>66,343</b>	<b>63,653</b>
<b>Total liabilities</b>	<b>128,975</b>	<b>127,316</b>	<b>125,467</b>	<b>123,411</b>	<b>121,165</b>	<b>118,766</b>	<b>116,211</b>	<b>113,273</b>	<b>109,947</b>	<b>106,701</b>
<b>Net assets</b>	<b>1,580,564</b>	<b>1,576,029</b>	<b>1,570,886</b>	<b>1,566,053</b>	<b>1,561,315</b>	<b>1,555,211</b>	<b>1,548,847</b>	<b>1,541,572</b>	<b>1,534,178</b>	<b>1,527,235</b>
<b>EQUITY</b>										
Retained earnings	792,058	787,523	782,380	777,547	772,809	766,705	760,341	753,066	745,672	738,729
Revaluation reserves	788,506	788,506	788,506	788,506	788,506	788,506	788,506	788,506	788,506	788,506
Council equity interest	1,580,564	1,576,029	1,570,886	1,566,053	1,561,315	1,555,211	1,548,847	1,541,572	1,534,178	1,527,235
<b>Total equity</b>	<b>1,580,564</b>	<b>1,576,029</b>	<b>1,570,886</b>	<b>1,566,053</b>	<b>1,561,315</b>	<b>1,555,211</b>	<b>1,548,847</b>	<b>1,541,572</b>	<b>1,534,178</b>	<b>1,527,235</b>

**Attachment 8 - Cash Flow Statement - General**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Cash flows from operating activities</b>										
<b>Receipts:</b>										
Rates and annual charges	65,343	67,366	69,452	71,825	74,278	76,815	79,438	82,149	84,963	87,859
User charges and fees	17,271	18,037	18,795	19,633	20,514	21,426	22,393	23,403	24,453	25,530
Investment revenue and interest	4,711	4,798	4,890	4,962	5,074	5,143	5,209	5,167	5,313	5,463
Grants and contributions	18,895	17,886	17,725	18,011	18,205	17,320	17,592	17,869	18,168	18,489
Other	1,324	1,586	1,644	1,705	1,769	1,834	1,903	1,974	2,043	2,114
Internal transfers										
<b>Payments:</b>										
Employee benefits and on-costs	(38,318)	(39,566)	(40,803)	(42,211)	(43,660)	(45,145)	(46,670)	(48,241)	(49,947)	(51,637)
Materials & contracts	(37,242)	(38,215)	(39,199)	(39,893)	(40,963)	(42,435)	(43,937)	(45,260)	(46,850)	(48,021)
Borrowing costs	(6,044)	(6,276)	(6,164)	(6,037)	(5,889)	(5,742)	(5,565)	(5,371)	(5,148)	(4,879)
Other	(11,672)	(12,048)	(12,550)	(13,081)	(13,613)	(14,242)	(14,874)	(15,550)	(16,225)	(16,926)
Internal transfers	7,886	8,084	8,288	8,496	8,710	8,929	9,154	9,384	9,620	9,862
<b>Net cash provided in operating activities</b>	<b>22,155</b>	<b>21,651</b>	<b>22,078</b>	<b>23,410</b>	<b>24,426</b>	<b>23,903</b>	<b>24,642</b>	<b>25,524</b>	<b>26,389</b>	<b>27,853</b>
<b>Cash flows from investing activities</b>										
<b>Receipts:</b>										
Sale of investments	10,000									
Sale of infrastructure, property, plant & equipment	2,845	3,559	2,822	3,068	1,882	3,526	3,140	1,277	1,315	1,354
Sale of interests in joint ventures/associates										
Other										
<b>Payments:</b>										
Purchase of investments	(8,000)	(3,000)	(7,000)	(6,000)	(6,000)	(6,000)	(6,000)	(1,000)	(7,000)	(8,000)
Purchase of infrastructure property, plant & equipment	(32,264)	(19,532)	(17,808)	(18,317)	(16,464)	(20,736)	(18,775)	(21,770)	(17,399)	(17,860)
Purchase of real estate										
Purchase of interests in joint ventures/associates										
Other										
Other										
<b>Net cash used in Investing activities</b>	<b>(27,419)</b>	<b>(18,972)</b>	<b>(21,985)</b>	<b>(21,249)</b>	<b>(20,582)</b>	<b>(23,210)</b>	<b>(21,635)</b>	<b>(21,494)</b>	<b>(23,084)</b>	<b>(24,506)</b>
<b>Cash flows from financing activities</b>										
<b>Receipts:</b>										
Borrowings and advances	6,676	2,176	2,126	2,126	2,126	2,176	2,176	2,176	2,176	2,176
Other										

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Payments:</b>										
Borrowings and advances	(3,480)	(3,835)	(3,975)	(4,182)	(4,373)	(4,575)	(4,731)	(5,114)	(5,502)	(5,422)
Lease Liabilities										
Other										
<b>Net cash provided by financing activities</b>	<b>3,196</b>	<b>(1,659)</b>	<b>(1,849)</b>	<b>(2,056)</b>	<b>(2,247)</b>	<b>(2,399)</b>	<b>(2,555)</b>	<b>(2,938)</b>	<b>(3,326)</b>	<b>(3,246)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(2,068)</b>	<b>1,020</b>	<b>(1,756)</b>	<b>105</b>	<b>1,597</b>	<b>(1,706)</b>	<b>452</b>	<b>1,093</b>	<b>(21)</b>	<b>102</b>
<b>Cash and cash equivalents at beginning of reporting period</b>	<b>7,699</b>	<b>5,631</b>	<b>6,651</b>	<b>4,895</b>	<b>4,999</b>	<b>6,596</b>	<b>4,890</b>	<b>5,342</b>	<b>6,435</b>	<b>6,414</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>5,631</b>	<b>6,651</b>	<b>4,895</b>	<b>4,999</b>	<b>6,596</b>	<b>4,890</b>	<b>5,342</b>	<b>6,435</b>	<b>6,414</b>	<b>6,516</b>

**Attachment 9 - Income Statement - Water Fund**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>										
Rates & Annual Charges	(4,832)	(5,194)	(5,597)	(6,041)	(6,530)	(7,222)	(7,757)	(8,357)	(9,018)	(9,744)
User Charges & Fees	(19,163)	(21,167)	(23,265)	(24,140)	(26,653)	(29,913)	(32,364)	(34,949)	(37,234)	(39,620)
Interest Received	(1,635)	(1,939)	(1,532)	(1,317)	(1,276)	(1,401)	(2,357)	(2,637)	(2,611)	(2,924)
Other Operating Revenues	(243)	(250)	(258)	(266)	(274)	(282)	(291)	(299)	(309)	(318)
Operating Contributions	0	0	0	0	0	0	0	0	0	0
Operating Grants	(351)	(362)	(373)	(384)	(395)	(407)	(419)	(432)	(445)	(458)
Capital Contributions	(13,798)	(1,425)	(2,964)	(3,824)	(4,753)	(16,350)	(1,693)	(3,501)	(4,503)	(5,605)
Capital Grants	0	0	0	0	0	0	0	0	0	0
	<b>(40,022)</b>	<b>(30,338)</b>	<b>(33,989)</b>	<b>(35,971)</b>	<b>(39,881)</b>	<b>(55,575)</b>	<b>(44,881)</b>	<b>(50,174)</b>	<b>(54,120)</b>	<b>(58,670)</b>
<b>Expenditure</b>										
Employee Costs	3,543	3,657	3,796	3,948	4,093	4,256	4,410	4,586	4,770	4,961
Borrowing Costs	4,609	4,536	4,445	4,347	4,243	4,155	4,000	3,882	3,743	3,605
Materials & Contracts	10,621	10,510	10,781	11,126	11,145	11,504	11,856	12,663	13,076	13,502
Depreciation	6,844	6,853	6,960	7,132	7,211	7,350	7,494	7,582	7,819	7,957
Other Expenses	1,920	2,131	2,365	2,625	2,914	3,236	3,593	3,990	4,431	4,922
	<b>27,537</b>	<b>27,687</b>	<b>28,347</b>	<b>29,178</b>	<b>29,605</b>	<b>30,500</b>	<b>31,353</b>	<b>32,704</b>	<b>33,840</b>	<b>34,948</b>
<b>Net Operating Result</b>	<b>(12,484)</b>	<b>(2,650)</b>	<b>(5,642)</b>	<b>(6,793)</b>	<b>(10,276)</b>	<b>(25,075)</b>	<b>(13,527)</b>	<b>(17,470)</b>	<b>(20,280)</b>	<b>(23,723)</b>
Capital Grants/Contributions	(13,798)	(1,425)	(2,964)	(3,824)	(4,753)	(16,350)	(1,693)	(3,501)	(4,503)	(5,605)
<b>Net Operating Result before Capital Grants &amp; Contributions</b>	<b>1,313</b>	<b>(1,225)</b>	<b>(2,677)</b>	<b>(2,969)</b>	<b>(5,523)</b>	<b>(8,725)</b>	<b>(11,834)</b>	<b>(13,969)</b>	<b>(15,777)</b>	<b>(18,117)</b>



**Attachment 10 - Funding Statement - Water Fund**

<i>Source and Application of Funds</i>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	<b>Year 6</b>	<b>Year 7</b>	<b>Year 8</b>	<b>Year 9</b>	<b>Year 10</b>
	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Operating Result (Income Statement)	12,484	2,650	5,642	6,793	10,276	25,075	13,527	17,470	20,280	23,723
<i>Add Back non-funded items:</i>										
Depreciation	6,844	6,853	6,960	7,132	7,211	7,350	7,494	7,582	7,819	7,957
<i>Add non-operating funding sources</i>										
Transfers from Externally Restricted Cash	6,507	9,962	10,305	9,303	14,781	12,583	10,503	22,419	14,296	23,895
Transfers from Internally Restricted Cash	3,666	8,749	14,026	7,696	7,148	8,599	7,554	7,891	7,989	16,773
Proceeds from sale of assets										
Loan Funds Utilised	0	0	0	0	0	0	0	0	0	0
Repayments from Deferred Debtors										
<b>Funds Available</b>	<b>29,501</b>	<b>28,215</b>	<b>36,933</b>	<b>30,924</b>	<b>39,417</b>	<b>53,607</b>	<b>39,078</b>	<b>55,362</b>	<b>50,384</b>	<b>72,347</b>
<i>Funds were applied to:</i>										
Purchase and construction of assets	6,019	14,062	19,467	11,785	16,661	17,205	12,727	24,535	16,516	34,905
Repayment of principal on loans	1,185	1,258	1,349	1,447	1,552	1,640	1,794	1,912	2,051	2,189
Transfers to Externally Restricted Cash	13,798	1,425	2,964	3,824	4,753	16,350	1,693	3,501	4,503	5,605
Transfers to Internally Restricted Cash	8,498	11,469	13,152	13,868	16,451	18,413	22,864	25,414	27,314	29,648
<b>Funds Used</b>	<b>29,501</b>	<b>28,215</b>	<b>36,933</b>	<b>30,924</b>	<b>39,417</b>	<b>53,607</b>	<b>39,078</b>	<b>55,362</b>	<b>50,384</b>	<b>72,347</b>
<b>Increase/(Decrease) in Available Working Capital</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>	<b>0</b>

**Attachment 11 -Balance Sheet - Water Fund**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>										
<b>Current assets</b>										
Cash and cash equivalents	1,123	807	2,592	3,286	560	1,641	1,141	1,245	777	1,363
Investments	23,887	18,387	8,387	8,387	10,387	22,887	24,887	8,387	12,387	8,387
Receivables	10,129	10,129	10,129	10,129	10,129	10,129	10,129	10,129	10,129	10,129
Inventories	0	0	0	0	0	0	0	0	0	0
Other	17	17	17	17	17	17	17	17	17	17
<b>Total current assets</b>	<b>35,156</b>	<b>29,340</b>	<b>21,125</b>	<b>21,819</b>	<b>21,093</b>	<b>34,674</b>	<b>36,174</b>	<b>19,778</b>	<b>23,310</b>	<b>19,896</b>
<b>Non-current assets</b>										
Investments	5,076	5,076	5,076	5,076	5,076	5,076	10,076	25,076	31,076	29,076
Receivables	113	113	113	113	113	113	113	113	113	113
Infrastructure, property, plant and equipment	475,366	482,575	495,082	499,735	509,185	519,040	524,274	541,227	549,924	576,872
Investment property	750	750	750	750	750	750	750	750	750	750
Intangible assets	0	0	0	0	0	0	0	0	0	0
<b>Total non-current assets</b>	<b>481,305</b>	<b>488,514</b>	<b>501,021</b>	<b>505,674</b>	<b>515,124</b>	<b>524,979</b>	<b>535,213</b>	<b>567,166</b>	<b>581,863</b>	<b>606,811</b>
<b>Total assets</b>	<b>516,461</b>	<b>517,853</b>	<b>522,146</b>	<b>527,492</b>	<b>536,217</b>	<b>559,653</b>	<b>571,386</b>	<b>586,944</b>	<b>605,173</b>	<b>626,706</b>
<b>LIABILITIES</b>										
<b>Current liabilities</b>										
Payables	701	701	701	701	701	701	701	701	701	701
Borrowings	1,258	1,349	1,447	1,552	1,640	1,794	1,912	2,051	2,189	1,912
Provisions	0	0	0	0	0	0	0	0	0	0
<b>Total current liabilities</b>	<b>1,959</b>	<b>2,050</b>	<b>2,148</b>	<b>2,253</b>	<b>2,341</b>	<b>2,495</b>	<b>2,613</b>	<b>2,752</b>	<b>2,890</b>	<b>2,613</b>
<b>Non-current liabilities</b>										
Payables	0	0	0	0	0	0	0	0	0	0
Borrowings	63,544	62,195	60,748	59,197	57,557	55,764	53,851	51,801	49,611	47,699
Provisions	0	0	0	0	0	0	0	0	0	0
<b>Total non-current liabilities</b>	<b>63,544</b>	<b>62,195</b>	<b>60,748</b>	<b>59,197</b>	<b>57,557</b>	<b>55,764</b>	<b>53,851</b>	<b>51,801</b>	<b>49,611</b>	<b>47,699</b>

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total liabilities</b>	65,504	64,245	62,896	61,449	59,898	58,258	56,465	54,552	52,502	50,312
<b>Net assets</b>	450,957	453,608	459,250	466,043	476,319	501,394	514,922	532,392	552,671	576,394
<b>EQUITY</b>										
Retained earnings	194,157	196,808	202,450	209,243	219,519	244,594	258,122	275,592	295,871	319,594
Revaluation reserves	256,800	256,800	256,800	256,800	256,800	256,800	256,800	256,800	256,800	256,800
Council equity interest	450,957	453,608	459,250	466,043	476,319	501,394	514,922	532,392	552,671	576,394
<b>Total equity</b>	450,957	453,608	459,250	466,043	476,319	501,394	514,922	532,392	552,671	576,394

## Attachment 12 - Cash Flow Statement - Water

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Cash flows from operating activities</b>										
<b>Receipts:</b>										
Rates and annual charges	4,832	5,194	5,597	6,041	6,530	7,222	7,757	8,357	9,018	9,744
User charges and fees	19,163	21,167	23,265	24,140	26,653	29,913	32,364	34,949	37,234	39,620
Investment revenue and interest	1,635	1,939	1,532	1,317	1,276	1,401	2,357	2,637	2,611	2,924
Grants and contributions	14,149	1,787	3,337	4,208	5,148	16,757	2,113	3,932	4,948	6,063
Other	243	250	258	266	274	282	291	299	309	318
Internal transfers										
<b>Payments:</b>										
Employee benefits and on-costs	(3,543)	(3,657)	(3,796)	(3,948)	(4,093)	(4,256)	(4,410)	(4,586)	(4,770)	(4,961)
Materials & contracts	(6,697)	(6,487)	(6,656)	(6,898)	(6,810)	(7,060)	(7,301)	(7,993)	(8,288)	(8,594)
Borrowing costs	(4,609)	(4,536)	(4,445)	(4,347)	(4,243)	(4,155)	(4,000)	(3,882)	(3,743)	(3,605)
Other	(1,920)	(2,131)	(2,365)	(2,625)	(2,914)	(3,236)	(3,593)	(3,990)	(4,431)	(4,922)
Internal transfers	(3,925)	(4,023)	(4,124)	(4,228)	(4,335)	(4,444)	(4,555)	(4,670)	(4,787)	(4,908)
<b>Net cash provided in operating activities</b>	<b>19,328</b>	<b>9,504</b>	<b>12,602</b>	<b>13,925</b>	<b>17,487</b>	<b>32,425</b>	<b>21,021</b>	<b>25,052</b>	<b>28,099</b>	<b>31,680</b>
<b>Cash flows from investing activities</b>										
<b>Receipts:</b>										
Sale of investments		5,500	10,000					1,500		6,000
Sale of infrastructure, property, plant & equipment										
Sale of interests in joint ventures/associates										
Other										
<b>Payments:</b>										
Purchase of investments	(11,000)				(2,000)	(12,500)	(7,000)		(10,000)	
Purchase of infrastructure property, plant & equipment	(6,019)	(14,062)	(19,467)	(11,785)	(16,661)	(17,205)	(12,727)	(24,535)	(16,516)	(34,905)
Other										
<b>Net cash used in Investing activities</b>	<b>(17,019)</b>	<b>(8,562)</b>	<b>(9,467)</b>	<b>(11,785)</b>	<b>(18,661)</b>	<b>(29,705)</b>	<b>(19,727)</b>	<b>(23,035)</b>	<b>(26,516)</b>	<b>(28,905)</b>

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Cash flows from financing activities</b>										
<b>Receipts:</b>										
Borrowings and advances	0	0	0	0	0	0	0	0	0	0
<b>Payments:</b>										
Borrowings and advances	(1,185)	(1,258)	(1,349)	(1,447)	(1,552)	(1,640)	(1,794)	(1,912)	(2,051)	(2,189)
<b>Net cash provided by financing activities</b>	<b>(1,185)</b>	<b>(1,258)</b>	<b>(1,349)</b>	<b>(1,447)</b>	<b>(1,552)</b>	<b>(1,640)</b>	<b>(1,794)</b>	<b>(1,912)</b>	<b>(2,051)</b>	<b>(2,189)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	1,123	(317)	1,786	693	(2,725)	1,081	(500)	105	(468)	585
<b>Cash and cash equivalents at beginning of reporting period</b>	0	1,123	807	2,592	3,286	560	1,641	1,141	1,245	777
<b>Cash and cash equivalents at end of reporting period</b>	<b>1,123</b>	<b>807</b>	<b>2,592</b>	<b>3,286</b>	<b>560</b>	<b>1,641</b>	<b>1,141</b>	<b>1,245</b>	<b>777</b>	<b>1,363</b>

**Attachment 13 - Income Statement - Sewer Fund**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>										
Rates & Annual Charges	(24,191)	(25,942)	(27,812)	(29,934)	(32,359)	(35,926)	(38,549)	(41,450)	(44,544)	(47,850)
User Charges & Fees	(1,311)	(1,350)	(1,389)	(1,430)	(1,472)	(1,515)	(1,559)	(1,604)	(1,651)	(1,699)
Interest Received	(2,838)	(2,240)	(2,245)	(2,273)	(2,409)	(2,933)	(4,052)	(4,517)	(5,204)	(4,613)
Other Operating Revenues	(15)	(16)	(16)	(17)	(17)	(18)	(18)	(19)	(19)	(20)
Operating Contributions	0	0	0	0	0	0	0	0	0	0
Operating Grants	(429)	(442)	(455)	(469)	(483)	(498)	(513)	(528)	(544)	(560)
Capital Contributions	(5,646)	(583)	(1,213)	(1,565)	(1,945)	(6,691)	(693)	(1,433)	(1,843)	(2,294)
Capital Grants	0	0	0	0	0	0	0	0	0	0
	<b>(34,431)</b>	<b>(30,573)</b>	<b>(33,130)</b>	<b>(35,687)</b>	<b>(38,685)</b>	<b>(47,580)</b>	<b>(45,383)</b>	<b>(49,551)</b>	<b>(53,805)</b>	<b>(57,036)</b>
<b>Expenditure</b>										
Employee Costs	4,848	5,040	5,217	5,425	5,641	5,865	6,097	6,340	6,594	6,858
Borrowing Costs	2,389	2,291	2,211	2,124	2,030	1,928	1,761	1,588	1,467	1,335
Materials & Contracts	9,848	10,113	11,367	10,782	11,095	11,450	11,858	12,200	12,596	13,042
Depreciation	9,209	9,360	9,513	9,587	9,665	9,741	9,786	9,913	10,046	10,220
Other Expenses	2,327	2,567	2,833	3,127	3,452	3,812	4,209	4,648	5,133	5,670
	<b>28,621</b>	<b>29,372</b>	<b>31,142</b>	<b>31,047</b>	<b>31,884</b>	<b>32,795</b>	<b>33,710</b>	<b>34,690</b>	<b>35,837</b>	<b>37,125</b>
<b>Net Operating Result</b>	<b>(5,810)</b>	<b>(1,201)</b>	<b>(1,988)</b>	<b>(4,641)</b>	<b>(6,801)</b>	<b>(14,785)</b>	<b>(11,673)</b>	<b>(14,861)</b>	<b>(17,969)</b>	<b>(19,912)</b>
Capital Grants/Contributions	(5,646)	(583)	(1,213)	(1,565)	(1,945)	(6,691)	(693)	(1,433)	(1,843)	(2,294)
<b>Net Operating Result before Capital Grants &amp; Contributions</b>	<b>(164)</b>	<b>(617)</b>	<b>(775)</b>	<b>(3,076)</b>	<b>(4,856)</b>	<b>(8,094)</b>	<b>(10,980)</b>	<b>(13,428)</b>	<b>(16,126)</b>	<b>(17,618)</b>

**Attachment 14 - Funding Statement - Sewer Fund**

<i>Source and Application of Funds</i>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	<b>Year 6</b>	<b>Year 7</b>	<b>Year 8</b>	<b>Year 9</b>	<b>Year 10</b>
	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Operating Result (Income Statement)	5,810	1,201	1,988	4,641	6,801	14,785	11,673	14,861	17,969	19,912
<i>Add Back non-funded items:</i>										
Depreciation	9,209	9,360	9,513	9,587	9,665	9,741	9,786	9,913	10,046	10,220
<i>Add non-operating funding sources</i>										
Transfers from Externally Restricted Cash	5,335	7,311	3,403	2,285	2,683	1,463	7,565	4,145	7,006	21,709
Transfers from Internally Restricted Cash	8,548	10,395	8,852	7,947	7,561	6,810	7,011	10,792	11,132	27,351
Proceeds from sale of assets										
Loan Funds Utilised	0	0	0	0	0	0	0	0	0	0
Repayments from Deferred Debtors										
<b>Funds Available</b>	<b>28,902</b>	<b>28,267</b>	<b>23,756</b>	<b>24,459</b>	<b>26,709</b>	<b>32,800</b>	<b>36,035</b>	<b>39,712</b>	<b>46,154</b>	<b>79,191</b>
<i>Funds were applied to:</i>										
Purchase and construction of assets	14,433	14,575	8,554	8,745	8,386	6,101	11,996	12,699	15,901	46,822
Repayment of principal on loans	3,049	2,606	2,686	2,772	2,867	2,969	1,417	1,491	1,612	1,744
Transfers to Externally Restricted Cash	5,646	583	1,213	1,565	1,945	6,691	693	1,433	1,843	2,294
Transfers to Internally Restricted Cash	5,774	10,504	11,304	11,377	13,511	17,038	21,928	24,089	26,797	28,332
<b>Funds Used</b>	<b>28,902</b>	<b>28,267</b>	<b>23,756</b>	<b>24,459</b>	<b>26,709</b>	<b>32,800</b>	<b>36,035</b>	<b>39,712</b>	<b>46,154</b>	<b>79,191</b>
<b>Increase/(Decrease) in Available Working Capital</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>	<b>0</b>

### Attachment 15 -Balance Sheet - Sewer Fund

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>										
<b>Current assets</b>										
Cash and cash equivalents	2,437	818	1,080	791	1,004	1,460	1,505	1,589	591	1,157
Investments	22,446	17,446	17,446	16,446	14,446	23,446	21,446	14,946	14,446	14,446
Receivables	2,576	2,576	2,576	2,576	2,576	2,576	2,576	2,576	2,576	2,576
Inventories	0	0	0	0	0	0	0	0	0	0
Other	22	22	22	22	22	22	22	22	22	22
<b>Total current assets</b>	<b>27,481</b>	<b>20,862</b>	<b>21,124</b>	<b>19,835</b>	<b>18,048</b>	<b>27,504</b>	<b>25,549</b>	<b>19,133</b>	<b>17,635</b>	<b>18,201</b>
<b>Non-current assets</b>										
Investments	18,554	18,554	18,554	22,554	29,554	35,554	45,554	62,554	74,554	55,554
Receivables	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009
Infrastructure, property, plant and equipment	591,289	596,503	595,544	594,702	593,423	589,783	591,993	594,779	600,634	637,236
Investment property	86	86	86	86	86	86	86	86	86	86
Intangible assets	0	0	0	0	0	0	0	0	0	0
<b>Total non-current assets</b>	<b>610,938</b>	<b>616,152</b>	<b>615,193</b>	<b>618,351</b>	<b>624,072</b>	<b>626,432</b>	<b>638,642</b>	<b>658,428</b>	<b>676,283</b>	<b>693,885</b>
<b>Total assets</b>	<b>638,419</b>	<b>637,014</b>	<b>636,317</b>	<b>638,185</b>	<b>642,119</b>	<b>653,935</b>	<b>664,191</b>	<b>677,562</b>	<b>693,918</b>	<b>712,085</b>
<b>LIABILITIES</b>										
<b>Current liabilities</b>										
Payables	482	482	482	482	482	482	482	482	482	482
Borrowings	2,606	2,686	2,772	2,867	2,969	1,417	1,491	1,612	1,744	1,455
Provisions	0	0	0	0	0	0	0	0	0	0
<b>Total current liabilities</b>	<b>3,088</b>	<b>3,168</b>	<b>3,254</b>	<b>3,349</b>	<b>3,451</b>	<b>1,899</b>	<b>1,973</b>	<b>2,094</b>	<b>2,226</b>	<b>1,937</b>
<b>Non-current liabilities</b>										
Payables	0	0	0	0	0	0	0	0	0	0
Borrowings	29,999	27,314	24,541	21,675	18,706	17,288	15,798	14,185	12,441	10,986
Provisions	0	0	0	0	0	0	0	0	0	0
<b>Total non-current liabilities</b>	<b>29,999</b>	<b>27,314</b>	<b>24,541</b>	<b>21,675</b>	<b>18,706</b>	<b>17,288</b>	<b>15,798</b>	<b>14,185</b>	<b>12,441</b>	<b>10,986</b>
<b>Total liabilities</b>	<b>33,087</b>	<b>30,481</b>	<b>27,796</b>	<b>25,023</b>	<b>22,157</b>	<b>19,188</b>	<b>17,770</b>	<b>16,280</b>	<b>14,667</b>	<b>12,923</b>



	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Net assets</b>	605,332	606,533	608,521	613,162	619,962	634,748	646,421	661,282	679,251	699,162
<b>EQUITY</b>										
Retained earnings	227,225	228,426	230,414	235,055	241,855	256,641	268,314	283,175	301,144	321,055
Revaluation reserves	378,107	378,107	378,107	378,107	378,107	378,107	378,107	378,107	378,107	378,107
Council equity interest	605,332	606,533	608,521	613,162	619,962	634,748	646,421	661,282	679,251	699,162
<b>Total equity</b>	605,332	606,533	608,521	613,162	619,962	634,748	646,421	661,282	679,251	699,162

### Attachment 16 - Cash Flow Statement - Sewer

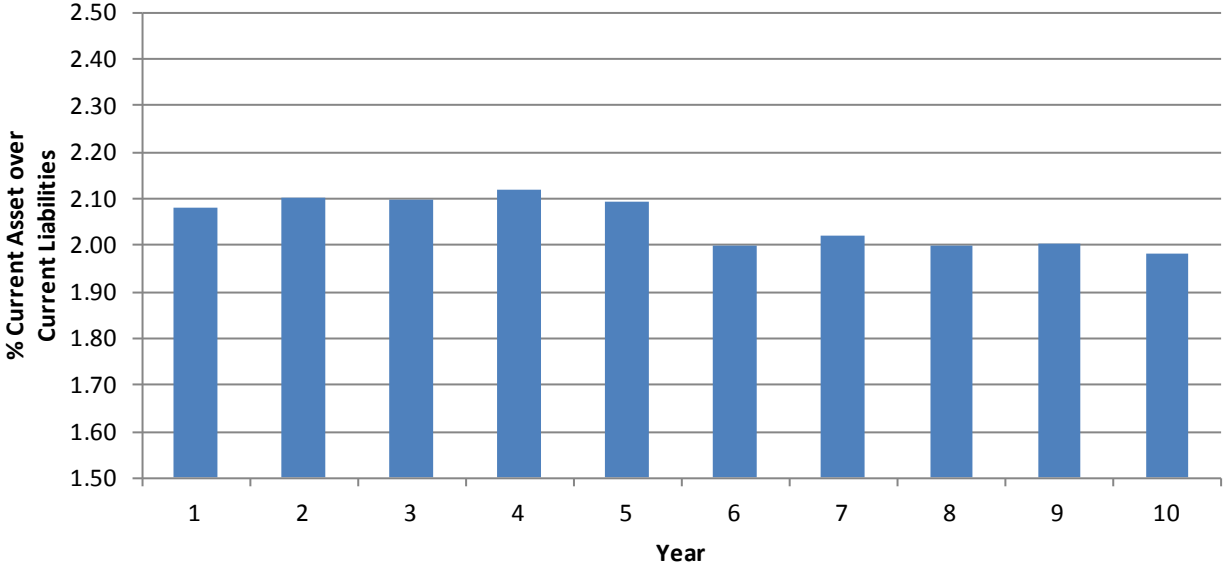
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Cash flows from operating activities</b>										
<b>Receipts:</b>										
Rates and annual charges	24,191	25,942	27,812	29,934	32,359	35,926	38,549	41,450	44,544	47,850
User charges and fees	1,311	1,350	1,389	1,430	1,472	1,515	1,559	1,604	1,651	1,699
Investment revenue and interest	2,838	2,240	2,245	2,273	2,409	2,933	4,052	4,517	5,204	4,613
Grants and contributions	6,076	1,025	1,668	2,034	2,428	7,189	1,206	1,961	2,387	2,854
Other	15	16	16	17	17	18	18	19	19	20
Internal transfers										
<b>Payments:</b>										
Employee benefits and on-costs	(4,848)	(5,040)	(5,217)	(5,425)	(5,641)	(5,865)	(6,097)	(6,340)	(6,594)	(6,858)
Materials & contracts	(5,887)	(6,052)	(7,204)	(6,514)	(6,720)	(6,964)	(7,259)	(7,486)	(7,764)	(8,088)
Borrowing costs	(2,389)	(2,291)	(2,211)	(2,124)	(2,030)	(1,928)	(1,761)	(1,588)	(1,467)	(1,335)
Other	(2,327)	(2,567)	(2,833)	(3,127)	(3,452)	(3,812)	(4,209)	(4,648)	(5,133)	(5,670)
Internal transfers	(3,962)	(4,061)	(4,163)	(4,268)	(4,375)	(4,485)	(4,598)	(4,714)	(4,832)	(4,954)
<b>Net cash provided in operating activities</b>	<b>15,019</b>	<b>10,561</b>	<b>11,501</b>	<b>14,228</b>	<b>16,466</b>	<b>24,526</b>	<b>21,459</b>	<b>24,775</b>	<b>28,015</b>	<b>30,132</b>
<b>Cash flows from investing activities</b>										
<b>Receipts:</b>										
Sale of investments		5,000								19,000
Sale of infrastructure, property, plant & equipment										
Sale of interests in joint ventures/associates										
Other										
<b>Payments:</b>										
Purchase of investments				(3,000)	(5,000)	(15,000)	(8,000)	(10,500)	(11,500)	
Purchase of infrastructure property, plant & equipment	(14,433)	(14,575)	(8,554)	(8,745)	(8,386)	(6,101)	(11,996)	(12,699)	(15,901)	(46,822)
Other										
<b>Net cash used in Investing activities</b>	<b>(14,433)</b>	<b>(9,575)</b>	<b>(8,554)</b>	<b>(11,745)</b>	<b>(13,386)</b>	<b>(21,101)</b>	<b>(19,996)</b>	<b>(23,199)</b>	<b>(27,401)</b>	<b>(27,822)</b>
<b>Cash flows from financing activities</b>										
<b>Receipts:</b>										
Borrowings and advances	0	0	0	0	0	0	0	0	0	0

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Payments:</b>										
Borrowings and advances	(3,049)	(2,606)	(2,686)	(2,772)	(2,867)	(2,969)	(1,417)	(1,491)	(1,612)	(1,744)
<b>Net cash provided by financing activities</b>	<b>(3,049)</b>	<b>(2,606)</b>	<b>(2,686)</b>	<b>(2,772)</b>	<b>(2,867)</b>	<b>(2,969)</b>	<b>(1,417)</b>	<b>(1,491)</b>	<b>(1,612)</b>	<b>(1,744)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(2,463)</b>	<b>(1,619)</b>	<b>262</b>	<b>(289)</b>	<b>213</b>	<b>456</b>	<b>45</b>	<b>84</b>	<b>(999)</b>	<b>566</b>
<b>Cash and cash equivalents at beginning of reporting period</b>	<b>4,900</b>	<b>2,438</b>	<b>818</b>	<b>1,080</b>	<b>791</b>	<b>1,004</b>	<b>1,460</b>	<b>1,505</b>	<b>1,590</b>	<b>591</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>2,438</b>	<b>818</b>	<b>1,080</b>	<b>791</b>	<b>1,004</b>	<b>1,460</b>	<b>1,505</b>	<b>1,590</b>	<b>591</b>	<b>1,157</b>

**Attachment 17 - Unrestricted Current Ratio - Consolidated**

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
2.08	2.10	2.10	2.12	2.09	2.00	2.02	2.00	2.00	1.98

**Unrestricted Current Ratio**



**Attachment 18 - Capital Works**

Job/Project Number	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Community &amp; Natural Resources</b>	<b>10,979</b>	<b>104</b>	<b>104</b>	<b>105</b>	<b>105</b>	<b>1,605</b>	<b>105</b>	<b>4,258</b>	<b>105</b>	<b>105</b>
<b>C006 Public Facilities 2.3.6</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
A2183. Public Toilets Capital	0	0	100	100	100	100	100	100	100	100
A2186. Faulks park toilet replacement	100	0	0	0	0	0	0	0	0	0
A2187. Faux Park Toilet Block replacement	0	100	0	0	0	0	0	0	0	0
<b>C007 Community Buildings 2.1.1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
A1562. Kingscliff Community Centre	0	0	0	0	0	1,500	0	0	0	0
<b>C009 Libraries 2.1.1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,153</b>	<b>0</b>	<b>0</b>
A1624. Library extension Kingscliff	0	0	0	0	0	0	0	4,153	0	0
<b>C022 Swimming Centres 2.3.6</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
A2750. Murwillumbah Swimming Pool	4	4	4	5	5	5	5	5	5	5
<b>C027 Active Recreation 2.3.6</b>	<b>2,000</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>
A3161. South Tweed/Banora sportsfields	2,000	0	0	0	0	0	0	0	0	0
<b>C028 Passive Recreation 2.3.6</b>	<b>700</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>
A1569. Knox Park Youth Precinct	700	0	0	0	0	0	0	0	0	0
<b>G003 Domestic Waste Management Fee 2.3.4</b>	<b>4,088</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>
A2563. DWM Capital Works	4,088	0	0	0	0	0	0	0	0	0
<b>G004 Non-Domestic Waste 2.3.4</b>	<b>4,088</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>
A2564. Non-DWM Capital Works	4,088	0	0	0	0	0	0	0	0	0
<b>Engineering</b>	<b>41,737</b>	<b>48,064</b>	<b>45,725</b>	<b>38,743</b>	<b>41,407</b>	<b>42,438</b>	<b>43,394</b>	<b>54,347</b>	<b>49,710</b>	<b>99,481</b>
<b>A017 Property Development 3.1.4</b>	<b>4,600</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>
A0620. Property Development	4,600	0	0	0	0	0	0	0	0	0
<b>E004 Traffic &amp; Street Lighting 2.4.3</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>13</b>	<b>0</b>	<b>13</b>	<b>13</b>	<b>14</b>
A5633. Sec 94 Bus Shelter Construction	0	13	0	0	13	13	0	13	13	14
<b>E010 Roads 2.4.3</b>	<b>8,855</b>	<b>8,942</b>	<b>9,212</b>	<b>9,492</b>	<b>9,779</b>	<b>8,852</b>	<b>9,156</b>	<b>9,470</b>	<b>9,793</b>	<b>10,087</b>
A1544. Sealed road resurfacing	465	479	494	509	524	540	557	573	591	608
A3650. Unallocated Rehabilitation	1,054	1,062	1,178	5,984	6,165	5,127	5,318	5,516	5,719	5,890
A3652. Roads Upgrading Unallocated	0	0	0	1,289	1,327	1,367	1,408	1,450	1,494	1,539

Job/Project Number	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
A3659. Boronia Ave Elanora to Tweed Coast Rd	0	170	0	0	0	0	0	0	0	0
A3665. Dry Dock Road	430	0	0	0	0	0	0	0	0	0
A3669. Cobaki Road Twin culverts	600	0	0	0	0	0	0	0	0	0
A3686. Gray Street	0	0	350	0	0	0	0	0	0	0
A3689. Ocean Drive, Chinderah	520	0	0	0	0	0	0	0	0	0
A3690. Avoca Street, Chinderah	200	0	0	0	0	0	0	0	0	0
A3713. Buchanan St, Murwillumbah	0	217	0	0	0	0	0	0	0	0
A3714. Fingal Rd, Fingal	0	500	0	0	0	0	0	0	0	0
A3716. Dalton Street, Terranora	0	140	0	0	0	0	0	0	0	0
A3720. Chinderah Road	0	750	0	0	0	0	0	0	0	0
A3721. Murphys Road, Kingscliff	0	250	0	0	0	0	0	0	0	0
A3738. Kyogle Rd Doon Doon Rd to McDonalds Rd	450	0	0	0	0	0	0	0	0	0
<b>E013 Drainage 2.3.5</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,405</b>	<b>1,710</b>	<b>1,222</b>	<b>1,405</b>	<b>1,100</b>	<b>1,100</b>
A4657. Murwillumbah Street	770	0	0	0	0	0	0	0	0	0
D2305. SRM 2005 Meridian Way	321	0	0	0	0	0	0	0	0	0
D2525. SRM 4025 COAST ROAD CASUARINA BEACH SUB	0	1,377	0	0	0	0	0	0	0	0
D2580. SRM 4023 Kings Forest Regional (Future) stg 2 375mm	0	0	0	0	0	0	3,301	0	0	0
D2610. SRM 5010 PHILIP STREET-extension	383	0	0	0	0	0	0	0	0	0
D2614. SRM 5014 Overall Drive 1100m x 200mm	621	0	0	0	0	0	0	0	0	0
D3100. Gravity Sewer Rehabilitation	2,809	2,879	2,980	3,084	3,192	3,304	3,419	3,539	3,663	3,791
D3215. Grassmere Place Gravity Upgrade Stg 2	0	400	0	0	0	0	0	0	0	0
D3411. Manhole Telemetry Sites	0	57	59	61	64	66	68	0	0	0
D5000. Mains diversion to SPS 2052	250	0	0	0	0	0	0	0	0	0
<b>S002 Sewer Pumping Stations 2.3.3</b>	<b>4,390</b>	<b>5,057</b>	<b>3,587</b>	<b>1,371</b>	<b>1,065</b>	<b>594</b>	<b>1,025</b>	<b>1,272</b>	<b>1,317</b>	<b>1,363</b>
D1300. SPS Replacement	0	518	536	554	574	594	615	1,272	1,317	1,363
D1303. SPS 1003 CHARLES LANE	0	0	0	29	0	0	0	0	0	0

Job/Project Number	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
D1304. SPS 1004 HARTIGAN STREET	0	0	0	29	0	0	0	0	0	0
D1306. SPS 1006 MOOBALL STREET	0	0	0	29	0	0	0	0	0	0
D1307. SPS 1008 Harwood Street	0	0	0	29	0	0	0	0	0	0
D1321. SPS 1021 THE RIDGE	0	0	0	29	0	0	0	0	0	0
D1422. SPS 2022 CRYSTAL WATERS DRIVE	31	0	0	0	0	0	0	0	0	0
D1423. SPS 2023 SHEARWATER PARADE	31	0	0	0	0	0	0	0	0	0
D1424. SPS 2024 SUNSET BOULEVARD	0	32	0	0	0	0	0	0	0	0
D1425. SPS 2025 PELICAN PLACE	0	32	0	0	0	0	0	0	0	0
D1427. SPS 2027 ANCONIA AVENUE	31	0	0	0	0	0	0	0	0	0
D1428. SPS 2028 TRINGA STREET	31	0	0	0	0	0	0	0	0	0
D1429. SPS 2029 PLOVER PLACE	31	0	0	0	0	0	0	0	0	0
D1430. SPS 2030 Carramar Drive - telemetry upgrade	0	0	39	0	0	0	0	0	0	0
D1431. SPS 2031 KIATA PARADE	0	0	33	0	0	0	0	0	0	0
D1432. SPS 2032 Caloola Drive - telemetry upgrade	0	0	33	0	0	0	0	0	0	0
D1433. SPS 2033 AFEX PARK	0	155	0	0	0	0	0	0	0	0
D1434. SPS 2034 Piggabeen Road West - telemetry upgrade	0	0	33	0	0	0	0	0	0	0
D1435. SPS 2035 Mcallisters Road - telemetry upgrade	31	0	0	0	0	0	0	0	0	0
D1439. SPS 2039 Lakeview Terrace - telemetry upgrade	31	0	0	0	0	0	0	0	0	0
D1507. SPS 3007 Kirkwood Road, East - telemetry upgrade	0	0	33	0	0	0	0	0	0	0
D1674. SPS 4002 Avoca Street - telemetry upgrade	31	0	0	0	0	0	0	0	0	0
D1711. SPS 5011 Coronation Ave - telemetry upgrade	0	0	33	0	0	0	0	0	0	0
D1719. SPS 5019 Cabarita Road - telemetry upgrade	0	0	33	0	0	0	0	0	0	0
D4304. SPS 2052 Tulgi Way Generator	60	0	0	0	0	0	0	0	0	0
B1403. Clarrie Hall Dam improvements	250	0	0	0	0	0	0	0	0	0
B1909. Duroby Crk To Marana St Reservoir	0	0	0	0	0	0	0	0	0	6,117

Job/Project Number	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B1953. Coast Rd To Koala Beach 2 Res	0	0	1,603	0	0	0	0	0	0	0
B1965. Kings Forest Duplication TSC Contribution	0	1,967	0	0	0	0	2,336	0	0	0
B1968. Mountain View Esp to McAllisters 4 Res	0	0	0	0	0	0	0	0	0	1,088
B2000. Mains Replacement	0	3,178	3,563	3,688	3,681	3,950	4,089	4,232	4,380	4,533
B2077. Prospero Street 150mm x 160m	0	0	0	0	136	0	0	0	0	0
B2104. Hillcrest Ave (James to Ridgeway)	0	264	0	0	0	0	0	0	0	0
B2106. Mistral Road 200mm x 150m + 100mm x 50m (Art Gallery)	100	0	0	0	0	0	0	0	0	0
B2107. TV Way/Mistral Road 200mm x 950m	535	0	0	0	0	0	0	0	0	0
B2502. Miginbila Dr Twd Hds Sth	0	474	0	0	0	0	0	0	0	0
B2561. Kennedy Dr Phase 1 Retic Upgrade (Highway to Gray St) 150mm	0	675	0	0	0	0	0	0	0	0
B2562. Kennedy Dr Phase 3 Retic Upgrade (Limosa St to Bridge) 150mm	0	620	0	0	0	0	0	0	0	0
B2564. WPS 31 associated mains	0	0	0	0	0	85	0	0	0	0
B2634. Boundary St Wharf to WPS 31	0	0	0	450	0	0	0	0	0	0
B2635. Burringbar Res to Broadway/TVW 250mm x 600m	0	0	355	0	0	0	0	0	0	0
B2636. Broadway/TVW to Station St 200mm x 120m	0	0	75	0	0	0	0	0	0	0
B2637. Broadway/TVW to Burringbar School 150mm x 600m	0	0	0	325	0	0	0	0	0	0
B2638. Burringbar School to existing 150m near Greenvale 150mm x 35	0	0	0	145	0	0	0	0	0	0
B3003. Flow meter Tee Naponyah/Bilambil Rd	190	0	0	0	0	0	0	0	0	0
B3004. Flow meter Botanical Cct PRV4	0	90	0	0	0	0	0	0	0	0
B3005. Flow meter Kennedy Dr Plasson PRV	0	0	100	0	0	0	0	0	0	0
B3007. Flow meter Interconnection at Simpson Dr	0	0	0	0	70	0	0	0	0	0
B3008. Flow meter Interconnection at Simpson Dr North	0	0	0	0	70	0	0	0	0	0
B3009. Flow meter Short St	0	0	0	70	0	0	0	0	0	0
B3010. Flow meter Wilson Park crossing	0	0	0	40	0	0	0	0	0	0



Job/Project Number	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B3013. Flow meter Banora Hill Dr (Oxley Cove)	0	0	0	0	0	42	0	0	0	0
B3014. Flow meter Llyod St Actuator	0	0	0	0	0	0	42	0	0	0
B3015. Flow meter Kirkwood/Minjungbal	0	0	0	0	0	67	0	0	0	0
B3503. Boundary St Wharf to Stuart St 200mm x 225m	0	0	0	205	0	0	0	0	0	0
<b>W005 Water Treatment 2.3.2</b>	<b>1,100</b>	<b>1,567</b>	<b>8,060</b>	<b>1,143</b>	<b>1,183</b>	<b>1,225</b>	<b>1,267</b>	<b>1,312</b>	<b>1,358</b>	<b>9,960</b>
B1276. Bray Park WTP capital non project	0	0	6,956	0	0	0	0	0	0	8,555
B1301. Water Asset Replacement allocation	1,000	1,067	1,105	1,143	1,183	1,225	1,267	1,312	1,358	1,405
B1580. Uki WTP	100	500	0	0	0	0	0	0	0	0
<b>W006 Water Consumer Services 2.3.2</b>	<b>321</b>	<b>336</b>	<b>352</b>	<b>368</b>	<b>385</b>	<b>404</b>	<b>423</b>	<b>442</b>	<b>463</b>	<b>485</b>
B0611. Twd District Water Retic	321	336	352	368	385	404	423	442	463	485
<b>Planning &amp; Regulation Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>0</b>
<b>C003 Emergency Services 2.1.4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>0</b>
A2071. CP16 Works	0	0	0	0	0	0	0	400	0	0
<b>Grand Total</b>	<b>52,716</b>	<b>48,169</b>	<b>45,829</b>	<b>38,847</b>	<b>41,512</b>	<b>44,042</b>	<b>43,499</b>	<b>59,005</b>	<b>49,816</b>	<b>99,587</b>

**Attachment 19 - Sensitivity Analysis - Consolidated**

			Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
			2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
General Fund Rates	O	+2.00%	1,008	1,039	1,071	1,109	1,147	1,188	1,229	1,272	1,317	1,363
	A		51,891	53,499	55,157	57,089	59,088	61,157	63,298	65,515	67,809	70,183
	W	-1.00%	(504)	(519)	(536)	(554)	(574)	(594)	(615)	(636)	(658)	(681)
User Charges & Fees (non statutory)	O	+1.00%	359	385	413	430	462	502	535	570	602	636
	A		37,655	40,461	43,354	45,105	48,538	52,749	56,208	59,845	63,225	66,733
	W	-2.00%	(717)	(771)	(826)	(859)	(925)	(1,005)	(1,071)	(1,140)	(1,204)	(1,271)
Interest Received	O	+2.00%	3,061	2,992	2,889	2,851	2,920	3,159	3,873	4,107	4,376	4,334
	A		9,184	8,977	8,667	8,552	8,759	9,477	11,618	12,321	13,128	13,001
	W	-2.00%	(3,061)	(2,992)	(2,889)	(2,851)	(2,920)	(3,159)	(3,873)	(4,107)	(4,376)	(4,334)
Employee Costs	O	-1.00%	(451)	(466)	(481)	(498)	(516)	(534)	(552)	(572)	(592)	(613)
	A		46,710	48,263	49,816	51,584	53,394	55,266	57,178	59,168	61,312	63,456
	W	+0.50%	226	233	241	249	258	267	276	286	296	307
Borrowing Costs	O	-2.00%	(42)	(175)	(219)	(261)	(304)	(346)	(390)	(433)	(477)	(520)
	A		13,041	13,103	12,821	12,509	12,161	11,824	11,326	10,842	10,358	9,819
	W	+2.00%	42	175	219	261	304	346	390	433	477	520
Materials & Contracts	O	-1.00%	(495)	(504)	(527)	(529)	(541)	(561)	(581)	(603)	(624)	(642)
	A		50,946	51,909	54,248	54,530	55,754	57,759	59,835	62,117	64,322	66,166
	W	+1.00%	495	504	527	529	541	561	581	603	624	642

O = Optimistic

A = Adopted

W = Worse case

**Attachment 20 - Rate Notice**

	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	<b>Year 6</b>	<b>Year 7</b>	<b>Year 8</b>	<b>Year 9</b>	<b>Year 10</b>
	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
<b>Rates</b>										
Residential	\$994.55	\$1,020.41	\$1,046.94	\$1,078.35	\$1,110.70	\$1,144.02	\$1,178.34	\$1,213.69	\$1,250.10	\$1,287.60
<b>Waste Management</b>										
Garbage charge	\$300.30	\$315.32	\$331.08	\$347.63	\$365.02	\$383.27	\$402.43	\$422.55	\$443.68	\$465.86
Landfill management charge	\$48.00	\$50.40	\$52.92	\$55.57	\$58.34	\$61.26	\$64.32	\$67.54	\$70.92	\$74.46
Greenwaste collection charge x 1	\$56.70	\$59.54	\$62.51	\$65.64	\$68.92	\$72.37	\$75.98	\$79.78	\$83.77	\$87.96
	\$405.00	\$425.25	\$446.51	\$468.84	\$492.28	\$516.89	\$542.74	\$569.88	\$598.37	\$628.29
<b>Sewer Access Charge</b>	\$732.00	\$782.00	\$832.00	\$887.00	\$948.00	\$1,014.00	\$1,084.00	\$1,157.00	\$1,232.00	\$1,309.00
<b>Water Access Charge</b>										
20mm service	\$148.00	\$158.50	\$169.60	\$181.50	\$194.20	\$207.80	\$222.40	\$238.00	\$254.70	\$272.50
<b>Water Volumetric</b>										
@ 200 KI	\$490.00	\$540.00	\$590.00	\$640.00	\$700.00	\$760.00	\$820.00	\$880.00	\$930.00	\$980.00
Water Volumetric /KI	\$2.45	\$2.70	\$2.95	\$3.20	\$3.50	\$3.80	\$4.10	\$4.40	\$4.65	\$4.90
<b>Total for a Residential Property</b>	<b>\$2,769.55</b>	<b>\$2,926.16</b>	<b>\$3,085.05</b>	<b>\$3,255.69</b>	<b>\$3,445.18</b>	<b>\$3,642.71</b>	<b>\$3,847.48</b>	<b>\$4,058.56</b>	<b>\$4,265.17</b>	<b>\$4,477.39</b>

### Attachment 21 - Asset Management Funding - General Fund

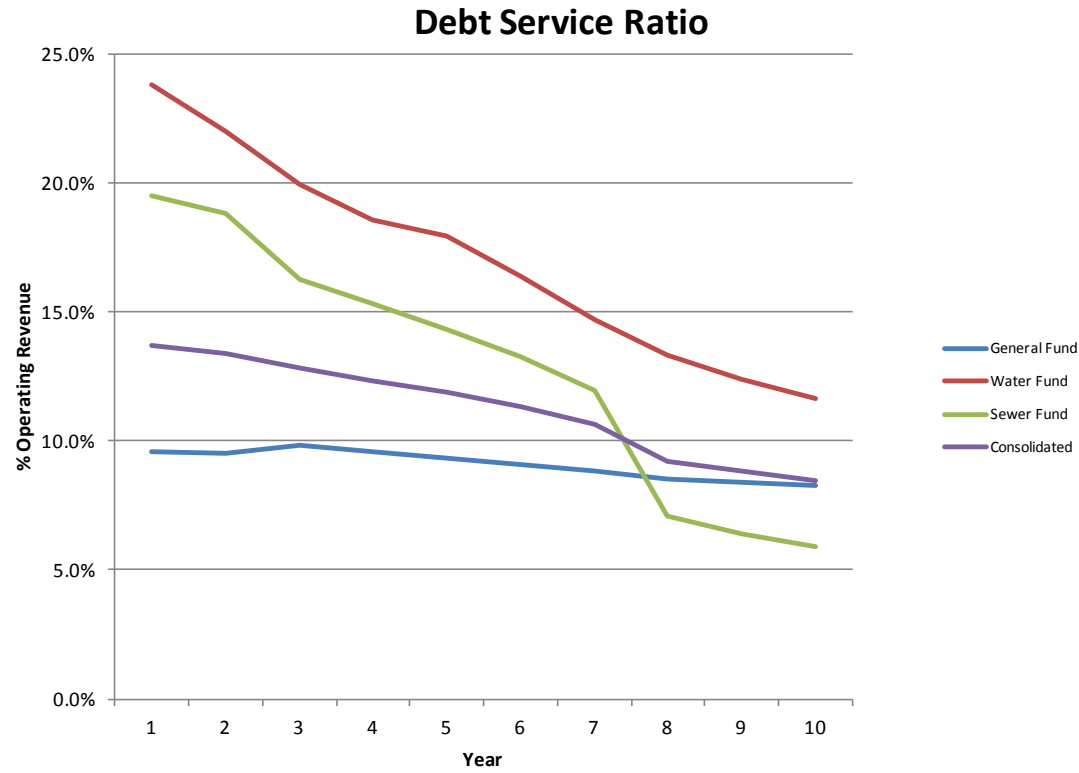
	Year 1 2011/12	Year 2 2012/13	Year 3 2013/14	Year 4 2014/15	Year 5 2015/16	Year 6 2016/17	Year 7 2017/18	Year 8 2018/19	Year 9 2019/20	Year 10 2020/21
<b>Funding Provided</b>										
Transport	13,161,820	13,902,010	13,647,114	14,023,267	14,406,861	14,797,924	15,196,647	15,603,187	16,018,004	16,441,076
Drainage	2,108,200	1,990,798	2,017,927	2,044,459	2,071,678	2,099,625	2,128,304	2,157,745	2,187,968	2,218,993
Buildings	915,252	916,125	936,016	956,834	977,856	999,092	1,020,566	1,042,606	1,064,218	1,086,823
Open Space	4,151,104	4,213,244	4,321,104	4,434,871	4,549,791	4,665,856	4,783,115	4,902,192	5,021,457	5,143,291
<b>Total Funding</b>	<b>20,336,376</b>	<b>21,022,178</b>	<b>20,922,161</b>	<b>21,459,430</b>	<b>22,006,186</b>	<b>22,562,496</b>	<b>23,128,633</b>	<b>23,705,730</b>	<b>24,291,648</b>	<b>24,890,182</b>
<b>Asset Management Plans (AMP)</b>										
Transport	18,138,000	18,705,000	19,288,000	19,890,000	20,509,000	21,147,000	21,803,000	22,480,000	23,177,000	23,872,310
Drainage	4,203,000	4,173,000	4,302,000	4,434,000	4,565,000	4,705,000	4,844,000	4,993,000	5,140,000	5,294,200
Buildings	4,675,000	4,707,000	4,777,000	4,736,000	4,867,000	4,863,000	4,940,000	4,998,000	5,108,000	5,261,240
Open Space	3,926,000	3,967,000	4,086,000	4,208,000	4,335,000	4,465,000	4,753,000	4,816,000	4,879,000	5,025,370
<b>Total</b>	<b>30,942,000</b>	<b>31,552,000</b>	<b>32,453,000</b>	<b>33,268,000</b>	<b>34,276,000</b>	<b>35,180,000</b>	<b>36,340,000</b>	<b>37,287,000</b>	<b>38,304,000</b>	<b>39,453,120</b>
<b>Shortfall</b>	<b>10,605,624</b>	<b>10,529,822</b>	<b>11,530,839</b>	<b>11,808,570</b>	<b>12,269,814</b>	<b>12,617,504</b>	<b>13,211,367</b>	<b>13,581,270</b>	<b>14,012,352</b>	<b>14,562,938</b>

The asset management plans are updated on a rolling program. The above figures were derived from 2011/12 calculations.

The graph depicts that assets are currently underfunded in the order of \$11 million per year, which will mean that the condition of assets will deteriorate over time unless this is addressed.

**Attachment 22**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Financial Goals	Goals	
General Fund	9.6%	9.5%	9.8%	9.6%	9.3%	9.1%	8.8%	8.5%	8.4%	8.3%	7.8%	10.0%	10%
Water Fund	23.8%	22.0%	19.9%	18.6%	17.9%	16.4%	14.7%	13.4%	12.4%	11.6%	10.9%	25.0%	25%
Sewer Fund	19.5%	18.8%	16.3%	15.3%	14.3%	13.3%	11.9%	7.1%	6.4%	5.9%	5.6%	25.0%	25%
Consolidated	13.72%	13.39%	12.83%	12.31%	11.88%	11.31%	10.66%	9.23%	8.82%	8.47%	0.079553	15.00%	15%





Customer Service | 1300 292 872 | (02) 6670 2400

[tsc@tweed.nsw.gov.au](mailto:tsc@tweed.nsw.gov.au)  
[www.tweed.nsw.gov.au](http://www.tweed.nsw.gov.au)

Fax (02) 6670 2429  
PO Box 816  
Murwillumbah NSW 2484