

ORDINARY COUNCIL MEETING

WEDNESDAY, 25 MAY 2022

ATTACHMENT BOOKLET 1

Attachment No. 1	Community Strategic Plan 2022-2032
Attachment No. 2	Delivery Program 2022-2026 & Operational Plan 2022-2023
Attachment No. 3	Community Engagement Strategy
Attachment No. 4	Long Term Financial Plan 2022-2032
Attachment No. 5	Asset Management Strategy 2022-2032
Attachment No. 6	Workforce Management Strategy 2021-2025

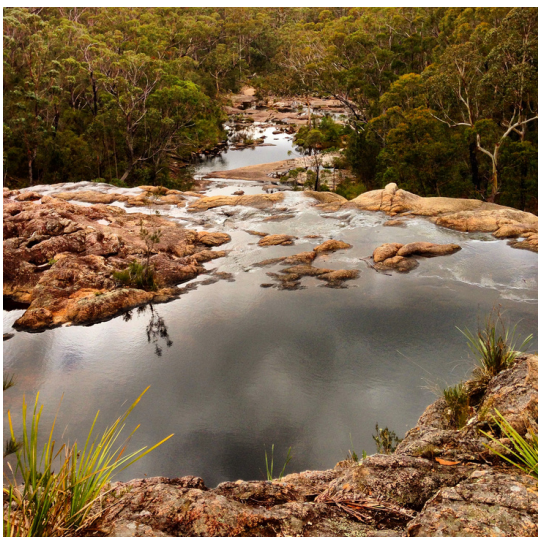
COMMUNITY STRATEGIC PLAN



TENTERFIELD 2032



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INTRODUCTION

“Quality Nature, Quality Heritage and Quality Lifestyle” combine across the Tenterfield Shire and provide us with a unique sense of local identity forming a strong foundation for our community to prosper in the future.

Following the local government elections in December 2021, the Tenterfield Community Strategic Plan has undergone review for the third time to update how we would like our community to progress over the next 10 years to 2032.

The review has been an opportunity for us to build upon the long-term planning, and incorporate the community’s current views to ensure the plan stays relevant for now and for the future as Council continues to provide critical facilities and services to make the Tenterfield region a great place to live and visit.

Tenterfield Shire includes several towns and villages. During the creation of this plan, Councillors and staff visited and held consultation sessions in Jennings, Tenterfield, Drake, Mingoola, Torrington, Urbenville, Legume and Liston. The active participation and the sharing of many great ideas across our community that contributed to the original community strategic plan have been enhanced by our most recent conversations about our future.

Council can't deliver the community’s vision on its own and needs to work with many groups to achieve the desired outcomes. The plan also outlines the valuable and critical partnerships that can assist us in achieving the visions in the plan. The goals of this plan will not be possible without working with the NSW State Government agencies, community groups, non-government organisations, businesses, and the members of the community.

Details of how the Community Strategic Plan will be implemented and supported by Council operations can be seen in Council's four-year Delivery Program and annual Operational Plan.

Thanks to all the residents who took the time to contribute to this plan and congratulations to all involved in the review and development of this current plan.

We are proud to present Tenterfield Shire Council's **Community Strategic Plan for 2022 to 2032**.



ACKNOWLEDGEMENT OF COUNTRY

"Tenterfield Shire Council acknowledges the traditional custodians of this land and pay respect to the Elders past, present, and emerging of the Jukembal, Kamilaroi and Bundjalung nations and extend that respect to other Aboriginal people."

EXECUTIVE SUMMARY

The Community Strategic Plan shows the community's goals for the next 10 years. It will be used to drive Council's service delivery, planning and advocacy. The plan is based on previous plans, but revised to include the community's current views following community consultation.

Actions to be delivered from the plan will be outlined through Council's Delivery Program (term of Council) and Operational Plans (annual financial year).

What the community said are its priorities:

- Accessibility to facilities (including fair distribution of services across the entire region),
- Better maintenance of existing infrastructure (roads, buildings and community facilities),
- Better Communications infrastructure,
- Council operations run transparently, efficiently and sustainably,
- Economic development across the region,
- Better Health care,
- Better Stormwater and Drainage infrastructure,
- Strong leadership (good communications, financial management and advocacy),
- Improved Waste management, and
- More Youth and recreational facilities.

THE GOALS OF THE PLAN

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

OUR MISSION & VISION

OUR MISSION:

"Quality Nature, Quality Heritage and Quality Lifestyle" provides focus and direction in the manner in which Council provide leadership and services.

OUR VISION:

- To establish a Shire where the environment will be protected and enhanced to ensure sustainability and inter-generational equity.
- To recognise and actively develop our cultural strengths and unique heritage,
- To establish a prosperous Shire through balanced, sustainable economic growth managed in a way to create quality lifestyles and satisfy the employment, environmental and social aims of the community
- To establish a community spirit which encourages a quality lifestyle, supports health and social well-being, promotes family life and lifestyle choices,
- To establish a community spirit which promotes opportunities to participate in sport and recreation, promotes equal access to all services and facilities, and
- To encourage all people to participate in the economic and social life of the community with a supportive attitude towards equal life chances and equal opportunity for access to Shire resources.

1 Councillor per 669 residents	322,000 kilolitres of domestic water annually	Agriculture is the largest employer
10 State Forests 5 National Parks	964 businesses	Health and Retail the 2nd the 3rd largest employers
7,322 sq. km of land	Contains over 40 localities	Shares the Qld border

OUR CORPORATE VALUES

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

Our five (5) corporate values are:

INTEGRITY Ensuring openness and honesty in all our activities.

COMMUNITY FOCUS Delivering prompt, courteous and helpful advice.

ACCOUNTABILITY Accepting responsibility for providing quality services and information.

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

EXCELLENCE Being recognised for providing services and programs that aim for best practice.

OUR REGION

Area over 7,322 square kilometres



495 km sealed roads



1,107 km unsealed roads



Population of 6,697



INTEGRATED PLANNING & REPORTING

Integrated Planning and Reporting (IP&R) legislation requires councils to prepare a number of plans, which detail how the council intends to deliver services and infrastructure in the short and long term, based on community priorities identified through community engagement during the planning process.

Council has an ongoing commitment to work with the different members and groups of our community to continually shape, represent and support our shared vision for the Tenterfield Shire underpinned by our continued collaboration. The legislation requires councils and their communities to discuss funding priorities and acceptable service levels, while considering our local identity and opportunities to plan for a sustainable future.

To achieve sustainability as a community, our Community Strategic Plan needs to be based on sustainability, often referred to as the quadruple bottom line (QBL). The QBL considers the pillars of environmental, social, economic and government leadership in the quest for a holistic, sustainable and viable community. The QBL approach supports the Community Strategic Plan to ensure a balanced outlook and importantly ensures no single aspect dominates.

The key documents required under the legislation are:

- The **Community Strategic Plan (CSP)** - identifies long term (minimum 10 years) goals and priorities for the community and the local government area.
- The **Delivery Program (DP)** - identifies what Council is responsible for delivering to support the Community Strategic Plan. The DP allows Council to set out specific priorities for their elected term of office.
- The **Operational Plan (OP)** - details the actions and programs to be undertaken each year to support the Delivery Program.

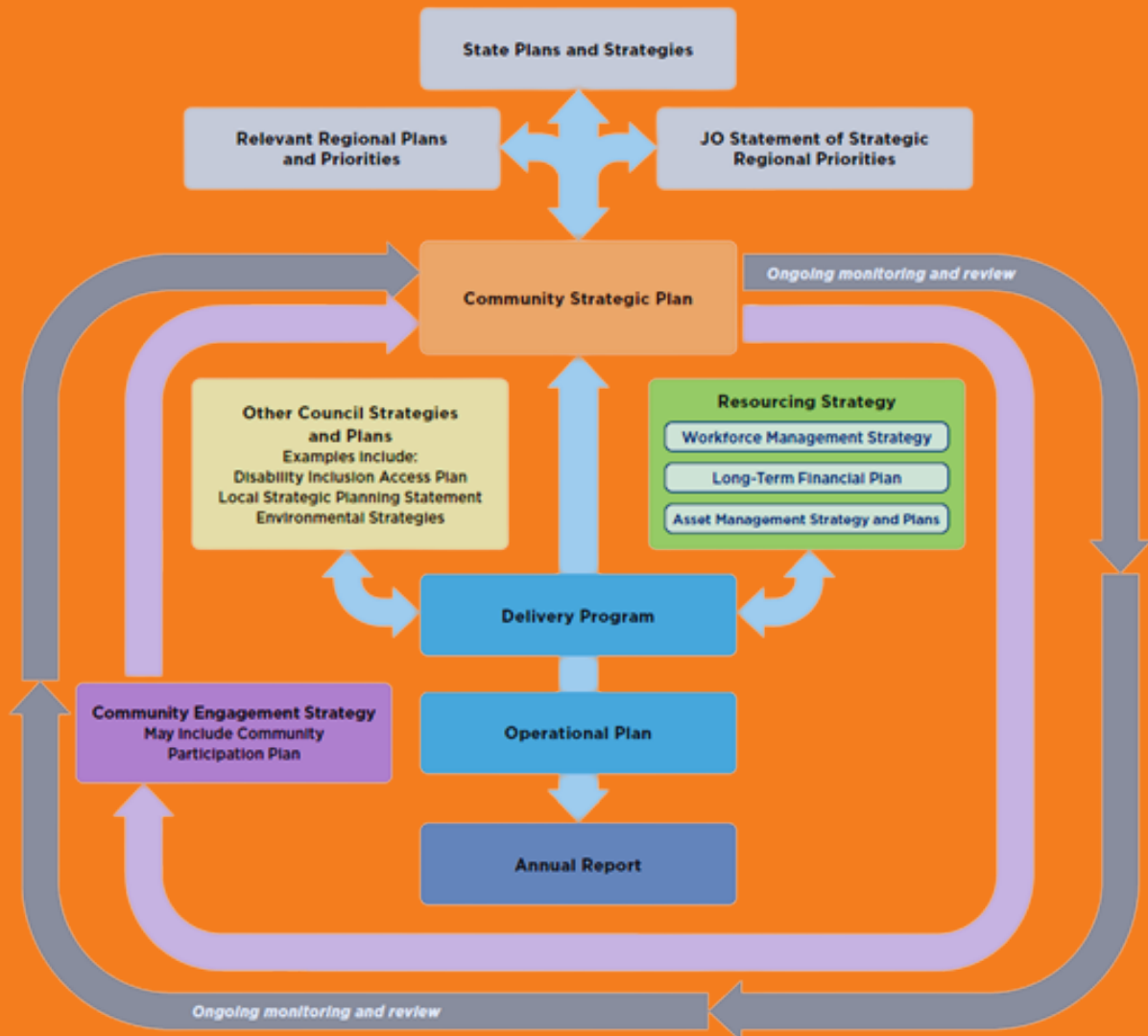
These plans are underpinned by a resourcing strategy which is made up of:

- Council's **Long-Term Financial Plan (LTFP)**,
- **Workforce Management Strategy**, and
- **Asset Management Strategy**

These plans and strategies allow Council to manage assets and resources to deliver services to the community.

INTEGRATED PLANNING & REPORTING

THE FRAMEWORK:



THE RELATIONSHIP BETWEEN THE PLANS:

Community Strategic Plan - 10+ Year Outlook

- Sets out the community's goals
- Outlines strategies and measures to achieve the goals

Delivery Program - 4 Year Outlook

- Council's commitment and priorities during its term of office
- Progress towards the community's goals

Operational Plan - 1 Year Outlook

- Details the programs, projects and actions Council will undertake during the financial year to implement the Delivery Program

OUR THEMES & GOALS

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

The themes established through our community consultation are outlined in the table below.

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

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

OUR STRATEGIES & MEASURES

COMMUNITY

We recognise the quality of life in the Shire is determined by the people who make up our community and the place we choose to live.

As a community we aspire to be vibrant and inclusive, supporting each other in creating a wonderful place to live, work and play.

The people of our community are the Shire's greatest assets and community cohesion relies on us all acting in the best interests of the entire Tenterfield Shire as we seek to provide essential services in an equitable and affordable manner across all of our towns and villages.

GOALS	STRATEGIES
<p>1.1 Tenterfield Shire is a vibrant, inclusive, and safe community where diverse backgrounds and cultures are respected and celebrated</p>	<p>1.1.1 The individual unique qualities and strong sense of local identity of Tenterfield Shire's towns, villages and community groups is respected, recognised and promoted.</p> <p>1.1.2 Continue to support and partner with the local Aboriginal communities for improved and inclusive outcomes.</p> <p>1.1.3 Provide opportunities for residents to enjoy access to arts, festivals, sporting activities, recreation, community and cultural activities.</p>
<p>1.2 The community is supported by accessible and equitably distributed facilities and recreational opportunities for people of all ages.</p>	<p>1.2.1 Provide safe and accessible public spaces and places that are well maintained, clean and fun.</p> <p>1.2.2 Provide a choice of sporting facilities that cater for the diverse needs of the community.</p> <p>1.2.3 Recognise and plan for the accessibility needs of our community.</p> <p>1.2.4 Promote and recognise the work of volunteers in the community.</p>

MEASURE	SOURCE	TARGET
Crime rate (total number of recorded criminal incidences)	NSW reportable crime statistics	Decrease from previous period
Housing affordability % Change	Rent and Sales Report, Housing NSW	Nil Change
Tenterfield LGA Population	ABS sourced demographic data	7,000
Households/Dwellings	ABS data on new dwelling approvals	24 approvals

OUR STRATEGIES & MEASURES

ECONOMY

A strong and diverse local economy is essential to provide a range of services to our community and employment for residents. The residents, businesses and industries of our Shire also provide a contribution to the state and national economies. Our overall prosperity is intrinsically linked to the New England region.

Employment opportunities in a variety of sectors is vital to retaining our youth in the community, attracting skilled workers and their families and minimising overall unemployment and increasing community well-being.

Council plays a key role in creating the right conditions for investment, employment, and growth for the entire Shire.

The primary role of Council in fostering economic growth and diversity includes; providing supporting infrastructure, land use planning that facilitates commercial and industrial development, and promoting our community for business investment.

GOALS	STRATEGIES
<p>2.1 Develop Tenterfield Shire's economic base into a robust and growing economy that supports employment and business opportunities.</p>	<p>2.1.1 Develop and facilitate a diversified and growing economy that is a balance of all economic contributors.</p> <p>2.1.2 Improve heavy vehicle access across the shire and improve links to regional transport infrastructure to facilitate and support regional development opportunities.</p>

MEASURE	SOURCE	TARGET
Increase in registered businesses	Australian Business Register	Increase from previous period
Gross revenue generated by businesses and organisations in Tenterfield	RDA Data	>538 million
Tourism Visitor numbers to LGA	Visitor Information Centre	Increase from previous period
Unemployment Rate	ABS Data	Below Region Average
Labour Force size	ABS Data	Below Region Average

OUR STRATEGIES & MEASURES

ENVIRONMENT

Our Shire contains many areas of exceptional natural beauty made up of unique landscapes, ranging from 150m to 1500m above sea level. The Shire straddles the Great Dividing Range in the north of NSW and includes the mighty Clarence River catchment to the East and the upper Murray-Darling Basin to the west. In addition to supporting our sense of identity and belonging through the towns, villages, and rural areas we live in, our natural environment is the base for much of our economic prosperity, recreational activity and is vital to our health and well-being.

Council recognises the Shire is home to high levels of biodiversity including a large proportion of endemic species and threatened species no longer found in other areas of Australia. Our land use development is carefully monitored to preserve our country atmosphere and the lifestyle we enjoy, with a commitment to improving our environment for the enjoyment of ourselves and future generations.

Council, in partnership with stakeholders, has a role in setting an example for the Shire in sustainable business models as we seek to preserve our natural environment.

GOALS	STRATEGIES
<p>3.1 Our natural environment will be protected, enhanced and promoted for future generations.</p>	<p>3.1.1 Towns and Village are supported to recognise and enhance their local identity.</p> <p>3.1.2 Our community is educated, encouraged and supported to implement sustainable strategies for the management and protection of our natural resources.</p> <p>3.1.3 We are prepared, resourced and educated as a community to deal with natural disasters such as bushfires, storm and flood events.</p>

MEASURE	SOURCE	TARGET
Total waste diverted from landfill	Council Records	Increase from previous period
Drinking water quality compliance with microbial requirements	DPI Water Data	100%
Average annual residential water consumption	Council Data	Decrease from previous period.
Average annual residential electricity consumption	ABS Household energy consumption survey	<7000 kW hours

OUR STRATEGIES & MEASURES

LEADERSHIP

An independent Council that represents our entire community is important to us. Councillors provide civic leadership to the broad community and strategic direction to Council as an organisation. This leadership is relied upon by the community to deliver quality professional services, advice and infrastructure within available resources and agreed service levels. Council must ensure the services it provides to the community are efficient, provide value, meet community expectations, and include the community in the decision-making processes.

Council partners and supports, community members and associations through involvement in decision-making, by applying principals of fairness, equity, transparency, and probity in all its dealings. As a community we participate and collaborate on issues of significance facing our community, with Council planning and advocating, maintaining strong links with other Councils, State and Federal governments and regional networks to support and improve the quality of life across the Tenterfield Shire.

GOALS	STRATEGIES
5.1 Council is a transparent, financially-sustainable and high-performing organisation, delivering valued services to the Community.	<p>5.1.1 Ensure the performance of Council as an organisation complies with all statutory Guidelines, supported by effective corporate management, sound integrated planning and open, transparent and informed decision-making.</p> <p>5.1.2 Ensure Council operates in an effective and financially sustainability manner to deliver affordable service.</p> <p>5.1.3 Management of Council's assets will be long-term.</p> <p>5.1.4 Deliver continuous improvements in Council's business, processes and systems.</p>
5.2 Resources and advocacy of Council are aligned support the delivery of the community vision outlined in the Community Strategic Plan.	<p>5.2.1 Services to our community are provided in an equitable, safe, professional, friendly and timely manner consistent with our corporate values.</p> <p>5.2.2 Work with key stakeholders and the community to lobby for adequate health services in our region.</p> <p>5.2.3 Lobby and support government and local service providers to enhance communications infrastructure across the Tenterfield Shire.</p>

MEASURE	SOURCE	TARGET
Councillor attendance at council meetings	Council Minutes	80%
Unrestricted current ratio	Annual Financial Statements	>2.1
Overall community satisfaction with service delivery	Community Satisfaction Survey	70%
Net operating results (excluding Capital grants & contributions)	Annual Financial Statements	>\$0
Lost time injury rate	Lost-time injury rate per 100 employees	<4.24%

OUR STRATEGIES & MEASURES

TRANSPORT

Our transport connections are vital in supporting all areas of our life in Tenterfield Shire. A well maintained, affordable and well-planned transport system allows us to get around for living, working and travelling within and outside the Shire.

A strong transport network also provides opportunities for economic prosperity and supports a healthy lifestyle encouraging people to use a variety of transport options in their daily routine.

As a community, we need a transport network that will make it easy for residents and visitors to get around in a variety of vehicles and/or on foot. This requires a serviceable local road network and paths for walking and cycling.

With such a large transport network, Council has a responsibility to manage the cost of maintaining the network assets and provide intergenerational equity by handing infrastructure to future generations that is of equal value or better to that which was afforded to us. Council also has a role to work with other levels of government and private industries to contribute to the use of assets that benefits them directly and recognises the service we provide to visitors and travellers through our region.

GOALS	STRATEGIES
<p>4.1 The Tenterfield Shire has an effective transport network that is safe, efficient and affordable for us as a community.</p>	<p>4.1.1 Have a well-designed, safe road network, including carparking, suitable for all users now and take into consideration future network demand.</p> <p>4.1.2 Adequate stormwater and drainage infrastructure is provided, maintained and renewed.</p>

MEASURE	SOURCE	TARGET
Infrastructure Renewal Ratio	Annual Financial Statements	100%
Capital Projects Completed on Time	Council Records	80%
Number of HV Permits issued each year	RMS Data	Increase from previous period.
Number of vehicle accidents and pedestrian accidents	RMS Data	<36
Number of vehicle movements across the council road network	Council Asset Data	(2015/2016)

NEW ENGLAND NORTH WEST REGIONAL PLAN 2036

GOAL	LINK TO CSP GOALS
A strong and dynamic regional economy	1.1, 2.1, 4.1
A healthy environment with pristine waterways	3.1, 3.2
Strong infrastructure and transport networks for a connected future	4.1, 5.1, 5.2
Attractive and thriving communities	1.1, 1.2, 2.1, 5.2

PREMIER'S PRIORITIES

PREMIER'S PRIORITIES	LINK TO CSP GOALS
A strong economy	1.1, 2.1, 4.1
Highest quality education	5.2
Well connected communities with quality local environments	1.1, 1.2, 2.1, 5.2
Putting customer at the centre of everything we do	1.1, 1.2, 3.1, 3.2, 4.1, 5.2
Breaking the cycle of disadvantage	1.2, 5.2

NEW ENGLAND JOINT ORGANISATION

STRATEGIC PRIORITY	LINK TO CSP GOALS
Sustainable economic growth	2.1, 3.1, 4.1
Educated, healthy and connected communities	1.1, 3.1, 4.1
Investment in critical infrastructure	1.2, 3.2, 4.1, 5.2

MEASURING OUR SUCCESS

It's important we measure how successful we are in delivering our community's vision. In order to measure how successful the Council, our stakeholders and the community have been in meeting our goals two key measures are proposed:

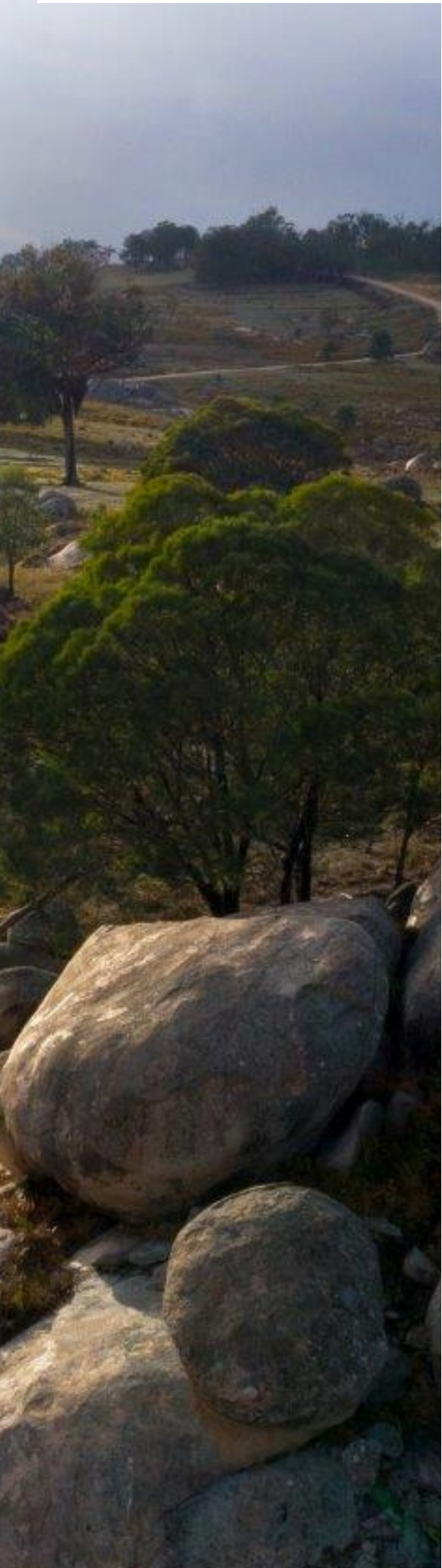
COMMUNITY INDICATORS

Community indicators have been assigned to each goal to measure how successful we have been in meeting the goal during the four years of the Delivery Program. These indicators will be reported and discussed in detail at the end of this election term in the End of Term Report

COMMUNITY SURVEY

A community survey will be undertaken every two years to gauge if the community is satisfied with progress and provide feedback on future priorities. This survey will assist Council ensure the services it provides match and support the communities needs.

TURNING THE PLAN INTO ACTIONS



The **Community Strategic Plan** is the community's 10 year plan and Council is only one of the service providers that will help achieve all the goals. For services not delivered by Council, we will advocate for better outcomes for the community.

Council will take this plan and develop a **Delivery Program**, supported by annual **Operational Plans**. The Delivery Program will outline what Council is seeking to achieve during its elected term and the Operational Plans will demonstrate what undertakings will be delivered during each financial year.

RELATED DOCUMENTS

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

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APPENDIX 1: OUR SERVICES

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

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

1. Strategic direction & planning
2. Corporate relations and intergovernmental affairs
3. Corporate planning & reporting
4. Workforce planning
5. Workforce culture
6. Workforce performance
7. Business process improvement
8. Corporate communications
9. Legal services
10. Procurement & tendering
11. Internal audit
12. Business continuity and risk
13. Disaster/emergency management
14. Workplace health and safety
15. Community services
16. Tourism
17. Culture, theatre and museum
18. Library
19. Community grants
20. Sponsorship
21. Community capacity building
22. Road safety & Traffic Committee
23. Community & corporate buildings
24. Community buildings hire
25. Community events
26. Community engagement
27. Media, branding, marketing & communications
28. Social media and web
29. Customer services
30. Sport and recreation (passive and active)
31. Aquatic
32. Open space amenities
33. Saleyards
34. Feral pests
35. Tree management
36. Street and public domain lighting

(continued next page)

APPENDIX 1: OUR SERVICES

37. Place (public domain)
38. Information and knowledge management
39. Information technology and communications
40. Land and mapping information
41. Business systems/solutions technology
42. Financial planning and management
43. Human resources
44. Workers compensation
45. Recruitment and selection
46. Depot, store, fleet, plant and equipment
47. Assets and project planning
48. Business support
49. Civic
50. Governance
51. Land use planning
52. Urban design
53. Land use data management and mapping
54. Land use reporting
55. Heritage
56. Regulating premises
57. Assessment
58. Built form compliance
59. Environment regulation
60. Public health
61. Noxious plants
62. Roads and footpath enforcement
63. Illegal dumping
64. Domestic animal management
65. Transport (roads, bridges and airstrip)
66. Water supply, filtering and distribution
67. Sewer
68. Waste management and recycling
69. Economic development
70. Storm water
71. Natural waterways
72. Property investment and divestments
73. Private works
74. Cemeteries
75. Quarries
76. Cycleways, pedestrian paths and footpaths
77. Crown Lands (including Native Title)

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



Peter Allen Festival, Tenterfield 2018

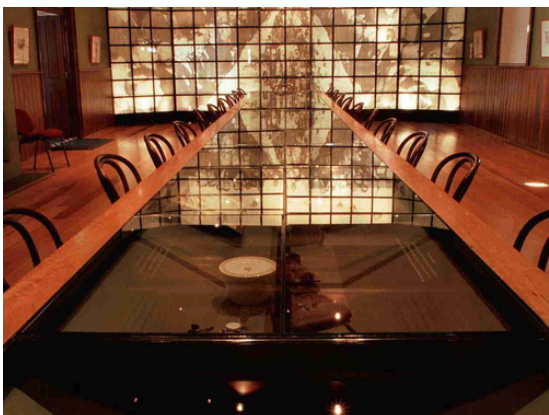
DELIVERY PROGRAM 2022-2026 OPERATIONAL PLAN 2022-2023

**TENTERFIELD
SHIRE COUNCIL**



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OUR COMMUNITY, OUR REGION

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

Tenterfield Shire is home to approximately 6,700 people, with half living in the town and the other half across the broader shire.

Our Shire covers over 7,322 square kilometres, ranging from 150m to 1500m above sea level including many landscapes and climates.

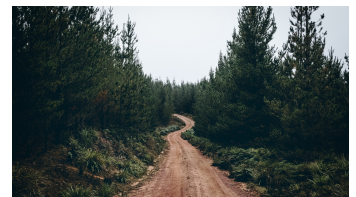
The Shire is also home to seven villages:

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

A strong agricultural region, Tenterfield Shire also offers residents and visitors many opportunities to get off the beaten track and discover history, nature and culture.



495 km sealed roads



1,107 km unsealed roads



Population of 6,697

MESSAGE FROM OUR MAYOR

The previous term of Council was unlike any other we have seen before. During what became a five-year term of Council we suffered drought, bushfires, flood and the COVID-19 pandemic.

The time was very challenging for Council as we adapted to new ways of delivering services and seeking to do so in a financially sustainable manner. This Delivery Program and the associated Operational Plans will continue this approach as we seek to ensure Council's future financial sustainability.

This plan is where we turn the community's vision into on-the-ground actions that will be delivered during this term of Council, and more specifically what will be delivered during the 2022-23 financial year. The plan is a critical component of Council's obligation to the community under the NSW Government's Integrated Planning and Reporting Framework.

The plan has been developed by taking into account what you, the community, told us were your priorities, and also by taking into account Council's financial situation. With the recent discussions with the community we have not shied away from the fact that Council's financial position is not where we want it to be, and this is something we will be seeking to redress early in this term of Council.

We have had to make hard decisions in our budget process while focusing strongly on:

1. Council's core services,
2. Finishing what we have started,
3. Reviewing our operations for efficiency, while ensuring we meet our statutory guidelines, and
4. Establishing the framework that will ensure a financially sustainable Tenterfield Shire Council for the future.

While we have considerable work to do, I also know how strong, resilient and capable our community is and I look forward to working with the community, my fellow Councillors, and the staff as we make the Tenterfield Shire a great place to live, work and visit.



Cllr Bronwyn Petrie
Mayor

ACKNOWLEDGEMENT OF COUNTRY

"Tenterfield Shire Council acknowledges the traditional custodians of this land and pay respect to the Elders past, present, and emerging of the Jukembal, Kamilaroi and Bundjalung nations and extend that respect to other Aboriginal people."

OUR COUNCILLORS

The Tenterfield Shire Council governing body is made up of 10 Councillors. These 10 Councillors represent five wards, with each ward represented by 2 Councillors.











Councillors are elected to carry out duties under the Local Government Act 1993, and in doing so have the following roles and responsibilities:

- Be an active and contributing member of the governing body;
- Make considered and well-informed decisions as a member of the governing body;
- Participate in the development of the Integrated Planning and Reporting framework;
- Represent the collective interests of residents, ratepayers and the local community;
- Facilitate communication between the local community and the governing body;
- Uphold and represent accurately the policies and decisions of the governing body; and
- Make all reasonable efforts to acquire and maintain the skills necessary to perform the role of a Councillor.

The Mayor and Deputy Mayor are elected for a two-year period by the members of the Council, and have additional statutory responsibilities under the Local Government Act 1993.

Council formally meets on the last Wednesday of each month. Details of meetings, including the links to the live meetings, can be found on Council's website.

Our Councillors and the wards they represent are:

WARD	REPRESENTATIVE	REPRESENTATIVE
A	Cr Peter Petty 	Cr Tim Bonner 
B	Cr Bronwyn Petrie MAYOR 	Cr John Macnish DEPUTY MAYOR 
C	Cr Tom Peters 	Cr Peter Murphy 
D	Cr Kim Rhodes 	Cr Giana Saccon 
E	Cr Greg Sauer 	Cr Geoff Nye 

OUR MISSION & VISION

OUR MISSION:

"Quality Nature, Quality Heritage and Quality Lifestyle" provides focus and direction in the manner in which Council provides leadership and services.

OUR VISION

- To establish a Shire where the environment will be protected and enhanced to ensure sustainability and inter-generational equity.
- To recognise and actively develop our cultural strengths and unique heritage,
- To establish a prosperous Shire through balanced, sustainable economic growth which is managed in a way to create quality lifestyles and satisfy the employment, environmental and social aims of the community,
- To establish a community spirit which encourages a quality lifestyle, supports health and social well-being, promotes family life and lifestyle choices,
- To establish a community spirit which promotes opportunities to participate in sport and recreation, promotes equal access to all services and facilities, and
- To encourage all people to participate in the economic and social life of the community with a supportive attitude towards equal life chances and equal opportunity for access to Shire resources.

INTEGRATED PLANNING & REPORTING

Integrated Planning and Reporting (IP&R) is legislation that requires councils to prepare a number of plans, which detail how the council intends to deliver services and infrastructure in the short and long term, based on community priorities identified through community engagement during the planning process.

Council has an ongoing commitment to work with the different members and groups of our community to continually shape, represent and support our shared vision for the Tenterfield Shire Council underpinned by our continued collaboration. The legislation requires councils and their communities to engage in discussions about funding priorities and acceptable service levels, taking into consideration local conditions and opportunities to plan for a sustainable future.

To achieve sustainability as a community, our Community Strategic Plan needs to be based on sustainability, often referred to as the quadruple bottom line (QBL). The QBL considers the pillars of environmental, social, economic and government leadership in the quest for a holistic, sustainable and viable community. The QBL approach supports the Community Strategic Plan to ensure a balanced outlook and importantly ensures no one particular aspect dominates.

The key documents required under the legislation are:

- The **Community Strategic Plan (CSP)** - identifies long term (minimum 10 years) goals and priorities for the community and the local government area.
- The **Delivery Program (DP)** - identifies what Council is responsible for delivering to support the Community Strategic Plan. The DP allows Council to set priorities for its elected term.
- The **Operational Plan (OP)** - details the actions and programs to be undertaken each year to support the Delivery Program.

These plans are underpinned by a resourcing strategy which is made up of:

- Council's **Long-Term Financial Plan (LTFP)**,
- **Workforce Management Strategy**, and
- **Asset Management Strategy**

These plans and strategies allow Council to manage its assets and resources to deliver its services to the community.

INTEGRATED PLANNING & REPORTING

THE FRAMEWORK:



THE RELATIONSHIP BETWEEN THE PLANS:

Community Strategic Plan - 10+ Year Outlook

- Sets out the community goals
- Outlines strategies and measures to achieve the goals

Delivery Program - 4 Year Outlook

- Council's commitment and priorities during its term of office
- Progress towards the community's goals

Operational Plan - 1 Year Outlook

- Details the programs, projects and actions Council will undertake during the financial year to implement the Delivery Program

ORGANISATIONAL STRUCTURE

The organisation comprises two distinct divisions.

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

The two divisions are headed by the Chief Corporate Officer and Director of Infrastructure respectively. Both report directly to the Chief Executive.

The Chief Executive has several other areas which report directly.

THE STRUCTURE

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

AREAS OF RESPONSIBILITY

Accountability is a key component of ensuring Council delivers quality services. The Delivery Program and Operational plans need to clearly state who is responsible for the delivery of Council's services.

While the CEO is ultimately responsible, it takes a team to deliver the broad range of services, and a number of managers across Council are responsible for multiple service areas.

The below table summarises the services and management ownership of that service.

Office	Service	Responsible Manager	
Chief Executive Officer	Civic Office	Chief Executive Officer	
	Organisation Leadership	Chief Executive Officer	
	Community Development	Manager Economic Development & Special Projects	
	Economic Growth & Tourism	Manager Economic Development & Special Projects	
	Theatre & Museum Complex	Manager Economic Development & Special Projects	
	Library Services	Manager Arts, Culture & Library Services	
	Workforce Development	Manager Human Resources & Workforce Development	
	Emergency Services	Manager Human Resources & Workforce Development	
	Chief Corporate Officer	Finance & Technology	Manager Finance & Technology
		Corporate & Governance	Manager Customer Service, Governance & Records
Environmental Management		Manager Open Space, Regulatory & Utilities	
Livestock Saleyards		Manager Open Space, Regulatory & Utilities	
Parks, Gardens & Open Space		Manager Open Space, Regulatory & Utilities	
Planning & Regulation		Manager Planning & Development Services	
Building & Amenities		Manager Property & Buildings	
Swimming Complex		Manager Property & Buildings	
Director of Infrastructure	Asset Management & Resourcing	Manager Asset & Program Planning	
	Stormwater & Drainage	Manager Asset & Program Planning	
	Commercial Works	Manager Works	
	Transport Network Maintenance	Manager Works	
	Plant, Fleet & Equipment	Manager Plant, Fleet & Equipment	
	Waste Management	Manager Water & Waste	
	Water Supply	Manager Water & Waste	
	Sewerage Services	Manager Water & Waste	

HOW TO READ OUR PLANS

To make our plans meaningful and easier to read they are broken down into the Themes, Goals, Strategies and Actions that will be used to drive Council's service delivery.

The Community Strategic Plan (CSP) outlines the themes, goals and strategies that are the community's vision and are outlined below.

This document, the Delivery Program (DP) and Operational Plan (OP) reinforces the themes, goals and strategies and provides the service area that will deliver that service (DP). This document also outlines actions that will be undertaken this financial year by Council to deliver services to the community (OP).

To simplify the reading of this document, the high level combination of themes and goals from the CSP used to drive the development of this plan are shown in the below table.

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

2022/23 FUNDING SUMMARY - BUDGET FORECAST (NO SRV)

The financial overview shows how Tenterfield Shire Council aims to generate income and how the funds are to be allocated for the 2022-2023 financial year. Council generates income to fund services and assets for our community mainly through rates on property, government grants, interest on investments, and user charges.

The below table shows Council's forecast budget by operating fund and a detailed breakdown by key functional area and Council's performance ratios can be seen in the associated financial section.

It is very important for residents and ratepayers to understand that Local Government in NSW has very strict rules (known as restrictions) around how income can be spent.

As a general rule, income received for a particular fund can only be used for activities related to that fund. For example, income received in the Water Fund can only be used for water fund activities. It cannot be used for activities related to other funds such as general fund activities such as roads, parks and recreation.

	General Fund (including Waste & Stormwater)	Water Fund	Sewer Fund	Total Consolidated
Operating Income	17,740,409	2,984,548	2,889,930	23,614,887
Operating Expenditure	20,450,548	2,524,869	1,905,478	24,880,895
Operating Result before Capital Income - Surplus/Deficit	(2,710,139)	459,679	984,452	(1,266,008)
Capital Income	341,115	10,000	10,000	361,115
Operating Result Surplus)/(Deficit)	(2,369,024)	469,679	994,452	(904,893)
Add: Non Cash Expenses	7,002,716	773,618	535,009	8,311,343
Less: Loan & Lease Repayments	775,909	259,965	100,591	1,136,465
Less: Capital Expenditure	8,657,093	317,000	1,112,200	10,086,293
Cash Result Surplus)/(Deficit)	(4,799,310)	666,332	316,670	(3,816,308)

FOUR YEAR FORECAST OPERATING RESULT (NO SRV)

	2022/23	2023/24	2024/25	2025/26
Income from Continuing Operations				
Rates & Annual Charges	11,605,455	12,311,770	12,968,397	13,665,960
User Charges & Fees	2,691,332	2,945,561	3,156,936	3,384,861
Other Revenues	539,845	551,201	554,563	566,339
Grants & Contributions provided for Operating Purposes	8,657,854	8,692,114	8,748,798	8,824,052
Grants & Contributions provided for Capital Purposes	361,115	355,032	355,297	355,567
Interest & Investment Revenue	120,400	120,804	121,212	121,624
Total Income	23,976,002	24,976,482	25,905,203	26,918,403
Expenses from Continuing Operations				
Employee Benefits & On-Costs	9,456,543	9,797,555	10,043,192	10,295,119
Borrowing Costs	802,806	843,396	801,218	749,552
Materials & Contracts	5,430,822	6,539,399	6,959,713	6,862,088
Depreciation & Amortisation	8,311,343	8,492,870	8,803,392	8,803,392
Other Expenses	603,675	657,786	688,391	720,565
Net Losses from the Disposal of Assets	275,706	281,220	286,845	292,581
Total Operating Expenses	24,880,895	26,612,226	27,582,751	27,723,297
Surplus/(Deficit) - Including Capital Grants & Contributions	(904,893)	(1,635,744)	(1,677,548)	(804,894)
Surplus/(Deficit) - Before Capital Grants & Contributions	(1,266,008)	(1,990,776)	(2,032,845)	(1,160,461)

SUMMARY OF CAPITAL WORKS FOR 2022-2026

Each year Council undertake a series of capital works as well as operational works. The following tables is a summary of the capital works proposed for the 2022/23 financial year.

Function and Description	2022/2023	2023/2024	2024/2025	2025/2026	Type	Funding Source
Theatre & Museum Complex						
School of Arts - Replace/Repair Carpet/Resand & Reseal Floors (SRV)	94,141	-	-	-	Renewal	General Fund
Centenary Cottage Museum - Fire Security System Renewal	-	-	-	5,500	Renewal	General Fund
Total Theatre & Museum Complex	94,141	-	-	5,500		
Library Services						
Local Priority Grant - Capital Equipment	19,329	13,246	13,511	13,781	Renewal	NSW Public Library Funding
Total Library Services	19,329	13,246	13,511	13,781		
Emergency Services						
Tenterfield SES - Access & Parking Area	-	-	50,000	-	Renewal	General Fund
Total Emergency Services	-	-	50,000	-		

Function and Description	2022/2023	2023/2024	2024/2025	2025/2026	Type	Funding Source
Finance & Technology						
Computer Equipment	75,000	75,000	75,000	75,000	Renewal	General Fund
Capitalised Software	150,000	50,000	50,000	50,000	Renewal	General Fund
Total Finance & Technology	225,000	125,000	125,000	125,000		
Livestock Saleyards						
- Saleyards Canteen - Replace Air Conditioning Unit	-	-	6,500	-	Renewal	General Fund
- Saleyards Hardstand & Parking Area Renewal	-	-	216,260	-	Renewal	General Fund
- Saleyards Entry Post, Rail Fence & Gate	-	-	-	7,000	Renewal	General Fund
Total Livestock Saleyards	-	-	222,760	7,000		
Parks, Gardens & Open Space						
Urbenville Playground - Shade Sail Replacment	-	17,000	-	-	Renewal	General Fund

Function and Description	2022/2023	2023/2024	2024/2025	2025/2026	Type	Funding Source
Federation Park - Renewal of Floodlights to New Technology (SRV)	-	120,000	-	-	Renewal	General Fund
Tenterfield Cemetery - Construction of Road Access and Carpark	-	-	-	600,000	New	General Fund
Jubilee Park - Playground Shade Sail Replacement	-	-	-	58,500	Renewal	General Fund
Minor Park Asset Replacements e.g. park benches	-	-	16,000	-	Renewal	General Fund
Total Parks, Gardens & Open Space	-	137,000	16,000	658,500		
Buildings & Amenities						
Council Administration Building - Roof Replacement	300,000	-	-	-	Renewal	General Fund
Housing - Repaint Exteriors (SRV)	30,000	-	-	-	Renewal	General Fund
Residence - 29 High St - Renew Bathroom	-	32,500	-	-	Renewal	General Fund
Residence - 134 Manners St - Renew Bathroom	-	-	-	28,000	Renewal	General Fund

Function and Description	2022/2023	2023/2024	2024/2025	2025/2026	Type	Funding Source
Residence - 134 Manners St - Renew Kitchen	-	-	-	9,750	Renewal	General Fund
Residence - 134 Manners St - Renew Roof	-	20,800	-	-	Renewal	General Fund
Child Care Centre - Replace air-conditioning unit	-	6,500	-	-	Renewal	General Fund
Child Care Centre - Renew Roof	-	-	-	-	Renewal	General Fund
Community Centre (HACC) - disability access standards & maintenance	-	-	50,000	-	Renewal	General Fund
Community Hall Drake - Replace tiles in bathroom	-	13,000	-	-	Renewal	General Fund
Community Hall Steinbrook - Roof renewal	-	-	44,200	-	Renewal	General Fund
Community Hall Legume - Kitchen fitout/Main entry roof	-	-	-	54,600	Renewal	General Fund
Memorial Hall Tenterfield - Renew Old Bathrooms	-	-	-	78,000	Renewal	General Fund
RSL Hall Verandah - Renewal	-	-	20,000	-	Renewal	General Fund
FM Radio Station - Renew Roof	-	40,000	-	-	Renewal	General Fund
Federation Park - Amenities Block Kitchen renewal	-	-	104,000	-	Renewal	General Fund

Function and Description	2022/2023	2023/2024	2024/2025	2025/2026	Type	Funding Source
Federation Park - Amenities Block Canteen roller door renewal	-	-	19,500	-	Renewal	General Fund
Federation Park - Amenities Block Bathroom renewal	-	-	6,500	-	Renewal	General Fund
Federation Park - Amenities Block Replace guttering and downpipes	-	-	6,500	-	Renewal	General Fund
Total Buildings & Amenities	330,000	145,300	250,700	170,350		
Swimming Complex						
- Swimming Pool - Equipment Replacement	25,000	25,000	25,000	25,000	Renewal	General Fund
- Swimming Pool - Water Heater	-	-	120,000	-	Renewal	General Fund
- Swimming Pool - Pool Blankets	-	-	80,000	-	Renewal	General Fund
- Swimming Pool - Kisok fitout plan and renewal	-	-	13,000	-	Renewal	General Fund
- Swimming Pool - Filter room plan for kitchen renewal	-	-	7,800	-	Renewal	General Fund
- Swimming Pool - Grandstand - Rear cladding to be replaced	-	-	20,800	-	Renewal	General Fund
- Swimming Pool - Grandstand - Roof Cladding to be replaced	-	-	20,800	-	Renewal	General Fund

Function and Description	2022/2023	2023/2024	2024/2025	2025/2026	Type	Funding Source
Swimming Pool - Cantilever Shade Sail Replacement	-	-	14,300	-	Renewal	General Fund
Swimming Pool - Toddler Pool Shade Sail Replacement	-	-	65,000	-	Renewal	General Fund
Swimming Pool - Swimming Pool Aluminium Seating	-	-	20,000	-	Renewal	General Fund
Swimming Pool - Building Mechanical & Electrical Systems	-	-	-	110,000	Renewal	General Fund
Total Swimming Complex	25,000	25,000	386,700	135,000		
Asset Management & Resourcing						
Tenterfield Depot - Wash Down & Recycle Bay	20,000	80,000	100,000	-	New	General Fund
Tenterfield Depot - Fuel Tank Replacement/Remediation	100,000	200,000	-	-	Renewal	General Fund
Tenterfield Depot - WHS & Environmental Initiative Enhancements	100,000	150,000	-	-	Renewal	General Fund
Tenterfield Depot - Water Wise Initiatives	-	20,000	-	-	New	General Fund
Legume Depot - Shed 2 - Exterior cladding	-	7,800	-	-	Renewal	General Fund
Liston Store - Renewal	-	-	-	22,100	Renewal	General Fund

Function and Description	2022/2023	2023/2024	2024/2025	2025/2026	Type	Funding Source
Depot Urbenville - Fuel Shed - Renewal	-	-	-	13,000	Renewal	General Fund
Tenterfield Depot - RTA Shed 'C' (former) - Roof Cladding	-	-	22,750	-	Renewal	General Fund
Tenterfield Depot - Workshop - Roof Renewal	-	-	-	150,000	Renewal	General Fund
Tenterfield Depot - Training & Amenities Block	-	-	-	250,000	Renewal	General Fund
Total Asset Management & Resourcing	220,000	457,800	122,750	435,100		
Stormwater & Drainage						
- Drainage Pits Upgrade	63,000	63,000	63,000	63,000	Renewal	Stormwater Fund
- Urban Culverts Renewal	27,200	27,200	72,200	27,200	Renewal	Stormwater Fund
- Stormwater Pipe Renewal	40,000	40,000	40,000	40,000	Renewal	Stormwater Fund
- Rouse Street Construction	-	210,000	200,000	-	Renewal	Stormwater Fund
- Logan & Molesworth Street Construction	-	80,000	-	-	Renewal	Stormwater Fund
Total Stormwater & Drainage	130,200	420,200	375,200	130,200		

Function and Description	2022/2023	2023/2024	2024/2025	2025/2026	Type	Funding Source
Transport Network						
Reseal Program - Regional Roads (Block Grant)	553,668	537,892	521,753	505,241	Renewal	Block Grant
Traffic Facilities - Regional Roads	66,000	66,000	66,000	66,000	Renewal	Traffic Facilities Grant
Roads to Recovery	1,044,335	1,044,335	1,044,335	1,044,335	Renewal	Roads to Recovery Grant
Regional Road Repair Program	565,572	565,572	565,572	565,572	Renewal	Repair Program Grant
Bridges/Causeways (SRV until 2023/24)	530,000	460,000	460,000	460,000	Renewal	General Fund
Concrete Bridges	40,223	210,223	210,223	210,223	Renewal	General Fund
Causeways	208,163	278,163	278,163	278,163	Renewal	General Fund
Urban Streets - Reseal Program	-	122,000	122,000	122,000	Renewal	General Fund
Road Renewal - Gravel Roads	651,519	651,519	651,519	651,519	Renewal	General Fund
Gravel Resheets (SRV until 2023/24)	332,452	632,452	500,000	500,000	Renewal	General Fund
Urban Streets Unsealed - Resheets	-	20,000	20,000	20,000	Renewal	General Fund

Function and Description	2022/2023	2023/2024	2024/2025	2025/2026	Type	Funding Source
Rural Local Road Reseals (SRV until 2023/24)	-	280,165	287,450	294,923	Renewal	General Fund
Kerbing & Guttering (SRV until 2023/24)	40,000	20,000	20,000	20,000	Renewal	General Fund
Culverts & Pipes	100,000	150,000	150,000	150,000	Renewal	General Fund
Gravel Pit Rehabilitation	10,664	10,877	11,095	11,317	Renewal	General Fund
Rural Road Rehabilitation	-	600,000	600,000	600,000	Renewal	General Fund
Footpaths	-	100,000	100,000	100,000	Renewal	General Fund
Urban Road Rehabilitation	-	250,000	250,000	250,000	Renewal	General Fund
Total Transport Network	4,142,596	5,999,199	5,858,110	5,849,293		
Plant, Fleet & Equipment						
Public Works Plant - Purchases	3,944,257	3,737,292	4,408,938	4,018,717	Renewal	General Fund
Public Works Plant - WDV of Asset Disposal	(3,041,834)	(2,530,441)	(2,825,510)	(2,716,560)	Renewal	General Fund
Total Plant, Fleet & Equipment	902,423	1,206,851	1,583,428	1,302,157		

Function and Description	2022/2023	2023/2024	2024/2025	2025/2026	Type	Funding Source
Waste Management						
240L Wheelie Bins	2,101	2,154	2,208	2,263	Renewal	Waste Fund
Industrial Bins	6,304	6,461	6,623	6,788	Renewal	Waste Fund
Boonoo Boonoo - Landfill Cover	10,000	10,000	10,000	10,000	Renewal	Waste Fund
Boonoo Boonoo - Cell Remediation Asset	50,000	50,000	50,000	50,000	Renewal	Waste Fund
Boonoo Boonoo - Develop Stage 5	2,500,000	600,000	-	-	New	Waste Fund (loan in 21/22)
Tenterfield WTS - Recycling Infrastructure	-	100,000	-	-	Renewal	Waste Fund
Urbenville - Recycling Infrastructure	-	50,000	-	-	Renewal	Waste Fund
Total Waste Management	2,568,405	818,615	68,831	69,051		
Water Supply						
Tenterfield Mains Replacement	282,900	290,000	297,300	304,700	Renewal	Water Fund
Tenterfield Meter Replacement	22,600	23,200	23,800	24,400	Renewal	Water Fund

Function and Description	2022/2023	2023/2024	2024/2025	2025/2026	Type	Funding Source
Tenterfield Mains Augmentation	-	10,900	-	11,200	Renewal	Water Fund
Tenterfield Air Scour Pipe Renewal Program	-	60,000	-	-	Renewal	Water Fund
Tenterfield Flood Warning System	-	-	-	40,000	Renewal	Water Fund
Tenterfield Sludge Removal	-	-	10,000	-	Renewal	Water Fund
Tenterfield Valve Renewal	-	-	50,000	20,000	Renewal	Water Fund
Tenterfield UV Disinfection System	-	-	21,000	-	Renewal	Water Fund
Tenterfield Smart Water Meters (Rouse Street 100 businesses)	-	60,000	-	-	New	Water Fund
Jennings Mains Replacement	11,500	11,800	12,100	12,400	Renewal	Water Fund
Jennings Meter Replacement	-	-	10,000	-	Renewal	Water Fund
Urbenville Mains Extension	-	-	20,000	-	Renewal	Water Fund
Urbenville Meter Replacement	-	-	20,000	-	Renewal	Water Fund
Urbenville Valve/Hydrant Replacement	-	-	20,000	-	Renewal	Water Fund

Function and Description	2022/2023	2023/2024	2024/2025	2025/2026	Type	Funding Source
Total Water Supply	317,000	455,900	484,200	412,700		
Sewerage Services						
Tenterfield Mains Relining (1km Year)	173,800	178,100	182,600	187,200	Renewal	Sewer Fund
Tenterfield Mains Augmentation	69,600	71,300	73,100	74,900	Renewal	Sewer Fund
Tenterfield Manhole Level Alterations (Water Infiltration)	162,500	166,600	170,800	175,100	Renewal	Sewer Fund
Tenterfield Network Renewal	193,800	198,600	203,600	208,700	Renewal	Sewer Fund
Tenterfield Upgrade Road to Tertiary Ponds	-	-	5,000	-	Renewal	Sewer Fund
Tenterfield Replace Baffles in Tertiary Ponds	-	46,100	-	-	Renewal	Sewer Fund
Tenterfield Biosolids Processing Plant	-	250,000	-	-	Renewal	Sewer Fund
Tenterfield Sewer Treatment Plant - Scada System Upgrade	-	-	32,400	-	Renewal	Sewer Fund
Tenterfield Sewer Treatment Plant - 3 bay Shed for Storage	50,000	-	-	-	Renewal	Sewer Fund
Tenterfield Sewer Treatment Plant - Grinder Pump	10,000	-	-	-	Renewal	Sewer Fund

Function and Description	2022/2023	2023/2024	2024/2025	2025/2026	Type	Funding Source
Tenterfield Sewer Treatment Plant - Refurbishment	102,500	-	-	-	Renewal	Sewer Fund
Tenterfield New Pump Station - Molesworth St	200,000	-	-	-	Renewal	Sewer Fund
Tenterfield New Pump Station - Trail Lane	150,000	-	-	-	Renewal	Sewer Fund
Urbenville Sewer Treatment Plant - Sludge Removal/Renewal of Capacity	-	10,900	-	11,200	Renewal	Sewer Fund
Urbenville Sewer Treatment Plant - Telemetry Upgrade	-	15,000	-	15,000	Renewal	Sewer Fund
Urbenville Sewer Treatment Plant - Telemetry From PS to STP	-	10,300	-	10,500	Renewal	Sewer Fund
Total Sewerage Services	1,112,200	946,900	667,500	682,600		
General fund	8,657,093	9,348,211	9,072,990	8,900,932		
Water fund	317,000	455,900	484,200	412,700		
Sewer fund	1,112,200	946,900	667,500	682,600		
GRAND TOTAL	10,086,293	10,751,011	10,224,690	9,996,232		

BUDGET FORECAST - GENERAL FUND (INCLUDING WASTE & STORMWATER - NO SRV)

	2022/23	2023/24	2024/25	2025/26
Operating Income	17,740,409	18,170,772	18,610,409	19,089,905
Operating Expenditure	20,450,548	22,162,673	22,993,569	23,138,271
Operating Result before Capital Income - Surplus/(Deficit)	(2,710,139)	(3,991,901)	(4,383,160)	(4,048,366)
Capital Income	341,115	335,032	335,297	335,567
Operating Result Surplus /(Deficit)	(2,369,024)	(3,656,869)	(4,047,863)	(3,712,799)
Add: Non Cash Expenses	7,002,716	7,132,159	7,442,681	7,442,681
Less: Loan & Lease Expenditure	775,909	843,646	874,512	768,206
Less: Capital Expenditure	8,657,093	9,348,211	9,072,990	8,900,932
Cash Result - Surplus/(Deficit)	(4,799,310)	(6,716,567)	(6,552,683)	(5,939,256)

BUDGET FORECAST - WATER FUND

	2022/23	2023/24	2024/25	2025/26
Operating Income	2,984,548	3,404,996	3,730,577	4,091,001
Operating Expenditure	2,524,869	2,586,437	2,658,554	2,662,509
Operating Result before Capital Income - Surplus/ (Deficit)	459,679	818,559	1,072,023	1,428,492
Capital Income	10,000	10,000	10,000	10,000
Operating Result - Surplus/(Decficit)	469,679	828,559	1,082,023	1,438,492
Add: Non Cash Expenses	773,618	815,118	815,118	815,118
Less: Loan & Lease Repayments	259,965	264,070	267,676	272,903
Less: Capital Expenditure	317,000	455,900	484,200	412,700
Cash Result - Surplus/(Deficit)	666,332	923,707	1,145,265	1,568,007

*SURPLUS TO FUND FUTURE CAPITAL WORKS AND NETWORK RENEWAL IDENTIFIED IN ASSET MANAGEMENT STRATEGY

BUDGET FORECAST - SEWER FUND

	2022/23	2023/24	2024/25	2025/26
Operating Income	2,889,930	3,045,682	3,208,921	3,381,932
Operating Expenditure	1,905,478	1,863,117	1,930,628	1,922,517
Operating Result before Capital	984,452	1,182,565	1,278,293	1,459,415
Capital Income	10,000	10,000	10,000	10,000
Operating Result Surplus /(Deficit)	994,452	1,192,565	1,288,293	1,469,415
Add: Non Cash Expenses	535,009	545,592	545,592	545,592
Less: Non-Operating Cash Transactions	100,591	108,278	117,226	126,562
Less: Capital Expenditure	1,112,200	946,900	667,500	682,600
Cash Result Surplus/(Deficit)	316,670	682,980	1,049,160	1,205,845

DELIVERY PROGRAM & OPERATIONAL PLAN

COMMUNITY

GOAL (CSP)	STRATEGY (CSP)	STRATEGIC PROGRAM (DP)	ACTION (OP)	Service Area	Responsible Officer
Goal 1.1: Tenterfield Shire is a vibrant, inclusive, and safe community where diverse backgrounds and cultures are respected and celebrated	The individual unique qualities and strong sense of local identity of Tenterfield Shires towns, villages and community groups is respected, recognised and promoted.	1.1.1 The individual unique qualities and strong sense of local identity of Tenterfield Shires towns, villages and community groups is respected, recognised and promoted.	1.1.1.1 Improve and maintain communication methods in accordance with the Community Engagement Strategy.	Community Development	Bruce Mills
			1.1.1.2 Provide opportunities for the community to participate in decision making via Council Committees.	Community Development	Bruce Mills
	Continue to support and partner with the local Aboriginal communities for improved and inclusive outcomes.	1.1.2. Continue to support and partner with the local Aboriginal communities for improved and inclusive outcomes.	1.1.2.1 Implement wellbeing programs and activities in partnership with the Aboriginal Advisory Committee. Contribute to NAIDOC week and develop and implement Reconciliation Action Plan (RAP).	Community Development	Natalia Londono
			1.1.3.1 Support the physical and mental health of the community, through wellbeing activities which improve community capacity and resilience. This includes contributing and supporting local events such as Youth Week.	Community Development	Natalia Londono
	Provide opportunities for residents to enjoy access to arts, festivals, sporting activities, recreation, community and cultural activities.	1.1.3 Provide opportunities for residents to enjoy access to arts, festivals, sporting activities, recreation, community and cultural activities.	1.1.3.2 Deliver technology and resources to individuals and small groups via library services.	Library Services	Lee Mathers
			1.1.3.3 Manage all corporate art, artefacts, honour boards and memorabilia (including audit and security).	Library Services	Lee Mathers
			1.1.3.4 Develop and proactively manage and deliver Cinema Program, theatre education and youth related programs.	Theatre & Museum Complex	Lee Mathers
	1.1.3.5 Manage and operate the Sir Henry Parkes Memorial School of Arts (Cinema, Theatre, and Museum) in partnership with the National Trust of Australia.	Theatre & Museum Complex	Lee Mathers		

DELIVERY PROGRAM & OPERATIONAL PLAN

COMMUNITY

GOAL (CSP)	STRATEGY (CSP)	STRATEGIC PROGRAM (DP)	ACTION (OP)	Service Area	Responsible Officer
1.2: The community is supported by accessible and equitably distributed facilities and recreational opportunities for people of all ages.	Provide safe and accessible public spaces and places that are well maintained, clean and fun.	1.2.1 Provide safe and accessible public spaces and places that are well maintained, clean and fun.	1.2.1.1 Implement and deliver maintenance programs for Parks, Gardens and Open Spaces.	Parks, Gardens & Open Space	Mark Cooper
			1.2.1.2 Work with the Tenterfield Shire Village Progress Associations and the Parks, Gardens and Open Space Committee to support individual town and village themes.	Parks, Gardens & Open Space	Mark Cooper
			1.2.1.3 Implement the tree management plan.	Parks, Gardens & Open Space	Mark Cooper
			1.2.1.4 Develop and deliver the Property Management Strategy.	Buildings & Amenities	Jodie Condrick
			1.2.1.5 Manage and update Land and Property Register.	Buildings & Amenities	Jodie Condrick
			1.2.1.6 Develop and deliver the Buildings and Amenities Asset Management Plan.	Buildings & Amenities	Jodie Condrick
			1.2.1.7 Manage Crown Lands and prepare designated Native Title Advice.	Buildings & Amenities	Jodie Condrick
			1.2.2.1 Manage the Tenterfield War Memorial Baths (TWMB) Management Plan, and contribute to service delivery.	Swimming Complex	Jodie Condrick
			1.2.3.1 Deliver and report to the OLG on the Council's Disability Inclusion Action Plan.	Community Development	Natalia Londono
			1.2.4.1 Provide volunteer training and upskilling in a safe and engaging work environment.	Theatre & Museum Complex	Lee Mathers
	Provide a choice of sporting facilities that cater for the diverse needs of the community.	1.2.2 Provide a choice of sporting facilities that cater for the diverse needs of the community.			
	Recognise and plan for the accessibility needs of our community	1.2.3 Recognise and plan for the accessibility needs of our community			
	Promote and recognise the work of volunteers in the community.	1.2.4 Promote and recognise the work of volunteers in the community.			

DELIVERY PROGRAM & OPERATIONAL PLAN

ECONOMY

GOAL CSP)	STRATEGY (CSP)	STRATEGIC PROGRAM (DP)	ACTION (OP)	Service Area	Responsible Officer
EC2.1 Develop Tenterfield Shire's economic base into a robust and growing economy that supports employment and business opportunities.	Develop and facilitate a diversified and growing economy that is a balance of all economic contributors.	2.1.1 Develop and facilitate a diversified and growing economy that is a balance of all economic contributors.	2.1.1.1 Develop and implement the Economic Development Strategy and Tourism Development Strategy, which also aligns with the Regional Economic Development Strategy (REDS).	Economic Growth & Tourism	Bruce Mills
			2.1.1.2 Deliver and manage Destination Marketing Plan and marketing campaigns and activities.	Economic Growth & Tourism	Bruce Mills
		2.1.2 Manage Council's Livestock Saleyards in a commercial manner.	2.1.2.1 Manage and deliver commercial Saleyards Services.	Livestock Saleyards	Mark Cooper
	Improve heavy vehicle access across the shire and improve links to regional transport infrastructure to facilitate and support regional development opportunities.	2.1.3 Improve heavy vehicle access across the shire and improve links to regional transport infrastructure to facilitate and support regional development opportunities.	2.1.3.1 Investigate, advocate for, and source funding to improve heavy vehicle access across the region	Civic Office	Daryl Buckingham

DELIVERY PROGRAM & OPERATIONAL PLAN

ENVIRONMENT

GOAL (CSP)	STRATEGY (CSP)	STRATEGIC PROGRAM (DP)	ACTION (OP)	Service Area	Responsible Officer
3.1 Our natural environment will be protected, enhanced and promoted for future generations.	Town and Village planning supports and enhances local place making principles to deliver sustainable land use management practices for our natural environment.	3.1.1 Town and Village planning supports and enhances local place making principles to deliver sustainable land use management practices for our natural environment.	3.1.1.1 Monitor and deliver the Tenterfield Local Environmental Plan 2013 and Development Control Plan 2014 (as amended).	Planning & Regulation	Tamai Davidson
			3.1.1.2 Manage and deliver heritage advisory services.	Planning & Regulation	Tamai Davidson
			3.1.1.3 Manage and deliver development, building and construction regulatory services.	Planning & Regulation	Tamai Davidson
	Our community is educated, encouraged and supported to implement sustainable strategies for the management and protection of our natural resources.	3.1.2 Our community is educated, encouraged and supported to implement sustainable strategies for the management and protection of our natural resources.	3.1.2.1 Enforce Companion Animals, Illegal Dumping and Parking Control regulations.	Environmental Management	Mark Cooper
			3.1.2.2 Manage and deliver the Weeds Management Program, Council's Weeds Action Plan and regional weeds management plans.	Environmental Management	Chris Battersby
			3.1.2.3 Notices and Orders to be issued or served where necessary as per the Local Government Act, EPA Act and POEO Act and Associated Regulations.	Environmental Management	Mark Cooper

DELIVERY PROGRAM & OPERATIONAL PLAN

ENVIRONMENT

GOAL (CSP)	STRATEGY (CSP)	STRATEGIC PROGRAM (DP)	ACTION (OP)	Service Area	Responsible Officer
3.1 Our natural environment will be protected, enhanced and promoted for future generations.	Our community is educated, encouraged and supported to implement sustainable strategies for the management and protection of our natural resources.	3.1.3 Deliver total water cycle management approach including water conservation and reuse complying with the Biosecurity Act 2015 and standards.	3.1.3.1 Implement Water Service Strategic Plan in accordance with NSW Office of Water Guidelines.	Water Supply	Gillian Marchant
			3.1.3.2 Deliver and manage the Water and Drought Management Plans and Flood Study.	Water Supply	Gillian Marchant
	3.1.4 Deliver an affordable waste management solution for the community to best manage waste and recycling opportunities.	3.1.4.1 Deliver and manage Waste and Recycling services.	Waste Management	Gillian Marchant	
		3.1.5 Deliver affordable and effective wastewater management solution for the community.	3.1.5.1 Maintain and operate the sewerage network, in line with the Asset Management Strategy.	Sewerage Services	Gillian Marchant
	We are prepared, resourced and educated as a community to deal with natural disasters such as bushfires, storm and flood events.	3.1.6 We are prepared, resourced and educated as a community to deal with natural disasters such as bushfires, storm and flood events.	3.1.6.1 Develop, manage and deliver Emergency Management functions and facilities.	Emergency Services	Wes Hoffman

DELIVERY PROGRAM & OPERATIONAL PLAN

TRANSPORT

GOAL (CSP)	STRATEGY (CSP)	STRATEGIC PROGRAM (DP)	ACTION (OP)	Service Area	Responsible Manager
4.1 The Tenterfield Shire has an effective transport network that is safe, efficient and affordable for us as a community.	Have a well-designed, safe road network, including carparking, footpaths and cycleways, that is suitable for all users now and take into consideration future network demand.	4.1.1 Deliver a well-designed, safe road network, including carparking, footpaths and cycleways, that is suitable for all users now and take into consideration future network demand.	4.1.1.1 Manage and deliver constructions services for transport infrastructure, including footpaths, pavements and cycleways.	Transport Network	David Counsell
			4.1.1.2 Manage and deliver maintenance services for transport infrastructure.	Transport Network	James Paynter
	An adequate storm water and drainage infrastructure is provided, maintained and renewed.	4.1.2 Deliver an adequate storm water and drainage infrastructure is provided, maintained and renewed.	4.1.2.1 Implement the Storm water Asset Management Plan.	Stormwater Drainage	David Counsell

DELIVERY PROGRAM & OPERATIONAL PLAN

LEADERSHIP

GOAL (CSP)	STRATEGY (CSP)	STRATEGIC PROGRAM (DP)	ACTION (OP)	Service Area	Responsible Officer
L5.1 Council is a transparent, financially-sustainable and high-performing organisation, delivering valued services to the Community.	Ensure the performance of Council as an organisation complies with all statutory Guidelines, supported by effective corporate management, sound integrated planning and open, transparent and informed decision making.	5.1.1 Ensure the performance of Council as an organisation complies with all statutory Guidelines, supported by effective corporate management, sound integrated planning and open, transparent and informed decision making.	5.1.1.1 Develop, manage and deliver Customer Services, in accordance with the Customer Service Charter.	Corporate & Governance	Erika Bursford
			5.1.1.2 Develop, manage and deliver Governance Services, in accordance with the OLG Compliance Guide, IP&R Framework and Reporting including the Monthly Operational Report, GIPA and PIDS and facilitate and support the ARIC.	Corporate & Governance	Erika Bursford
			5.1.1.3 Develop, manage and deliver Records Management Services, in accordance with legislation.	Corporate & Governance	Erika Bursford
			5.1.1.4 Develop, manage and deliver the Workforce Management Strategy.	Workforce Development	Wes Hoffman
			5.1.1.5 Facilitate worker health and wellbeing consultation communication, and participation processes.	Workforce Development	Wes Hoffman
			5.1.1.6 Develop, manage and deliver the skills targeted training plans.	Workforce Development	Wes Hoffman
			5.1.1.7 Develop, manage and deliver Employer of Choice recruitment and retention services.	Workforce Development	Wes Hoffman
			5.1.1.8 Manage and report on Council's Enterprise Risk Management Framework and Risk Register.	Workforce Development	Wes Hoffman
			5.1.1.9 Influence and advocate support from Federal and State government in relation to promotion of Tenterfield community objectives.	Civic office	Daryl Buckingham

DELIVERY PROGRAM & OPERATIONAL PLAN

LEADERSHIP

GOAL (CSP)	STRATEGY (CSP)	STRATEGIC PROGRAM (DP)	ACTION (OP)	Service Area	Responsible Officer
			5.1.1.10 Advocate to hand back Bruxner Way and Mt Lindesay Road to State Government.	Civic Office	Daryl Buckingham
L5.1 Council is a transparent, financially- sustainable and high-performing organisation, delivering valued services to the Community.	Ensure the performance of Council as an organisation complies with all statutory Guidelines, supported by effective corporate management, sound integrated planning and open, transparent and informed decision-making.	5.1.1 Ensure the performance of Council as an organisation complies with all statutory Guidelines, supported by effective corporate management, sound integrated planning and open, transparent and informed decision-making.	5.1.1.11 Manage communication, media and information channels.	Civic office	Bruce Mills
			5.1.1.12 Deliver councillor services.	Civic office	Daryl Buckingham
	Ensure Council operates in an effective and financially sustainability manner to deliver affordable services.	5.1.2 Ensure Council operates in an effective and financially sustainable manner to deliver affordable services.	5.1.2.1 Manage and deliver finance services.	Finance & Technology	Roy Jones
			5.1.2.2 Manage and report on Council's Long-Term Financial Plan, and facilitate and support internal and external audits.	Finance & Technology	Roy Jones
			5.1.2.3 Manage investments - Plan develop and manage Council's investment portfolio.	Finance & Technology	Roy Jones
			5.1.2.4 Implement the long-term financial strategy, aligning the Long-Term Financial Plan with the Asset Management Plan.	Organisational Leadership	Daryl Buckingham
			5.1.2.5 Apply for a Special Rate Variation.	Organisational Leadership	Daryl Buckingham
			5.1.2.6 Report to council identifying efficiency savings of 10-15% across the budget, for the 2022/23 financial year.	Organisational Leadership	Daryl Buckingham
			5.1.2.7 Provide Council a Review of operating plan for the Visitor Information Centre.	Organisational Leadership	Bruce Mills

DELIVERY PROGRAM & OPERATIONAL PLAN

LEADERSHIP

GOAL (CSP)	STRATEGY (CSP)	STRATEGIC PROGRAM (DP)	ACTION (OP)	Service Area	Responsible Officer
L5.1 Council is a transparent, financially- sustainable and high-performing organisation, delivering valued services to the Community.	Management of Council's assets will be long term and focused on meeting the needs of the community now, and into the future.	5.1.3 Management of Council's assets will be long term and focused on meeting the needs of the community now, and into the future.	5.1.3.1 Develop and implement the Asset Management Strategy and associated systems.	Asset Management & Resourcing	David Counsell
			5.1.3.2 Deliver and manage the Pedestrian Access and Mobility Plan (incorporating the Disability Action Plan) and Bike Plan.	Asset Management & Resourcing	David Counsell
			5.1.3.3 Infrastructure and assets inspections.	Asset Management & Resourcing	David Counsell
			5.1.3.4 Review and update Council's Risk Register and intervention programs on an ongoing basis in accordance with inspection schedules.	Asset Management & Resourcing	David Counsell
			5.1.3.5 Implementation and delivery of the Fleet Asset Management Plan and the Plant Replacement Program.	Plant, Fleet & Equipment	Brad Foan
			5.1.3.6 Develop and implement the Depot Master Plan.	Plant, Fleet & Equipment	Brad Foan
	Deliver continuous improvements in Council's business, processes and systems.	5.1.4 Deliver continuous improvements in Council's business, processes and systems.	5.1.4.1 Develop, manage and deliver Council's Technology Strategic Plan.	Finance & Technology	Roy Jones
L5.2 Resources and advocacy of Council are aligned to support the delivery of the community vision outlined in the Community Strategic Plan.	Services to our community are provided in an equitable, safe, professional, friendly and timely manner consistent with our corporate values.	5.2.1 Services to our community are provided in an equitable, safe, professional, friendly and timely manner consistent with our corporate values.	5.2.1.1 Deliver independent bi-annual Customer Satisfaction survey	Corporate & Governance	Erika Bursford
			5.2.2.1 Advocate for health services throughout the Region and ensure future government planning aligns with community needs.	Civic office	Daryl Buckingham
	Work with key stakeholders and the community to lobby for adequate health services in our region.	5.2.2 Work with key stakeholders and the community to lobby for adequate health services in our region.			

DELIVERY PROGRAM & OPERATIONAL PLAN

LEADERSHIP

GOAL (CSP)	STRATEGY (CSP)	STRATEGIC PROGRAM (DP)	ACTION (OP)	Service Area	Manager Responsible
L5.2 Resources and advocacy of Council are aligned support the delivery of the community vision outlined in the Community Strategic Plan.	Lobby and support government and local service providers to enhance communications infrastructure across the Tenterfield Shire.	5.2.3 Lobby and support government and local service providers to enhance communications infrastructure across the Tenterfield Shire.	5.2.3.1 Support future proposals for improved telecommunications infrastructure.	Economic Growth & Tourism	Bruce Mills

1. CIVIC OFFICE - SECTION BUDGET

Service Description:

The provision of community leadership, advocacy and strategic decision making for the benefit of the broad community, including the adequate and effective allocation of Council resources, and engaging with the community in order to inform policy development, strategic planning and decision making.

Key Outputs:

Community Strategic Plan Community Engagement Representations to other tiers of Government Resolutions and Council Minutes Policies and Codes

Civic Office	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	-	-	-	-
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	-	-	-	-
TOTAL INCOME	-	-	-	-
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	355,339	392,135	524,262	417,117
TOTAL DEPRECIATION	-	-	-	-
TOTAL CAPITAL EXPENDITURE	-	-	-	-
TOTAL LOAN PRINCIPAL REPAYMENTS	-	-	-	-
TOTAL EXPENDITURE	355,339	392,135	524,262	417,117
NET RESULT	(355,339)	(392,135)	(524,262)	(417,117)
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	(355,339)	(392,135)	(524,262)	(417,117)

2. ORGANISATION LEADERSHIP - SECTION BUDGET

Service Description:

Provide high level Governance through quality leadership, direction and services. The provision of advice and direction in governance to Elected Members and staff, enshrining better practice in relation to internal processes and regulatory requirements and assisting Council in delivering overall good governance through the development of policies, protocols and procedures, guidance documents and checklists.

Key Outputs:

Resourcing Strategy Governance Framework Code of Meeting Practice and Register of Committees Organisation Performance Framework Annual Operational Plan Delegations Register
Annual Report Business Papers - Council, Committees and Public Documents Communications

Organisation Leadership	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	-	-	-	-
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	-	-	-	-
TOTAL INCOME	-	-	-	-
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	970,404	1,076,825	1,070,876	1,130,146
TOTAL DEPRECIATION	-	-	-	-
TOTAL CAPITAL EXPENDITURE	-	-	-	-
TOTAL LOAN PRINCIPAL REPAYMENTS	-	-	-	-
TOTAL EXPENDITURE	970,404	1,076,825	1,070,876	1,130,146
NET RESULT	(970,404)	(1,076,825)	(1,070,876)	(1,130,146)
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	(970,404)	(1,076,825)	(1,070,876)	(1,130,146)

3. COMMUNITY DEVELOPMENT - SECTION BUDGET

Service Description:

Community development provides support to communities and community organisations across the Council area. Support is centred on local community planning with a wide range of support on governance, engagement, skill development, grants, developing local plans, projects and partnership involvement.

Key Outputs:

Disability Inclusion Action Plan Community Events Partnership Development Community Engagement Cultural Plan Grant Application Assistance Community Advisory Committees
 Interagency Management

Community Development	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	6,444	6,573	6,705	6,839
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	-	-	-	-
TOTAL INCOME	6,444	6,573	6,705	6,839
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	100,743	103,223	105,765	108,370
TOTAL DEPRECIATION	-	-	-	-
TOTAL CAPITAL EXPENDITURE	-	-	-	-
TOTAL LOAN PRINCIPAL REPAYMENTS	-	-	-	-
TOTAL EXPENDITURE	100,743	103,223	105,765	108,370
NET RESULT	(94,298)	(96,650)	(99,060)	(101,531)
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	(94,298)	(96,650)	(99,060)	(101,531)

4. ECONOMIC GROWTH & TOURISM - SECTION BUDGET

Service Description:

Promotion and support of the Tenterfield Region as a place to live, work and invest, capitalising on the region's tourism potential as an iconic Australian destination, through coordinated marketing activities, provision of information services and engagement with the business and industry.

Key Outputs:

Regional Marketing Programs and Collateral Sale of Industrial Land Facilitate Investor Connections Biennial Business and Tourism Excellence Awards Support Existing and Attract New Business
Visitor Information Centre

Economic Growth & Tourism	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	26,713	38,732	27,750	40,020
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	-	-	-	-
TOTAL INCOME	26,713	38,732	27,750	40,020
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	511,662	520,507	539,625	549,161
TOTAL DEPRECIATION	108,653	108,653	108,653	108,653
TOTAL CAPITAL EXPENDITURE	-	-	-	-
TOTAL LOAN PRINCIPAL REPAYMENTS	7,031	7,207	7,387	7,572
TOTAL EXPENDITURE	627,345	636,366	655,665	665,386
NET RESULT	(600,632)	(597,634)	(627,914)	(625,365)
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	(593,601)	(590,427)	(620,527)	(617,794)

5. THEATRE & MUSEUM COMPLEX - SECTION BUDGET

Service Description:

To provide up to date high quality cultural and community activities, including cinematic and theatre productions, and to maintain, develop and promote the Sir Henry Parkes Memorial School of Arts and Museum.

Key Outputs:

Cinema Museum Functions and Events Theatre Cultural Development

Theatre & Museum Complex	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	168,316	171,683	175,116	178,619
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	-	-	-	-
TOTAL INCOME	168,316	171,683	175,116	178,619
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	275,069	286,070	291,308	330,122
TOTAL DEPRECIATION	19,296	19,296	19,296	19,296
TOTAL CAPITAL EXPENDITURE	94,141	-	-	5,500
TOTAL LOAN PRINCIPAL REPAYMENTS	-	-	-	-
TOTAL EXPENDITURE	388,506	305,367	310,604	354,918
NET RESULT	(220,190)	(133,684)	(135,488)	(176,300)
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	(126,049)	(133,684)	(135,488)	(170,800)

5. THEATRE & MUSEUM COMPLEX - CAPITAL EXPENDITURE

Theatre & Museum Complex	2022/23	2023/24	2024/25	2025/26	Type	Funding Source
School of Arts - Replace/Repair Carpet/Resand & Reseal Floors (SRV)	94,141	-	-	-	Renewal	General Fund
Centenary Cottage Museum - Fire Security System Renewal	-	-	-	5,500	Renewal	General Fund
Total Theatre & Museum Complex	94,141	-	-	5,500		

6. LIBRARY SERVICES - SECTION BUDGET

Service Description:

Tenterfield Public Library seeks to inspire life-long learning and provide recreational opportunities through the provision of equitable access to informational, educational and recreational resources.

Key Outputs:

Physical and Electronic Library Resources Tenterfield Home Library Service Library Programs and Events Northern Tablelands Cooperative Library Service Inter-Library Loan Service
 Database Access

Library Services	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	70,139	32,113	32,756	33,411
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	19,329	13,246	13,511	13,781
TOTAL INCOME	89,468	45,359	46,267	47,192
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	489,836	539,223	525,610	541,119
TOTAL DEPRECIATION	55,845	39,845	27,845	27,845
TOTAL CAPITAL EXPENDITURE	19,329	13,246	13,511	13,781
TOTAL LOAN PRINCIPAL REPAYMENTS	7,000	7,000	7,000	7,000
TOTAL EXPENDITURE	572,010	599,314	573,966	589,746
NET RESULT	(482,542)	(553,955)	(527,699)	(542,554)
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	(475,542)	(546,955)	(520,699)	(535,554)

6. LIBRARY SERVICES - CAPITAL EXPENDITURE

Library Services	2022/23	2023/24	2024/25	2025/26	Type	Funding Source
Local Priority Grant - Capital Equipment	19,329	13,246	13,511	13,781	Renewal	NSW Public Library Funding
Total Library Services	19,329	13,246	13,511	13,781		

7. WORKFORCE DEVELOPMENT - SECTION BUDGET

Service Description:

The provision of systems and procedures to coordinate internal organisational services including: recruitment and retention; workforce planning; employee development and training, corporate inductions, workplace safety and staff health and well-being.

Key Outputs:

Workforce Development Training and Development Enterprise Risk Management Human Resources Operations Work Health and Safety

Workforce Development	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	164,190	168,971	174,223	179,992
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	-	-	-	-
TOTAL INCOME	164,190	168,971	174,223	179,992
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	1,095,575	1,124,460	1,154,225	1,184,896
TOTAL DEPRECIATION	-	-	-	-
TOTAL CAPITAL EXPENDITURE	-	-	-	-
TOTAL LOAN PRINCIPAL REPAYMENTS	-	-	-	-
TOTAL EXPENDITURE	1,095,575	1,124,460	1,154,225	1,184,896
NET RESULT	(931,385)	(955,489)	(980,002)	(1,004,904)
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	(931,385)	(955,489)	(980,002)	(1,004,904)

8. EMERGENCY SERVICES - SECTION BUDGET

Service Description:

To provide Prevention, Preparation, Response and Recovery planning and support services for New South Wales State Emergency Services, including the RFS, and Community Stakeholders in Tenterfield.

Key Outputs:

Natural Disaster Management and Planning Rural Fire Service Operations and Emergency Response Development and review of the Tenterfield Shire Emergency Management Plan (EMPLAN)
 Tenterfield Shire Council Local Emergency Management Committee State Emergency Service Operations and Emergency Response

Emergency Services	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	138,210	140,974	143,794	146,670
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	-	-	-	-
TOTAL INCOME	138,210	140,974	143,794	146,670
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	718,100	756,802	780,866	840,025
TOTAL DEPRECIATION	12,730	12,730	329,730	329,730
TOTAL CAPITAL EXPENDITURE	-	-	50,000	-
TOTAL LOAN PRINCIPAL REPAYMENTS	-	-	-	-
TOTAL EXPENDITURE	730,830	769,532	1,160,597	1,169,755
NET RESULT	(592,620)	(628,558)	(1,016,803)	(1,023,085)
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	(592,620)	(628,558)	(966,803)	(1,023,085)

8. EMERGENCY SERVICES - CAPITAL EXPENDITURE

Emergency Services	2022/23	2023/24	2024/25	2025/26	Type	Funding Source
Tenterfield SES - Access & Parking Area	-	-	50,000	-	Renewal	General Fund
Total Emergency Services	-	-	50,000	-		

9. FINANCE & TECHNOLOGY - SECTION BUDGET

Service Description:

The provision of all financial and management accounting, taxation, borrowings, payroll, accounts payable, rating, water and sewerage services billing, accounts receivable and strategic financial management activities to support both internal and external customers while complying with all regulatory requirements.

Key Outputs:

Revenue Management Credit Management (Staff and Suppliers) Financial accounting and Compliance Annual and Quarterly Budget Reviews Investment Management Business Support
 Provision of Information Technology and Support Services Management Accounting Long Term Financial Plan Financial Statements Grant Acquittals Statistical Returns

Finance & Technology	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	8,381,449	8,536,221	8,694,342	8,855,892
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	-	-	-	-
TOTAL INCOME	8,381,449	8,536,221	8,694,342	8,855,892
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	553,137	571,077	589,271	608,494
TOTAL DEPRECIATION	147,932	147,932	147,932	147,932
TOTAL CAPITAL EXPENDITURE	225,000	125,000	125,000	125,000
TOTAL LOAN PRINCIPAL REPAYMENTS	78,292	80,018	82,268	84,298
TOTAL EXPENDITURE	1,004,361	924,027	944,470	965,723
NET RESULT	7,377,088	7,612,193	7,749,872	7,890,168
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	7,680,380	7,817,212	7,957,140	8,099,466

9. FINANCE & TECHNOLOGY - CAPITAL EXPENDITURE

Finance & Technology	2022/23	2023/24	2024/25	2025/26	Type	Funding Source
Computer Equipment	75,000	75,000	75,000	75,000	Renewal	General Fund
Capitalised Software	150,000	50,000	50,000	50,000	Renewal	General Fund
Total Finance & Technology	225,000	125,000	125,000	125,000		

10. CUSTOMER SERVICE, GOVERNANCE & RECORDS - SECTION BUDGET

Service Description:

The provision of functions to internal and external customers of Council including Statutory Reporting, Customer Service and Records Management.

Key Outputs:

Annual Report Integrated Planning and Reporting Audit & Risk Improvement Statutory Reporting Customer Service Records Management Government Information Public Access
Reviews and Investigations

Customer Service, Governance & Records	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	1,616	1,656	1,698	1,740
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	-	-	-	-
TOTAL INCOME	1,616	1,656	1,698	1,740
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	737,863	756,309	775,217	794,598
TOTAL DEPRECIATION	74,223	74,223	74,223	74,223
TOTAL CAPITAL EXPENDITURE	-	-	-	-
TOTAL LOAN PRINCIPAL REPAYMENTS	-	-	-	-
TOTAL EXPENDITURE	812,086	830,532	849,440	868,821
NET RESULT	(810,470)	(828,876)	(847,742)	(867,080)
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	(810,470)	(828,876)	(847,742)	(867,080)

11. ENVIRONMENTAL MANAGEMENT - SECTION BUDGET

Service Description:

To protect the natural environment, agricultural activities, the economy and community from the impacts of noxious and invasive weeds within the Tenterfield Shire Council.

Key Outputs:

Parking compliance Weed Management and Control Service Ranger Operations Companion Animals Community Education

Environmental Management	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	85,886	88,774	86,063	87,784
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	-	-	-	-
TOTAL INCOME	85,886	88,774	86,063	87,784
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	331,330	341,637	340,417	348,796
TOTAL DEPRECIATION	1,185	1,185	1,185	1,185
TOTAL CAPITAL EXPENDITURE	-	-	-	-
TOTAL LOAN PRINCIPAL REPAYMENTS	-	-	-	-
TOTAL EXPENDITURE	332,515	342,822	341,602	349,981
NET RESULT	(246,629)	(254,048)	(255,539)	(262,197)
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	(246,629)	(254,048)	(255,539)	(262,197)

12. LIVESTOCK SALEYARDS - SECTION BUDGET

Service Description:

Provide an efficient and consistent livestock selling centre for the weighing and processing of livestock, associated data and a platform for selling and transportation of cattle throughout the New England area and beyond.

Key Outputs:

Management of Saleyards Assets Scanning and Weighing of Cattle

Livestock Saleyards	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	78,188	79,816	81,478	83,174
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	-	-	-	-
TOTAL INCOME	78,188	79,816	81,478	83,174
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	69,753	71,107	73,564	76,607
TOTAL DEPRECIATION	89,488	89,488	89,488	89,488
TOTAL CAPITAL EXPENDITURE	-	-	222,760	7,000
TOTAL LOAN PRINCIPAL REPAYMENTS	-	-	-	-
TOTAL EXPENDITURE	174,241	160,595	385,812	173,095
NET RESULT	(81,053)	(80,779)	(304,334)	(89,921)
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	(81,053)	(80,779)	(81,574)	(82,921)

12. LIVESTOCK SALEYARDS - CAPITAL EXPENDITURE

Livestock Saleyards	2022/23	2023/24	2024/25	2025/26		
Saleyards Canteen - Replace Air Conditioning Unit	-	-	6,500	-	Renewal	General Fund
Saleyards Hardstand & Parking Area Renewal	-	-	216,260	-	Renewal	General Fund
Saleyards Entry Post, Rail Fence & Gate	-	-	-	7,000	Renewal	General Fund
Total Livestock Saleyards	-	-	222,760	7,000		

13. PLANNING & REGULATION - SECTION BUDGET

Service Description:

The provision of efficient and consistent planning, building, environmental and public health regulation, inspection and certification services.

Key Outputs:

Development Applications Construction Certificates Issuing of Orders, Notices, Infringements Land Use Planning Approvals Community and School Education

Planning & Regulation	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	273,300	275,646	278,039	280,480
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	35,000	35,000	35,000	35,000
TOTAL INCOME	308,300	310,646	313,039	315,480
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	514,027	526,084	551,446	565,189
TOTAL DEPRECIATION	18,402	18,402	18,402	18,402
TOTAL CAPITAL EXPENDITURE	-	-	-	-
TOTAL LOAN PRINCIPAL REPAYMENTS	-	-	-	-
TOTAL EXPENDITURE	532,430	544,486	569,848	583,591
NET RESULT	(224,130)	(233,840)	(256,809)	(268,111)
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	(259,130)	(268,840)	(291,809)	(303,111)

14. BUILDING & AMENITIES - SECTION BUDGET

Service Description:

Provide a range of assets to support Council operations and the community to pursue leisure, cultural and sporting interests and operational assets that allow Council, and other government agencies to provide a wide range of community services in a safe and sustainable manner.

Key Outputs:

Administration Buildings Council Property Management Community Buildings Commercial and Residential Properties Public Halls Public Amenities

Buildings & Amenities	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	133,278	134,316	135,377	136,462
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	-	-	-	-
TOTAL INCOME	133,278	134,316	135,377	136,462
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	633,839	803,639	968,049	796,259
TOTAL DEPRECIATION	534,828	534,828	534,828	534,828
TOTAL CAPITAL EXPENDITURE	330,000	145,300	250,700	170,350
TOTAL LOAN PRINCIPAL REPAYMENTS	-	-	-	-
TOTAL EXPENDITURE	1,498,667	1,483,768	1,753,577	1,501,437
NET RESULT	(1,365,389)	(1,349,451)	(1,618,199)	(1,364,975)
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	(1,035,389)	(1,204,151)	(1,367,499)	(1,194,625)

14. BUILDINGS & AMENITIES - CAPITAL EXPENDITURE

Buildings & Amenities	2022/23	2023/24	2024/25	2025/26	Type	Funding Source
Council Administration Building - Roof Replacement	300,000	-	-	-	Renewal	General Fund
Housing - Repaint Exteriors (SRV)	30,000	-	-	-	Renewal	General Fund
Residence - 29 High St - Renew Bathroom	-	32,500	-	-	Renewal	General Fund
Residence - 134 Manners St - Renew Bathroom	-	-	-	28,000	Renewal	General Fund
Residence - 134 Manners St - Renew Kitchen	-	-	-	9,750	Renewal	General Fund
Residence - 134 Manners St - Renew Roof	-	20,800	-	-	Renewal	General Fund
Child Care Centre - Replace air-conditioning unit	-	6,500	-	-	Renewal	General Fund
Child Care Centre - Renew Roof	-	32,500	-	-	Renewal	General Fund
Community Centre (HACC) - disability access standards & maintenance	-	-	50,000	-	Renewal	General Fund
Community Hall Drake - Replace tiles in bathroom	-	13,000	-	-	Renewal	General Fund
Community Hall Steinbrook - Roof renewal	-	-	44,200	-	Renewal	General Fund
Community Hall Legume - Kitchen fitout/Main entry roof	-	-	-	54,600	Renewal	General Fund
Memorial Hall Tenterfield - Renew Old Bathrooms	-	-	-	78,000	Renewal	General Fund
RSL Hall Verandah - Renewal	-	-	20,000	-	Renewal	General Fund
FM Radio Station - Renew Roof	-	40,000	-	-	Renewal	General Fund
Federation Park - Amenities Block Kitchen renewal	-	-	104,000	-	Renewal	General Fund
Federation Park - Amenities Block Canteen roller door renewal	-	-	19,500	-	Renewal	General Fund
Federation Park - Amenities Block Bathroom renewal	-	-	6,500	-	Renewal	General Fund
Federation Park - Amenities Block Replace guttering and downpipes	-	-	6,500	-	Renewal	General Fund
Total Buildings & Amenities	330,000	145,300	250,700	170,350		

15. PARKS, GARDENS & OPEN SPACES - SECTION BUDGET

Service Description:

To provide quality and sustainable parks, gardens, cemeteries, sporting grounds and open spaces at a standard to be safe, functional and of appropriate appearance and that meet our community's needs.

Key Outputs:

Parks and Gardens Management Open Spaces Management Cemeteries Sporting Grounds

Parks, Gardens & Open Spaces	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	124,530	127,636	130,819	134,081
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	-	-	-	-
TOTAL INCOME	124,530	127,636	130,819	134,081
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	847,984	908,437	935,801	959,587
TOTAL DEPRECIATION	313,244	327,242	327,764	327,764
TOTAL CAPITAL EXPENDITURE	-	137,000	16,000	658,500
TOTAL LOAN PRINCIPAL REPAYMENTS	-	-	-	-
TOTAL EXPENDITURE	1,161,228	1,382,678	1,279,564	1,945,850
NET RESULT	(1,036,698)	(1,245,043)	(1,148,746)	(1,811,769)
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	(1,036,698)		(1,132,746)	(1,153,269)

15. PARKS, GARDENS & OPEN SPACES - CAPITAL EXPENDITURE

Parks, Gardens & Open Spaces	2022/23	2023/24	2024/25	2025/26	Type	Funding Source
Parks, Gardens & Open Space						
- Urbenville Playground - Shade Sail Replacment	-	17,000	-	-	Renewal	General Fund
- Federation Park - Renewal of Floodlights to New Technology (SRV)	-	120,000	-	-	Renewal	General Fund
- Tenterfield Cemetery - Construction of Road Access and Carpark	-	-	-	600,000	New	General Fund
- Jubilee Park - Playground Shade Sail Replacement	-	-	-	58,500	Renewal	General Fund
- Minor Park Asset Replacements e.g. park benches	-	-	16,000	-	Renewal	General Fund
Total Parks, Gardens & Open Space	-	137,000	16,000	658,500		

16. SWIMMING COMPLEX - SECTION BUDGET

Service Description:

To provide the public with safe aquatic facilities located in the Tenterfield township.

Key Outputs:

Ensure water Quality Standards 33m Outdoor Pool Management of Swimming Pool Operations Toddler's Pool Kiosk Facility

Swimming Complex	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	-	-	-	-
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	-	-	-	-
TOTAL INCOME	-	-	-	-
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	204,898	216,037	191,363	191,004
TOTAL DEPRECIATION	66,894	66,894	66,894	66,894
TOTAL CAPITAL EXPENDITURE	25,000	25,000	386,700	135,000
TOTAL LOAN PRINCIPAL REPAYMENTS	-	-	-	-
TOTAL EXPENDITURE	296,793	307,932	644,957	392,899
NET RESULT	(296,793)	(307,932)	(644,957)	(392,899)
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	(271,793)	(282,932)	(258,257)	(257,899)

16. SWIMMING COMPLEX - CAPITAL EXPENDITURE

Swimming Complex	2022/23	2023/24	2024/25	2025/26	Type	Funding Source
Swimming Complex						
Swimming Pool - Equipment Replacement	25,000	25,000	25,000	25,000	Renewal	General Fund
Swimming Pool - Water Heater	-	-	120,000	-	Renewal	General Fund
Swimming Pool - Pool Blankets	-	-	80,000	-	Renewal	General Fund
Swimming Pool - Kisok fitout plan and renewal	-	-	13,000	-	Renewal	General Fund
Swimming Pool - Filter room plan for kitchen renewal	-	-	7,800	-	Renewal	General Fund
Swimming Pool - Grandstand - Rear cladding to be replaced	-	-	20,800	-	Renewal	General Fund
Swimming Pool - Grandstand - Roof Cladding to be replaced	-	-	20,800	-	Renewal	General Fund
Swimming Pool - Cantilever Shade Sail Replacement	-	-	14,300	-	Renewal	General Fund
Swimming Pool - Toddler Pool Shade Sail Replacement	-	-	65,000	-	Renewal	General Fund
Swimming Pool - Swimming Pool Aluminium Seating	-	-	20,000	-	Renewal	General Fund
Swimming Pool - Building Mechanical & Electrical Systems	-	-	-	110,000	Renewal	General Fund
Total Swimming Complex	25,000	25,000	386,700	135,000		

17. ASSET MANAGEMENT & RESOURCING - SECTION BUDGET

Service Description:

The delivery of the Shire's assets with a focus on long-term sustainability with sufficient flexibility to facilitate the delivery of Council activities.

Key Outputs:

Asset Planning, Policy and Management Design and Engineering Development of Maintenance Policies and Procedures Project Management Inspections and Condition Assessment
 Asset Risk Management

Asset Management & Resourcing	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	10,000	10,000	10,000	10,000
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	-	-	-	-
TOTAL INCOME	10,000	10,000	10,000	10,000
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	911,894	947,559	970,724	1,018,069
TOTAL DEPRECIATION	115,611	131,511	131,511	131,511
TOTAL CAPITAL EXPENDITURE	220,000	457,800	122,750	435,100
TOTAL LOAN PRINCIPAL REPAYMENTS	8,837	9,014	9,194	9,378
TOTAL EXPENDITURE	1,256,343	1,545,884	1,234,180	1,594,058
NET RESULT	(1,246,343)	(1,535,884)	(1,224,180)	(1,584,058)
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	(1,017,505)	(1,069,070)	(1,092,236)	(1,139,580)

17. ASSET MANAGEMENT & RESOURCING - CAPITAL EXPENDITURE

Asset Management & Resourcing	2022/23	2023/24	2024/25	2025/26	Type	Funding Source
Tenterfield Depot - Wash Down & Recycle Bay	20,000	80,000	100,000	-	New	General Fund
Tenterfield Depot - Fuel Tank Replacement/Remediation	100,000	200,000	-	-	Renewal	General Fund
Tenterfield Depot - WHS & Environmental Initiative Enhancements	100,000	150,000	-	-	Renewal	General Fund
Tenterfield Depot - Water Wise Initiatives	-	20,000	-	-	New	General Fund
Legume Depot - Shed 2 - Exterior cladding	-	7,800	-	-	Renewal	General Fund
Liston Store - Renewal	-	-	-	22,100	Renewal	General Fund
Depot Urbenville - Fuel Shed - Renewal	-	-	-	13,000	Renewal	General Fund
Tenterfield Depot - RTA Shed 'C' (former) - Roof Cladding	-	-	22,750	-	Renewal	General Fund
Tenterfield Depot - Workshop - Roof Renewal	-	-	-	150,000	Renewal	General Fund
Tenterfield Depot - Training & Amenities Block	-	-	-	250,000	Renewal	General Fund
Total Asset Management & Resourcing	220,000	457,800	122,750	435,100		

18. COMMERCIAL WORKS - SECTION BUDGET

Service Description:

To provide professional, high quality, timely and cost effective private (commercial) works to the customers of Tenterfield Shire Council, which deliver a return on investment to Council's General Fund.

Key Outputs:

Commercial works in accordance with Private Works Policy

Commercial Works	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	151,842	155,638	159,529	163,517
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	-	-	-	-
TOTAL INCOME	151,842	155,638	159,529	163,517
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	116,683	119,600	122,590	125,655
TOTAL DEPRECIATION	-	-	-	-
TOTAL CAPITAL EXPENDITURE	-	-	-	-
TOTAL LOAN PRINCIPAL REPAYMENTS	-	-	-	-
TOTAL EXPENDITURE	116,683	119,600	122,590	125,655
NET RESULT	35,158	36,037	36,938	37,862
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	35,158	36,037	36,938	37,862

19. STORMWATER & DRAINAGE - SECTION BUDGET

Service Description:

The provision of stormwater drainage infrastructure to manage rainfall and storm events and manage environmental impacts of urban runoff.

Key Outputs:

Stormwater Infrastructure Gross Pollutant Traps

Stormwater & Drainage	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	71,478	71,603	71,728	71,853
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	-	-	-	-
TOTAL INCOME	71,478	71,603	71,728	71,853
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	10,250	10,506	10,769	11,038
TOTAL DEPRECIATION	101,271	101,271	101,271	101,271
TOTAL CAPITAL EXPENDITURE	130,200	420,200	375,200	130,200
TOTAL LOAN PRINCIPAL REPAYMENTS	-	-	-	-
TOTAL EXPENDITURE	241,721	531,977	487,240	242,509
NET RESULT	(170,243)	(460,374)	(415,512)	(170,656)
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	(40,043)	(40,174)	(40,312)	(40,456)

19. STORMWATER & DRAINAGE - CAPITAL EXPENDITURE

Stormwater & Drainage	2022/23	2023/24	2024/25	2025/26	Type	Funding Source
Drainage Pits Upgrade	63,000	63,000	63,000	63,000	Renewal	Stormwater Fund
Urban Culverts Renewal	27,200	27,200	72,200	27,200	Renewal	Stormwater Fund
Stormwater Pipe Renewal	40,000	40,000	40,000	40,000	Renewal	Stormwater Fund
Rouse Street Construction	-	210,000	200,000	-	Renewal	Stormwater Fund
Logan & Molesworth Street Construction	-	80,000	-	-	Renewal	Stormwater Fund
Total Stormwater & Drainage	130,200	420,200	375,200	130,200		

20. TRANSPORT NETWORK - SECTION BUDGET

Service Description:

The provision of the road network (sealed and unsealed) in a serviceable, safe and sustainable condition to service Tenterfield Shire Council's towns and villages and facilitate the movement of people and goods through our region.

Key Outputs:

Maintenance and Construction:

Sealed and Unsealed Roads Culvert and Causeways Street Sweeping Vegetation Control Street Lighting and Bus Shelters Regional and Rural Road Construction and Upgrade Car Parks
 Timber and Concrete Bridges Kerb and Gutter Repairs Signs, Guideposts and Guardrail Footpath, Cycleway and Kerb/Gutters

Transport Network	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	4,552,600	4,567,358	4,582,277	4,598,292
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	282,786	282,786	282,786	282,786
TOTAL INCOME	4,835,386	4,850,144	4,865,063	4,881,078
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	2,956,621	3,824,334	3,897,956	3,969,921
TOTAL DEPRECIATION	4,351,667	4,388,579	4,388,579	4,388,579
TOTAL CAPITAL EXPENDITURE	4,142,596	5,999,198	5,858,110	5,849,293
TOTAL LOAN PRINCIPAL REPAYMENTS	373,712	387,891	398,417	267,902
TOTAL EXPENDITURE	11,824,596	14,600,002	14,543,062	14,475,694
NET RESULT	(6,989,210)	(9,749,858)	(9,677,998)	(9,594,616)
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	(2,755,687)	(3,645,555)	(3,704,258)	(3,760,207)

20. TRANSPORT NETWORK - CAPITAL EXPENDITURE

Transport Network	2022/23	2023/24	2024/25	2025/26	Type	Funding Source
Reseal Program - Regional Roads (Block Grant)	553,668	537,892	521,753	505,241	Renewal	Block Grant
Traffic Facilities - Regional Roads	66,000	66,000	66,000	66,000	Renewal	Traffic Facilities Grant
Roads to Recovery	1,044,335	1,044,335	1,044,335	1,044,335	Renewal	Roads to Recovery Grant
Regional Road Repair Program	565,572	565,572	565,572	565,572	Renewal	Repair Program Grant
Bridges/Causeways (SRV until 2023/24)	530,000	460,000	460,000	460,000	Renewal	General Fund
Concrete Bridges	40,223	210,223	210,223	210,223	Renewal	General Fund
Causeways	208,163	278,163	278,163	278,163	Renewal	General Fund
Urban Streets - Reseal Program	-	122,000	122,000	122,000	Renewal	General Fund
Road Renewal - Gravel Roads	651,519	651,519	651,519	651,519	Renewal	General Fund
Gravel Resheets (SRV until 2023/24)	332,452	632,452	500,000	500,000	Renewal	General Fund
Urban Streets Unsealed - Resheets	-	20,000	20,000	20,000	Renewal	General Fund
.	-	280,165	287,450	294,923	Renewal	General Fund
Kerbing & Guttering (SRV until 2023/24)	40,000	20,000	20,000	20,000	Renewal	General Fund
Culverts & Pipes	100,000	150,000	150,000	150,000	Renewal	General Fund
Gravel Pit Rehabilitation	10,664	10,877	11,095	11,317	Renewal	General Fund
Rural Road Rehabilitation	-	600,000	600,000	600,000	Renewal	General Fund
Footpaths	-	100,000	100,000	100,000	Renewal	General Fund
Urban Road Rehabilitation	-	250,000	250,000	250,000	Renewal	General Fund
Total Transport Network	4,142,596	5,999,199	5,858,110	5,849,293		

21. PLANT, FLEET & EQUIPMENT - SECTION BUDGET

Service Description:

The delivery of the Shire's fleet and depot operation, including stores, to effectively and efficiently deliver Council activities and maximise utilisation of Council assets.

Key Outputs:

Plant and Fleet Management Stores Management Depot Management

Plant, Fleet & Equipment	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	188,190	191,954	195,793	199,709
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	-	-	-	-
TOTAL INCOME	188,190	191,954	195,793	199,709
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	(1,047,222)	(1,074,781)	(1,103,057)	(1,132,067)
TOTAL DEPRECIATION	671,876	671,876	671,876	671,876
TOTAL CAPITAL EXPENDITURE	902,423	1,206,851	1,583,428	1,302,157
TOTAL LOAN PRINCIPAL REPAYMENTS	-	-	-	-
TOTAL EXPENDITURE	527,077	803,946	1,152,248	841,966
NET RESULT	(338,887)	(611,993)	(956,455)	(642,257)
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	563,536	594,859	626,973	659,900

21. PLANT, FLEET & EQUIPMENT - CAPITAL EXPENDITURE

Plant, Fleet & Equipment	2022/23	2023/24	2024/25	2025/26	Type	Funding Source
- Public Works Plant - Purchases	3,944,257	3,737,292	4,408,938	4,018,717	Renewal	General Fund
- Public Works Plant - WDV of Asset Disposal	(3,041,834)	(2,530,441)	(2,825,510)	(2,716,560)	Renewal	General Fund
Total Plant, Fleet & Equipment	902,423	1,206,851	1,583,428	1,302,157		

22. WASTE MANAGEMENT- SECTION BUDGET

Service Description:

To provide equitable access to sustainable waste management services across the Tenterfield Shire in an efficient and commercially responsible manner adhering to regulatory and licensing requirements.

Key Outputs:

Tenterfield Landfill Commercial Waste Management Recycling and Community Education Domestic Waste Management Waste Transfer Stations (WTS)

Waste Management	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	3,114,040	3,374,678	3,622,922	3,885,011
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	4,000	4,000	4,000	4,000
TOTAL SOURCES OF FUNDS	3,118,040	3,378,678	3,626,922	3,889,011
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	2,011,716	2,048,878	2,088,087	2,130,917
TOTAL DEPRECIATION	304,902	383,535	388,535	388,535
TOTAL CAPITAL EXPENDITURE	2,568,405	818,615	68,831	69,051
TOTAL LOAN PRINCIPAL REPAYMENTS	185,667	111,292	114,331	120,556
TOTAL USES OF FUNDS	5,070,690	3,362,321	2,659,785	2,709,061
NET RESULT	(1,952,650)	16,357	967,137	1,179,950
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	797,422	942,265	1,146,300	1,365,559

22. WASTE MANAGEMENT- CAPITAL EXPENDITURE

Waste Management	2022/23	2023/24	2024/25	2025/26		
240L Wheelie Bins	2,101	2,154	2,208	2,263	Renewal	Waste Fund
Industrial Bins	6,304	6,461	6,623	6,788	Renewal	Waste Fund
Boonoo Boonoo - Landfill Cover	10,000	10,000	10,000	10,000	Renewal	Waste Fund
Boonoo Boonoo - Cell Remediation Asset	50,000	50,000	50,000	50,000	Renewal	Waste Fund
Boonoo Boonoo - Develop Stage 5	2,500,000	600,000	-	-	New	Waste Fund (loan in 21/22)
Tenterfield WTS - Recycling Infrastructure	-	100,000	-	-	Renewal	Waste Fund
Urbenville - Recycling Infrastructure	-	50,000	-	-	Renewal	Waste Fund
Total Waste Management	2,568,405	818,615	68,831	69,051		

23. WATER SUPPLY- SECTION BUDGET

Service Description:

Provision of potable water supply in urban areas that is sustainable and cost effective to meet the current and future need of our community that complies with Australian Drinking Water Guidelines.

Key Outputs:

Water Supply - Tenterfield, Urbenville Water Sales - Woodenbong and Muli Muli Reticulation System - Jennings

Water Supply	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	2,984,548	3,404,996	3,730,577	4,091,001
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	10,000	10,000	10,000	10,000
TOTAL SOURCES OF FUNDS	2,994,548	3,414,996	3,740,577	4,101,001
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	1,751,251	1,771,319	1,843,436	1,847,391
TOTAL DEPRECIATION	773,618	815,118	815,118	815,118
TOTAL CAPITAL EXPENDITURE	317,000	455,900	484,200	412,700
TOTAL LOAN PRINCIPAL REPAYMENTS	259,965	264,070	267,676	272,903
TOTAL USES OF FUNDS	3,101,834	3,306,407	3,410,430	3,348,112
NET RESULT	(107,286)	108,589	330,147	752,889
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	459,679	818,559	1,072,023	1,428,492

23. WATER SUPPLY- CAPITAL EXPENDITURE

Water Supply	2022/23	2023/24	2024/25	2025/26	Type	Funding Source
Tenterfield Mains Replacement	282,900	290,000	297,300	304,700	Renewal	Water Fund
Tenterfield Meter Replacement	22,600	23,200	23,800	24,400	Renewal	Water Fund
Tenterfield Mains Augmentation	-	10,900	-	11,200	Renewal	Water Fund
Tenterfield Air Scour Pipe Renewal Program	-	60,000	-	-	Renewal	Water Fund
Tenterfield Flood Warning System	-	-	-	40,000	Renewal	Water Fund
Tenterfield Sludge Removal	-	-	10,000	-	Renewal	Water Fund
Tenterfield Valve Renewal	-	-	50,000	20,000	Renewal	Water Fund
Tenterfield UV Disinfection System	-	-	21,000	-	Renewal	Water Fund
Tenterfield Smart Water Meters (Rouse Street 100 businesses)	-	60,000	-	-	New	Water Fund
Jennings Mains Replacement	11,500	11,800	12,100	12,400	Renewal	Water Fund
Jennings Meter Replacement	-	-	10,000	-	Renewal	Water Fund
Urbenville Mains Extension	-	-	20,000	-	Renewal	Water Fund
Urbenville Meter Replacement	-	-	20,000	-	Renewal	Water Fund
Urbenville Valve/Hydrant Replacement	-	-	20,000	-	Renewal	Water Fund
Total Water Supply	317,000	455,900	484,200	412,700		

24. SEWERAGE SERVICES - SECTION BUDGET

Service Description:

To provide sewerage services in urban areas that is environmentally sustainable and cost effective to meet the demand of our community complying with relevant legislative requirements.

Key Outputs:

Sewerage services Tenterfield and Urbenville Asset maintenance, renewal and upgrade program (sewer mains, valves and hydrants) Compliance with EPA and DPI Water licence conditions and guidelines

Sewerage Services	2022/23	2023/24	2024/25	2025/26
INCOME				
TOTAL OPERATING INCOME	2,889,930	3,045,682	3,208,921	3,381,932
TOTAL CAPITAL GRANTS & CONTRIBUTIONS	10,000	10,000	10,000	10,000
TOTAL INCOME	2,899,930	3,055,682	3,218,921	3,391,932
EXPENDITURE				
TOTAL OPERATING EXPENDITURE (Excluding Depreciation)	1,370,469	1,317,525	1,385,035	1,376,924
TOTAL DEPRECIATION	535,009	545,592	545,592	545,592
TOTAL CAPITAL EXPENDITURE	1,112,200	946,900	667,500	682,600
TOTAL LOAN PRINCIPAL REPAYMENTS	100,591	108,278	117,226	126,562
TOTAL EXPENDITURE	3,118,268	2,918,295	2,715,354	2,731,679
NET RESULT	(218,338)	137,388	503,567	660,253
NET RESULT (excluding Capital Income & Expenditure, & Loan Repayments)	984,452	1,182,565	1,278,293	1,459,415

24. SEWERAGE SERVICES - CAPITAL EXPENDITURE

Sewerage Services	2022/23	2023/24	2024/25	2025/26	Type	Funding Source
Tenterfield Mains Relining (1km Year)	173,800	178,100	182,600	187,200	Renewal	Sewer Fund
Tenterfield Mains Augmentation	69,600	71,300	73,100	74,900	Renewal	Sewer Fund
Tenterfield Manhole Level Alterations (Water Infiltration)	162,500	166,600	170,800	175,100	Renewal	Sewer Fund
Tenterfield Network Renewal	193,800	198,600	203,600	208,700	Renewal	Sewer Fund
Tenterfield Upgrade Road to Tertiary Ponds	-	-	5,000	-	Renewal	Sewer Fund
Tenterfield Replace Baffles in Tertiary Ponds	-	46,100	-	-	Renewal	Sewer Fund
Tenterfield Biosolids Processing Plant	-	250,000	-	-	Renewal	Sewer Fund
Tenterfield Sewer Treatment Plant - Scada System Upgrade	-	-	32,400	-	Renewal	Sewer Fund
Tenterfield Sewer Treatment Plant - 3 bay Shed for Storage	50,000	-	-	-	Renewal	Sewer Fund
Tenterfield Sewer Treatment Plant - Grinder Pump	10,000	-	-	-	Renewal	Sewer Fund
Tenterfield Sewer Treatment Plant - Refurbishment	102,500	-	-	-	Renewal	Sewer Fund
Tenterfield New Pump Station - Molesworth St	200,000	-	-	-	Renewal	Sewer Fund
Tenterfield New Pump Station - Trail Lane	150,000	-	-	-	Renewal	Sewer Fund
Urbenville Sewer Treatment Plant - Sludge Removal/Renewal of Capacity	-	10,900	-	11,200	Renewal	Sewer Fund
Urbenville Sewer Treatment Plant - Telemetry Upgrade	-	15,000	-	15,000	Renewal	Sewer Fund
Urbenville Sewer Treatment Plant - Telemetry From PS to STP	-	10,300	-	10,500	Renewal	Sewer Fund
Total Sewerage Services	1,112,200	946,900	667,500	682,600		

MEASURING OUR SUCCESS

It is important we measure how successful we are in delivering our services. Council uses reporting mechanisms to track and report progress on our plans.

These include:

- Detailed operations report presented to Council each month at its Ordinary Council Meeting.
- Delivery Program and Operational Plan Progress Reports submitted bi-annually to Council.
- Quarterly Budget Review Statements, submitted quarterly to Council within two months of the end of each quarter.
- The Annual Report, reported within five months of the end of each financial year. This document reports to the community how we have delivered the Operational Plan each year (including information prescribed under legislation),
- The End of Term Report. This report is tabled at the last meeting of the outgoing Council. It provides an update on the Council's progress in implementing the Community Strategic Plan over the term of the Council, as well as the results and outcomes the implementation of the Community Strategic Plan has had for the Tenterfield community.
- A community survey, undertaken every two years to gauge whether the community is satisfied with the progress and provide feedback on areas requiring priority in the future. This survey assists Council ensure services match community needs.
- Online updates via Council's website.
- Information and community engagement sessions.

Internal management reporting tools are also used to ensure operations are on track and delivering good services to the community.

APPENDIX 1: OUR CORPORATE VALUES

Our Corporate values express how Council seeks to conduct itself and reflects how Council to engages with the community.

Our five corporate values are:

INTEGRITY – ensuring openness and honesty in all our activities.

COMMUNITY FOCUS – delivering prompt, courteous and helpful advice.

ACCOUNTABILITY – accepting responsibility for providing quality services and information.

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

EXCELLENCE – being recognised for providing high-quality services and programs, that aim for best practice.

APPENDIX 2: OUR SERVICES

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

1. Strategic direction & planning
2. Corporate relations and intergovernmental affairs
3. Corporate planning & reporting
4. Workforce planning
5. Workforce culture
6. Workforce performance
7. Business process improvement
8. Corporate communications
9. Legal services
10. Procurement & tendering
11. Internal audit
12. Business continuity and risk
13. Disaster/emergency management
14. Workplace health and safety
15. Community services
16. Tourism
17. Culture, theatre and museum
18. Library
19. Community grants
20. Sponsorship
21. Community capacity building
22. Road safety & Traffic Committee
23. Community & corporate buildings
24. Community buildings hire
25. Community events
26. Community engagement
27. Media, branding, marketing & communications
28. Social media and web
29. Customer services
30. Sport and recreation (passive and active)
31. Aquatic
32. Open space amenities
33. Saleyards
34. Feral pests
35. Tree management
36. Street and public domain lighting
37. Place (public domain)
38. Information and knowledge management
39. Information technology and communications
40. Land and mapping information
41. Business systems/solutions technology
42. Financial planning and management

continued next page

APPENDIX 2: OUR SERVICES

43. Human resources
44. Workers compensation
45. Recruitment and selection
46. Depot, store, fleet, plant and equipment
47. Assets and project planning
48. Business support
49. Civic
50. Governance
51. Land use planning
52. Urban design
53. Land use data management and mapping
54. Land use reporting
55. Heritage
56. Regulating premises
57. Assessment
58. Built form compliance
59. Environment regulation
60. Public health
61. Noxious plants
62. Roads and footpath enforcement
63. Illegal dumping
64. Domestic animal management
65. Transport (roads, bridges and airstrip)
66. Water supply, filtering and distribution
67. Sewer
68. Waste management and recycling
69. Economic development
70. Storm water
71. Natural waterways
72. Property investment and divestments
73. Private works
74. Cemeteries
75. Quarries
76. Cycleways, pedestrian paths and footpaths
77. Crown Lands (including Native Title)

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

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

COMMUNITY ENGAGEMENT STRATEGY



TENTERFIELD SHIRE

INTRODUCTION

This Community Engagement Strategy outlines the process for involving the Tenterfield Shire community in Council's strategic planning and decision-making processes, ranging from the development of Council's Ten (10) Year Community Strategic Plan and policy positions to the annual Operational Plan.

Council supports the right of individuals to participate in decision making that affects their future.





The strategy:

- 1) Defines community engagement and identifies the methods of engagement Council uses for the key stages of engagement – inform, consult, and involve/collaborate;
- 2) Identifies the broad categories of Council matters which require engagement; and
- 3) Provides an Engagement Matrix to align the methods of engagement with the category of Council matters.

Tenterfield Shire has a population of over 7,000 people spread across a diverse area of 7,333 square kilometres that encompasses the main township of Tenterfield and the villages of Drake, Jennings, Legume, Liston, Mingoola, Torrington and Urbenville, as well as a number of smaller rural communities.

Part of Council's core responsibility is to consistently engage with the community through a variety of different forms. From Shire wide high impact projects to locality-based low impact projects, this strategy will outline Council's commitment to keeping the community informed, consulted and involved.

The strategy will result in representation from a broad cross section of the Tenterfield Local Government Area including its citizens, ratepayers, businesses, employees, visitors, community groups, and interest groups - a hallmark of a healthy community.

The strategy aims to give all stakeholders opportunities to participate, so no sector of the community is disadvantaged. It includes measures to involve groups that are at risk of absence from public debate, such as older people, youth, indigenous people, people with a disability, low socio-economic groups and people from culturally and linguistically diverse backgrounds.



What is Community Engagement?

For the purposes of this strategy, community engagement is defined as the processes and structures in which Council:

1. Communicates information to the community; and
2. Seeks information, involvement and collaboration from the community with the primary aim of informing Council's decision making.

Best practice community engagement as prescribed by the International Association for the Public Participation (IAP2) defines community engagement as:

"Any process that involves the public in problem solving or decision making and uses public input to make decisions".

In general terms it is an inclusive process to ensure the community has the opportunity to participate in decisions that impact them.

The process of community engagement can extend from a phone call or letter, to a program of major community workshops. The initiative for community engagement may come from within Tenterfield Shire Council or from outside.

Scope

This Community Engagement Strategy relates to most activities undertaken by Council, with the exception of regulated or statutory notifications (i.e. development applications). If legislative requirements or other council policies exist which address specific information/consultation processes, they take precedence, but the implementation of that legislation and those policies should be cognisant of the Community Engagement Strategy.

There are many external factors that sometimes limit the level of engagement possible. For example, state or federal legislation may prescribe specific activities, or project characteristics may determine what can or should be done. Community members also have opportunities to participate beyond the approaches outlined in the Community Engagement Strategy by making a presentation directly to Council on any matter being considered at the monthly meetings.

Benefits

Effective engagement makes communities feel more connected with their councils, strengthens trust, goodwill and respect.

There are a number of benefits resulting from a Community Engagement Strategy which:

- Helps Council plan services better to meet community needs and aspirations
 - Helps Council prioritise services and make the best use of resources
 - Allows a broader range of views to be expressed, more information to be assembled, and more possible solutions to be considered before making decisions
 - Enables Council and the community to work together to achieve balanced decisions
 - Offers opportunities for residents to contribute to and influence outcomes which directly affect their lives
 - Encourages greater community ownership and acceptance of Council decisions
 - Reinforces Council's commitment to be open and accountable



Objectives

1. Provide a framework to facilitate a consistent, coordinated and well planned approach to community engagement that is genuine and inclusive and meets the needs of various stakeholder groups
2. Ensure that the Tenterfield Shire community is informed about issues, strategies or plans that may directly or indirectly affect them
3. Build a positive reputation for Tenterfield Shire Council by demonstrating that Council is listening, informing and being informed by a broad and representative cross section of the community
4. Ensure the involvement of the Tenterfield Shire community in the development, implementation and review of Council's strategic planning and policy decision making processes
5. Encourage greater community ownership and acceptance of Council decisions
6. Assist the Council to better plan services to meet community needs and aspirations whilst prioritising competing services and projects to make the best use of limited resources.
7. Monitor and evaluate Council's engagement activities and incorporate feedback to improve and enhance Council's community engagement activities and capability into the future

Principles

Council's community engagement practices are based on the principles of Social Justice and Community Inclusivity:

Social Justice Principles

Equity - There should be fairness in decision making, prioritizing and allocation of resources, particularly for those in need. Everyone should have a fair opportunity to participate in the future of the community. The planning process should take particular care to involve and protect the interests of people in vulnerable circumstances.

Access - All people should have fair access to services, resources and opportunities to improve their quality of life. **Participation** - Everyone should have the maximum opportunity to genuinely participate in decisions which affect their lives.

Rights - Equal rights should be established and promoted, with opportunities provided for people from diverse linguistic, cultural and religious backgrounds to participate in community life.



Community Inclusivity

Council, in its engagement activities, will make every effort to ensure that all perspectives are considered, by:

- a) Engaging a cross section of the community and using a wide range of information and engagement methods;
- b) Involving targeted groups as identified in particular projects;
- c) Accommodating participants' cultural, linguistic, religious and other special needs in engagement activities;
- d) Endeavouring to involve community groups and individuals who are sometimes hard to reach such as; young people, people with disabilities, the socially disadvantaged, people from culturally and linguistically diverse backgrounds and people from Aboriginal and Torres Strait Islander backgrounds.

Tenterfield Shire is committed to being an inclusive and accessible place for everyone, now and in the future. The Council seeks to meet legislative obligations under the Disability Inclusion Act 2014 and provide equitable opportunities for participation for everyone in the Shire.

HOW WE WILL ENGAGE

LEVELS OF PARTICIPATION

The Public Participation Spectrum developed by IPA2 identifies five different stages of consultation relative to the level of impact the community should have on decision making. The stages are:

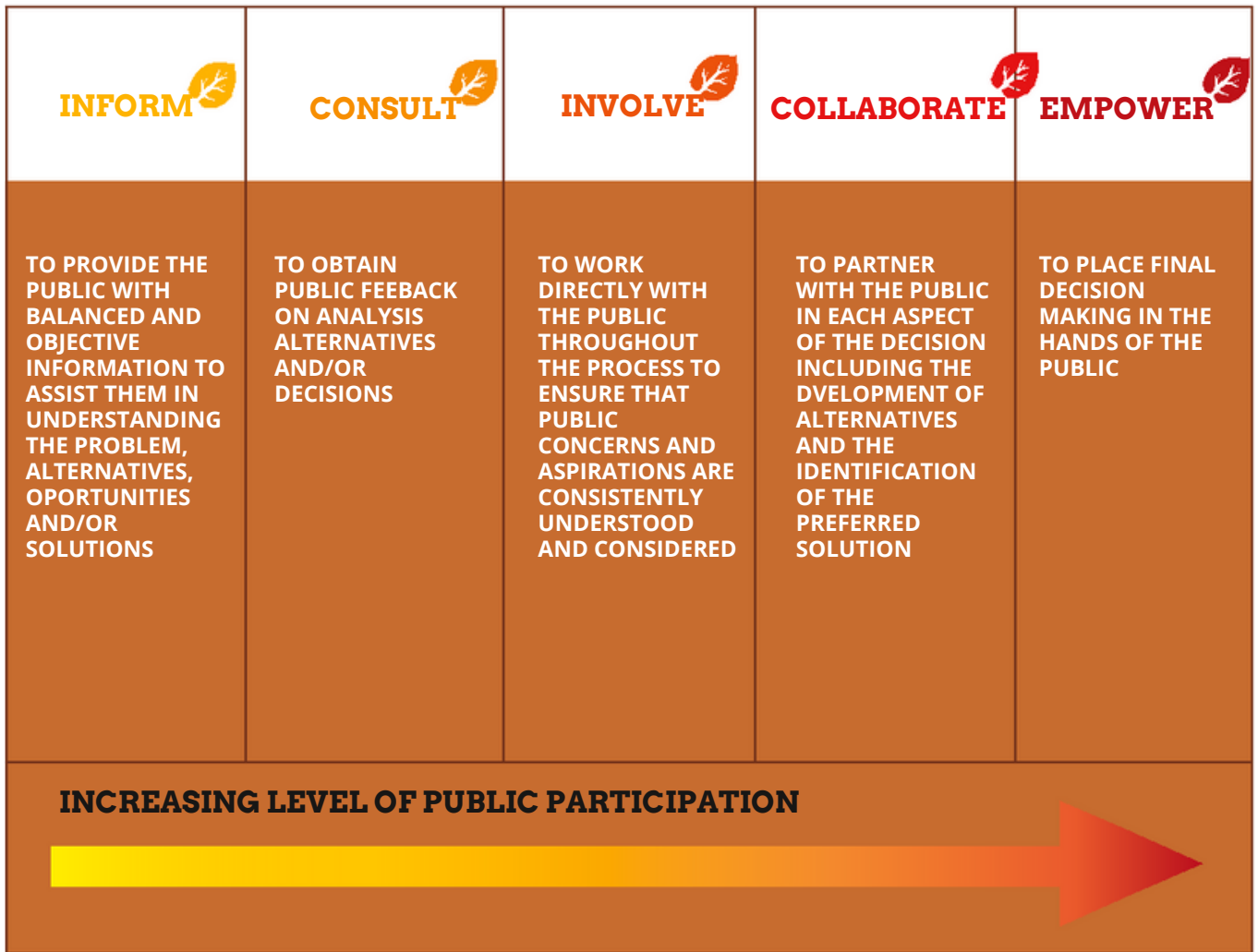
INFORM 

CONSULT 

INVOLVE 

COLLABORATE 

EMPOWER* 



*Reference: International Association for Public Participation
www.iap2.org

**Council functions under the Local Government Act NSW 1993; and accordingly only the elected body of Council is 'empowered' to make decisions and implement actions.*

Hence, engagement activities conducted at the Empower level will be limited to Council.

For Tenterfield Shire Council the key stages can be categorised

as: Inform

Consult

Involve/Collaborate



Commitment to the Community - We will keep you informed.

Council's Role - Give stakeholders balanced, accurate and relevant information on decisions, policies, plans and strategies. The Community's Role - Listen.

The inform stage is for day-to-day use, often when Council has already made a decision, to communicate the outcome or status of projects, or when there is only one way that Council believes it can progress a project.

Customer Service Centre: Council's administration office in Tenterfield provides a 'one-stop-shop' for Council services using customer service, visual displays, and printed materials for Council related business.

Tenterfield Shire Council websites: One of Council's primary communication tools, the website should be a comprehensive source of information for all Council services and programs.

Advertising & Features: Council will consider the use of advertising/features with any local media servicing the area e.g. the Tenterfield Star.

Media Releases: Regular media releases ensure Council provides reliable, timely and accurate information to all media servicing the Tenterfield Local Government Area, including print and broadcast.

Publications/information material: Tenterfield Shire Council publications about Council specific programs, services and initiatives are a valuable source of information.

Council facilitated community events: Council-hosted events which provide opportunities for councillors and staff to provide information to the community. Council also strongly supports and participates in other community events.

Your Local News: The newsletter is distributed fortnightly to households throughout the Shire to provide general Council information to residents.

Targeted Direct Mail: Addressed letters sent directly to the customer. This is usually specific to a project, geographic location or members of a particular group or demographic.

Presentation/Public Speaking: Councillors and staff speak at relevant meetings or events such as community events.

Community Notice Boards: At Council facilities, libraries, and areas relevant to the audience.

Site Specific Signage: Erected temporarily or permanently to inform the public of the project and relevant project details.



Commitment to the Community - We will listen to you, consider your ideas and concerns and keep you informed.

Council's Role - Facilitate two-way communication between Council and the community. At this level, Council seeks feedback to identify important community issues and perspectives that can influence and assist decision making. Informing is a prerequisite for consultation.

Community's Role – Contribute

Community Forums: These provide an opportunity for members of the community to attend a structured two-way information session hosted by Council, usually about specific projects and topics.

Public exhibitions and submissions: Required by legislation for certain types of issues, items on exhibition and development applications are open to submissions from the public. The information is made available for the public to comment on within a certain time frame, while informing citizens how they can make their submissions/comments to Council.

Community displays/stalls: Councillors and Council officers are available at a nominated venue and for a specific period of time, encouraging citizens to attend and discuss the topic/s.

Surveys: Target audience surveys should be integrated with broader consultation for larger projects, using independent market research companies or survey specialists where possible.

Site Meeting/Tour: Interaction at specific locations, usually facilitated by Council for invited participants.

Briefings: Inform relevant community groups that they may request a briefing with a Councillor/s or Council staff to discuss a particular issue.

INVOLVE / COLLABORATE

Commitment to the Community - We will work with you on an ongoing basis to ensure your ideas, concerns and aspirations are considered. We will provide feedback on Council's decisions.

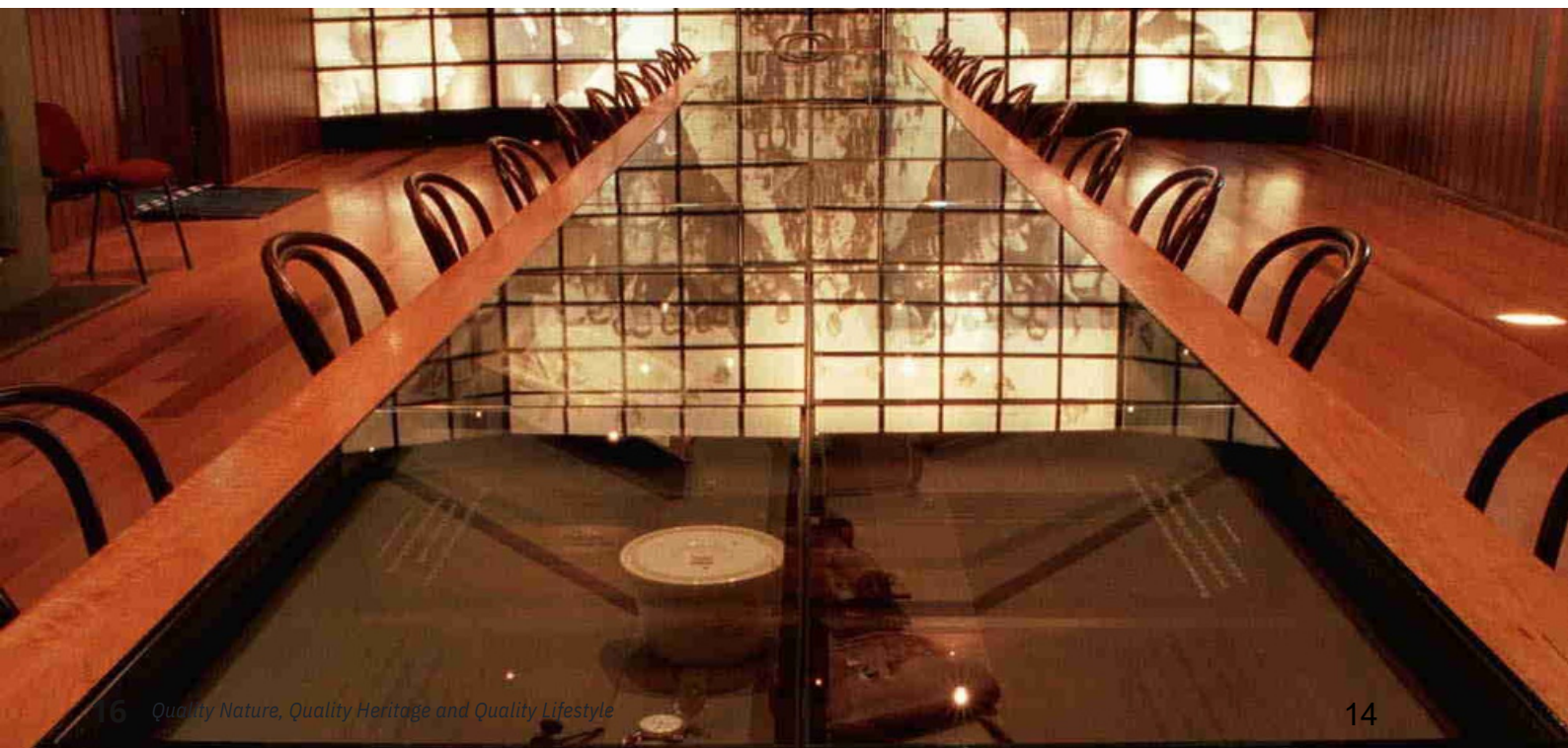
Council's Role - Create a collaborative relationship/partnership between Council and the community, facilitating involvement in shaping decisions that affect community life. Informing and consulting are components of involving/collaborating.

Community's Role - Participate

Meetings by invitation: Community leaders, stakeholders and representatives meet with Councillors and Council staff for discussion, debate and exchange of views on a specific issue.

Consultation with Specific Purpose Committees: Formal consultation between Councillors and Council staff with members of the Specific Purpose Committees or other groups with expertise in particular areas. Engagement will be governed by the groups' terms of reference.

Large Group/Stakeholder Collaboration: As forums to address a strategic issue or plan, these collaborations bring together Councillors, Council staff, stakeholder groups and individuals with relevant expertise and knowledge to formulate a response.





EMPOWER

Commitment to the community- We will give the community the opportunity to participate in a transparent flow of information and feedback to Councillors, who have been empowered as the community representatives to make decisions in accordance with the Local Government Act 1993.

Council's Role -Decide

Community's Role - Vote for Councillors that you believe will make decisions in the best interests of the broad community.

Items for Engagement

Consultation methods vary according to the type of project/issue. This Strategy sets guidelines for engagement on matters which are classified into one of four categories:

1. Shire-wide / High Impact: Strategic plans, major projects and resource issues. For example, Community Strategic Plan, Local Environment Plans, Shire-wide Development Control Plans.

2. Shire-wide / Low Impact: Operational Plans and Policy Development, minor projects and major projects with limited impact. For example major festivals and events.

3. Locality Based / High Impact: Locality improvement and site specific matters and events. For example, development applications in accordance with statutory requirements, construction of Council facilities, and works in central business districts.

4. Locality Based / Low Impact: Council service / program planning and delivery. For example, local road works, operational services such as traffic management and general maintenance of public areas or upgrade of parks and recreational areas (minor works level).



This strategy relates to many activities undertaken by Council. However, legislative requirements and other council policies regulate the procedures and outcomes of some Council activities, limiting the opportunities for public input and the scope for community engagement.

WHAT TO DO?	WHEN YOU'RE DEALING WITH				
	Shire wide/ high impact	Shire wide/ low impact	locality based/ high impact	locality based/ low impact	
					1 = EVERY TIME
					2 = IN MOST CIRCUMSTANCES
					3 = ON SPECIFIC OCCASIONS
4 = ON RARE OCCASIONS					
Customer Service Centre	1	1	1	1	
Tenterfield Shire Council Website/s	1	1	1	3	
Newspaper/advertising/features	1	1	2	3	
Media Release	1	1	2	3	
Publications/Information Material	1	2	2	4	
Council Facilitated Events	4	4	4	4	
Targeted Direct Mail	2	2	2	3	
Your Local News	2	2	2	2	
Presentation/Public Speaking	2	3	3	4	
Community Notice Boards	3	3	3	3	
Site Specific Signage	3	3	3	3	
Community Forum	3	3	2	2	
Public Exhibitions Submissions	1	1	3	4	
Community displays/Information Sessions	2	2	3	4	
Surveys	3	4	4	4	
Site Meeting/Tour	2	3	2	4	
Briefing	1	2	2	2	
Meeting By Invitation	1	2	3	4	
Council Committees/advisory groups	1	2	3	4	
Large Group/Stakeholder Collaboration	1	2	3	4	



Engagement Tools in the involve/collaborate stage will vary depending on the nature of the project

Evaluation & Feedback

Following the implementation of an involve/consult engagement project, Council will evaluate the effectiveness of the program in reaching the desired audience and achieving the required outcomes.

Council will then provide feedback for the people who participated in the program, in order to increase their understanding of how the input gathered during the program was considered/utilized in the decision making process, and what direction was ultimately taken.

By providing open and timely feedback to participants, Council will enhance the transparency of its decision making and further strengthen its relationship with the broad community. Feedback will also improve future engagement programs through a greater understanding of the engagement process.



LONG TERM FINANCIAL PLAN

2022-2032



TENTERFIELD 2032



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Version Control



Version	Date	Modified by	Details
V2	13/02/2017	GM	Revised (Draft) LTFP
V2.1	12/04/2017	Council	Adoption of Long-Term Financial Plan(Res No. 40/17)
V3	23/03/2022	GM	Revised (Draft) LTFP
V4	18/05/2022	GM	Final (Draft) LTFP

INTEGRATED PLANNING AND REPORTING FRAMEWORK

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

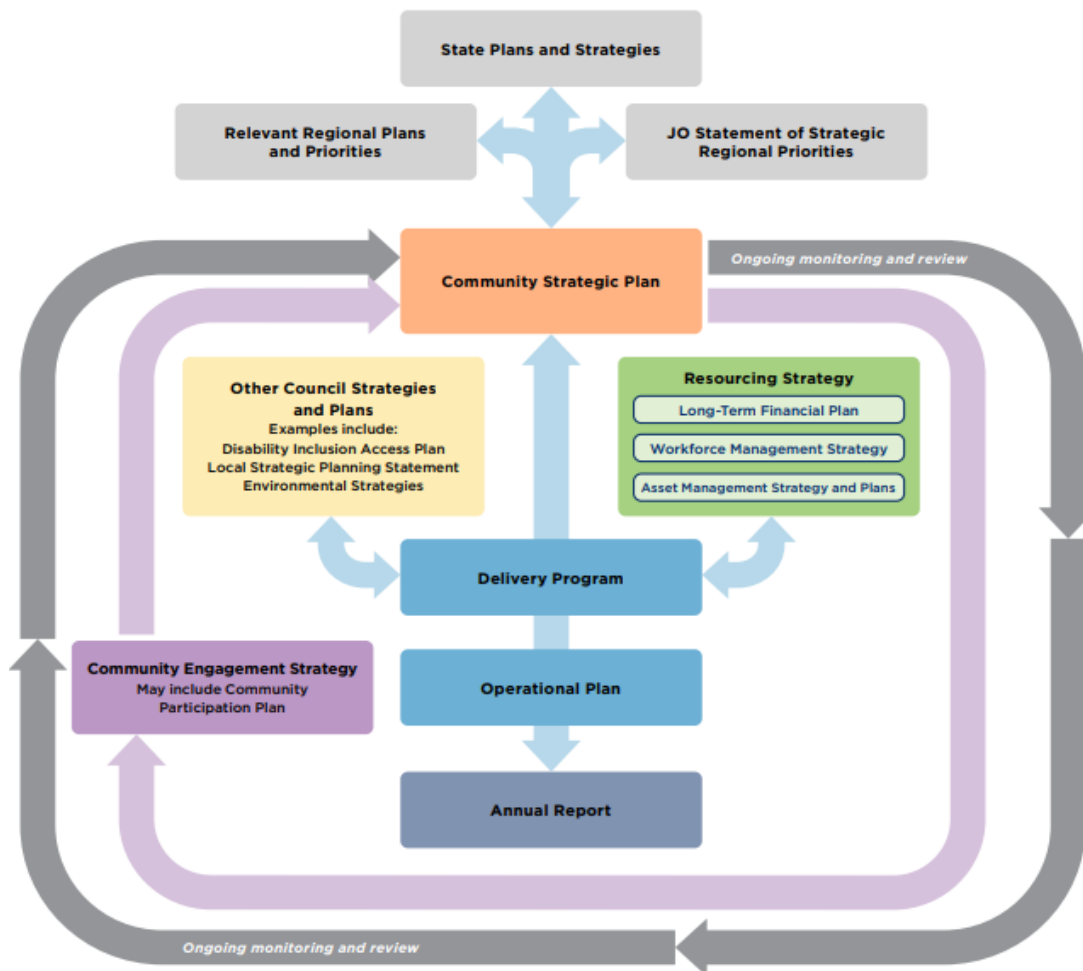


Figure 1: Integrated Planning & Reporting Framework

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

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

INTRODUCTION

This Long-Term Financial Plan has been prepared to:

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

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

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

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

AIM OF THIS PLAN

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

BACKGROUND

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

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

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

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

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

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

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

CURRENT FINANCIAL POSITION

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

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

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

Ratio	Measure	Target
Operating Performance Ratio	1.12	>0
Unrestricted Current Ratio	2.25	>1.5:1 is considered healthy
Debt Service Cover Ratio	6.98	>2.0 is considered healthy
Own Source Operating Revenue Ratio	31.97%	>60% is considered desirable
Rates & Annual Charges Outstanding Ratio	4.41%	<10% is considered acceptable
Cash Expense Cover Ratio	7.88 months	>3.0 is considered healthy

Having shown the above when you break these ratios down to the individual funds you start to see a truer picture of Council's financial position by fund.

Ratio	Target	General	Water	Sewer
Operating Performance Ratio	>0	(4.24)%	(9.17)%	37.91%
Unrestricted Current Ratio	>1.5:1	2.25x	4.5x	42.33x
Debt Service Cover Ratio	>2.0	6.67x	5.12x	11.77x
Own Source Operating Revenue Ratio	>60%	24.64%	57.24%	98.41%
Rates & Annual Charges Outstanding Ratio	<10%	6.37%	N/a	N/a
Cash Expense Cover Ratio	>3.0	Unable to determine by Fund		

MAJOR REVENUE SOURCE

Rating

Income from rates and annual charges forms a considerable part of Council's total overall revenue, equating to around **35%** of Council's total income for the 2021/22 financial year. Rating income is generated from four rating categories, being residential, business, farmland, and mining.

Tenterfield Shire Council's rate base consists of approximately 5,000 rateable properties which in 2022/23 are estimated to supply general rates of approximately \$4.85 million across the four categories. This income constitutes a significant funding source for the delivery of services to the Tenterfield Shire community.

REVENUE STRATEGY

The following items are to be pursued as a strategic means of growing our revenue base ultimately increasing income and reducing the reliance on any one revenue source:

- The complete review of all Business Plans and strategies for Council's commercial business undertakings;
- Identify opportunities to rationalise Council's asset base;
- Review service levels and service delivery methods;
- Identify and seek additional grant funding;
- Review Council's Investment Policy;
- A further investigation of expanded opportunities for resource sharing or joint tendering with neighbouring and other regional Councils; and
- Review all developer charges to ensure that income is maximised as much as possible including a user pays philosophy.

FINANCIAL PLANNING OBJECTIVES

The key objective of the Long-Term Financial Plan remains the achievement of financial sustainability across the short, medium, and longer term whilst still achieving Council's broader vision and community goals.

The Financial Plan is based on the following key strategies:

Sustainability

- Provide spending on infrastructure renewal to ensure that Council's physical assets are maintained to standards that provide functionality and serviceability.
- Provide a pricing strategy for services based on Council's preferred options for service delivery and subsidisation vs user pays principles.
- New or expansionary community assets to be funded via property development and s64 and s711 developer contributions.

Liquidity

- Ensure Council has sufficient available cash to meet its debts as and when they fall due.
- Avoid budgets where the liquidity ratios fall below target.
- Utilise loan funds for renewal and replacement capital purposes and to achieve inter-generational equity in the absence of pre-established reserves to fund this expenditure.
- Utilise a range of reserves to smooth cash flow, particularly in relation to large asset classes and unpredictable outlays such as Employee Leave Entitlement and Plant Replacement functions.

KEY FINANCIAL ASSUMPTIONS

As part of undertaking financial modelling, key assumptions that underpin the estimates must be made. The following assumptions have been used in the modelling contain within this plan:

Category	Background	Assumption
Rates	IPART recommended 2.5%	2.5%
User Charges & Fees	Based on average increase to Council's major operating inputs Water Sewer Waste	15% 5% 8%
Interest & Investment Revenue	Average estimated return from prevailing market	2%
Grants & Contributions - Operating	Based on recent past index factors	0 to 1%
Grants & Contributions - Capital	Based on recent past index factors	0%
Employee Costs	Already established Award conditions plus average historical competency increases for Tenterfield Shire Council	3.25%
Superannuation	Average over 10 years based on wage changes plus proposed Super Guarantee increases	4.63%
Materials & Contracts	Based on average increase to Council's major operating inputs	2.5 to 5%
Borrowing Costs	Based on average long-term rates and current market quotes (plus access to T-Corp)	2 % to 6%

FINANCIAL PERFORMANCE MEASURES

Council measures its financial performance reporting in accordance with the Statement of Performance Measures contained within Note 13 of the Local Government Code of Accounting Practice and Financial Reporting.

Council will review the Long-Term Financial Plan each year as part of the development of the next annual Operating Plan. The review will include an assessment of the previous year's performance in terms of the accuracy of the projections made compared with the actual results. The outcome will be used to improve the accuracy of the Long-Term Financial Plan over the longer term. The major indicators include:

Measure	What it measures	Target	Calculation
Operating Performance Ratio	Council's ability to keep operating expenditure at a level at or below operating revenue.	>0%	Operating revenue- Operating expense/Total Operating Revenue
Debt Service Cover Ratio	The availability of operating cash to service debt including interest, principal and lease payments	>2.0x	Operating result less capital grants & contributions excluding interest and depreciation/Principal repayments and borrowing costs
Cash expense cover ratio	This liquidity ratio indicates the number of months a Council can keep paying for its immediate expenses without additional cash flow	>3 months	Current years cash and term deposits/Payments from cash flow of operating and financing activities x 12
Rates & Charges Outstanding percentage	The impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery policy and efforts.	<10%	Outstanding rates and annual charges/Revenue from rates and annual charges collectible
Building & Infrastructure Renewal Ratio	Assess Council's ability to renew its Infrastructure assets compared with the consumption (depreciation) of those assets.	100%	Value of asset renewals/Depreciation expense for the assets

FINANCIAL PLAN SCENARIOS

In developing this long-term financial plan three scenarios have been modelled. The first scenario is Council's adopted position, the Current Model, and illustrates Council's projected financial performance and position over the next 10 years and the intergenerational equity and long-term holistic sustainability that it provides. Unfortunately, this scenario demonstrates that under the current model and based on current services levels, Council will experience significant operating deficits which will need to be addressed to ensure long term financial sustainability.

The second and third scenarios include a special rate variation that, if approved, would allow Council to work towards long term financial sustainability.

Note that in all scenarios the Water and Sewer Fund long-term financial plans remain the same, as a special rates variation would impact the General Fund only. As such, the plans for Water and Sewer have only been presented in the below pages once as part of the Current LTFP Model (Base – No SRV).

Scenario Two demonstrates the impacts of an SRV implemented over two years. Scenario Three demonstrates the impacts of an SRV implemented over three years. Allowing for 5% inflation and rate peg in year three, the two scenarios are both designed to address the forecast \$5m operating deficits but over different timeframes that will allow the impact on the community to be assessed and managed.

1. Scenario 1: Current Model

The aim of this financial plan scenario is to present Council's current financial position and demonstrate Council's long term financial sustainability based on current service levels. This scenario has been developed to deliver on the community's vision as detailed in the new Community Strategic Plan and is integrated with and informed by Council's Asset Management Strategy and Workforce Management Strategy.

This is Council's adopted financial model and addresses Council's long-term infrastructure and service delivery needs. This is the adopted model upon which Council's Delivery Program (4 years) and Operational Plan (1 year) are constructed giving further detail to the programs and projects to be delivered.

The projected result (before capital grants) accumulated across the 10-year period for General Fund is a deficit of approximately **\$50 million** and demonstrates that Council will need to take immediate action to ensure long term financial sustainability.

2. Scenario 2: Current Model + SRV implemented over 2 years

The aim of this financial plan scenario is to present Council's current financial position and demonstrate Council's long term financial sustainability based on current service levels including an SRV to address the yearly \$5m forecast

operating deficit. This scenario has been developed to deliver on the community's vision as detailed in the new Community Strategic Plan and is integrated with and informed by Council's Asset Management Strategy and Workforce Management Strategy.

Initial discussions with the community have shown that they do not want to see service levels reduced and, in some cases, want to see service levels increased. This scenario will be used to drive community consultation to ensure the community fully understand the impacts of SRV values and service level impacts.

For the 2022/23 Council has included loans of \$3.1 million to cover operational works and will have to take further loans for the 2023/24 FY if service levels are not reduced. Should this scenario be approved, loans would only be required for the 2022/23 and 2023/24 financial years and would provide the best outcome for Council by decreasing the future interest payable on these loans. Any additional loan funds borrowed or having to borrow over a longer period, would increase the interest payable.

The projected result (before capital grants) accumulated across the 10-year period for General Fund is essentially a balanced budget.

It is very important to note that this scenario does not allow for any capacity to deal with any asset backlog or future cost shifting, it purely addresses the current forecast operating deficit.

3. Scenario 3: Current Model + SRV implemented over 3 years

The aim of this financial plan scenario is to present Council's current financial position and demonstrate Council's long term financial sustainability based on current service levels including an SRV to address the yearly \$5m forecast operating deficit. This scenario has been developed to deliver on the community's vision as detailed in the new Community Strategic Plan and is integrated with and informed by Council's Asset Management Strategy and Workforce Management Strategy.

Initial discussions with the community have shown that they do not want to see service levels reduced and, in some cases, want to see service levels increased. This scenario will be used to drive community consultation to ensure the community fully understand the impacts of SRV values and service level impacts.

For the 2022/23 Council has included loans of \$3.1 million to cover operational works and will have to take further loans for the 2023/24 FY if service levels are not reduced. Should this scenario be approved, loans would be required for the 2022/23, 2023/24 and 2024/25 financial years. Whilst this would lead to higher costs of borrowing compared to scenario 2, it does provide for smaller increases for the community over three years which allows the community longer to prepare for the impacts of these increases. Given the difficult times in recent years through droughts, floods, and the impacts of COVID-19, it is likely that this is the scenario

the community will be most receptive to.

The projected result (before capital grants) accumulated across the 10-year period for General Fund is essentially a balanced budget.

It is very important to note that this scenario does not allow for any capacity to deal with any asset backlog or future cost shifting, it purely addresses the current forecast operating deficit.

4. Unknown Shocks

As mentioned, the above scenarios do not allow for any capacity to deal with any asset backlog or future cost shifting, it purely addresses the current forecast operating deficit, although there may be some opportunities to use the funds for grant matching purposes to maximise future grant opportunities in managing existing assets.

Should any further shocks come to be known, these plans would need to be reviewed to ensure the full implications could be forecast. Examples of unknown shocks would be if the Governments Financial Assistance Grant (FAG) were frozen or reduced or if the rate peg value was significantly lower than the estimated rates and the true inflation rate.

RISK ASSESSMENT/ANALYSIS

The following risk factors have been considered in the development of this Long-Term Financial Plan and whilst some factors would only have a minor impact on the projections, others could have a more significant impact.

Areas which would have a particular impact on the projections, should they occur, include:

- Estimates to fund infrastructure renewal, replacement and significant on-going asset maintenance being inaccurate;
- Rates increase being lower than anticipated;
- Construction costs being higher than anticipated;
- Utility expenses being higher than estimated;
- Significant fluctuations in the rate of return for investments;
- Workers Compensation insurance costs;
- Further spikes in the payments required to the Defined Benefit Superannuation scheme;
- Award determined staff related expenses increasing more than anticipated.

There are also external factors beyond the influence of Council which could potentially impact most on the model, including:

- Further cost shifting from other levels of Government;
- Freezes to the indexation of recurrent operating grants;
- Changes to the taxation regime;
- Changes to the Superannuation Guarantee legislation;
- Forced amalgamation of Councils;
- Natural disasters.

FINANCIAL MODEL – CURRENT MODEL

Consolidated Income Statement:

Tenterfield Shire Council		Adopted										
10 Year Financial Plan for the Years ending 30 June 2032		QBR 2										
INCOME STATEMENT - CONSOLIDATED		Actuals	Current Year	Projected Years								
Scenario: Base - No SRV	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	10,765,000	11,035,177	11,605,455	12,311,770	12,968,397	13,665,960	14,245,986	14,854,085	15,490,914	16,157,681	16,857,904	17,588,780
User Charges & Fees	2,919,000	2,542,812	2,691,332	2,945,561	3,156,937	3,384,861	3,533,674	3,685,701	3,849,613	4,016,929	4,198,997	4,384,667
Other Revenues	1,090,000	754,842	539,845	551,201	554,564	566,341	569,969	582,186	586,096	598,772	602,982	616,225
Grants & Contributions provided for Operating Purposes	11,926,000	9,398,084	8,657,854	8,692,114	8,748,798	8,824,052	8,891,795	8,973,180	9,043,780	9,128,419	9,202,196	9,290,568
Grants & Contributions provided for Capital Purposes	20,028,000	47,019,633	361,115	355,032	355,297	355,567	355,843	356,124	356,411	356,703	357,001	357,306
Interest & Investment Revenue	66,000	120,000	120,400	120,804	121,212	121,624	122,040	122,461	122,885	123,314	123,747	124,185
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	174,000	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	46,968,000	70,870,548	23,976,002	24,976,482	25,905,204	26,918,405	27,719,307	28,573,736	29,449,700	30,381,818	31,342,828	32,361,731
Expenses from Continuing Operations												
Employee Benefits & On-Costs	8,473,000	9,530,549	9,456,543	9,797,555	10,043,192	10,295,119	10,548,170	10,807,552	11,073,414	11,345,920	11,625,245	11,911,537
Borrowing Costs	485,000	469,234	802,806	843,396	801,219	749,552	703,192	655,079	600,677	547,442	491,139	429,151
Materials & Contracts	8,346,000	6,490,830	4,287,480	5,340,046	5,592,475	5,564,620	5,467,574	5,700,687	5,872,835	6,079,740	6,121,718	6,185,695
Depreciation & Amortisation	7,608,000	8,169,005	8,311,343	8,492,870	8,803,392	8,803,392	8,806,317	8,806,317	8,806,317	8,806,317	8,806,317	8,806,317
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	25,000	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	1,726,000	1,689,216	1,747,017	1,857,140	2,055,629	2,018,034	2,104,197	2,194,409	2,425,605	2,387,746	2,491,353	2,599,876
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	2,812,000	270,300	275,706	281,220	286,845	292,581	298,433	304,402	310,490	316,700	323,034	329,494
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	29,475,000	26,619,134	24,880,895	26,612,227	27,582,752	27,723,298	27,927,882	28,468,447	29,089,337	29,483,864	29,858,805	30,262,070
Operating Result from Continuing Operations	17,493,000	44,251,414	(904,894)	(1,635,745)	(1,677,548)	(804,893)	(208,575)	105,289	360,363	897,954	1,484,023	2,099,660
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	17,493,000	44,251,414	(904,894)	(1,635,745)	(1,677,548)	(804,893)	(208,575)	105,289	360,363	897,954	1,484,023	2,099,660
Net Operating Result before Grants and Contributions provided for Capital Purposes	(2,535,000)	(2,768,219)	(1,266,009)	(1,990,777)	(2,032,845)	(1,160,460)	(564,418)	(250,835)	3,952	541,251	1,127,022	1,742,355

Consolidated Balance Sheet:

Tenterfield Shire Council		Adopted											
10 Year Financial Plan for the Years ending 30 June 2032		QBR 2											
BALANCE SHEET - CONSOLIDATED		Actuals	Current Year	Projected Years									
Scenario: Base - No SRV		2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS													
Current Assets													
Cash & Cash Equivalents	-	15,060,806	16,698,522	14,609,845	13,157,924	12,882,422	14,544,308	13,051,789	11,025,717	10,304,402	10,881,722	11,955,205	-
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	5,026,000	6,234,530	2,667,826	2,843,284	2,992,448	3,158,006	3,270,623	3,390,949	3,514,949	3,646,923	3,784,331	3,929,943	-
Inventories	355,000	431,888	321,921	386,697	397,024	399,292	394,991	405,887	416,733	422,329	431,224	434,629	-
Contract assets	7,417,000	7,405,000	7,405,000	7,405,000	7,405,000	7,405,000	7,405,000	7,405,000	7,405,000	7,405,000	7,405,000	7,405,000	-
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	12,798,000	29,132,224	27,093,269	25,244,826	23,952,397	23,844,720	25,614,922	24,253,625	22,362,399	21,778,653	22,502,276	23,724,778	
Non-Current Assets													
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets	-	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	-
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	469,004,000	516,951,431	515,788,058	515,106,363	513,601,201	511,747,845	508,568,007	508,881,570	509,939,730	510,115,514	509,508,455	508,969,061	-
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	789,000	897,617	1,046,233	1,094,850	1,143,467	1,192,084	1,240,700	1,289,317	1,337,934	1,386,550	1,435,167	1,483,784	-
Right of use assets	246,000	246,000	246,000	246,000	246,000	246,000	246,000	246,000	246,000	246,000	246,000	246,000	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	470,039,000	518,107,047	517,092,291	516,459,213	515,002,668	513,197,929	510,066,707	510,428,887	511,535,663	511,760,065	511,201,622	510,710,845	
TOTAL ASSETS	482,837,000	547,239,271	544,185,561	541,704,039	538,955,065	537,042,649	535,681,629	534,682,512	533,898,062	533,538,718	533,703,898	534,435,623	
LIABILITIES													
Current Liabilities													
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-	-
Payables	2,433,000	3,627,302	2,635,205	2,940,959	3,060,913	3,050,295	3,041,863	3,128,539	3,230,239	3,271,617	3,308,794	3,357,750	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	3,412,000	3,845,925	742,824	744,753	749,108	755,025	760,295	766,708	772,197	778,862	784,596	791,552	-
Lease liabilities	63,000	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	804,000	959,686	1,153,462	1,195,735	1,102,822	1,149,282	1,197,495	1,252,002	1,305,342	1,361,753	1,423,850	1,280,475	-
Provisions	2,775,000	2,440,371	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	9,487,000	10,873,284	6,960,832	7,310,789	7,342,185	7,383,944	7,428,994	7,576,590	7,737,119	7,841,573	7,946,581	7,859,119	
Non-Current Liabilities													
Payables	-	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	153,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	-
Borrowings	12,905,000	17,888,944	19,720,113	18,524,378	17,421,557	16,272,275	15,074,779	13,822,777	12,517,437	11,155,683	9,731,832	8,451,359	-
Provisions	2,659,000	2,993,629	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	15,717,000	21,098,573	22,862,208	21,666,473	20,563,652	19,414,370	18,216,874	16,964,872	15,659,532	14,297,778	12,873,927	11,593,454	
TOTAL LIABILITIES	25,204,000	31,971,857	29,823,040	28,977,262	27,905,837	26,798,314	25,645,869	24,547,384	23,396,652	22,139,352	20,820,509	19,452,573	
Net Assets	457,633,000	515,267,414	514,362,520	512,726,776	511,049,228	510,244,335	510,035,760	510,141,049	510,501,410	511,399,366	512,883,389	514,983,049	
EQUITY													
Retained Earnings	171,377,000	215,628,414	214,723,520	213,087,776	211,410,228	210,605,335	210,396,760	210,502,049	210,862,412	211,760,366	213,244,389	215,344,049	-
Revaluation Reserves	299,639,000	299,639,000	299,639,000	299,639,000	299,639,000	299,639,000	299,639,000	299,639,000	299,639,000	299,639,000	299,639,000	299,639,000	-
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	471,016,000	515,267,414	514,362,520	512,726,776	511,049,228	510,244,335	510,035,760	510,141,049	510,501,412	511,399,366	512,883,389	514,983,049	-
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	471,016,000	515,267,414	514,362,520	512,726,776	511,049,228	510,244,335	510,035,760	510,141,049	510,501,412	511,399,366	512,883,389	514,983,049	

Consolidated Cash Flow Statement:

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2032 CASH FLOW STATEMENT - CONSOLIDATED Scenario: Base - No SRV	Adopted QBR 2		Projected Years																			
	Actuals	Current Year	2022/23		2023/24		2024/25		2025/26		2026/27		2027/28		2028/29		2029/30		2030/31		2031/32	
	2020/21	2021/22	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities																						
Receipts:																						
Rates & Annual Charges	10,984,000	10,923,045	11,563,017	12,264,944	12,925,374	13,620,057	14,209,322	14,815,467	15,450,292	16,115,000	16,812,863	17,541,637										
User Charges & Fees	3,102,000	2,443,211	2,639,668	2,826,625	3,061,848	3,280,302	3,470,369	3,619,690	3,779,516	3,944,046	4,120,597	4,303,403										
Investment & Interest Revenue Received	183,000	51,292	124,655	118,897	118,557	118,304	118,637	118,972	119,309	119,989	120,332											
Grants & Contributions	29,518,000	56,420,829	8,818,536	9,047,392	9,104,955	9,180,872	9,248,719	9,330,671	9,401,315	9,486,541	9,560,372	9,649,354										
Bonds & Deposits Received	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	-	-	-	-										
Other	187,000	353,147	1,294,578	548,360	552,808	562,502	567,950	578,144	583,970	594,579	600,739	611,850										
Payments:																						
Employee Benefits & On-Costs	(8,349,000)	(9,507,959)	(9,454,765)	(9,791,841)	(10,038,765)	(10,290,581)	(10,543,519)	(10,802,785)	(11,068,528)	(11,340,911)	(11,620,111)	(11,906,275)										
Materials & Contracts	(10,071,000)	(5,934,425)	(4,673,089)	(5,165,123)	(5,529,959)	(5,603,730)	(5,487,542)	(5,666,187)	(5,814,624)	(6,076,330)	(6,115,385)	(6,172,165)										
Borrowing Costs	(437,000)	(448,894)	(778,176)	(851,146)	(809,275)	(756,518)	(710,471)	(662,684)	(608,646)	(555,768)	(499,844)	(438,269)										
Bonds & Deposits Refunded	-	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	-	-	-	-										
Other	(807,000)	(1,646,024)	(1,822,188)	(1,850,474)	(2,043,101)	(2,021,295)	(2,099,237)	(2,189,219)	(2,411,047)	(2,391,186)	(2,485,398)	(2,593,641)										
Net Cash provided (or used in) Operating Activities	24,335,000	52,654,221	7,712,237	7,147,633	7,342,441	8,089,913	8,774,229	9,142,069	9,431,557	9,895,619	10,493,821	11,116,225										
Cash Flows from Investing Activities																						
Receipts:																						
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-										
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-										
Sale of Real Estate Assets	324,000	-	-	-	-	-	-	-	-	-	-	-										
Sale of Infrastructure, Property, Plant & Equipment	2,057,000	2,552,000	2,514,000	2,610,000	2,591,000	2,705,000	2,726,000	-	-	-	-	-										
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-										
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-										
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-										
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-										
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-										
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-										
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-										
Payments:																						
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-										
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-										
Purchase of Infrastructure, Property, Plant & Equipment	(31,519,000)	(58,558,046)	(10,463,465)	(10,642,848)	(10,139,628)	(9,917,592)	(8,639,062)	(9,387,092)	(10,155,629)	(9,261,592)	(8,504,748)	(8,568,892)										
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-										
Purchase of Intangible Assets	(211,000)	(110,000)	(150,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)										
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-										
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-										
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-										
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-										
Net Cash provided (or used in) Investing Activities	(29,349,000)	(56,116,046)	(8,099,465)	(8,082,848)	(7,598,628)	(7,262,592)	(5,963,062)	(9,437,092)	(10,205,629)	(9,311,592)	(8,554,748)	(8,618,892)										
Cash Flows from Financing Activities																						
Receipts:																						
Proceeds from Borrowings & Advances	4,049,000	5,904,612	3,100,000	-	-	-	-	-	-	-	-	-										
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-										
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-										
Payments:																						
Repayment of Borrowings & Advances	(650,000)	(764,982)	(1,075,055)	(1,153,462)	(1,195,735)	(1,102,822)	(1,149,282)	(1,197,495)	(1,252,002)	(1,305,342)	(1,361,753)	(1,423,850)										
Repayment of lease liabilities (principal repayments)	(68,000)	-	-	-	-	-	-	-	-	-	-	-										
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-										
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-										
Net Cash Flow provided (used in) Financing Activities	3,331,000	5,139,630	2,024,945	(1,153,462)	(1,195,735)	(1,102,822)	(1,149,282)	(1,197,495)	(1,252,002)	(1,305,342)	(1,361,753)	(1,423,850)										
Net Increase/(Decrease) in Cash & Cash Equivalents	(1,683,000)	1,677,806	1,637,716	(2,088,677)	(1,451,921)	(275,501)	1,661,885	(1,492,518)	(2,026,073)	(721,315)	577,320	1,073,483										
plus: Cash & Cash Equivalents - beginning of year	15,066,000	13,383,000	15,060,806	16,698,522	14,609,845	13,157,924	12,882,422	14,544,308	13,051,789	11,025,717	10,304,402	10,881,722										
Cash & Cash Equivalents - end of the year	13,383,000	15,060,806	16,698,522	14,609,845	13,157,924	12,882,422	14,544,308	13,051,789	11,025,717	10,304,402	10,881,722	11,955,205										
Investments - end of the year	13,383,000	15,060,806	16,698,522	14,609,845	13,157,924	12,882,422	14,544,308	13,051,789	11,025,717	10,304,402	10,881,722	11,955,205										
Cash, Cash Equivalents & Investments - end of the year	13,383,000	15,060,806	16,698,522	14,609,845	13,157,924	12,882,422	14,544,308	13,051,789	11,025,717	10,304,402	10,881,722	11,955,205										
Representing:																						
- External Restrictions	14,583,000	18,307,231	17,913,879	19,396,173	22,517,912	26,636,069	31,281,115	36,258,273	40,309,508	46,399,423	53,134,638	60,423,865										
- Internal Restrictions	(1,200,000)	(3,246,426)	(1,215,357)	(4,786,328)	(9,359,988)	(13,753,646)	(16,736,808)	(23,206,484)	(29,283,792)	(36,095,021)	(42,252,916)	(48,468,660)										
- Unrestricted	13,383,000	15,060,806	16,698,522	14,609,845	13,157,924	12,882,422	14,544,308	13,051,789	11,025,717	10,304,402	10,881,722	11,955,205										

Consolidated KPIs:

Tenterfield Shire Council		Adopted										
10 Year Financial Plan for the Years ending 30 June 2032		QBR 2										
FINANCIAL PERFORMANCE INDICATORS		Current Year	Projected Years									
Scenario: Base - No SRV		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
New Note 13 Ratios												
Operating Performance Ratio 1)	-10.47%	-4.19%	-6.94%	-6.83%	-3.27%	-0.97%	0.19%	1.08%	2.86%	4.68%	6.47%	
Own Source Operating Revenue Ratio 1)	20.39%	62.38%	63.78%	64.86%	65.90%	66.64%	67.35%	68.08%	68.78%	69.50%	70.19%	
Unrestricted Current Ratio	1.79	1.80	0.82	-0.26	-1.29	-2.01	-3.50	-4.81	-6.27	-7.51	-9.13	
Debt Service Cover Ratio 1)	4.98	4.33	3.82	3.94	4.69	4.99	5.14	5.25	5.51	5.80	6.10	
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	6.78%	6.67%	6.69%	6.70%	6.71%	6.72%	6.72%	6.73%	6.74%	6.75%	6.75%	
Cash Expense Cover Ratio 1)	9.85	11.23	9.30	8.03	7.80	8.71	7.62	6.25	5.71	5.91	6.37	
1) different Calculation to TCorp's calculation for same ratio												
New Special Schedule 7 Ratios												
Building & Infrastructure Renewals Ratio	715.59%	97.98%	105.14%	92.61%	86.65%	79.21%	82.94%	94.48%	83.04%	74.56%	74.74%	
Infrastructure Backlog Ratio	1.86%	7.21%	7.56%	7.94%	8.34%	8.78%	9.23%	9.50%	10.00%	10.35%	10.95%	
Asset Maintenance Ratio	110.00%	36.33%	38.16%	39.56%	42.59%	45.10%	42.94%	40.68%	38.66%	40.63%	43.11%	
Capital Expenditure Ratio	6.87	0.86	0.92	0.83	0.79	0.64	1.04	1.12	1.02	0.93	0.94	
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)												
Debt Service Ratio	6.20%	9.17%	9.32%	8.94%	7.93%	7.67%	7.42%	7.17%	6.93%	6.69%	6.46%	
Rates & Annual Charges Coverage Ratio	15.57%	48.40%	49.29%	50.06%	50.77%	51.39%	51.99%	52.60%	53.18%	53.79%	54.35%	
Fit For The Future (FFTF) Ratios												
Operating Performance Ratio 1)	-10.47%	-4.19%	-6.94%	-6.83%	-3.27%	-0.97%	0.19%	1.08%	2.86%	4.68%	6.47%	
Own Source Revenue Ratio 1)	20.39%	62.38%	63.78%	64.86%	65.90%	66.64%	67.35%	68.08%	68.78%	69.50%	70.19%	
Building & Infrastructure Asset Renewal Ratio	715.59%	97.98%	105.14%	92.61%	86.65%	79.21%	82.94%	94.48%	83.04%	74.56%	74.74%	
Infrastructure Backlog Ratio	0.02	0.07	0.08	0.08	0.08	0.09	0.09	0.10	0.10	0.10	0.11	
Asset Maintenance Ratio	1.10	0.36	0.38	0.40	0.43	0.45	0.43	0.41	0.39	0.41	0.43	
Debt Service Ratio	5.14%	7.90%	8.09%	7.80%	6.95%	6.75%	6.55%	6.35%	6.15%	5.96%	5.77%	
Real Operating Expenditure per Capita Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1) different Calculation to TCorp's calculation for same ratio												
TCorp Ratios												
Operating Performance Ratio 2)	-11.61%	-5.36%	-8.09%	-7.96%	-4.37%	-2.06%	-0.89%	0.01%	1.80%	3.64%	5.44%	
Own Source Operating Revenue Ratio 2)	19.16%	59.63%	61.09%	62.25%	63.34%	64.14%	64.88%	65.67%	66.40%	67.18%	67.90%	
Unrestricted Current Ratio	1.79	1.80	0.82	-0.26	-1.29	-2.01	-3.50	-4.81	-6.27	-7.51	-9.13	
Debt Service Cover Ratio 2)	4.76	4.18	3.68	3.79	4.53	4.83	4.97	5.08	5.34	5.63	5.92	
Capital Expenditure Ratio	6.87	0.86	0.92	0.83	0.79	0.64	1.04	1.12	1.02	0.93	0.94	
Infrastructure Backlog Ratio	0.02	0.07	0.08	0.08	0.08	0.09	0.09	0.10	0.10	0.10	0.11	
Asset Maintenance Ratio	1.10	0.36	0.38	0.40	0.43	0.45	0.43	0.41	0.39	0.41	0.43	
Building & Infrastructure Renewals Ratio	715.59%	97.98%	105.14%	92.61%	86.65%	79.21%	82.94%	94.48%	83.04%	74.56%	74.74%	
Cash Expense Cover Ratio 2)	10.05	12.71	10.15	8.78	8.51	9.48	8.24	6.72	6.14	6.35	6.82	
Interest Cover Ratio	12.51	9.78	8.71	9.45	11.20	12.72	14.06	15.67	18.07	21.23	25.58	
2) different Calculation to OLG's Note 13 & FFTF calculation for same ratio												

General Fund – Income Statement:

Tenterfield Shire Council													
10 Year Financial Plan for the Years ending 30 June 2032													
INCOME STATEMENT - ALL GENERAL FUNDS CONSOLIDATED		Actuals	Adopted		Projected Years								
Scenario: Base - No SRV		2020/21	Current Year	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations													
Revenue:													
Rates & Annual Charges	7,183,000	7,233,326	7,488,919	7,842,014	8,186,902	8,547,073	8,860,590	9,187,896	9,529,515	9,884,319	10,255,832	10,640,874	
User Charges & Fees	1,330,000	1,050,744	1,109,108	1,144,788	1,183,633	1,220,189	1,255,736	1,288,284	1,326,421	1,361,582	1,402,531	1,440,538	
Other Revenues	1,078,000	741,218	525,652	536,415	539,156	550,283	553,233	564,738	567,905	579,803	583,200	595,592	
Grants & Contributions provided for Operating Purposes	11,681,000	9,123,748	8,496,329	8,526,752	8,579,506	8,650,736	8,714,361	8,791,528	8,857,811	8,938,030	9,007,281	9,091,019	
Grants & Contributions provided for Capital Purposes	18,342,000	37,130,133	341,115	335,032	335,297	335,567	335,843	336,124	336,411	336,703	337,001	337,306	
Interest & Investment Revenue	53,000	120,000	120,400	120,804	121,212	121,624	122,040	122,461	122,885	123,314	123,747	124,185	
Other Income:													
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-	
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-	
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-	
Other Income	174,000	-	-	-	-	-	-	-	-	-	-	-	
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-	
Total Income from Continuing Operations	39,841,000	55,399,169	18,081,524	18,505,804	18,945,706	19,425,472	19,841,802	20,291,031	20,740,948	21,223,751	21,709,592	22,229,513	
Expenses from Continuing Operations													
Employee Benefits & On-Costs	7,661,000	8,744,560	8,654,834	8,975,830	9,200,952	9,431,851	9,663,349	9,900,640	10,143,859	10,393,156	10,648,694	10,910,604	
Borrowing Costs	118,000	171,531	509,164	561,547	531,924	494,821	462,909	430,185	392,587	357,142	319,503	277,972	
Materials & Contracts	6,583,000	4,577,992	2,464,443	3,568,080	3,699,311	3,693,064	3,570,036	3,714,473	3,856,294	3,904,951	4,010,811	4,018,841	
Depreciation & Amortisation	6,367,000	6,890,128	7,002,716	7,132,159	7,442,681	7,442,681	7,445,606	7,445,606	7,445,606	7,445,606	7,445,606	7,445,606	
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-	
Impairment of receivables	25,000	-	-	-	-	-	-	-	-	-	-	-	
Other Expenses	1,726,000	1,492,601	1,543,684	1,643,836	1,831,858	1,783,274	1,857,901	1,936,005	2,154,487	2,103,283	2,192,878	2,286,692	
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-	
Net Losses from the Disposal of Assets	2,768,000	270,300	275,706	281,220	286,845	292,581	298,433	304,402	310,490	316,700	323,034	329,494	
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-	
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-	
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenses from Continuing Operations	25,248,000	22,147,111	20,450,548	22,162,673	22,993,570	23,138,272	23,298,235	23,731,311	24,303,323	24,520,837	24,940,526	25,269,209	
Operating Result from Continuing Operations	14,593,000	33,252,058	(2,369,024)	(3,656,869)	(4,047,864)	(3,712,800)	(3,456,433)	(3,440,280)	(3,562,376)	(3,297,086)	(3,230,934)	(3,039,696)	
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-	
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	
Net Operating Result for the Year	14,593,000	33,252,058	(2,369,024)	(3,656,869)	(4,047,864)	(3,712,800)	(3,456,433)	(3,440,280)	(3,562,376)	(3,297,086)	(3,230,934)	(3,039,696)	
Net Operating Result before Grants and Contributions provided for Capital Purposes	(3,749,000)	(3,878,075)	(2,710,139)	(3,991,901)	(4,383,161)	(4,048,367)	(3,792,276)	(3,776,404)	(3,898,787)	(3,633,789)	(3,567,936)	(3,377,002)	

General Fund – Balance Sheet:

Tenterfield Shire Council		Adopted										
10 Year Financial Plan for the Years ending 30 June 2032		QBR 2										
BALANCE SHEET - ALL GENERAL FUNDS CONSOLIDATED		Projected Years										
Scenario: Base - No SRV		Actuals	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	2020/21	2021/22										
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	7,947,000	9,125,450	9,367,344	5,814,249	2,259,944	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	3,659,000	4,622,446	1,557,356	1,593,168	1,630,140	1,671,775	1,707,053	1,745,827	1,784,011	1,825,701	1,866,994	1,911,920
Inventories	355,000	431,888	321,921	386,697	397,024	399,292	394,991	405,887	416,733	422,329	431,224	434,629
Contract assets	6,633,000	6,621,000	6,621,000	6,621,000	6,621,000	6,621,000	6,621,000	6,621,000	6,621,000	6,621,000	6,621,000	6,621,000
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	18,594,000	20,800,783	17,867,621	14,415,114	10,908,109	8,692,067	8,723,045	8,772,714	8,821,745	8,869,030	8,919,218	8,967,549
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets	-	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	416,779,000	454,765,723	453,481,777	452,757,993	451,461,842	449,873,896	447,022,719	447,623,615	448,663,922	449,099,998	448,742,148	448,376,483
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	789,000	897,617	1,046,233	1,094,850	1,143,467	1,192,084	1,240,700	1,289,317	1,337,934	1,386,550	1,435,167	1,483,784
Right of use assets	246,000	246,000	246,000	246,000	246,000	246,000	246,000	246,000	246,000	246,000	246,000	246,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	417,814,000	455,921,339	454,786,011	454,110,843	452,863,308	451,323,980	448,521,420	449,170,932	450,259,856	450,744,549	450,435,315	450,118,267
TOTAL ASSETS	436,408,000	476,722,123	472,653,632	468,525,956	463,771,417	460,016,046	457,244,464	457,943,645	459,081,601	459,613,578	459,354,533	459,085,816
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	657,787	2,083,885	6,911,462	12,316,429	16,963,335	20,758,473	24,402,994
Payables	2,083,000	3,279,868	2,376,565	2,684,943	2,784,746	2,781,828	2,770,679	2,844,343	2,940,113	2,957,051	3,007,261	3,047,592
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	3,412,000	3,845,925	742,824	744,753	749,108	755,025	760,295	766,708	772,197	778,862	784,596	791,552
Lease liabilities	63,000	-	-	-	-	-	-	-	-	-	-	-
Borrowings	474,000	599,131	781,114	810,833	703,357	735,368	768,193	805,894	841,445	879,191	920,832	756,075
Provisions	2,775,000	2,440,371	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	8,807,000	10,165,295	6,329,844	6,669,871	6,666,552	7,359,349	8,812,393	13,757,750	19,299,525	24,007,781	27,900,503	31,427,556
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	153,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000
Borrowings	5,304,000	10,610,141	12,813,658	12,002,825	11,299,469	10,564,101	9,795,908	8,990,013	8,148,569	7,269,377	6,348,544	5,592,470
Provisions	2,659,000	2,993,629	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	8,116,000	13,819,770	15,955,753	15,144,920	14,441,564	13,706,196	12,938,003	12,132,108	11,290,664	10,411,472	9,490,639	8,734,565
TOTAL LIABILITIES	16,923,000	23,985,065	22,285,598	21,814,791	21,108,117	21,065,545	21,750,397	25,889,858	30,590,190	34,419,254	37,391,142	40,162,121
Net Assets	419,485,000	452,737,058	450,368,034	446,711,165	442,663,301	438,950,501	435,494,068	432,053,787	428,491,411	425,194,325	421,963,391	418,923,695
EQUITY												
Retained Earnings	144,261,000	177,513,058	175,144,034	171,487,165	167,439,301	163,726,501	160,270,068	156,829,787	153,267,411	149,970,325	146,739,391	143,699,695
Revaluation Reserves	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	419,485,000	452,737,058	450,368,034	446,711,165	442,663,301	438,950,501	435,494,068	432,053,787	428,491,411	425,194,325	421,963,391	418,923,695
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	419,485,000	452,737,058	450,368,034	446,711,165	442,663,301	438,950,501	435,494,068	432,053,787	428,491,411	425,194,325	421,963,391	418,923,695

General Fund – Cash Flow Statement:

Tenterfield Shire Council		Adopted											
10 Year Financial Plan for the Years ending 30 June 2032		Actuals	QBR 2										
CASH FLOW STATEMENT - ALL GENERAL FUNDS CONSOLIDATED		Current Year	Current Year					Projected Years					
Scenario: Base - No SRV		2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities													
Receipts:													
Rates & Annual Charges	-	7,186,026	7,467,822	7,819,155	8,164,980	8,524,014	8,841,880	9,168,194	9,508,779	9,862,654	10,232,933	10,617,029	10,617,029
User Charges & Fees	-	967,892	1,100,403	1,140,474	1,178,755	1,215,752	1,251,156	1,284,221	1,321,536	1,357,217	1,397,317	1,435,843	1,435,843
Investment & Interest Revenue Received	-	51,292	124,655	118,897	118,557	118,304	118,637	118,972	119,309	119,648	119,989	120,332	120,332
Grants & Contributions	-	46,419,337	8,070,685	8,862,223	8,915,861	8,987,760	9,051,493	9,129,233	9,195,564	9,276,375	9,345,684	9,430,039	9,430,039
Bonds & Deposits Received	-	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	-	-	-	-
Other	-	340,574	1,280,438	533,629	537,458	546,506	551,277	560,763	565,849	575,684	581,035	591,298	591,298
Payments:													
Employee Benefits & On-Costs	-	(8,714,591)	(8,653,109)	(8,970,183)	(9,196,593)	(9,427,383)	(9,658,770)	(9,895,946)	(10,139,048)	(10,388,225)	(10,643,639)	(10,905,423)	(10,905,423)
Materials & Contracts	-	(4,052,823)	(2,795,068)	(3,390,149)	(3,657,149)	(3,724,986)	(3,593,480)	(3,693,595)	(3,804,651)	(3,926,709)	(3,992,146)	(4,014,535)	(4,014,535)
Borrowing Costs	-	(126,295)	(483,614)	(568,342)	(538,988)	(500,754)	(469,113)	(436,669)	(399,386)	(364,246)	(326,932)	(285,754)	(285,754)
Bonds & Deposits Refunded	-	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	-	-	-	-
Other	-	(1,449,409)	(1,618,855)	(1,637,170)	(1,819,329)	(1,786,535)	(1,852,941)	(1,930,814)	(2,139,929)	(2,106,723)	(2,186,924)	(2,280,457)	(2,280,457)
Net Cash provided (or used in) Operating Activities	-	40,622,004	4,493,357	3,908,533	3,703,551	3,952,678	4,240,139	4,304,358	4,228,022	4,405,675	4,527,317	4,708,372	4,708,372
Cash Flows from Investing Activities													
Receipts:													
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	2,552,000	2,514,000	2,610,000	2,591,000	2,705,000	2,726,000	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments:													
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(47,316,826)	(9,000,963)	(9,240,514)	(8,988,023)	(8,822,052)	(7,606,869)	(8,313,742)	(8,777,094)	(8,161,135)	(7,393,264)	(7,382,061)	(7,382,061)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	(110,000)	(150,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(44,874,826)	(6,636,963)	(6,680,514)	(6,447,023)	(6,167,052)	(4,930,869)	(8,363,742)	(8,827,094)	(8,211,135)	(7,443,264)	(7,432,061)	(7,432,061)
Cash Flows from Financing Activities													
Receipts:													
Proceeds from Borrowings & Advances	-	5,904,612	3,100,000	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments:													
Repayment of Borrowings & Advances	-	(473,340)	(714,500)	(781,114)	(810,833)	(703,357)	(735,368)	(768,193)	(805,894)	(841,445)	(879,191)	(920,832)	(920,832)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	5,431,272	2,385,500	(781,114)	(810,833)	(703,357)	(735,368)	(768,193)	(805,894)	(841,445)	(879,191)	(920,832)	(920,832)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	1,178,450	241,894	(3,553,095)	(3,554,304)	(2,917,731)	(1,426,098)	(4,827,577)	(5,404,967)	(4,646,906)	(3,795,138)	(3,644,521)	(3,644,521)
plus: Cash & Cash Equivalents - beginning of year	7,947,000	7,947,000	9,125,450	9,367,344	5,814,249	2,259,944	(657,787)	(2,083,885)	(6,911,462)	(12,316,429)	(16,963,335)	(20,758,473)	(20,758,473)
Cash & Cash Equivalents - end of the year	7,947,000	9,125,450	9,367,344	5,814,249	2,259,944	(657,787)	(2,083,885)	(6,911,462)	(12,316,429)	(16,963,335)	(20,758,473)	(24,402,994)	(24,402,994)
Cash & Cash Equivalents - end of the year	7,947,000	9,125,450	9,367,344	5,814,249	2,259,944	(657,787)	(2,083,885)	(6,911,462)	(12,316,429)	(16,963,335)	(20,758,473)	(24,402,994)	(24,402,994)
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	7,947,000	9,125,450	9,367,344	5,814,249	2,259,944	(657,787)	(2,083,885)	(6,911,462)	(12,316,429)	(16,963,335)	(20,758,473)	(24,402,994)	(24,402,994)
Representing:													
- External Restrictions	9,147,000	12,371,875	10,582,701	10,600,577	11,619,933	13,095,860	14,652,923	16,295,022	16,967,362	19,131,687	21,494,443	24,065,667	24,065,667
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	(1,200,000)	(3,246,426)	(1,215,357)	(4,786,328)	(9,359,988)	(13,753,646)	(16,736,808)	(23,206,484)	(29,283,792)	(36,095,021)	(42,252,916)	(48,468,660)	(48,468,660)
	7,947,000	9,125,450	9,367,344	5,814,249	2,259,944	(657,787)	(2,083,885)	(6,911,462)	(12,316,429)	(16,963,335)	(20,758,473)	(24,402,994)	(24,402,994)

General Fund – KPIs:

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2032		Adopted QBR 2										
FINANCIAL PERFORMANCE INDICATORS		Current Year	Projected Years									
Scenario: Base - No SRV		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
New Note 13 Ratios												
Operating Performance Ratio 1)	-19.75%	-13.72%	-20.42%	-22.01%	-19.67%	-17.91%	-17.40%	-17.59%	-15.88%	-15.18%	-13.92%	
Own Source Operating Revenue Ratio 1)	16.51%	51.12%	52.11%	52.95%	53.74%	54.39%	55.02%	55.67%	56.30%	56.96%	57.59%	
Unrestricted Current Ratio	1.79	1.80	0.82	-0.26	-0.98	-1.02	-0.74	-0.55	-0.53	-0.54	-0.57	
Debt Service Cover Ratio 1)	5.36	4.15	2.97	2.89	3.49	3.68	3.67	3.55	3.74	3.77	3.90	
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	6.94%	6.82%	6.85%	6.88%	6.90%	6.91%	6.93%	6.94%	6.96%	6.97%	6.99%	
Cash Expense Cover Ratio 1)	7.37	7.86	4.53	1.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1) different Calculation to TCorp's calculation for same ratio												
New Special Schedule 7 Ratios												
Building & Infrastructure Renewals Ratio	662.72%	104.66%	107.69%	96.37%	90.41%	82.50%	86.11%	96.23%	86.17%	76.03%	75.32%	
Infrastructure Backlog Ratio	1.38%	6.77%	7.10%	7.45%	7.82%	8.22%	8.65%	8.85%	9.31%	9.58%	10.11%	
Asset Maintenance Ratio	110.00%	39.47%	41.09%	42.78%	46.11%	49.01%	45.57%	41.71%	38.57%	40.16%	42.87%	
Capital Expenditure Ratio	6.51	0.82	0.90	0.83	0.79	0.62	1.08	1.14	1.06	0.95	0.95	
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)												
Debt Service Ratio	4.40%	8.28%	8.87%	8.62%	7.46%	7.28%	7.09%	6.91%	6.73%	6.56%	6.38%	
Rates & Annual Charges Coverage Ratio	13.06%	41.42%	42.38%	43.21%	44.00%	44.66%	45.28%	45.95%	46.57%	47.24%	47.87%	
Fit For The Future (FFTF) Ratios												
Operating Performance Ratio 1)	-19.75%	-13.72%	-20.42%	-22.01%	-19.67%	-17.91%	-17.40%	-17.59%	-15.88%	-15.18%	-13.92%	
Own Source Revenue Ratio 1)	16.51%	51.12%	52.11%	52.95%	53.74%	54.39%	55.02%	55.67%	56.30%	56.96%	57.59%	
Building & Infrastructure Asset Renewal Ratio	662.72%	104.66%	107.69%	96.37%	90.41%	82.50%	86.11%	96.23%	86.17%	76.03%	75.32%	
Infrastructure Backlog Ratio	0.01	0.07	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10	
Asset Maintenance Ratio	1.10	0.39	0.41	0.43	0.46	0.49	0.46	0.42	0.39	0.40	0.43	
Debt Service Ratio	3.49%	6.83%	7.36%	7.19%	6.25%	6.12%	5.98%	5.85%	5.71%	5.58%	5.45%	
Real Operating Expenditure per Capita Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1) different Calculation to TCorp's calculation for same ratio												
TCorp Ratios												
Operating Performance Ratio 2)	-21.23%	-15.28%	-21.97%	-23.55%	-21.21%	-19.44%	-18.92%	-19.11%	-17.40%	-16.69%	-15.43%	
Own Source Operating Revenue Ratio 2)	14.95%	47.55%	48.56%	49.46%	50.28%	50.98%	51.63%	52.34%	52.99%	53.70%	54.35%	
Unrestricted Current Ratio	1.79	1.80	0.82	-0.26	-0.98	-1.02	-0.74	-0.55	-0.53	-0.54	-0.57	
Debt Service Cover Ratio 2)	4.94	3.92	2.76	2.67	3.25	3.44	3.42	3.29	3.48	3.50	3.63	
Capital Expenditure Ratio	6.51	0.82	0.90	0.83	0.79	0.62	1.08	1.14	1.06	0.95	0.95	
Infrastructure Backlog Ratio	0.01	0.07	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10	
Asset Maintenance Ratio	1.10	0.39	0.41	0.43	0.46	0.49	0.46	0.42	0.39	0.40	0.43	
Building & Infrastructure Renewals Ratio	662.72%	104.66%	107.69%	96.37%	90.41%	82.50%	86.11%	96.23%	86.17%	76.03%	75.32%	
Cash Expense Cover Ratio 2)	7.26	8.69	4.82	1.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Interest Cover Ratio	18.56	9.43	6.59	6.75	7.86	8.89	9.53	10.03	11.67	13.14	15.64	
2) different Calculation to OLG's Note 13 & FFTF calculation for same ratio												

Water Fund – Income Statement:

Tenterfield Shire Council		Adopted											
10 Year Financial Plan for the Years ending 30 June 2032		QBR 2											
INCOME STATEMENT - WATER FUND		Actuals	Current Year		Projected Years								
Scenario: Base - No SRV		2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations													
Revenue:													
Rates & Annual Charges	1,238,000	1,307,792	1,489,823	1,700,408	1,862,700	2,041,584	2,142,314	2,248,077	2,358,891	2,476,987	2,600,238	2,730,904	
User Charges & Fees	1,355,000	1,322,301	1,358,353	1,565,016	1,725,029	1,903,215	2,002,599	2,107,459	2,217,837	2,333,778	2,457,823	2,587,504	
Other Revenues	(72,000)	4,174	4,270	4,368	4,468	4,571	4,676	4,784	4,894	5,007	5,122	5,240	
Grants & Contributions provided for Operating Purposes	218,000	245,631	132,102	135,205	138,380	141,631	144,957	148,363	151,848	155,415	159,067	162,803	
Grants & Contributions provided for Capital Purposes	1,670,000	9,879,500	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
Interest & Investment Revenue	6,000	-	-	-	-	-	-	-	-	-	-	-	
Other Income:													
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-	
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-	
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-	
Other Income	-	-	-	-	-	-	-	-	-	-	-	-	
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-	
Total Income from Continuing Operations	4,415,000	12,759,397	2,994,548	3,414,996	3,740,577	4,101,001	4,304,547	4,518,682	4,743,470	4,981,187	5,232,250	5,496,451	
Expenses from Continuing Operations													
Employee Benefits & On-Costs	542,000	433,620	442,293	453,323	464,628	476,216	488,093	500,266	512,742	525,531	538,638	552,072	
Borrowing Costs	225,000	161,730	165,089	160,984	157,378	152,151	147,783	143,061	138,205	133,100	128,129	122,390	
Materials & Contracts	1,034,000	1,179,252	1,035,477	1,043,351	1,102,239	1,094,028	1,112,905	1,155,457	1,183,529	1,253,329	1,235,035	1,268,488	
Depreciation & Amortisation	734,000	746,368	773,618	815,118	815,118	815,118	815,118	815,118	815,118	815,118	815,118	815,118	
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-	
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-	
Other Expenses	-	106,157	108,393	113,661	119,191	124,995	131,089	137,486	144,202	151,252	158,654	166,426	
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-	
Net Losses from the Disposal of Assets	18,000	-	-	-	-	-	-	-	-	-	-	-	
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-	
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-	
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenses from Continuing Operations	2,553,000	2,627,127	2,524,869	2,586,437	2,658,554	2,662,509	2,694,987	2,751,388	2,793,796	2,878,329	2,875,574	2,924,494	
Operating Result from Continuing Operations	1,862,000	10,132,270	469,678	828,559	1,082,023	1,438,492	1,609,560	1,767,294	1,949,674	2,102,858	2,356,676	2,571,957	
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-	
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	
Net Operating Result for the Year	1,862,000	10,132,270	469,678	828,559	1,082,023	1,438,492	1,609,560	1,767,294	1,949,674	2,102,858	2,356,676	2,571,957	
Net Operating Result before Grants and Contributions provided for Capital Purposes	192,000	252,770	459,678	818,559	1,072,023	1,428,492	1,599,560	1,757,294	1,939,674	2,092,858	2,346,676	2,561,957	

Water Fund – Balance Sheet:

Tenterfield Shire Council		Adopted											
10 Year Financial Plan for the Years ending 30 June 2032		QBR 2											
BALANCE SHEET - WATER FUND		Projected Years											
Scenario: Base - No SRV		2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS													
Current Assets													
Cash & Cash Equivalents	590,000	805,781	1,916,164	2,715,326	3,782,280	5,236,299	6,956,743	8,827,429	10,858,428	13,060,397	15,469,350	18,058,204	
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	1,146,000	1,369,257	834,870	959,709	1,056,359	1,163,840	1,223,940	1,287,310	1,353,974	1,424,111	1,498,923	1,577,256	
Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets	784,000	784,000	784,000	784,000	784,000	784,000	784,000	784,000	784,000	784,000	784,000	784,000	
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	2,520,000	2,959,038	3,535,035	4,459,035	5,622,639	7,184,139	8,964,683	10,898,740	12,996,402	15,268,508	17,752,273	20,419,460	
Non-Current Assets													
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	29,557,000	39,055,424	38,598,806	38,239,588	37,908,669	37,506,251	37,061,133	36,624,315	36,196,097	35,756,679	35,322,286	34,933,043	
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	29,557,000	39,055,424	38,598,806	38,239,588	37,908,669	37,506,251	37,061,133	36,624,315	36,196,097	35,756,679	35,322,286	34,933,043	
TOTAL ASSETS	32,077,000	42,014,462	42,133,840	42,698,623	43,531,308	44,690,390	46,025,816	47,523,055	49,192,498	51,025,186	53,074,558	55,352,503	
LIABILITIES													
Current Liabilities													
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-	-
Payables	323,000	326,617	236,281	236,575	254,914	248,406	251,544	263,481	270,099	291,884	281,504	290,157	
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	237,000	259,965	264,070	267,676	272,903	277,271	281,993	286,849	291,954	296,925	302,664	308,416	
Provisions	-	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	560,000	586,582	500,352	504,251	527,817	525,678	533,537	550,330	562,054	588,809	584,169	598,573	
Non-Current Liabilities													
Payables	-	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	5,931,000	5,709,610	5,445,540	5,177,864	4,904,961	4,627,690	4,345,697	4,058,848	3,766,894	3,469,969	3,167,305	2,858,889	
Provisions	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	5,931,000	5,709,610	5,445,540	5,177,864	4,904,961	4,627,690	4,345,697	4,058,848	3,766,894	3,469,969	3,167,305	2,858,889	
TOTAL LIABILITIES	6,491,000	6,296,192	5,945,892	5,682,115	5,432,778	5,153,368	4,879,234	4,609,178	4,328,948	4,058,778	3,751,474	3,457,462	
Net Assets	25,586,000	35,718,270	36,187,949	37,016,508	38,098,531	39,537,023	41,146,583	42,913,877	44,863,551	46,966,409	49,323,085	51,895,042	
EQUITY													
Retained Earnings	14,014,000	24,146,270	24,615,949	25,444,508	26,526,531	27,965,023	29,574,583	31,341,877	33,291,551	35,394,409	37,751,085	40,323,042	
Revaluation Reserves	11,572,000	11,572,000	11,572,000	11,572,000	11,572,000	11,572,000	11,572,000	11,572,000	11,572,000	11,572,000	11,572,000	11,572,000	
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	25,586,000	35,718,270	36,187,949	37,016,508	38,098,531	39,537,023	41,146,583	42,913,877	44,863,551	46,966,409	49,323,085	51,895,042	
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	25,586,000	35,718,270	36,187,949	37,016,508	38,098,531	39,537,023	41,146,583	42,913,877	44,863,551	46,966,409	49,323,085	51,895,042	

Water Fund – Cash Flow Statement:

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2032 CASH FLOW STATEMENT - WATER FUND Scenario: Base - No SRV	Adopted QBR 2		Projected Years									
	Actuals	Current Year	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	2020/21	2021/22	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	1,286,871	1,477,307	1,685,928	1,851,541	2,029,285	2,135,388	2,240,805	2,351,272	2,468,867	2,591,764	2,721,920
User Charges & Fees	-	1,281,477	1,339,272	1,455,640	1,640,343	1,808,911	1,950,001	2,051,962	2,159,420	2,272,417	2,392,173	2,518,871
Investment & Interest Revenue Received	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions	-	9,963,726	708,446	145,028	148,200	151,446	154,769	158,169	161,650	165,213	168,860	172,591
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	4,174	4,270	4,368	4,468	4,571	4,676	4,784	4,894	5,007	5,122	5,240
Payments:												
Employee Benefits & On-Costs	-	(438,324)	(442,247)	(453,265)	(464,569)	(476,155)	(488,030)	(500,201)	(512,676)	(525,463)	(538,568)	(552,001)
Materials & Contracts	-	(1,150,194)	(1,092,316)	(1,043,779)	(1,084,061)	(1,100,419)	(1,109,433)	(1,143,369)	(1,176,771)	(1,231,353)	(1,245,295)	(1,259,864)
Borrowing Costs	-	(180,940)	(165,690)	(161,594)	(157,996)	(152,781)	(148,423)	(143,713)	(138,868)	(133,774)	(128,815)	(123,089)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(106,157)	(108,393)	(113,661)	(119,191)	(124,995)	(131,089)	(137,486)	(144,202)	(151,252)	(158,654)	(166,426)
Net Cash provided (or used in) Operating Activities	-	10,660,633	1,720,650	1,518,666	1,818,735	2,139,862	2,367,858	2,530,951	2,704,719	2,869,661	3,086,585	3,317,243
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(10,246,426)	(350,302)	(455,434)	(484,105)	(412,940)	(370,143)	(378,272)	(386,871)	(375,738)	(380,708)	(425,724)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(10,246,426)	(350,302)	(455,434)	(484,105)	(412,940)	(370,143)	(378,272)	(386,871)	(375,738)	(380,708)	(425,724)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(198,425)	(259,965)	(264,070)	(267,676)	(272,903)	(277,271)	(281,993)	(286,849)	(291,954)	(296,925)	(302,664)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(198,425)	(259,965)	(264,070)	(267,676)	(272,903)	(277,271)	(281,993)	(286,849)	(291,954)	(296,925)	(302,664)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	215,781	1,110,383	799,162	1,066,954	1,454,019	1,720,443	1,870,686	2,030,998	2,201,970	2,408,953	2,588,854
plus: Cash & Cash Equivalents - beginning of year	-	590,000	805,781	1,916,164	2,715,326	3,782,280	5,236,299	6,956,743	8,827,429	10,858,428	13,060,397	15,469,350
Cash & Cash Equivalents - end of the year	590,000	805,781	1,916,164	2,715,326	3,782,280	5,236,299	6,956,743	8,827,429	10,858,428	13,060,397	15,469,350	18,058,204
Cash & Cash Equivalents - end of the year	590,000	805,781	1,916,164	2,715,326	3,782,280	5,236,299	6,956,743	8,827,429	10,858,428	13,060,397	15,469,350	18,058,204
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	590,000	805,781	1,916,164	2,715,326	3,782,280	5,236,299	6,956,743	8,827,429	10,858,428	13,060,397	15,469,350	18,058,204
Representing:												
- External Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Internal Restrictors	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	590,000	805,781	1,916,164	2,715,326	3,782,280	5,236,299	6,956,743	8,827,429	10,858,428	13,060,397	15,469,350	18,058,204
	590,000	805,781	1,916,164	2,715,326	3,782,280	5,236,299	6,956,743	8,827,429	10,858,428	13,060,397	15,469,350	18,058,204

Water Fund – KPIs:

Tenterfield Shire Council		Adopted										
10 Year Financial Plan for the Years ending 30 June 2032		QBR 2										
FINANCIAL PERFORMANCE INDICATORS - WATER FUND		Current Year	Projected Years									
Scenario: Base - No SRV		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
New Note 13 Ratios												
Operating Performance Ratio 1)	8.78%	15.40%	24.04%	28.74%	34.92%	37.25%	38.98%	40.98%	42.10%	44.94%	46.70%	
Own Source Operating Revenue Ratio 1)	20.65%	95.25%	95.75%	96.03%	96.30%	96.40%	96.50%	96.59%	96.68%	96.77%	96.86%	
Unrestricted Current Ratio	5.04	7.07	8.84	10.65	13.67	16.80	19.80	23.12	25.93	30.39	34.11	
Debt Service Cover Ratio 1)	3.22	3.29	4.22	4.81	5.64	6.03	6.39	6.81	7.15	7.74	8.23	
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	6.67%	6.62%	6.62%	6.60%	6.60%	6.59%	6.59%	6.59%	6.59%	6.59%	6.59%	
Cash Expense Cover Ratio 1)	4.66	11.12	16.00	21.68	29.54	38.75	48.00	57.67	67.15	78.38	90.14	
1) different Calculation to TCorp's calculation for same ratio												
New Special Schedule 7 Ratios												
Building & Infrastructure Renewals Ratio	1508.91%	33.02%	47.06%	49.07%	40.38%	35.57%	38.32%	38.98%	37.80%	37.08%	41.49%	
Infrastructure Backlog Ratio	7.18%	17%	17.62%	18.73%	19.96%	21.32%	22.76%	24.31%	25.99%	28.12%	30.43%	
Asset Maintenance Ratio	1.10	31.74%	33.74%	34.85%	37.38%	39.48%	41.21%	43.34%	44.70%	48.09%	50.52%	
Capital Expenditure Ratio	13.73	0.41	0.56	0.59	0.51	0.45	0.46	0.47	0.46	0.47	0.52	
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)												
Debt Service Ratio	13.65%	14.90%	13.00%	11.83%	10.76%	10.24%	9.75%	9.28%	8.83%	8.39%	7.98%	
Rates & Annual Charges Coverage Ratio	10.25%	49.75%	49.79%	49.80%	49.78%	49.77%	49.75%	49.73%	49.73%	49.70%	49.68%	
Fit For The Future (FFTF) Ratios												
Operating Performance Ratio 1)	8.78%	15.40%	24.04%	28.74%	34.92%	37.25%	38.98%	40.98%	42.10%	44.94%	46.70%	
Own Source Revenue Ratio 1)	20.65%	95.25%	95.75%	96.03%	96.30%	96.40%	96.50%	96.59%	96.68%	96.77%	96.86%	
Building & Infrastructure Asset Renewal Ratio	1508.91%	33.02%	47.06%	49.07%	40.38%	35.57%	38.32%	38.98%	37.80%	37.08%	41.49%	
Infrastructure Backlog Ratio	0.07	0.17	0.18	0.19	0.20	0.21	0.23	0.24	0.26	0.28	0.30	
Asset Maintenance Ratio	1.10	0.32	0.34	0.35	0.37	0.39	0.41	0.43	0.45	0.48	0.51	
Debt Service Ratio	12.49%	14.24%	12.48%	11.39%	10.39%	9.90%	9.43%	8.98%	8.55%	8.14%	7.75%	
Real Operating Expenditure per Capita Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1) different Calculation to TCorp's calculation for same ratio												
TCorp Ratios												
Operating Performance Ratio 2)	8.78%	15.40%	24.04%	28.74%	34.92%	37.25%	38.98%	40.98%	42.10%	44.94%	46.70%	
Own Source Operating Revenue Ratio 2)	20.61%	95.11%	95.62%	95.91%	96.19%	96.29%	96.39%	96.48%	96.58%	96.67%	96.76%	
Unrestricted Current Ratio	5.04	7.07	8.84	10.65	13.67	16.80	19.80	23.12	25.93	30.39	34.11	
Debt Service Cover Ratio 2)	3.22	3.29	4.22	4.81	5.64	6.03	6.39	6.81	7.15	7.74	8.23	
Capital Expenditure Ratio	13.73	0.41	0.56	0.59	0.51	0.45	0.46	0.47	0.46	0.47	0.52	
Infrastructure Backlog Ratio	0.07	0.17	0.18	0.19	0.20	0.21	0.23	0.24	0.26	0.28	0.30	
Asset Maintenance Ratio	1.10	0.32	0.34	0.35	0.37	0.39	0.41	0.43	0.45	0.48	0.51	
Building & Infrastructure Renewals Ratio	1508.91%	33.02%	47.06%	49.07%	40.38%	35.57%	38.32%	38.98%	37.80%	37.08%	41.49%	
Cash Expense Cover Ratio 2)	5.62	14.50	20.23	26.92	37.07	48.20	59.07	70.80	81.20	96.07	109.06	
Interest Cover Ratio	7.18	8.47	11.15	12.99	15.75	17.34	18.98	20.93	22.85	25.68	28.59	
2) different Calculation to OLG's Note 13 & FFTF calculation for same ratio												

Sewer Fund – Income Statement:

Tenterfield Shire Council		Adopted										
10 Year Financial Plan for the Years ending 30 June 2032		QBR 2										
INCOME STATEMENT - SEWER FUND	Actuals	Current Year	Projected Years									
Scenario: Base - No SRV	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	2,344,000	2,494,059	2,626,713	2,769,349	2,918,795	3,077,303	3,243,082	3,418,111	3,602,508	3,796,375	4,001,834	4,217,002
User Charges & Fees	234,000	169,768	223,871	235,757	248,274	261,457	275,339	289,959	305,356	321,569	338,643	356,626
Other Revenues	84,000	9,450	9,923	10,419	10,940	11,487	12,061	12,664	13,297	13,962	14,660	15,393
Grants & Contributions provided for Operating Purposes	27,000	28,705	29,423	30,158	30,912	31,685	32,477	33,289	34,121	34,974	35,849	36,745
Grants & Contributions provided for Capital Purposes	16,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Interest & Investment Revenue	7,000	-	-	-	-	-	-	-	-	-	-	-
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	2,712,000	2,711,982	2,899,930	3,055,682	3,218,921	3,391,932	3,572,959	3,764,023	3,965,282	4,176,880	4,400,986	4,635,766
Expenses from Continuing Operations												
Employee Benefits & On-Costs	270,000	352,369	359,416	368,402	377,612	387,052	396,728	406,647	416,813	427,233	437,914	448,862
Borrowing Costs	142,000	135,973	128,552	120,865	111,917	102,581	92,500	81,833	69,885	57,201	43,506	28,789
Materials & Contracts	729,000	733,586	787,560	728,614	790,926	777,527	784,633	830,757	833,012	921,460	875,872	898,366
Depreciation & Amortisation	507,000	532,509	535,009	545,592	545,592	545,592	545,592	545,592	545,592	545,592	545,592	545,592
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	90,459	94,940	99,643	104,581	109,765	115,206	120,919	126,916	133,211	139,820	146,758
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	26,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	1,674,000	1,844,896	1,905,478	1,863,117	1,930,628	1,922,517	1,934,660	1,985,748	1,992,217	2,084,697	2,042,705	2,068,367
Operating Result from Continuing Operations	1,038,000	867,086	994,452	1,192,565	1,288,293	1,469,415	1,638,298	1,778,275	1,973,065	2,092,183	2,358,281	2,567,399
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	1,038,000	867,086	994,452	1,192,565	1,288,293	1,469,415	1,638,298	1,778,275	1,973,065	2,092,183	2,358,281	2,567,399
Net Operating Result before Grants and Contributions provided for Capital Purposes	1,022,000	857,086	984,452	1,182,565	1,278,293	1,459,415	1,628,298	1,768,275	1,963,065	2,082,183	2,348,281	2,557,399

Sewer Fund – Balance Sheet:

Tenterfield Shire Council													
10 Year Financial Plan for the Years ending 30 June 2032													
BALANCE SHEET - SEWER FUND	Actuals	Adopted QBR 2 Current Year	Projected Years										
Scenario: Base - No SRV	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
ASSETS													
Current Assets													
Cash & Cash Equivalents	4,846,000	5,129,575	5,415,014	6,080,270	7,115,699	8,303,910	9,671,450	11,135,822	12,483,718	14,207,339	16,170,845	18,299,994	
Investments	-	-	-	-	-	-	-	-	-	-	-		
Receivables	221,000	242,827	275,600	290,407	305,949	322,392	339,629	357,812	376,964	397,111	418,414	440,767	
Inventories	-	-	-	-	-	-	-	-	-	-	-		
Contract assets	-	-	-	-	-	-	-	-	-	-	-		
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-	-	-	-		
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-		
Total Current Assets	5,067,000	5,372,402	5,690,614	6,370,677	7,421,649	8,626,302	10,011,079	11,493,634	12,860,682	14,604,450	16,589,259	18,740,762	
Non-Current Assets													
Investments	-	-	-	-	-	-	-	-	-	-	-		
Receivables	-	-	-	-	-	-	-	-	-	-	-		
Inventories	-	-	-	-	-	-	-	-	-	-	-		
Contract assets	-	-	-	-	-	-	-	-	-	-	-		
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-		
Infrastructure, Property, Plant & Equipment	22,668,000	23,130,284	23,707,475	24,108,783	24,230,690	24,367,698	24,484,154	24,633,640	25,079,711	25,258,837	25,444,021	25,659,535	
Investment Property	-	-	-	-	-	-	-	-	-	-	-		
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-		
Right of use assets	-	-	-	-	-	-	-	-	-	-	-		
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-		
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-	-	-	-		
Total Non-Current Assets	22,668,000	23,130,284	23,707,475	24,108,783	24,230,690	24,367,698	24,484,154	24,633,640	25,079,711	25,258,837	25,444,021	25,659,535	
TOTAL ASSETS	27,735,000	28,502,686	29,398,089	30,479,459	31,652,339	32,993,999	34,495,234	36,127,274	37,940,393	39,863,288	42,033,280	44,400,297	
LIABILITIES													
Current Liabilities													
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-		
Payables	27,000	20,817	22,358	19,441	21,253	20,061	19,640	20,715	20,027	22,681	20,029	20,001	
Income received in advance	-	-	-	-	-	-	-	-	-	-	-		
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-		
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-		
Borrowings	93,000	100,591	108,278	117,226	126,562	136,643	147,310	159,258	171,942	185,637	200,354	215,983	
Provisions	-	-	-	-	-	-	-	-	-	-	-		
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-		
Total Current Liabilities	120,000	121,408	130,636	136,667	147,816	156,704	166,950	179,973	191,969	208,318	220,383	235,984	
Non-Current Liabilities													
Payables	-	-	-	-	-	-	-	-	-	-	-		
Income received in advance	-	-	-	-	-	-	-	-	-	-	-		
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-		
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-		
Borrowings	1,670,000	1,569,193	1,460,915	1,343,689	1,217,127	1,080,484	933,174	773,916	601,974	416,337	215,983		
Provisions	-	-	-	-	-	-	-	-	-	-	-		
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-		
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-		
Total Non-Current Liabilities	1,670,000	1,569,193	1,460,915	1,343,689	1,217,127	1,080,484	933,174	773,916	601,974	416,337	215,983		
TOTAL LIABILITIES	1,790,000	1,690,601	1,591,551	1,480,356	1,364,943	1,237,188	1,100,124	953,889	793,943	624,655	436,366	235,984	
Net Assets	25,945,000	26,812,086	27,806,538	28,999,103	30,287,396	31,756,811	33,395,110	35,173,385	37,146,450	39,238,632	41,596,914	44,164,313	
EQUITY													
Retained Earnings	13,102,000	13,969,086	14,963,538	16,156,103	17,444,396	18,913,811	20,552,110	22,330,385	24,303,450	26,395,632	28,753,914	31,321,313	
Revaluation Reserves	12,843,000	12,843,000	12,843,000	12,843,000	12,843,000	12,843,000	12,843,000	12,843,000	12,843,000	12,843,000	12,843,000	12,843,000	
Other Reserves	-	-	-	-	-	-	-	-	-	-	-		
Council Equity Interest	25,945,000	26,812,086	27,806,538	28,999,103	30,287,396	31,756,811	33,395,110	35,173,385	37,146,450	39,238,632	41,596,914	44,164,313	
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-		
Total Equity	25,945,000	26,812,086	27,806,538	28,999,103	30,287,396	31,756,811	33,395,110	35,173,385	37,146,450	39,238,632	41,596,914	44,164,313	

Sewer Fund – Cash Flow Statement:

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2032 CASH FLOW STATEMENT - SEWER FUND Scenario: Base - No SRV	Actuals 2020/21	Adopted QBR 2 Current Year 2021/22	2022/23	2023/24	2024/25	2025/26	Projected Years					
	\$	\$	\$	\$	\$	\$	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	2,450,148	2,617,889	2,759,860	2,908,853	3,066,759	3,232,054	3,406,468	3,590,242	3,783,479	3,988,166	4,202,689
User Charges & Fees	-	193,842	199,993	230,511	242,750	255,639	269,212	283,506	298,560	314,413	331,107	348,689
Investment & Interest Revenue Received	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions	-	37,767	39,406	40,140	40,894	41,666	42,458	43,269	44,101	44,953	45,828	46,723
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	8,399	9,870	10,363	10,882	11,426	11,997	12,597	13,227	13,888	14,582	15,312
Payments:												
Employee Benefits & On-Costs	-	(355,044)	(359,410)	(368,393)	(377,603)	(387,043)	(396,719)	(406,637)	(416,803)	(427,223)	(437,904)	(448,852)
Materials & Contracts	-	(731,408)	(785,705)	(731,195)	(788,749)	(778,325)	(784,628)	(829,223)	(833,202)	(918,268)	(877,944)	(897,766)
Borrowing Costs	-	(141,659)	(128,873)	(121,210)	(112,290)	(102,983)	(92,935)	(82,302)	(70,392)	(57,748)	(44,097)	(29,427)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(90,459)	(94,940)	(99,643)	(104,581)	(109,765)	(115,206)	(120,919)	(126,916)	(133,211)	(139,820)	(146,758)
Net Cash provided (or used in) Operating Activities	-	1,371,585	1,498,230	1,720,433	1,820,155	1,997,373	2,166,232	2,306,760	2,498,817	2,620,283	2,879,919	3,090,610
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(994,793)	(1,112,200)	(946,900)	(667,500)	(682,600)	(662,049)	(695,078)	(991,663)	(724,719)	(730,776)	(761,107)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(994,793)	(1,112,200)	(946,900)	(667,500)	(682,600)	(662,049)	(695,078)	(991,663)	(724,719)	(730,776)	(761,107)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(93,217)	(100,591)	(108,278)	(117,226)	(126,562)	(136,643)	(147,310)	(159,258)	(171,942)	(185,637)	(200,354)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(93,217)	(100,591)	(108,278)	(117,226)	(126,562)	(136,643)	(147,310)	(159,258)	(171,942)	(185,637)	(200,354)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	283,575	285,439	665,256	1,035,429	1,188,211	1,367,540	1,464,372	1,347,896	1,723,621	1,963,506	2,129,149
plus: Cash & Cash Equivalents - beginning of year	-	4,846,000	5,129,575	5,415,014	6,080,270	7,115,699	8,303,910	9,671,450	11,135,822	12,483,718	14,207,339	16,170,845
Cash & Cash Equivalents - end of the year	4,846,000	5,129,575	5,415,014	6,080,270	7,115,699	8,303,910	9,671,450	11,135,822	12,483,718	14,207,339	16,170,845	18,299,994
Cash & Cash Equivalents - end of the year	4,846,000	5,129,575	5,415,014	6,080,270	7,115,699	8,303,910	9,671,450	11,135,822	12,483,718	14,207,339	16,170,845	18,299,994
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	4,846,000	5,129,575	5,415,014	6,080,270	7,115,699	8,303,910	9,671,450	11,135,822	12,483,718	14,207,339	16,170,845	18,299,994
Representing:												
- External Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	4,846,000	5,129,575	5,415,014	6,080,270	7,115,699	8,303,910	9,671,450	11,135,822	12,483,718	14,207,339	16,170,845	18,299,994
	4,846,000	5,129,575	5,415,014	6,080,270	7,115,699	8,303,910	9,671,450	11,135,822	12,483,718	14,207,339	16,170,845	18,299,994

Sewer Fund – KPIs:

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2032		Adopted QBR 2										
FINANCIAL PERFORMANCE INDICATORS - SEWER FUND		Current Year	Projected Years									
Scenario: Base - No SRV		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
New Note 13 Ratios												
Operating Performance Ratio 1)		31.72%	34.06%	38.83%	39.84%	43.15%	45.70%	47.10%	49.63%	49.97%	53.48%	55.29%
Own Source Operating Revenue Ratio 1)		98.57%	98.64%	98.69%	98.73%	98.77%	98.81%	98.85%	98.89%	98.92%	98.96%	98.99%
Unrestricted Current Ratio		44.25	43.56	46.61	50.21	55.05	59.96	63.86	66.99	70.11	75.27	79.42
Debt Service Cover Ratio 1)		6.66	7.19	8.07	8.45	9.20	9.89	10.46	11.25	11.72	12.82	13.67
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage		6.34%	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%	6.26%
Cash Expense Cover Ratio 1)		43.60	44.22	51.07	56.91	66.22	76.05	84.24	93.24	99.79	115.14	127.44
1) different Calculation to TCorp's calculation for same ratio												
New Special Schedule 7 Ratios												
Building & Infrastructure Renewals Ratio		195.21%	126.00%	175.35%	120.56%	121.18%	115.51%	119.29%	167.31%	119.39%	118.31%	122.40%
Infrastructure Backlog Ratio		1%	1.5%	1.6%	1.6%	1.7%	1.8%	1.9%	1.9%	2.0%	2.1%	2.3%
Asset Maintenance Ratio		110%	25%	27%	27%	29%	29%	30%	31%	31%	33%	34%
Capital Expenditure Ratio		1.87	2.08	1.74	1.22	1.25	1.21	1.27	1.82	1.33	1.34	1.40
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)												
Debt Service Ratio		8.57%	8.01%	7.60%	7.21%	6.84%	6.49%	6.16%	5.84%	5.55%	5.26%	4.99%
Rates & Annual Charges Coverage Ratio		91.96%	90.58%	90.63%	90.68%	90.72%	90.77%	90.81%	90.85%	90.89%	90.93%	90.97%
Fit For The Future (FFTF) Ratios												
Operating Performance Ratio 1)		31.72%	34.06%	38.83%	39.84%	43.15%	45.70%	47.10%	49.63%	49.97%	53.48%	55.29%
Own Source Revenue Ratio 1)		98.57%	98.64%	98.69%	98.73%	98.77%	98.81%	98.85%	98.89%	98.92%	98.96%	98.99%
Building & Infrastructure Asset Renewal Ratio		195.21%	126.00%	175.35%	120.56%	121.18%	115.51%	119.29%	167.31%	119.39%	118.31%	122.40%
Infrastructure Backlog Ratio		0.01	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Asset Maintenance Ratio		1.10	0.25	0.27	0.27	0.29	0.29	0.30	0.31	0.31	0.33	0.34
Debt Service Ratio		8.48%	7.93%	7.52%	7.14%	6.78%	6.43%	6.10%	5.79%	5.50%	5.22%	4.95%
Real Operating Expenditure per Capita Ratio		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1) different Calculation to TCorp's calculation for same ratio												
TCorp Ratios												
Operating Performance Ratio 2)		31.72%	34.06%	38.83%	39.84%	43.15%	45.70%	47.10%	49.63%	49.97%	53.48%	55.29%
Own Source Operating Revenue Ratio 2)		98.22%	98.30%	98.34%	98.39%	98.43%	98.47%	98.51%	98.55%	98.59%	98.63%	98.66%
Unrestricted Current Ratio		44.25	43.56	46.61	50.21	55.05	59.96	63.86	66.99	70.11	75.27	79.42
Debt Service Cover Ratio 2)		6.66	7.19	8.07	8.45	9.20	9.89	10.46	11.25	11.72	12.82	13.67
Capital Expenditure Ratio		1.87	2.08	1.74	1.22	1.25	1.21	1.27	1.82	1.33	1.34	1.40
Infrastructure Backlog Ratio		0.01	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Asset Maintenance Ratio		1.10	0.25	0.27	0.27	0.29	0.29	0.30	0.31	0.31	0.33	0.34
Building & Infrastructure Renewals Ratio		195.21%	126.00%	175.35%	120.56%	121.18%	115.51%	119.29%	167.31%	119.39%	118.31%	122.40%
Cash Expense Cover Ratio 2)		52.32	52.32	60.97	67.07	78.19	89.51	98.38	108.81	115.05	133.50	146.99
Interest Cover Ratio		11.22	12.82	15.30	17.30	20.55	24.50	29.28	36.90	46.94	67.52	108.78
2) different Calculation to OLG's Note 13 & FFTF calculation for same ratio												

SCENARIO 1 – SRV 43% FOR 2 YEARS

General Fund – Income Statement:

Tenterfield Shire Council												
10 Year Financial Plan for the Years ending 30 June 2032		Actuals	Adopted		Projected Years							
INCOME STATEMENT - ALL GENERAL FUNDS CONSOLIDATED		Current Year	QBR 2									
Scenario: SRV 43% for 2 years (23/24 & 24/25), then SRV 7.5% c	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	7,183,000	7,233,326	7,488,919	9,802,288	12,999,375	13,974,743	14,955,952	16,007,543	17,134,446	18,340,277	19,633,660	21,016,904
User Charges & Fees	1,330,000	1,050,744	1,109,108	1,144,788	1,183,633	1,220,189	1,255,736	1,288,284	1,326,421	1,361,582	1,402,531	1,440,538
Other Revenues	1,078,000	741,218	525,652	536,415	539,156	550,283	553,233	564,738	567,905	579,803	583,200	595,592
Grants & Contributions provided for Operating Purposes	11,681,000	9,123,748	8,496,329	8,526,752	8,579,506	8,650,736	8,714,361	8,791,528	8,857,811	8,938,030	9,007,281	9,091,019
Grants & Contributions provided for Capital Purposes	18,342,000	37,130,133	341,115	335,032	335,297	335,567	335,843	336,124	336,411	336,703	337,001	337,306
Interest & Investment Revenue	53,000	120,000	120,400	120,804	121,212	121,624	122,040	122,461	122,885	123,314	123,747	124,185
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	174,000	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	39,841,000	55,399,169	18,081,524	20,466,078	23,758,179	24,853,142	25,937,164	27,110,678	28,345,879	29,679,709	31,087,420	32,605,543
Expenses from Continuing Operations												
Employee Benefits & On-Costs	7,661,000	8,744,560	8,654,834	8,975,830	9,200,952	9,431,851	9,663,349	9,900,640	10,143,859	10,393,156	10,648,694	10,910,604
Borrowing Costs	118,000	171,531	509,164	561,547	531,924	494,821	462,909	430,185	392,587	357,142	319,503	277,972
Materials & Contracts	6,583,000	4,577,992	2,464,443	3,568,080	3,699,311	3,693,064	3,570,036	3,714,473	3,856,294	3,904,951	4,010,811	4,018,841
Depreciation & Amortisation	6,367,000	6,890,128	7,002,716	7,132,159	7,442,681	7,442,681	7,445,606	7,445,606	7,445,606	7,445,606	7,445,606	7,445,606
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	25,000	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	1,726,000	1,492,601	1,543,684	1,643,836	1,831,858	1,783,274	1,857,901	1,936,005	2,154,487	2,103,283	2,192,878	2,286,692
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	2,768,000	270,300	275,706	281,220	286,845	292,581	298,433	304,402	310,490	316,700	323,034	329,494
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	25,248,000	22,147,111	20,450,548	22,162,673	22,993,570	23,138,272	23,298,235	23,731,311	24,303,323	24,520,837	24,940,526	25,269,209
Operating Result from Continuing Operations	14,593,000	33,252,058	(2,369,024)	(1,696,595)	764,609	1,714,870	2,638,929	3,379,367	4,042,555	5,158,872	6,146,894	7,336,334
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	14,593,000	33,252,058	(2,369,024)	(1,696,595)	764,609	1,714,870	2,638,929	3,379,367	4,042,555	5,158,872	6,146,894	7,336,334
Net Operating Result before Grants and Contributions provided for Capital Purposes	(3,749,000)	(3,878,075)	(2,710,139)	(2,031,627)	429,312	1,379,303	2,303,086	3,043,243	3,706,144	4,822,169	5,809,892	6,999,028

General Fund – Balance Sheet:

Tenterfield Shire Council		Adopted											
10 Year Financial Plan for the Years ending 30 June 2032		QBR 2											
BALANCE SHEET - ALL GENERAL FUNDS CONSOLIDATED		Actuals	Current Year	Projected Years									
Scenario: SRV 43% for 2 years (23/24 & 24/25), then SRV 7.5% c		2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS													
Current Assets													
Cash & Cash Equivalents	7,947,000	9,125,450	9,367,344	7,682,709	8,813,597	11,294,129	15,926,089	17,885,298	20,046,741	23,814,071	29,347,964	36,024,941	
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	3,659,000	4,622,446	1,557,356	1,725,547	1,948,823	2,032,595	2,118,994	2,205,617	2,298,573	2,399,596	2,508,764	2,628,878	
Inventories	355,000	431,888	321,921	386,697	397,024	399,292	394,991	405,887	416,733	422,329	431,224	434,629	
Contract assets	6,633,000	6,621,000	6,621,000	6,621,000	6,621,000	6,621,000	6,621,000	6,621,000	6,621,000	6,621,000	6,621,000	6,621,000	
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	18,594,000	20,800,783	17,867,621	16,415,953	17,780,444	20,347,016	25,061,075	27,117,802	29,383,048	33,256,996	38,908,951	45,709,448	
Non-Current Assets													
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets	-	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	416,779,000	454,765,723	453,481,777	452,757,993	451,461,842	449,873,896	447,022,719	447,623,615	448,663,922	449,099,998	448,742,148	448,376,483	
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	789,000	897,617	1,046,233	1,094,850	1,143,467	1,192,084	1,240,700	1,289,317	1,337,934	1,386,550	1,435,167	1,483,784	
Right of use assets	246,000	246,000	246,000	246,000	246,000	246,000	246,000	246,000	246,000	246,000	246,000	246,000	
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	417,814,000	455,921,339	454,786,011	454,110,843	452,863,308	451,323,980	448,521,420	449,170,932	450,259,856	450,744,549	450,435,315	450,118,267	
TOTAL ASSETS	436,408,000	476,722,123	472,653,632	470,526,796	470,643,753	471,670,996	473,582,494	476,288,734	479,642,904	484,001,545	489,344,266	495,827,715	
LIABILITIES													
Current Liabilities													
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-	-
Payables	2,083,000	3,279,868	2,376,565	2,725,509	2,884,334	2,894,147	2,896,815	2,985,468	3,097,488	3,132,038	3,201,324	3,262,312	
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	3,412,000	3,845,925	742,824	744,753	749,108	755,025	760,295	766,708	772,197	778,862	784,596	791,552	
Lease liabilities	63,000	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	474,000	599,131	781,114	810,833	703,357	735,368	768,193	805,894	841,445	879,191	920,832	756,075	
Provisions	2,775,000	2,440,371	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	8,807,000	10,165,295	6,329,844	6,710,436	6,766,141	6,813,881	6,854,644	6,987,412	7,140,471	7,219,433	7,336,093	7,239,282	
Non-Current Liabilities													
Payables	-	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	153,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	
Borrowings	5,304,000	10,610,141	12,813,658	12,002,825	11,299,469	10,564,101	9,795,908	8,990,013	8,148,569	7,269,377	6,348,544	5,592,470	
Provisions	2,659,000	2,993,629	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	8,116,000	13,819,770	15,955,753	15,144,920	14,441,564	13,706,196	12,938,003	12,132,108	11,290,664	10,411,472	9,490,639	8,734,565	
TOTAL LIABILITIES	16,923,000	23,985,065	22,285,598	21,855,357	21,207,705	20,520,078	19,792,648	19,119,521	18,431,136	17,630,905	16,826,733	15,973,847	
Net Assets	419,485,000	452,737,058	450,368,034	448,671,439	449,436,048	451,150,918	453,789,847	457,169,213	461,211,768	466,370,640	472,517,534	479,853,868	
EQUITY													
Retained Earnings	144,261,000	177,513,058	175,144,034	173,447,439	174,212,048	175,926,918	178,565,847	181,945,213	185,987,768	191,146,640	197,293,534	204,629,868	
Revaluation Reserves	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	419,485,000	452,737,058	450,368,034	448,671,439	449,436,048	451,150,918	453,789,847	457,169,213	461,211,768	466,370,640	472,517,534	479,853,868	
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	419,485,000	452,737,058	450,368,034	448,671,439	449,436,048	451,150,918	453,789,847	457,169,213	461,211,768	466,370,640	472,517,534	479,853,868	

General Fund – Cash Flow Statement:

Tenterfield Shire Council		Adopted													
10 Year Financial Plan for the Years ending 30 June 2032		QBR 2													
CASH FLOW STATEMENT - ALL GENERAL FUNDS CONSOLIDATED		Current Year													
Scenario: SRV 43% for 2 years (23/24 & 24/25), then SRV 7.5% c		Projected Years													
	Actuals	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Cash Flows from Operating Activities															
Receipts:															
Rates & Annual Charges	-	7,186,026	7,467,822	9,745,063	12,927,450	13,940,899	14,925,537	15,975,143	17,099,943	18,303,693	19,594,600	20,975,559			
User Charges & Fees	-	967,892	1,100,403	1,140,474	1,178,755	1,215,752	1,251,156	1,284,221	1,321,536	1,357,217	1,397,317	1,435,843			
Investment & Interest Revenue Received	-	51,292	124,655	61,450	41,278	99,682	93,038	98,808	94,555	92,845	87,353	83,299			
Grants & Contributions	-	46,419,337	8,070,685	8,862,223	8,915,861	8,987,760	9,051,493	9,129,233	9,195,564	9,276,375	9,345,684	9,430,039			
Bonds & Deposits Received	-	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	-	-	-			
Other	-	340,574	1,280,438	533,629	537,458	546,506	551,277	560,763	565,849	575,684	581,035	591,298			
Payments:															
Employee Benefits & On-Costs	-	(8,714,591)	(8,653,109)	(8,970,183)	(9,196,593)	(9,427,383)	(9,658,770)	(9,895,946)	(10,139,048)	(10,388,225)	(10,643,639)	(10,905,423)			
Materials & Contracts	-	(4,052,823)	(2,795,068)	(3,390,149)	(3,657,149)	(3,724,986)	(3,593,480)	(3,693,595)	(3,804,651)	(3,926,709)	(3,992,146)	(4,014,535)			
Borrowing Costs	-	(126,295)	(483,614)	(568,342)	(538,988)	(500,754)	(469,113)	(436,669)	(399,386)	(364,246)	(326,932)	(285,754)			
Bonds & Deposits Refunded	-	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	-	-	-	-			
Other	-	(1,449,409)	(1,618,855)	(1,637,170)	(1,819,329)	(1,786,535)	(1,852,941)	(1,930,814)	(2,139,929)	(2,106,723)	(2,186,924)	(2,280,457)			
Net Cash provided (or used in) Operating Activities	-	40,622,004	4,493,357	5,776,994	8,388,744	9,350,941	10,298,197	11,091,144	11,794,432	12,819,910	13,856,348	15,029,870			
Cash Flows from Investing Activities															
Receipts:															
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-			
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-			
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-			
Sale of Infrastructure, Property, Plant & Equipment	-	2,552,000	2,514,000	2,610,000	2,591,000	2,705,000	2,726,000	-	-	-	-	-			
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-			
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-			
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-			
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-			
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-			
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-			
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-			
Payments:															
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-			
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-			
Purchase of Infrastructure, Property, Plant & Equipment	-	(47,316,826)	(9,000,963)	(9,240,514)	(8,988,023)	(8,822,052)	(7,606,869)	(8,313,742)	(8,777,094)	(8,161,135)	(7,393,264)	(7,382,061)			
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-			
Purchase of Intangible Assets	-	(110,000)	(150,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)			
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-			
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-			
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-			
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-			
Net Cash provided (or used in) Investing Activities	-	(44,874,826)	(6,636,963)	(6,680,514)	(6,447,023)	(6,167,052)	(4,930,869)	(8,363,742)	(8,827,094)	(8,211,135)	(7,443,264)	(7,432,061)			
Cash Flows from Financing Activities															
Receipts:															
Proceeds from Borrowings & Advances	-	5,904,612	3,100,000	-	-	-	-	-	-	-	-	-			
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-			
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-			
Payments:															
Repayment of Borrowings & Advances	-	(473,340)	(714,500)	(781,114)	(810,833)	(703,357)	(735,368)	(768,193)	(805,894)	(841,445)	(879,191)	(920,832)			
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-			
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-			
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-			
Net Cash Flow provided (used in) Financing Activities	-	5,431,272	2,385,500	(781,114)	(810,833)	(703,357)	(735,368)	(768,193)	(805,894)	(841,445)	(879,191)	(920,832)			
Net Increase/(Decrease) in Cash & Cash Equivalents	-	1,178,450	241,894	(1,684,634)	1,130,888	2,480,532	4,631,960	1,959,209	2,161,443	3,767,330	5,533,893	6,676,977			
plus: Cash & Cash Equivalents - beginning of year	7,947,000	7,947,000	9,125,450	9,367,344	7,682,709	8,813,597	11,294,129	15,926,089	17,885,298	20,046,741	23,814,071	29,347,964			
Cash & Cash Equivalents - end of the year	7,947,000	9,125,450	9,367,344	7,682,709	8,813,597	11,294,129	15,926,089	17,885,298	20,046,741	23,814,071	29,347,964	36,024,941			
Cash & Cash Equivalents - end of the year	7,947,000	9,125,450	9,367,344	7,682,709	8,813,597	11,294,129	15,926,089	17,885,298	20,046,741	23,814,071	29,347,964	36,024,941			
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-			
Cash, Cash Equivalents & Investments - end of the year	7,947,000	9,125,450	9,367,344	7,682,709	8,813,597	11,294,129	15,926,089	17,885,298	20,046,741	23,814,071	29,347,964	36,024,941			
Representing:															
- External Restrictions	9,147,000	12,371,875	10,582,701	10,600,577	11,619,933	13,095,860	14,652,923	16,295,022	16,967,362	19,131,687	21,494,443	24,065,667			
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-			
- Unrestricted	(1,200,000)	(3,246,426)	(1,215,357)	(2,917,867)	(2,806,336)	(1,801,730)	1,273,166	1,590,276	3,079,379	4,682,385	7,853,521	11,959,274			
	7,947,000	9,125,450	9,367,344	7,682,709	8,813,597	11,294,129	15,926,089	17,885,298	20,046,741	23,814,071	29,347,964	36,024,941			

General Fund – KPIs:

Tenterfield Shire Council		Adopted										
10 Year Financial Plan for the Years ending 30 June 2032		QBR 2										
FINANCIAL PERFORMANCE INDICATORS		Current Year	Projected Years									
Scenario: SRV 43% for 2 years (23/24 & 24/25), then SRV 7.5% continuu		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
New Note 13 Ratios												
Operating Performance Ratio 1)	-19.75%	-13.72%	-8.70%	3.06%	6.82%	10.16%	12.50%	14.34%	17.51%	19.94%	22.71%	
Own Source Operating Revenue Ratio 1)	16.51%	51.12%	56.70%	62.48%	63.84%	65.11%	66.33%	67.56%	68.75%	69.94%	71.08%	
Unrestricted Current Ratio	1.79	1.80	1.29	1.35	1.58	2.27	2.25	2.47	2.78	3.39	4.35	
Debt Service Cover Ratio 1)	5.36	4.15	4.43	6.47	8.02	8.77	9.37	9.89	10.80	11.59	12.56	
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	6.94%	6.82%	6.79%	6.68%	6.61%	6.60%	6.60%	6.59%	6.58%	6.58%	6.57%	
Cash Expense Cover Ratio 1)	7.37	7.86	5.99	6.58	8.37	11.69	12.80	13.91	16.21	19.53	23.49	
1) different Calculation to TCorp's calculation for same ratio												
New Special Schedule 7 Ratios												
Building & Infrastructure Renewals Ratio	662.72%	104.66%	107.69%	96.37%	90.41%	82.50%	86.11%	96.23%	86.17%	76.03%	75.32%	
Infrastructure Backlog Ratio	1.38%	6.77%	7.10%	7.45%	7.82%	8.22%	8.65%	8.85%	9.31%	9.58%	10.11%	
Asset Maintenance Ratio	110.00%	39.47%	41.09%	42.78%	46.11%	49.01%	45.57%	41.71%	38.57%	40.16%	42.87%	
Capital Expenditure Ratio	6.51	0.82	0.90	0.83	0.79	0.62	1.08	1.14	1.06	0.95	0.95	
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)												
Debt Service Ratio	4.40%	8.28%	7.85%	6.58%	5.57%	5.31%	5.05%	4.80%	4.56%	4.33%	4.10%	
Rates & Annual Charges Coverage Ratio	13.06%	41.42%	47.90%	54.72%	56.23%	57.66%	59.05%	60.45%	61.79%	63.16%	64.46%	
Fit For The Future (FFTF) Ratios												
Operating Performance Ratio 1)	-19.75%	-13.72%	-8.70%	3.06%	6.82%	10.16%	12.50%	14.34%	17.51%	19.94%	22.71%	
Own Source Revenue Ratio 1)	16.51%	51.12%	56.70%	62.48%	63.84%	65.11%	66.33%	67.56%	68.75%	69.94%	71.08%	
Building & Infrastructure Asset Renewal Ratio	662.72%	104.66%	107.69%	96.37%	90.41%	82.50%	86.11%	96.23%	86.17%	76.03%	75.32%	
Infrastructure Backlog Ratio	0.01	0.07	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10	
Asset Maintenance Ratio	1.10	0.39	0.41	0.43	0.46	0.49	0.46	0.42	0.39	0.40	0.43	
Debt Service Ratio	3.49%	6.83%	6.65%	5.71%	4.87%	4.66%	4.46%	4.26%	4.07%	3.88%	3.70%	
Real Operating Expenditure per Capita Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1) different Calculation to TCorp's calculation for same ratio												
TCorp Ratios												
Operating Performance Ratio 2)	-21.23%	-15.28%	-10.09%	1.83%	5.63%	9.00%	11.37%	13.23%	16.43%	18.89%	21.69%	
Own Source Operating Revenue Ratio 2)	14.95%	47.55%	53.49%	59.70%	61.14%	62.50%	63.80%	65.13%	66.38%	67.67%	68.88%	
Unrestricted Current Ratio	1.79	1.80	1.29	1.35	1.58	2.27	2.25	2.47	2.78	3.39	4.35	
Debt Service Cover Ratio 2)	4.94	3.92	4.22	6.26	7.78	8.52	9.11	9.63	10.53	11.32	12.28	
Capital Expenditure Ratio	6.51	0.82	0.90	0.83	0.79	0.62	1.08	1.14	1.06	0.95	0.95	
Infrastructure Backlog Ratio	0.01	0.07	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10	
Asset Maintenance Ratio	1.10	0.39	0.41	0.43	0.46	0.49	0.46	0.42	0.39	0.40	0.43	
Building & Infrastructure Renewals Ratio	662.72%	104.66%	107.69%	96.37%	90.41%	82.50%	86.11%	96.23%	86.17%	76.03%	75.32%	
Cash Expense Cover Ratio 2)	7.26	8.69	6.37	7.04	8.92	12.42	13.54	14.61	17.09	20.50	24.64	
Interest Cover Ratio	18.56	9.43	10.08	15.80	18.83	22.06	25.38	29.41	35.35	42.49	52.96	
2) different Calculation to OLG's Note 13 & FFTF calculation for same ratio												

SCENARIO 2 – SRV 28% FOR 3 YEARS

General Fund – Income Statement:

Tenterfield Shire Council		Adopted											
10 Year Financial Plan for the Years ending 30 June 2032	Actuals	QBR 2											
INCOME STATEMENT - ALL GENERAL FUNDS CONSOLIDATED		Current Year	Projected Years										
Scenario: SRV 28% for 3 years (23/24 - 25/26), then SRV 7.5% cc	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Income from Continuing Operations													
Revenue:													
Rates & Annual Charges	7,183,000	7,233,326	7,488,919	9,076,260	11,031,840	13,485,325	14,429,828	15,441,960	16,526,445	17,686,675	18,931,038	20,261,585	
User Charges & Fees	1,330,000	1,050,744	1,109,108	1,144,788	1,183,633	1,220,189	1,255,736	1,288,284	1,326,421	1,361,582	1,402,531	1,440,538	
Other Revenues	1,078,000	741,218	525,652	536,415	539,156	550,283	553,233	564,738	567,905	579,803	583,200	595,592	
Grants & Contributions provided for Operating Purposes	11,681,000	9,123,748	8,496,329	8,526,752	8,579,506	8,650,736	8,714,361	8,791,528	8,857,811	8,938,030	9,007,281	9,091,019	
Grants & Contributions provided for Capital Purposes	18,342,000	37,130,133	341,115	335,032	335,297	335,567	335,843	336,124	336,411	336,703	337,001	337,306	
Interest & Investment Revenue	53,000	120,000	120,400	120,804	121,212	121,624	122,040	122,461	122,885	123,314	123,747	124,185	
Other Income:													
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-	
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-	
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-	
Other Income	174,000	-	-	-	-	-	-	-	-	-	-	-	
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-	
Total Income from Continuing Operations	39,841,000	55,399,169	18,081,524	19,740,050	21,790,644	24,363,724	25,411,040	26,545,095	27,737,878	29,026,107	30,384,798	31,850,224	
Expenses from Continuing Operations													
Employee Benefits & On-Costs	7,661,000	8,744,560	8,654,834	8,975,830	9,200,952	9,431,851	9,663,349	9,900,640	10,143,859	10,393,156	10,648,694	10,910,604	
Borrowing Costs	118,000	171,531	509,164	561,547	531,924	494,821	462,909	430,185	392,587	357,142	319,503	277,972	
Materials & Contracts	6,583,000	4,577,992	2,464,443	3,568,080	3,699,311	3,693,064	3,570,036	3,714,473	3,856,294	3,904,951	4,010,811	4,018,841	
Depreciation & Amortisation	6,367,000	6,890,128	7,002,716	7,132,159	7,442,681	7,442,681	7,445,606	7,445,606	7,445,606	7,445,606	7,445,606	7,445,606	
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-	
Impairment of receivables	25,000	-	-	-	-	-	-	-	-	-	-	-	
Other Expenses	1,726,000	1,492,601	1,543,684	1,643,836	1,831,858	1,783,274	1,857,901	1,936,005	2,154,487	2,103,283	2,192,878	2,286,692	
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-	
Net Losses from the Disposal of Assets	2,768,000	270,300	275,706	281,220	286,845	292,581	298,433	304,402	310,490	316,700	323,034	329,494	
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-	
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-	
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenses from Continuing Operations	25,248,000	22,147,111	20,450,548	22,162,673	22,993,570	23,138,272	23,298,235	23,731,311	24,303,323	24,520,837	24,940,526	25,269,209	
Operating Result from Continuing Operations	14,593,000	33,252,058	(2,369,024)	(2,422,623)	(1,202,926)	1,225,452	2,112,805	2,813,784	3,434,554	4,505,270	5,444,272	6,581,015	
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-	
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	
Net Operating Result for the Year	14,593,000	33,252,058	(2,369,024)	(2,422,623)	(1,202,926)	1,225,452	2,112,805	2,813,784	3,434,554	4,505,270	5,444,272	6,581,015	
Net Operating Result before Grants and Contributions provided for Capital Purposes	(3,749,000)	(3,878,075)	(2,710,139)	(2,757,655)	(1,538,223)	889,885	1,776,962	2,477,660	3,098,143	4,168,567	5,107,270	6,243,709	

General Fund – Balance Sheet:

Tenterfield Shire Council		Adopted										
10 Year Financial Plan for the Years ending 30 June 2032		QBR 2										
BALANCE SHEET - ALL GENERAL FUNDS CONSOLIDATED		Current Year										
Scenario: SRV 28% for 3 years (23/24 - 25/26), then SRV 7.5% cc		Projected Years										
	Actuals	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	7,947,000	9,125,450	9,367,344	6,990,686	6,213,174	8,140,501	12,249,522	13,646,308	15,203,148	18,320,529	23,155,726	29,081,604
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	3,659,000	4,622,446	1,557,356	1,676,518	1,814,967	1,993,114	2,075,568	2,158,215	2,246,895	2,343,322	2,447,549	2,562,352
Inventories	355,000	431,888	321,921	386,697	397,024	399,292	394,991	405,887	416,733	422,329	431,224	434,629
Contract assets	6,633,000	6,621,000	6,621,000	6,621,000	6,621,000	6,621,000	6,621,000	6,621,000	6,621,000	6,621,000	6,621,000	6,621,000
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	18,594,000	20,800,783	17,867,621	15,674,901	15,046,166	17,153,907	21,341,082	22,831,410	24,487,777	27,707,180	32,655,498	38,699,586
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets	-	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	416,779,000	454,765,723	453,481,777	452,757,993	451,461,842	449,873,896	447,022,719	447,623,615	448,663,922	449,099,998	448,742,148	448,376,483
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	789,000	897,617	1,046,233	1,094,850	1,143,467	1,192,084	1,240,700	1,289,317	1,337,934	1,386,550	1,435,167	1,483,784
Right of use assets	246,000	246,000	246,000	246,000	246,000	246,000	246,000	246,000	246,000	246,000	246,000	246,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	417,814,000	455,921,339	454,786,011	454,110,843	452,863,308	451,323,980	448,521,420	449,170,932	450,259,856	450,744,549	450,435,315	450,118,267
TOTAL ASSETS	436,408,000	476,722,123	472,653,632	469,785,744	467,909,474	468,477,887	469,862,502	472,002,342	474,747,633	478,451,728	483,090,814	488,817,853
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	2,083,000	3,279,868	2,376,565	2,710,484	2,843,618	2,884,019	2,885,928	2,973,764	3,084,906	3,118,512	3,186,784	3,246,682
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	3,412,000	3,845,925	742,824	744,753	749,108	755,025	760,295	766,708	772,197	778,862	784,596	791,552
Lease liabilities	63,000	-	-	-	-	-	-	-	-	-	-	-
Borrowings	474,000	599,131	781,114	810,833	703,357	735,368	768,193	805,894	841,445	879,191	920,832	756,075
Provisions	2,775,000	2,440,371	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342	2,429,342
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	8,807,000	10,165,295	6,329,844	6,695,412	6,725,425	6,803,754	6,843,757	6,975,708	7,127,889	7,205,907	7,321,553	7,223,651
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	153,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000
Borrowings	5,304,000	10,610,141	12,813,658	12,002,825	11,299,469	10,564,101	9,795,908	8,990,013	8,148,569	7,269,377	6,348,544	5,592,470
Provisions	2,659,000	2,993,629	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095	2,926,095
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	8,116,000	13,819,770	15,955,753	15,144,920	14,441,564	13,706,196	12,938,003	12,132,108	11,290,664	10,411,472	9,490,639	8,734,565
TOTAL LIABILITIES	16,923,000	23,985,065	22,285,598	21,840,333	21,166,989	20,509,950	19,781,760	19,107,817	18,418,554	17,617,379	16,812,193	15,958,217
Net Assets	419,485,000	452,737,058	450,368,034	447,945,411	446,742,485	447,967,937	450,080,742	452,894,525	456,329,079	460,834,349	466,278,621	472,859,636
EQUITY												
Retained Earnings	144,261,000	177,513,058	175,144,034	172,721,411	171,518,485	172,743,937	174,856,742	177,670,525	181,105,079	185,610,349	191,054,621	197,635,636
Revaluation Reserves	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000	275,224,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	419,485,000	452,737,058	450,368,034	447,945,411	446,742,485	447,967,937	450,080,742	452,894,525	456,329,079	460,834,349	466,278,621	472,859,636
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	419,485,000	452,737,058	450,368,034	447,945,411	446,742,485	447,967,937	450,080,742	452,894,525	456,329,079	460,834,349	466,278,621	472,859,636

General Fund – Cash Flow Statement:

Tenterfield Shire Council 10 Year Financial Plan for the Years ending 30 June 2032 CASH FLOW STATEMENT - ALL GENERAL FUNDS CONSOLIDATED Scenario: SRV 28% for 3 years (23/24 - 25/26), then SRV 7.5% cc	Actuals 2020/21 \$	Adopted QBR 2 Current Year 2021/22 \$	Projected Years									
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	7,186,026	7,467,822	9,031,763	10,981,680	13,425,568	14,400,056	15,410,252	16,492,685	17,650,890	18,892,837	20,221,164
User Charges & Fees	-	967,892	1,100,403	1,140,474	1,178,755	1,215,752	1,251,156	1,284,221	1,321,536	1,357,217	1,397,317	1,435,843
Investment & Interest Revenue Received	-	51,292	124,655	82,727	78,648	61,809	95,580	101,276	97,209	95,698	90,420	86,596
Grants & Contributions	-	46,419,337	8,070,685	8,862,223	8,915,861	8,987,760	9,051,493	9,129,233	9,195,564	9,276,375	9,345,684	9,430,039
Bonds & Deposits Received	-	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	-	-	-
Other	-	340,574	1,280,438	533,629	537,458	546,506	551,277	560,763	565,849	575,684	581,035	591,298
Payments:												
Employee Benefits & On-Costs	-	(8,714,591)	(8,653,109)	(8,970,183)	(9,196,593)	(9,427,383)	(9,658,770)	(9,895,946)	(10,139,048)	(10,388,225)	(10,643,639)	(10,905,423)
Materials & Contracts	-	(4,052,823)	(2,795,068)	(3,390,149)	(3,657,149)	(3,724,986)	(3,593,480)	(3,693,595)	(3,804,651)	(3,926,709)	(3,992,146)	(4,014,535)
Borrowing Costs	-	(126,295)	(483,614)	(568,342)	(538,988)	(500,754)	(469,113)	(436,669)	(399,386)	(364,246)	(326,932)	(285,754)
Bonds & Deposits Refunded	-	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	(41,500)	-	-	-	-
Other	-	(1,449,409)	(1,618,855)	(1,637,170)	(1,819,329)	(1,786,535)	(1,852,941)	(1,930,814)	(2,139,929)	(2,106,723)	(2,186,924)	(2,280,457)
Net Cash provided (or used in) Operating Activities	-	40,622,004	4,493,357	5,084,971	6,480,343	8,797,736	9,775,259	10,528,721	11,189,828	12,169,961	13,157,653	14,278,771
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	2,552,000	2,514,000	2,610,000	2,591,000	2,705,000	2,726,000	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(47,316,826)	(9,000,963)	(9,240,514)	(8,988,023)	(8,822,052)	(7,606,869)	(8,313,742)	(8,777,094)	(8,161,135)	(7,393,264)	(7,382,061)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	(110,000)	(150,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(44,874,826)	(6,636,963)	(6,680,514)	(6,447,023)	(6,167,052)	(4,930,869)	(8,363,742)	(8,827,094)	(8,211,135)	(7,443,264)	(7,432,061)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	5,904,612	3,100,000	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(473,340)	(714,500)	(781,114)	(810,833)	(703,357)	(735,368)	(768,193)	(805,894)	(841,445)	(879,191)	(920,832)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	5,431,272	2,385,500	(781,114)	(810,833)	(703,357)	(735,368)	(768,193)	(805,894)	(841,445)	(879,191)	(920,832)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	1,178,450	241,894	(2,376,657)	(777,512)	1,927,327	4,109,021	1,396,786	1,556,840	3,117,381	4,835,197	5,925,879
plus: Cash & Cash Equivalents - beginning of year	7,947,000	7,947,000	9,125,450	9,367,344	6,990,686	6,213,174	8,140,501	12,249,522	13,646,308	15,203,148	18,320,529	23,155,726
Cash & Cash Equivalents - end of the year	7,947,000	9,125,450	9,367,344	6,990,686	6,213,174	8,140,501	12,249,522	13,646,308	15,203,148	18,320,529	23,155,726	29,081,604
Cash & Cash Equivalents - end of the year	7,947,000	9,125,450	9,367,344	6,990,686	6,213,174	8,140,501	12,249,522	13,646,308	15,203,148	18,320,529	23,155,726	29,081,604
Investments - end of the year	-	-	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	7,947,000	9,125,450	9,367,344	6,990,686	6,213,174	8,140,501	12,249,522	13,646,308	15,203,148	18,320,529	23,155,726	29,081,604
Representing:												
- External Restrictions	9,147,000	12,371,875	10,582,701	10,600,577	11,619,933	13,095,860	14,652,923	16,295,022	16,967,362	19,131,687	21,494,443	24,065,667
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	(1,200,000)	(3,246,426)	(1,215,357)	(3,609,890)	(5,406,759)	(4,955,359)	(2,403,400)	(2,648,713)	(1,764,214)	(811,158)	1,661,283	5,015,938
	7,947,000	9,125,450	9,367,344	6,990,686	6,213,174	8,140,501	12,249,522	13,646,308	15,203,148	18,320,529	23,155,726	29,081,604

General Fund – KPIs:

Tenterfield Shire Council		Adopted										
10 Year Financial Plan for the Years ending 30 June 2032		QBR 2										
FINANCIAL PERFORMANCE INDICATORS		Current Year	Projected Years									
Scenario: SRV 28% for 3 years (23/24 - 25/26), then SRV 7.5% continuin		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
New Note 13 Ratios												
Operating Performance Ratio 1)	-19.75%	-13.72%	-12.76%	-5.83%	4.92%	8.28%	10.61%	12.44%	15.63%	18.07%	20.86%	
Own Source Operating Revenue Ratio 1)	16.51%	51.12%	55.11%	59.09%	63.12%	64.38%	65.61%	66.85%	68.05%	69.25%	70.40%	
Unrestricted Current Ratio	1.79	1.80	1.12	0.72	0.85	1.42	1.29	1.41	1.60	2.09	2.86	
Debt Service Cover Ratio 1)	5.36	4.15	3.89	5.01	7.61	8.33	8.89	9.38	10.25	11.01	11.93	
Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage	6.94%	6.82%	6.81%	6.74%	6.67%	6.62%	6.61%	6.61%	6.60%	6.60%	6.59%	
Cash Expense Cover Ratio 1)	7.37	7.86	5.45	4.64	6.04	8.99	9.77	10.55	12.47	15.41	18.96	
1) different Calculation to TCorp's calculation for same ratio												
New Special Schedule 7 Ratios												
Building & Infrastructure Renewals Ratio	662.72%	104.66%	107.69%	96.37%	90.41%	82.50%	86.11%	96.23%	86.17%	76.03%	75.32%	
Infrastructure Backlog Ratio	1.38%	6.77%	7.10%	7.45%	7.82%	8.22%	8.65%	8.85%	9.31%	9.58%	10.11%	
Asset Maintenance Ratio	110.00%	39.47%	41.09%	42.78%	46.11%	49.01%	45.57%	41.71%	38.57%	40.16%	42.87%	
Capital Expenditure Ratio	6.51	0.82	0.90	0.83	0.79	0.62	1.08	1.14	1.06	0.95	0.95	
Old Note 13 Ratios (not incl. in new Note 13 or Special Schedule 7)												
Debt Service Ratio	4.40%	8.28%	8.20%	7.28%	5.70%	5.43%	5.17%	4.92%	4.67%	4.44%	4.21%	
Rates & Annual Charges Coverage Ratio	13.06%	41.42%	45.98%	50.63%	55.35%	56.79%	58.17%	59.58%	60.93%	62.30%	63.62%	
Fit For The Future (FFTF) Ratios												
Operating Performance Ratio 1)	-19.75%	-13.72%	-12.76%	-5.83%	4.92%	8.28%	10.61%	12.44%	15.63%	18.07%	20.86%	
Own Source Revenue Ratio 1)	16.51%	51.12%	55.11%	59.09%	63.12%	64.38%	65.61%	66.85%	68.05%	69.25%	70.40%	
Building & Infrastructure Asset Renewal Ratio	662.72%	104.66%	107.69%	96.37%	90.41%	82.50%	86.11%	96.23%	86.17%	76.03%	75.32%	
Infrastructure Backlog Ratio	0.01	0.07	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10	
Asset Maintenance Ratio	1.10	0.39	0.41	0.43	0.46	0.49	0.46	0.42	0.39	0.40	0.43	
Debt Service Ratio	3.49%	6.83%	6.89%	6.24%	4.97%	4.76%	4.55%	4.35%	4.16%	3.97%	3.79%	
Real Operating Expenditure per Capita Ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1) different Calculation to TCorp's calculation for same ratio												
TCorp Ratios												
Operating Performance Ratio 2)	-21.23%	-15.28%	-14.21%	-7.17%	3.70%	7.09%	9.45%	11.31%	14.53%	17.00%	19.81%	
Own Source Operating Revenue Ratio 2)	14.95%	47.55%	51.78%	56.06%	60.36%	61.73%	63.03%	64.36%	65.62%	66.92%	68.14%	
Unrestricted Current Ratio	1.79	1.80	1.12	0.72	0.85	1.42	1.29	1.41	1.60	2.09	2.86	
Debt Service Cover Ratio 2)	4.94	3.92	3.68	4.79	7.37	8.08	8.64	9.13	9.99	10.74	11.65	
Capital Expenditure Ratio	6.51	0.82	0.90	0.83	0.79	0.62	1.08	1.14	1.06	0.95	0.95	
Infrastructure Backlog Ratio	0.01	0.07	0.07	0.07	0.08	0.08	0.09	0.09	0.09	0.10	0.10	
Asset Maintenance Ratio	1.10	0.39	0.41	0.43	0.46	0.49	0.46	0.42	0.39	0.40	0.43	
Building & Infrastructure Renewals Ratio	662.72%	104.66%	107.69%	96.37%	90.41%	82.50%	86.11%	96.23%	86.17%	76.03%	75.32%	
Cash Expense Cover Ratio 2)	7.26	8.69	5.80	4.96	6.43	9.55	10.33	11.08	13.15	16.18	19.89	
Interest Cover Ratio	18.56	9.43	8.79	12.10	17.84	20.92	24.07	27.86	33.52	40.29	50.25	
2) different Calculation to OLG's Note 13 & FFTF calculation for same ratio												

ASSET MANAGEMENT STRATEGY

2022-2032



TENTERFIELD SHIRE
COUNCIL

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Version Control

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

EXECUTIVE SUMMARY

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

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

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

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

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

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

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

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

INTRODUCTION

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

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

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

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

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

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

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

OVERVIEW

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

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

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

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

INTEGRATED PLANNING & REPORTING FRAMEWORK

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

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



Figure 1: Integrated Planning & Reporting Framework

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

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

ASSET MANAGEMENT FRAMEWORK

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

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

STRATEGIC ASSET MANAGEMENT

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

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

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

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

PRINCIPLES OF ASSET MANAGEMENT

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

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

ASSET MANAGEMENT OBJECTIVES

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

BACKGROUND LEGISLATION

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

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

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

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

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

STANDARDS, REFERENCES & RELATED DOCUMENTS

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

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

COMMUNITY STRATEGIC PLAN LINKAGE

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

TRANSPORT

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

COMMUNITY

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

ECONOMY

- Livestock Saleyards
- Visitor Information Centre
- CBD Assets

ENVIRONMENTAL

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

LEADERSHIP

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

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

DELIVERY PROGRAM OBJECTIVES

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

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

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

ASSET MANAGEMENT FRAMEWORK

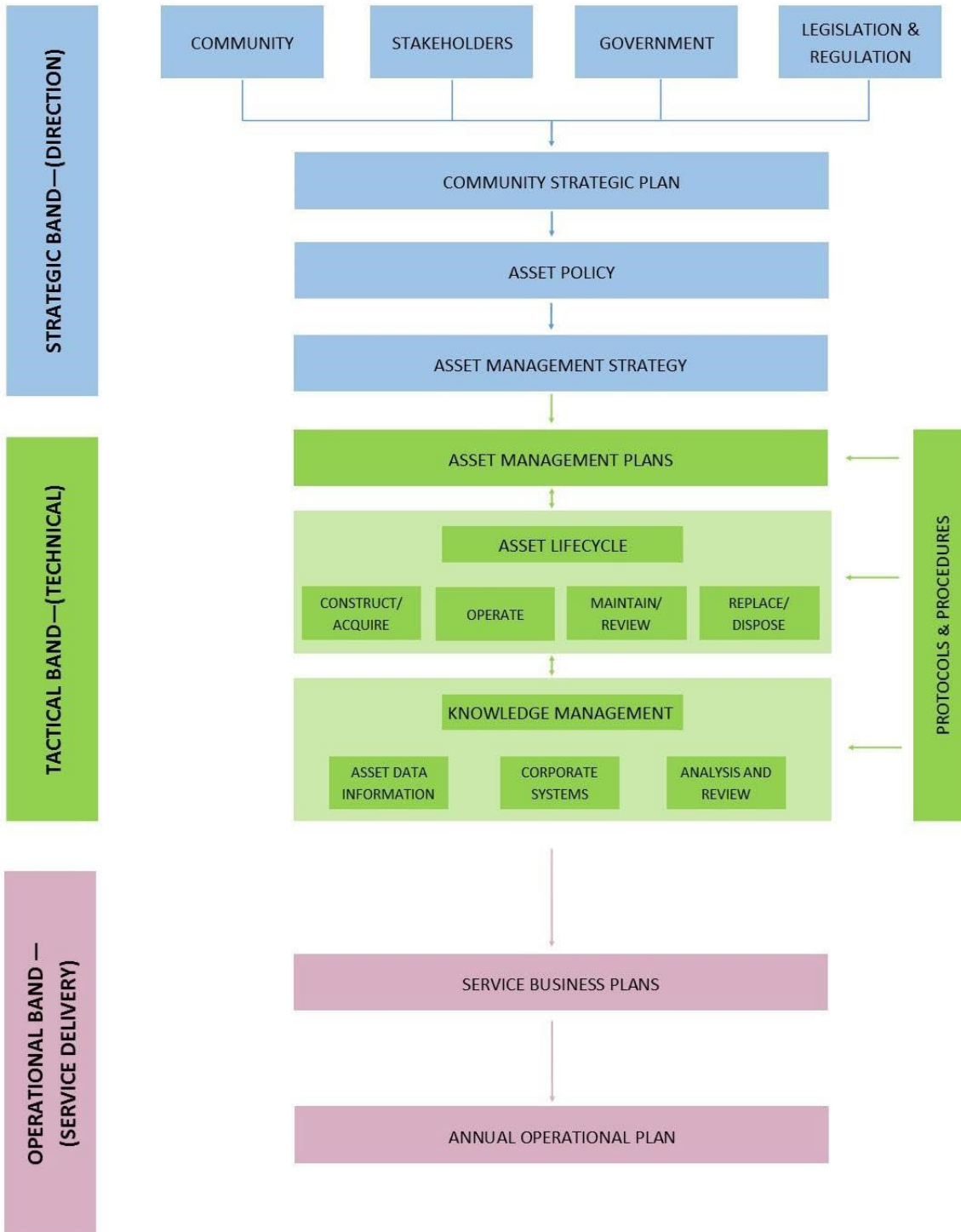


Figure 2: TSC Asset Management Framework

ASSET MANAGEMENT POLICY

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

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

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

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

ASSET MANAGEMENT STRATEGY

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

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

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

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

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

- Sound information and management systems;
- Comprehensive asset management planning and modelling;
- Rigour in financial modelling and assumptions;
- Accurate workforce planning;
- SMART¹ performance indicators and reporting mechanisms;
- Clear accountability and control structures;
- Established decision making processes;
- Community involvement in establishing service standards; and
- A detailed Improvement Program focussing on capacity, capability and information maturity.

¹ (SMART) - *Specific, Measurable, Achievable, Relevant, Timed.*

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

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

ASSET MANAGEMENT PLANS

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

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

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

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

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

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

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

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

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

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

ASSET MANAGEMENT PLAN CATEGORIES

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

Figure 3: TSC Asset Management Plan (AMP) Categories

OUR ASSETS

CURRENT ASSET BASE

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

Table 1: TSC Asset Values

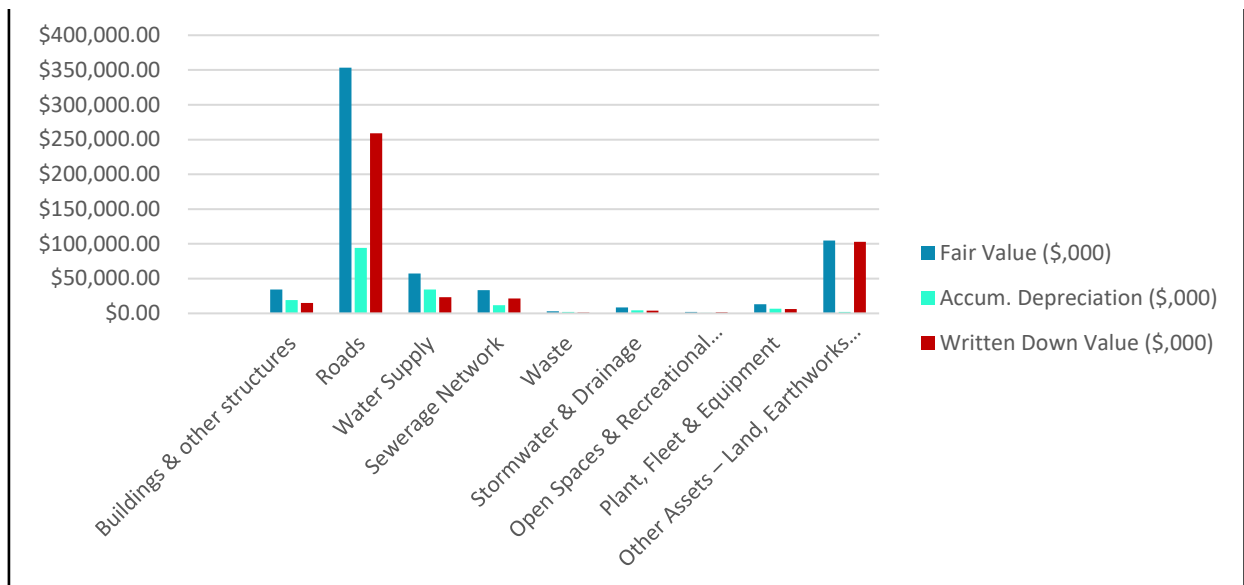


Figure 4: Asset Values and Consumption Graph

ASSET CONDITIONS

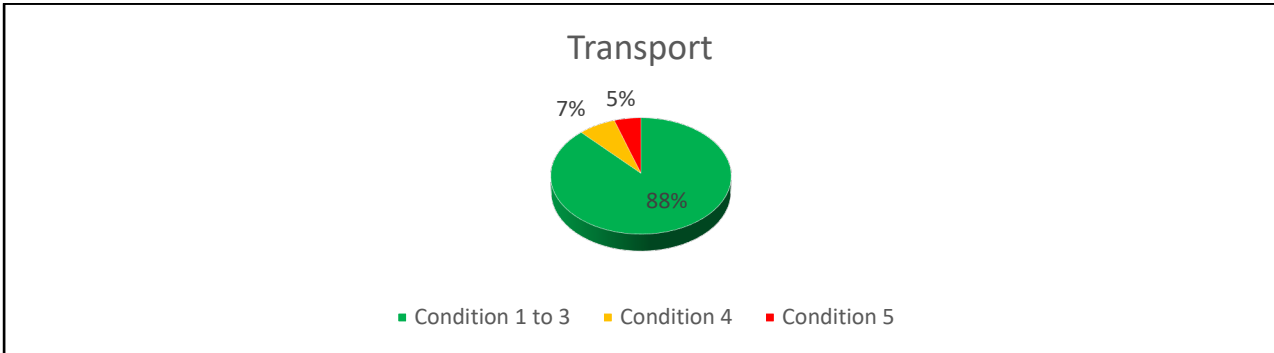
Condition assessments for assets are undertaken using the International Infrastructure Management Manual's recommended 5-point scale:

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

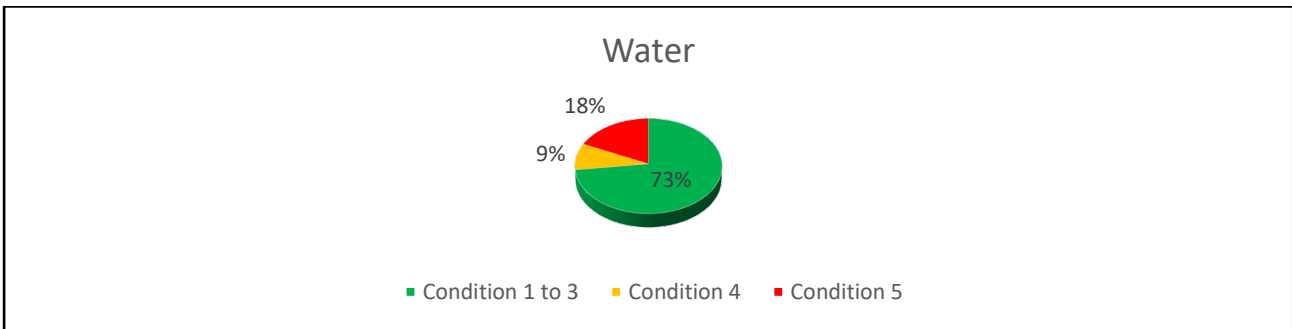
Asset Class	Asset Category	% Condition Rating				
		1	2	3	4	5
Transport	Roads	44	33	16	6	2
	Bridges	12	49	11	19	8
	Footpaths & Cycleways	55	38	6	1	0
	Other Road Assets	41	37	10	7	5
	Sub Total	37	37	14	9	4
Water Supply		9	4	60	9	18
	Sub Total	9	4	60	9	18
Sewerage		14	47	36	3	0
	Sub Total	14	47	36	3	0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

Table 2: Current Condition of Infrastructure Assets

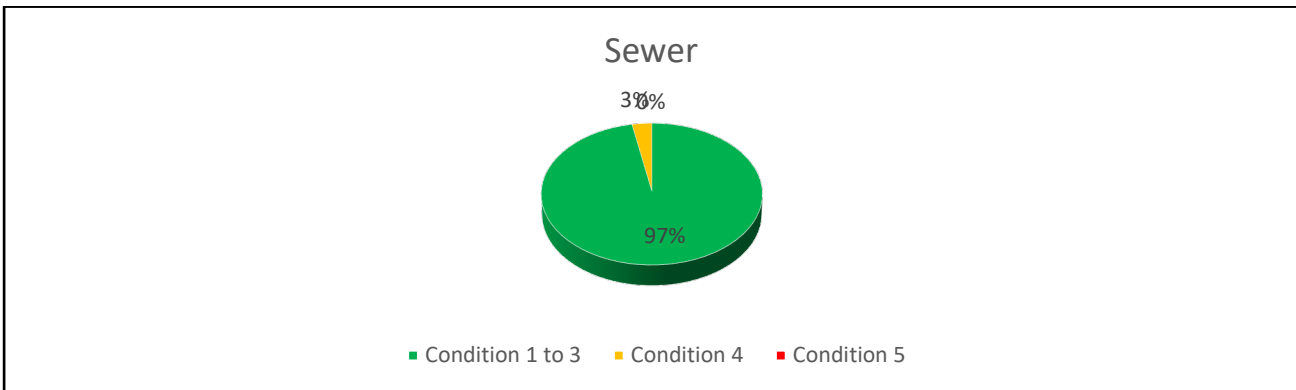
EXISTING CONDITION GRAPHS FOR EACH ASSET CATEGORY TRANSPORT



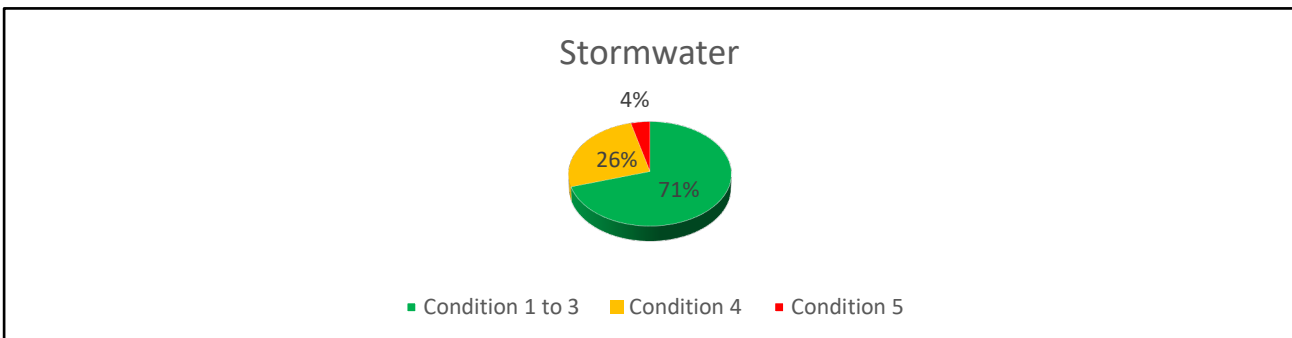
WATER SUPPLY



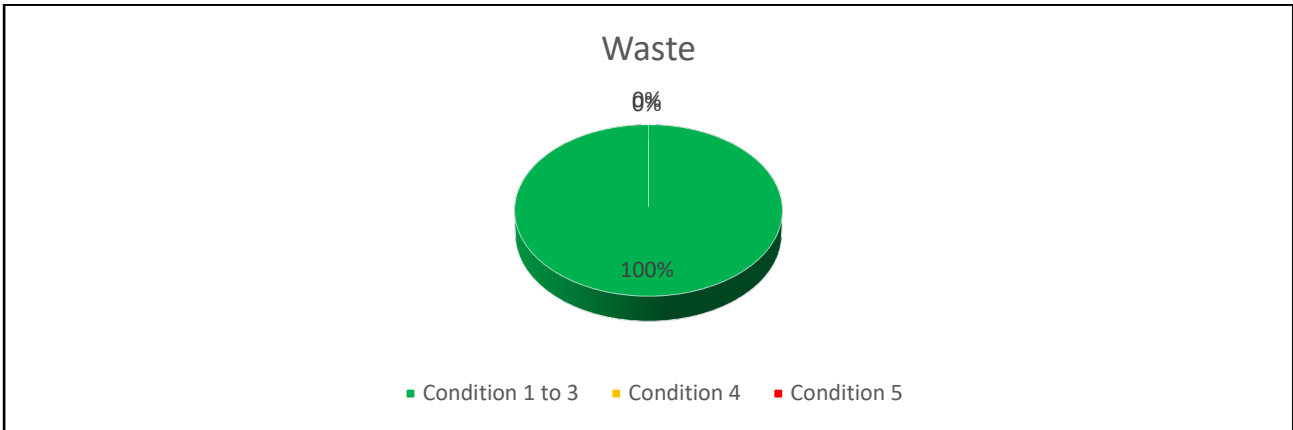
SEWERAGE



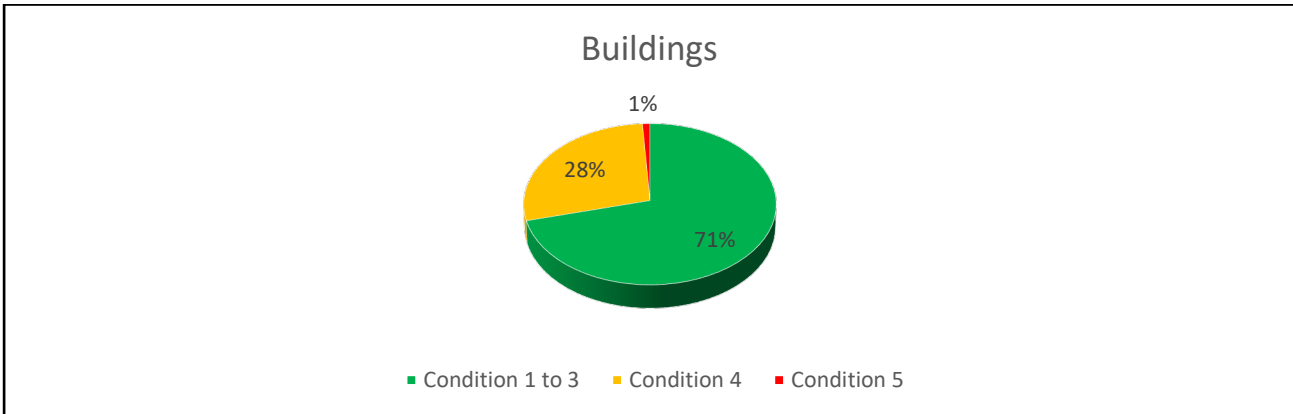
STORMWATER DRAINAGE



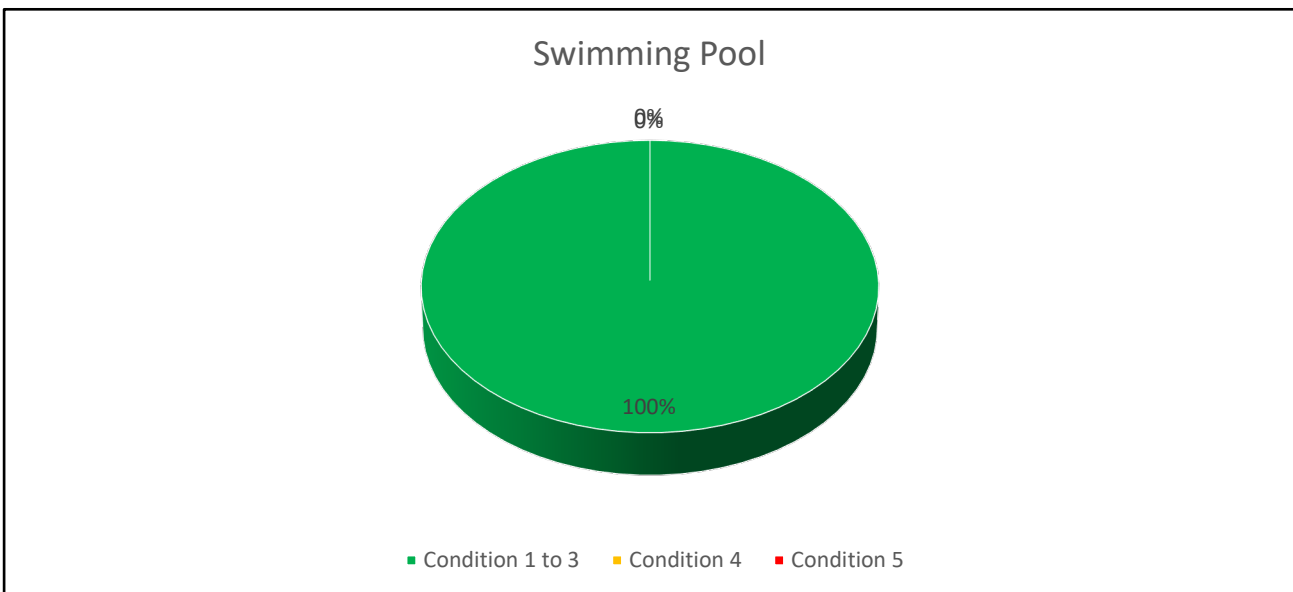
WASTE MANAGEMENT



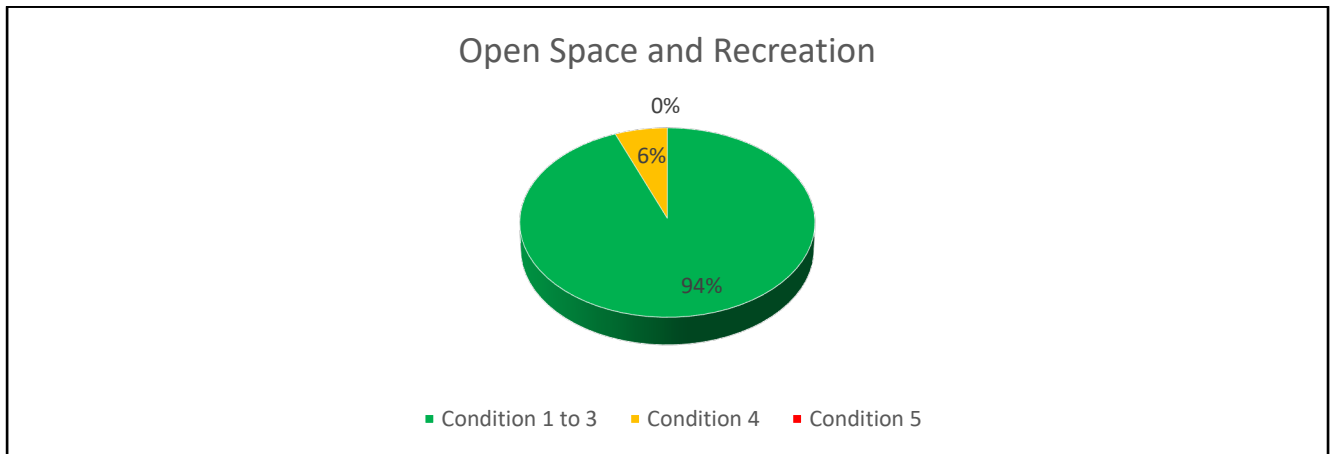
BUILDINGS & AMENITIES



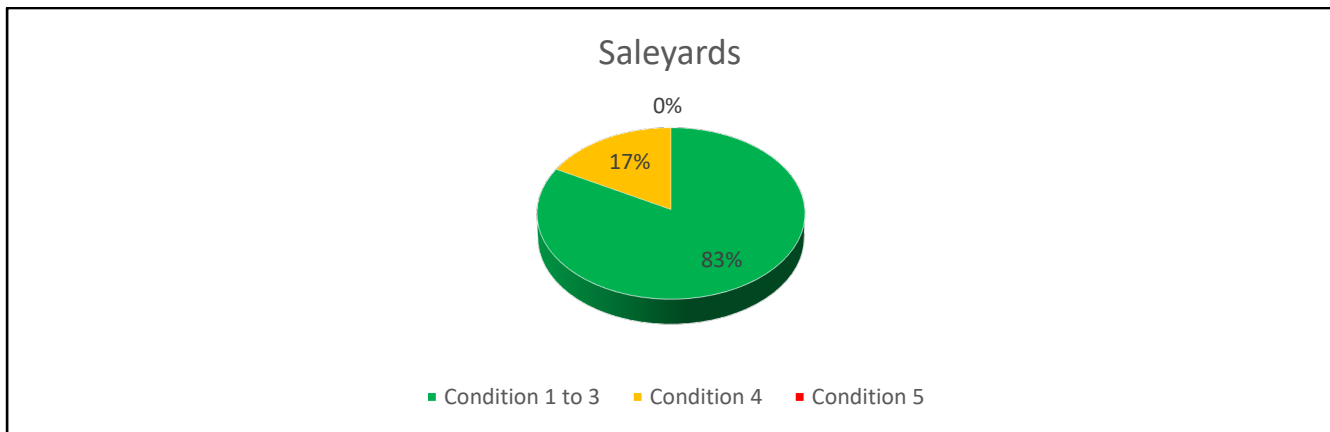
SWIMMING POOL



OPEN SPACE AND RECREATION



SALEYARDS



PLANT, FLEET & EQUIPMENT

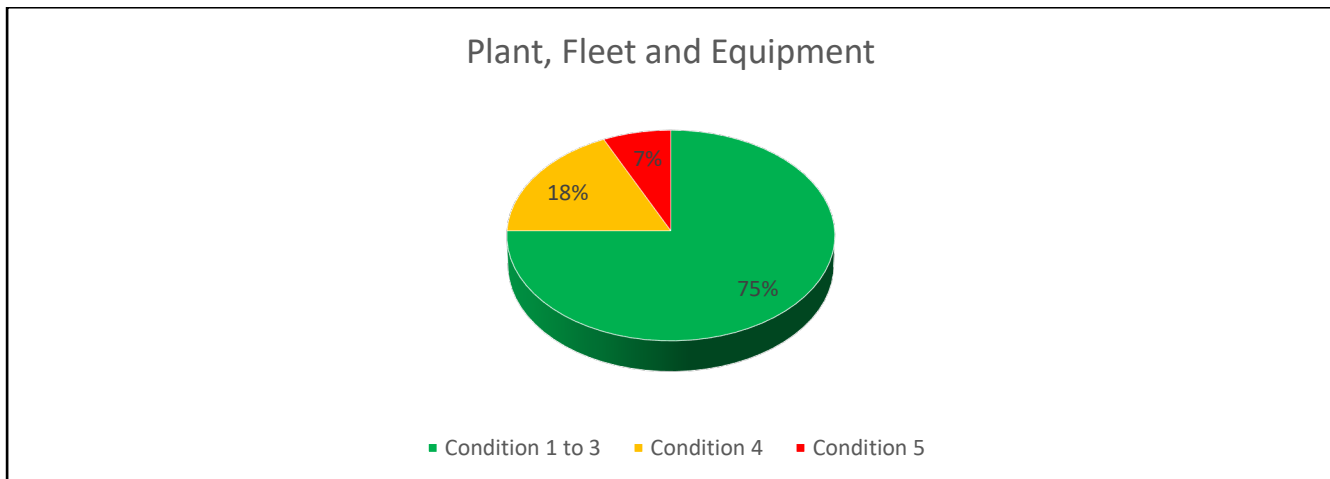


Figure 5: Assets Condition Rating Chart/Graph

EXPENDITURE BY ASSET CLASS ('000s excluding depreciation)

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

Table 3: Expenditure by Asset Class

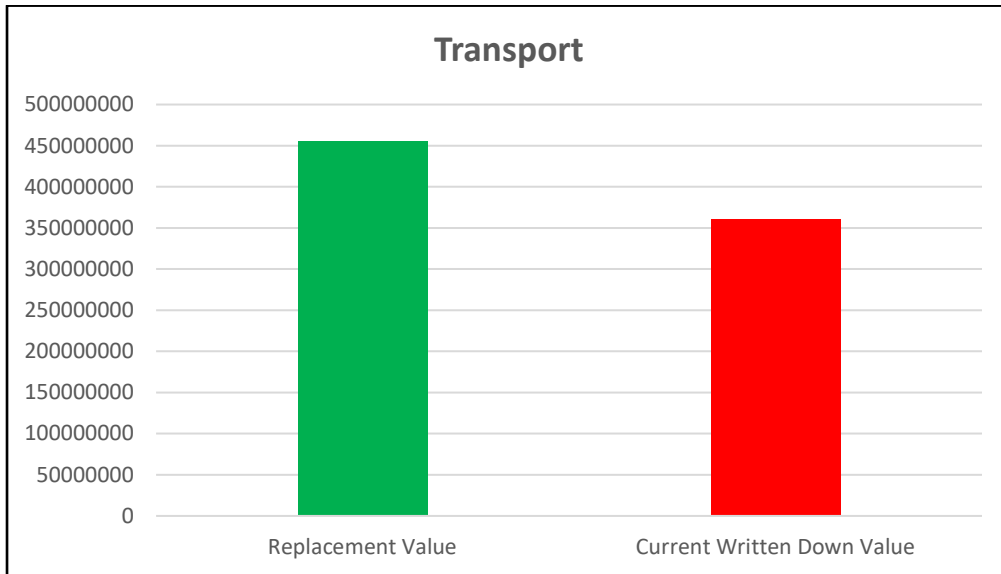
ASSET RENEWAL AND BACKLOG

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

Table 4: Maintenance gaps

ASSET MANAGEMENT PLAN (AMP) SUMMARIES

1. TRANSPORT



1.1 Key Data

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

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

General Asset Condition

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

Current Asset Valuation dated June 2019.

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

1.2 Main Findings

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

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

1.3 Budget Implications

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

Current bridges Council has identified for priority as replacements include:

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

- Acacia Creek Bridge (Patersons Road);
 - Hawkins Gully Bridge (Billirimba Road);
 - Maryland River Bridge (Rivertree Road);
 - Mole River Bridge (Springfield Road).
 - Acacia Creek Bridge (Goulds Falls Road)
 - Acacia Creek Bridge (Tooloom Street, Legume)
 - Five Mile Creek Bridge (Kia Ora Road);
 - Woodenbong Creek Bridge (Mt Clunie Road);
 - Unnamed Creek Bridge (Mt Clunie Road);
 - McLeods Creek Bridge (McLeods Creek Road);
 - Nukoorapeta Creek Bridge (Torrington Road).
- The maintenance of the kerb and gutter, causeway and culvert network is funded from the respective Urban and Rural Roads Maintenance Budgets to keep assets serviceable until they are able to be renewed.

1.4 Maintenance Programs

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

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

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

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

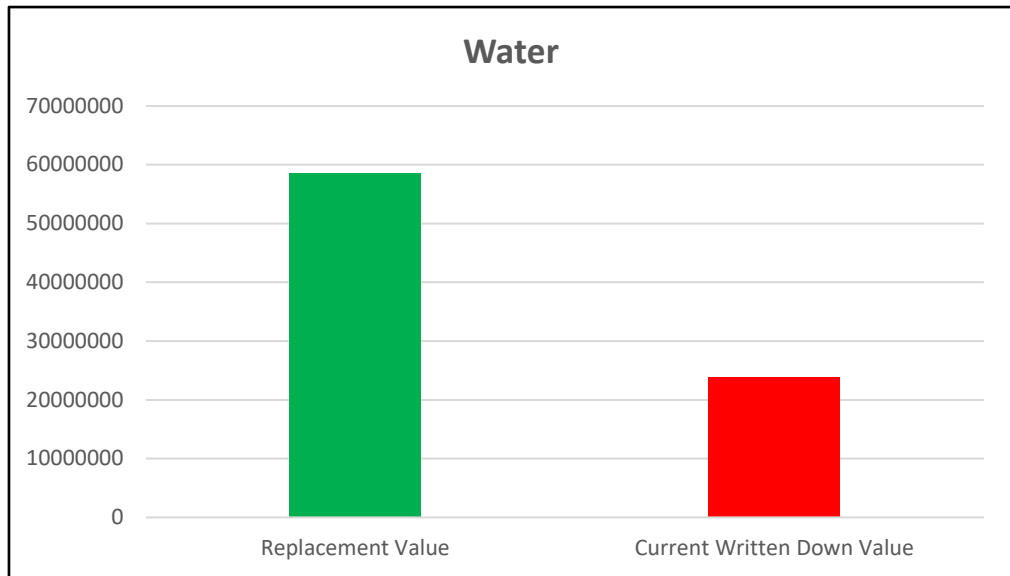
Activities	Who	When									
		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
(c)											
Safety:											
Review Transport Asset Management Plans.	MoW & MAPP	✓				✓				✓	
Seek additional funding sources for identified high risk Assets.	DI	✓	✓	✓	✓	✓	✓	✓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

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

Tenterfield Shire Council – Asset Management Strategy 2022-2032

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

2. WATER SUPPLY



2.1 Key Data

Replacement value of current holdings is \$58.66M;

Total value of current holdings \$23.85M;

2.2 Last Conditional Survey

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

2.3 General Asset Condition

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

2.4 Main Findings

The water supply network is comprised of the following assets:

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

2.5 Budget Implications

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

2.6 Maintenance Programs

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

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

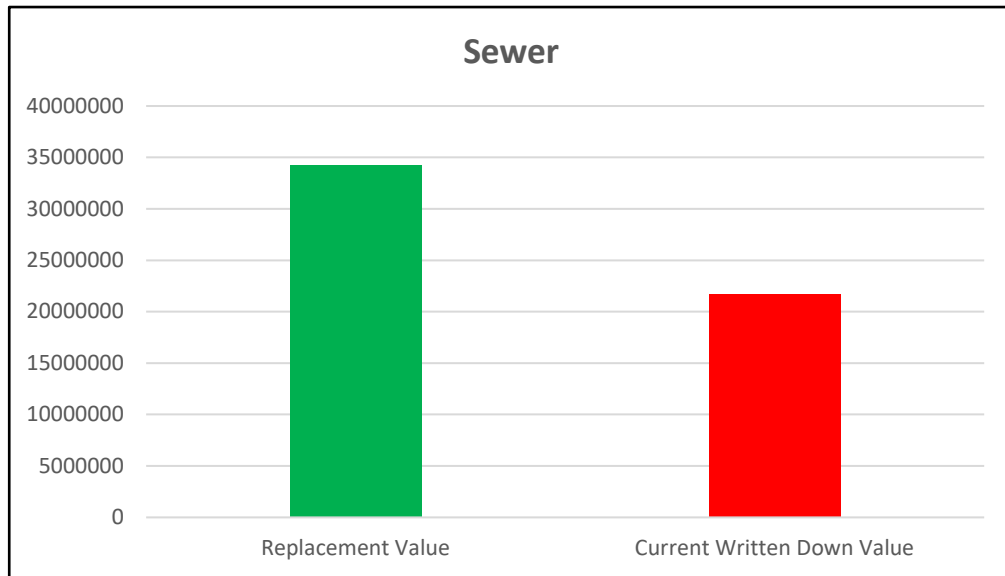
Activities	Who	When									
(c)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Safety:											
Review and update Standard Operating Procedures	MWW	√	√	√	√	√	√	√	√	√	√
Activities	Who	When									
(a)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28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

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

WATER SUPPLY ASSET FORECAST EXPENDITURE

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

3. SEWERAGE



3.1 Key Data

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

3.2 Last Condition Survey

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

3.3 General Asset Condition

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

3.4 Main Findings

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

3.5 Budget Implications

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

3.6 Maintenance Programs

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

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

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

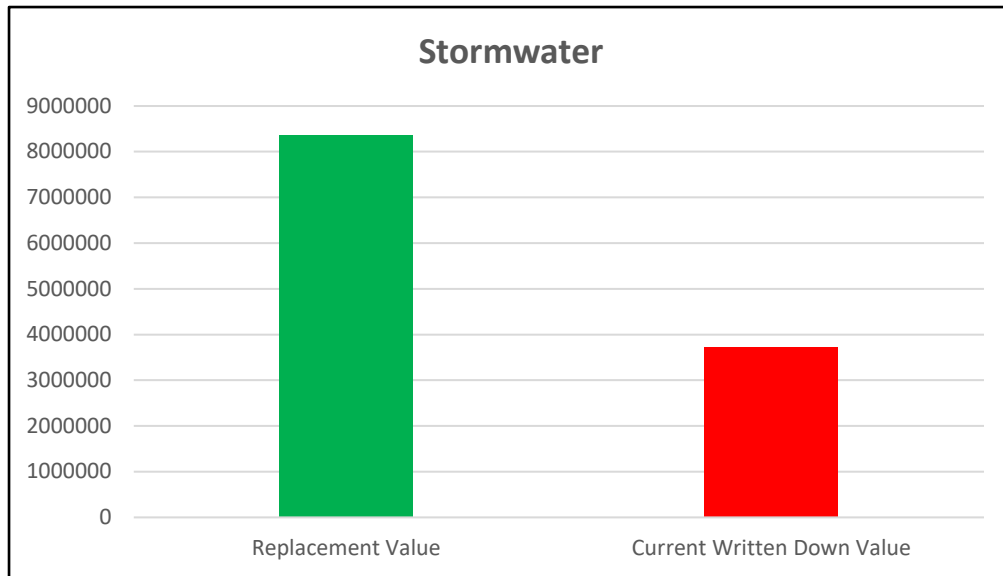
Activities	Who	When									
(b)		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
		/23	/24	/25	/26	/27	/28	/29	/30	/31	/32
Function:											
Sewer Mains Relining (reduces number of sewer chokes and overflows)	MWW	√	√	√	√	√	√	√	√	√	√
Sewer Mains Augmentation & Network Extensions	MWW	√	√	√	√	√	√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

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

SEWER SUPPLY ASSET FORECAST EXPENDITURE

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

4. STORMWATER DRAINAGE



4.1 Key Data

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

The stormwater network generally comprises:

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

The estimated life for all assets is 80 years.

4.2 Last Valuation

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

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

4.3 Condition Profile

The valuation undertaken in 2019 identified the following condition profile.

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

4.4 Key Findings

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

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

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

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

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

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

4.5 Budget Implications

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

Funding issues are identified as follows:

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

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

4.6 Maintenance Program

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

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

4.7 Improvements

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

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

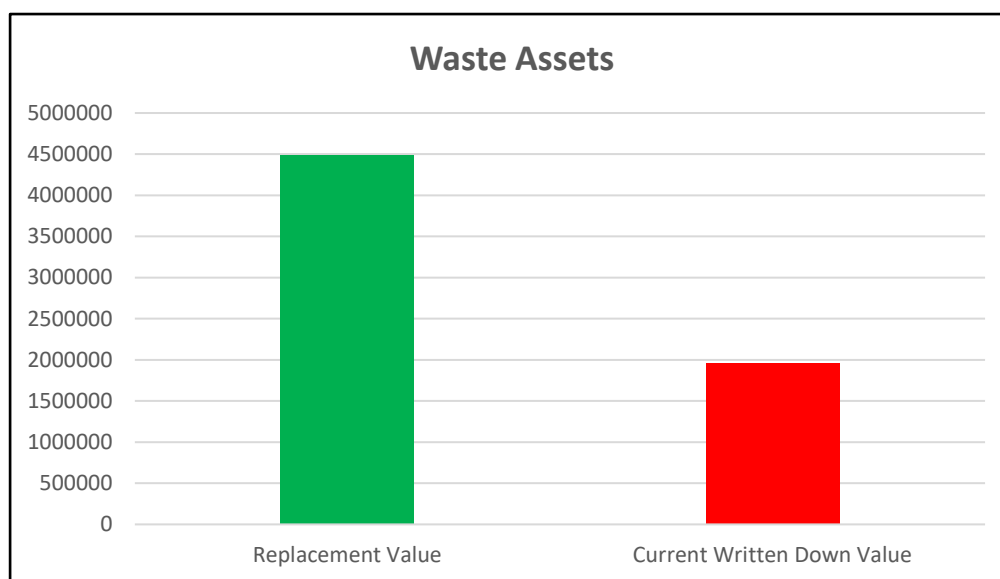
Stormwater & Drainage	
Objective	Manage the storm water network in a safe and serviceable condition so that the system operates efficiently under normal rainfall conditions
Performance Measures	Target
a) Stormwater drainage systems will be well designed, constructed and efficiently maintained	<ul style="list-style-type: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

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

STORMWATER ASSET FORECAST EXPENDITURE

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

5. WASTE MANAGEMENT



5.1 Key Data

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

5.2 Last Condition Survey

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

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

5.3 General Asset Condition

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

5.4 Main Findings

The main finds of the Waste AMP are as follows:

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

Boonoo Boonoo Landfill Cell Construction completion

Torrington Transfer Station completion

Mingoola Transfer Station

5.5 Budget Implications

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

5.6 Maintenance Programs

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

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

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

*Waste Transfer Station

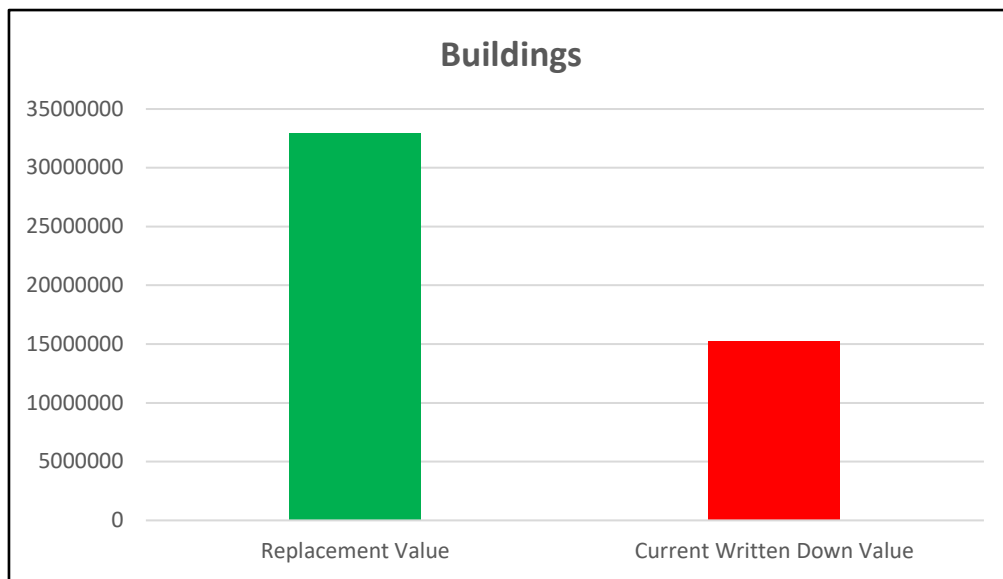
Activities	Who	When										
		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32	
Function:												
Strategic assessment of Waste Management	MWW	√										
Boonoo Boonoo Landfill Closure of active cells to EPA standards	MWW	√				√	√	√				
Design, construction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

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

WASTE ASSET FORECAST EXPENDITURE

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

6. BUILDING & AMENITIES



6.1 Key Data

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

6.2 Last Condition Survey

- Valuation dated – June 2018.

6.3 General Assessment of Condition

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

6.4 Main Findings

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

Specialised

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

Non-Specialised

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

6.5 Budget Implications

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

6.6 Maintenance Programs

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

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

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

Tenterfield Shire Council – Asset Management Strategy

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

*Manager Open Spaces and Facilities

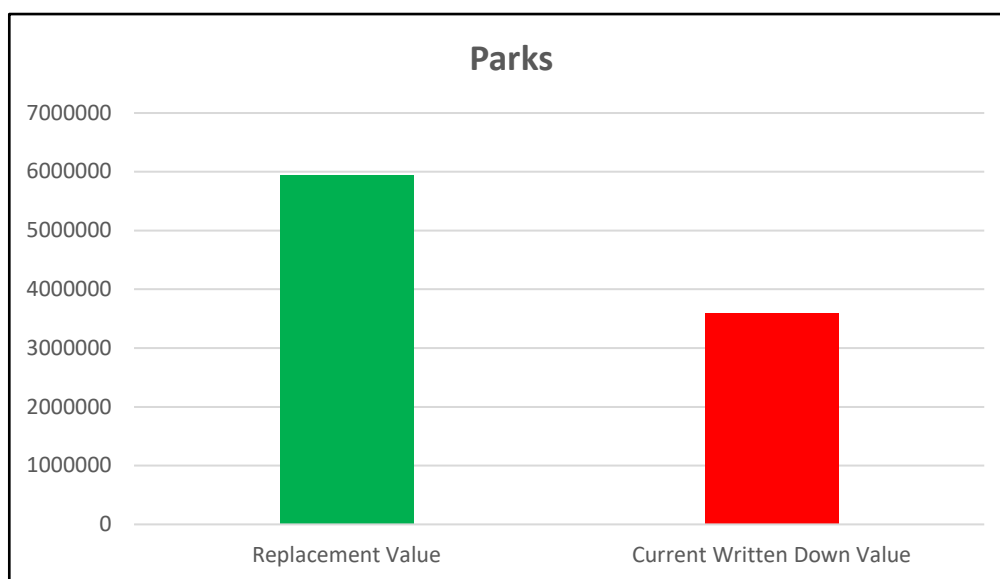
Activities	Who	When									
(b)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Function:											
Sufficient number, type and location of assets to cater for community needs	MPES	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Review property portfolio at the time of current fair value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

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

BUILDINGS AND FACILITIES ASSET FORECAST EXPENDITURE

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

7. OPEN SPACES & RECREATION



7.1 Key Data

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

7.2 Last Condition Survey

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

7.3 General Assessment of Condition

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

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

7.4 Main Findings

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

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

7.5 Budget Implications

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

7.6 Maintenance Programs

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

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

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

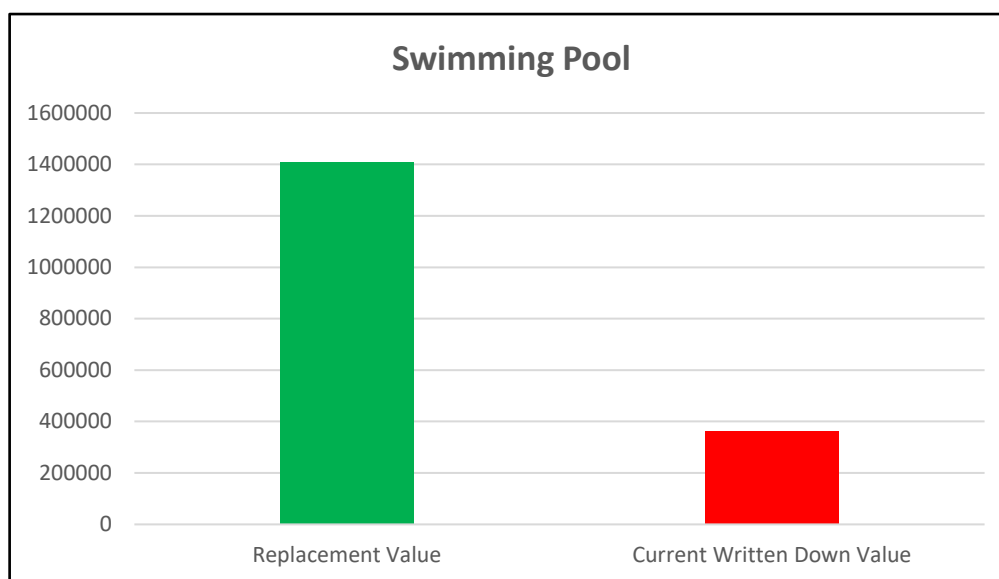
Activities	Who	When									
		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
(b)											
Function:											
Ensure assets to cater for community needs	MPES										
Maintain open spaces		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Community consultations		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓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

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

OPEN SPACE & RECREATION ASSET FORECAST EXPENDITURE

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

8. SWIMMING POOL



8.1 Key Data

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

8.2 Last Condition Survey

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

8.3 General Assessment of Condition

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

8.4 Main Findings

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

8.5 Budget Implications

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

8.6 Maintenance Programs

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

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

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

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

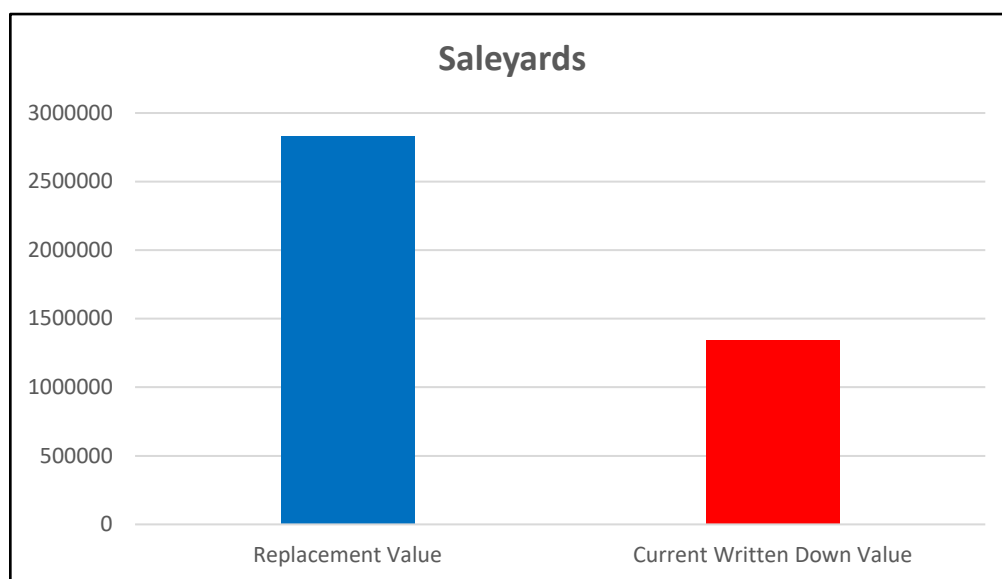
Activities	Who	When									
(b)		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
		/23	/24	/25	/26	/27	/28	/29	/30	/31	/32
Function:											
Ensure assets to cater for community needs	MPES										
Maintain open spaces		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Community consultations		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Optimise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

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

SWIMMING POOL ASSET FORECAST EXPENDITURE

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

9. SALEYARDS



9.1 Key Data

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

9.2 Last Condition Survey

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

9.3 General Assessment of Condition

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

9.4 Main Findings

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

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

9.5 Budget Implications

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

9.6 Maintenance Programs

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

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

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

*Manager Property and Environmental Services

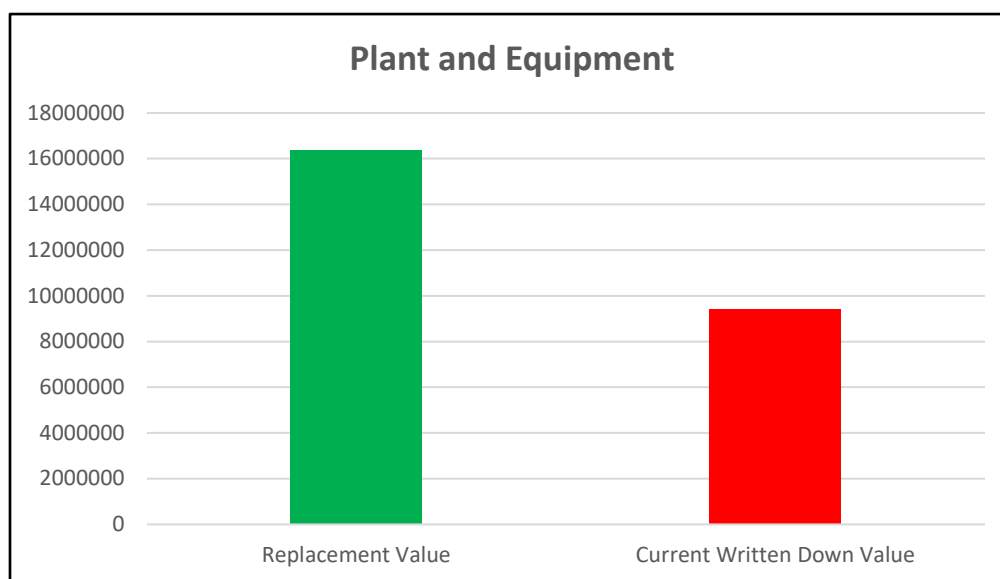
Activities	Who	When									
(b)		2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32
Function:											
Commercial performance	MPES										
Develop Service Plan		✓									
Review Service Plan			✓	✓	✓	✓	✓	✓	✓	✓	✓

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

SALEYARDS ASSET FORECAST EXPENDITURE

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

10. PLANT, FLEET & EQUIPMENT



10.1 Key Data

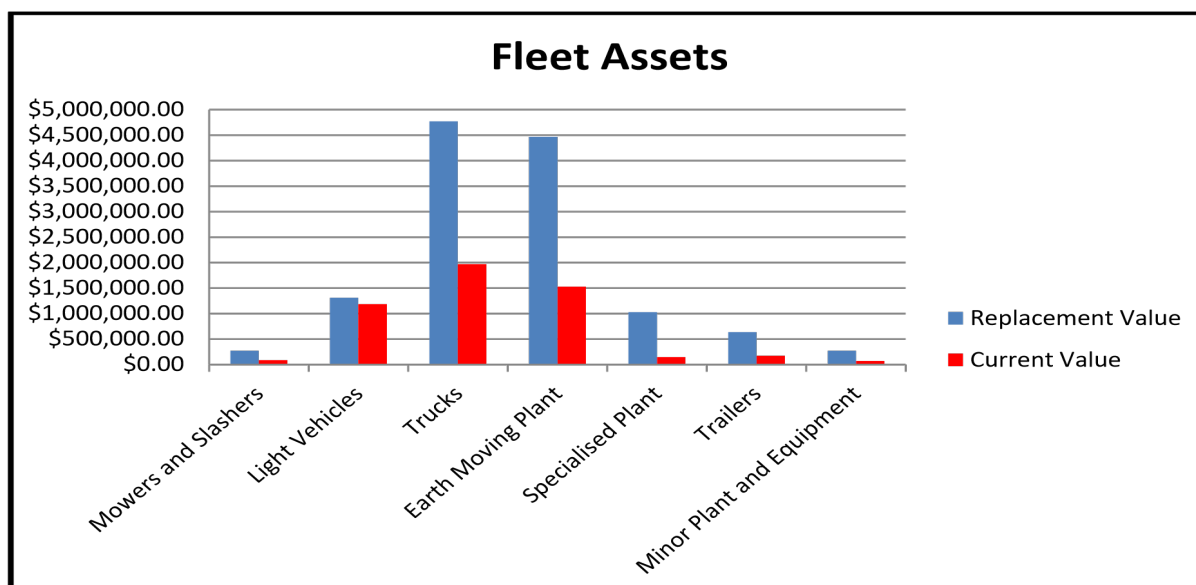
- Total value of current Holdings \$16,386,000

10.2 Last Condition Survey

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

10.3 General Assessment of Condition

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



Plant and Equipment assets summary by equipment type

10.4 Main Findings

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

10.5 Budget Implications

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

10.6 Maintenance Programs

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

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

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

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

PLANT, FLEET & EQUIPMENT ASSET FORECAST EXPENDITURE

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

ASSET MANAGEMENT IN PRACTICE

ASSET INFORMATION AND MANAGEMENT SYSTEMS

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

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

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

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

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

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

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

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

RISK MANAGEMENT

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

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

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

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

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

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

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

CRITICAL ASSETS

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

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

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

BUSINESS CONTINUITY

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

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

PROJECT MANAGEMENT

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

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

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

PERFORMANCE & REPORTING

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

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

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

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

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

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

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

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

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

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

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

DECISION MAKING

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

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

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

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

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

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

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

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

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

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

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

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

ACCOUNTABILITY STRUCTURES

Elected Council

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

Chief Executive and Senior Management Team

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

Asset Management Team

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

Individual Asset Managers

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

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

CONTROL STRUCTURES

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

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

The Manual includes documented templates and approaches for:

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

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

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

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

CAPACITY & MATURITY

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

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

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

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

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

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

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

ASSET MANAGEMENT IMPROVEMENT PLAN

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

APPENDICES

APPENDIX A



ASSET MANAGEMENT POLICY

Summary:

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

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

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

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

1. Overview

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

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

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

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

2. Policy Principles

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

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

3. Policy Objectives

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

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

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

4. Policy Statement

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

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

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

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

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

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

5. Scope

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

6. Accountability, Roles & Responsibility

Elected Council

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

General Manager, Executive and Management Teams

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

Asset Management Oversight Group

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

Individual Asset Managers

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

7. Definitions

Asset

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

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

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

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

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

Asset Management

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

Asset Management Information System

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

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

Asset Management Strategy (AMS)

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

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

Asset Management Plan (AMP)

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

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

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

Level of Service

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

8. Related Documents, Standards & Guidelines

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

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

9. Version Control & Change History

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

APPENDIX B

DEFINITIONS

Annual Service Cost (ASC)

1. Reporting actual cost

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

2. For investment analysis and budgeting

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

Asset class

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

Asset condition assessment

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

Asset management

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

Assets

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

Average annual asset consumption (AAAC)*

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

Brownfield (B – Asset Management)

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

Capital expansion expenditure

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

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

Capital expenditure

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

Capital funding

Funding to pay for capital expenditure.

Capital grants

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

Capital investment expenditure

See capital expenditure definition.

Capital new expenditure

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

Capital renewal expenditure

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

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

Capital upgrade expenditure

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

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

Carrying amount

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

Class of assets

See asset class definition.

Component

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

Cost of an asset

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

Current replacement cost (CRC)

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

Cyclic Maintenance**

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

Depreciable amount

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

Depreciated replacement cost (DRC)

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

Depreciation / amortisation

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

Economic life

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

Expenditure

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

Fair value

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

Greenfield asset values

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

Heritage asset

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

Impairment Loss

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

Infrastructure assets

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

Investment property

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

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

Level of service

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

Life Cycle Cost

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

Life Cycle Expenditure

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

Loans / borrowings

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

Maintenance and renewal gap

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

Maintenance and renewal sustainability index

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

Maintenance expenditure

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

Materiality

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

Modern equivalent asset

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

Non-revenue generating investments

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

Operating expenditure

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

Pavement management system

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

Planned Maintenance

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

PMS Score

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

Rate of annual asset consumption

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

Depreciation may be used for AAAC.

Rate of annual asset renewal

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

Rate of annual asset upgrade*

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

Reactive maintenance

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

Recoverable amount

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

Recurrent expenditure

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

Recurrent funding

Funding to pay for recurrent expenditure.

Rehabilitation

See capital renewal expenditure definition above.

Remaining useful life

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

Renewal

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

Residual value

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

Revenue generating investments

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

APPENDIX C

ASSET MANAGEMENT IMPROVEMENT PLAN

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

**WORKFORCE
MANAGEMENT
STRATEGY
2021-2025**

**TENTERFIELD SHIRE
COUNCIL**





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MESSAGE FROM THE CEO

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

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

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

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

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

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

Daryl Buckingham
Chief Executive Officer



WORKFORCE VISION

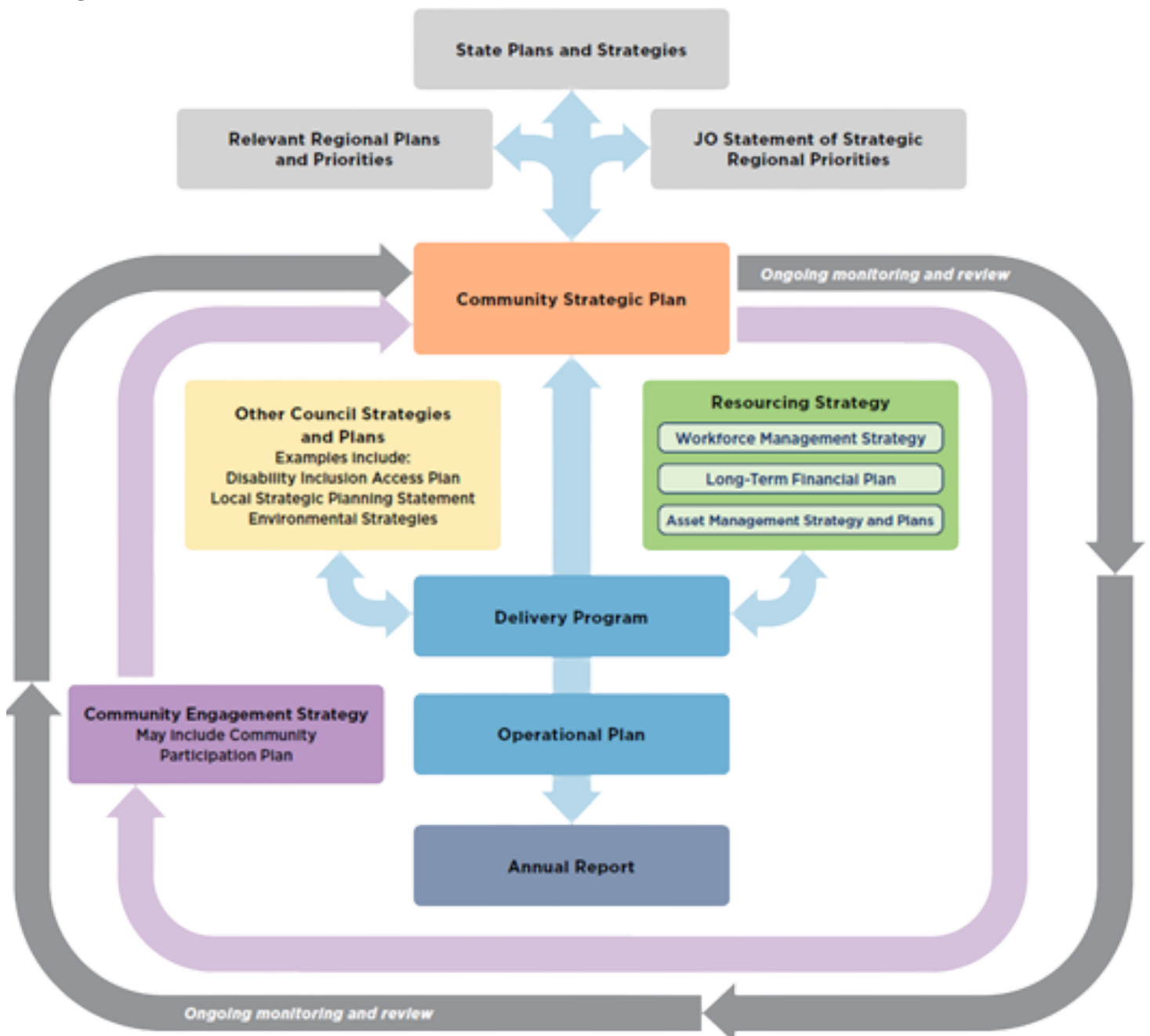
Tenterfield Shire Council is committed to being recognised as an employer of choice by pursuing a workforce culture of excellence and fostering an environment where staff are empowered, challenged and invested-in whilst maintaining a flexible balance between work and life commitments for our people.

HOW DOES THIS PLAN FIT IN

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

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

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



WHAT IS WORKFORCE PLANNING

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

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

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

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

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

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

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



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

OUR CORPORATE VALUES

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

Our five (5) corporate values are:

INTEGRITY – ensuring openness and honesty in all our activities.

COMMUNITY FOCUS – delivering prompt, courteous and helpful advice.

ACCOUNTABILITY – accepting responsibility for providing quality services and information.

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

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



OUR REGION

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

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

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

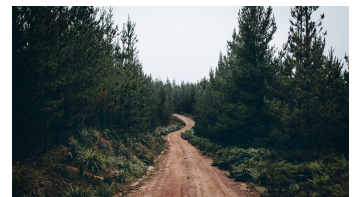
The region is also home to seven villages:

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

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



495 km sealed roads



1,107 km unsealed roads



Population of 6,697

ORGANISATIONAL STRUCTURE

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

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

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

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

THE STRUCTURE

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

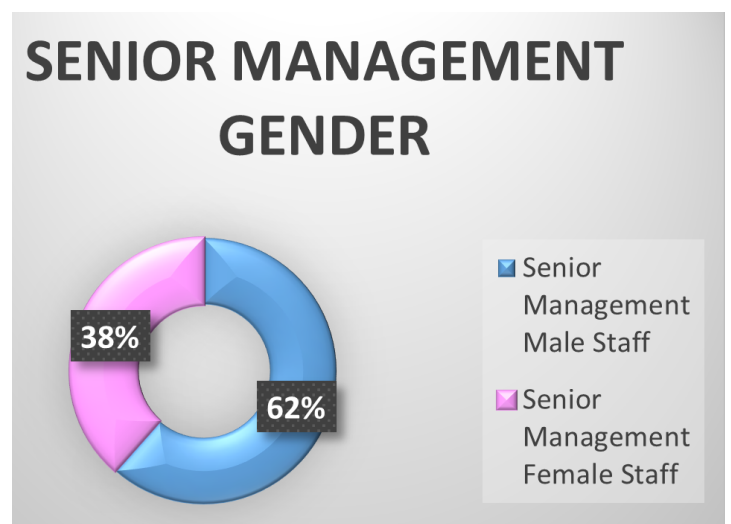
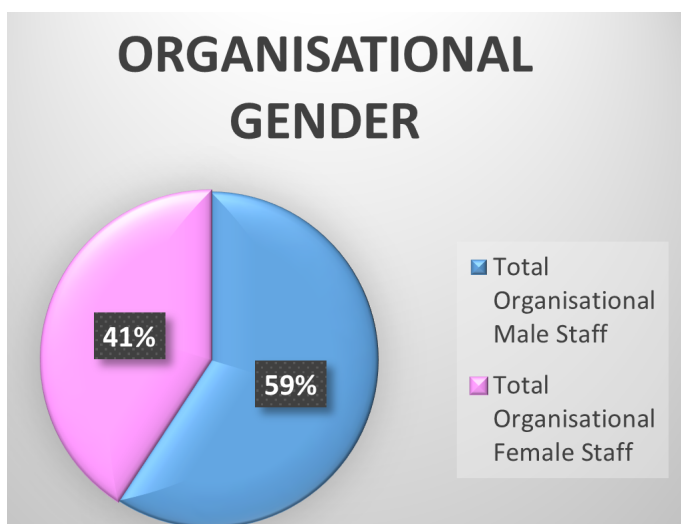
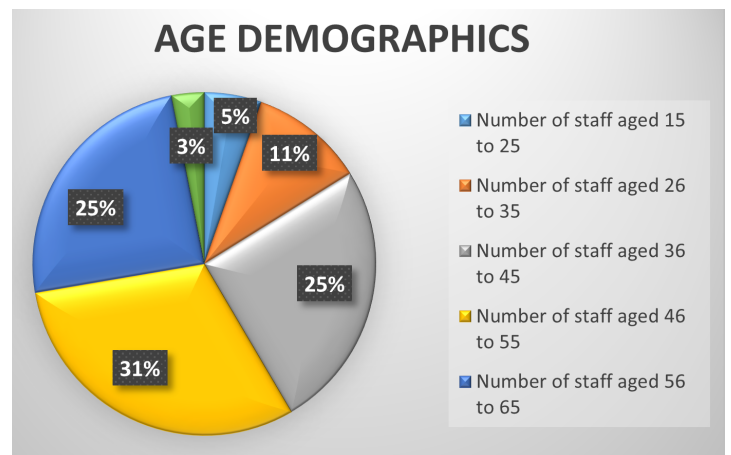
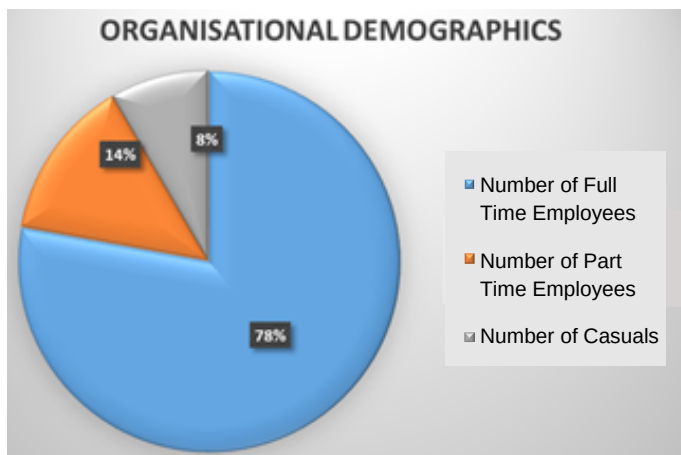
OUR WORKFORCE

EMPLOYMENT TYPE

Tenterfield Shire Council's workforce has a full time employment (FTE) count of 112. This equates to a head count of 120 staff which comprises of 101 full-time, 19 part-time. The current casual pool consists of 11 individuals with varying skill sets and competencies that can be drawn upon to accommodate short term vacancies, all manner of leave arrangements, absences and peak work load requirements.

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

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



EMPLOYEE TURNOVER RATE = 11.6%
2 RETIREMENTS

CHALLENGES & OPPORTUNITIES

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

CHALLENGES

- Managing our ageing workforce;
- The ability to attract appropriately skilled and experienced staff;
- A changing and more competitive labour market including many skills shortages;
- Access to affordable technology and automation skills;
- Access to affordable housing for new residents;
- Balancing flexible workplaces and employee well-being with service delivery expectations;
- Complex and ever changing state and federal government environments;
- Financial constraints;
- Retaining and developing our existing workforce;
- Change management and transitioning to different service delivery models;
- Capacity to effectively undertake succession planning and the capturing and transfer of corporate knowledge;
- Managing customer/community expectations; and
- Knowledge drain.

OPPORTUNITIES

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

OUR STRATEGIES

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

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

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

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

STRATEGY	AIMS
<p>ATTRACTING THE WORKFORCE OF THE FUTURE</p>	<p>Ensure our recruitment practices provide a good experience for candidates and fully demonstrate our corporate values; Establish a diverse workforce that reflects our community; Establish a workforce that has the right balance of remuneration, workplace flexibility and service delivery expectations; Create employment opportunities that appeal to people of all ages, skills and experience (full-time, part-time, casual, trainee, apprentice, management and professional) .</p>
<p>DEVELOPING THE WORKFORCE OF THE FUTURE</p>	<p>Develop learning and development programs that set-up staff for success in their current roles and provide for future opportunities; Provide a platform and encourage knowledge sharing across departments; Develop strong management and leadership at all levels of Council; and Recognise and reward behaviour which demonstrates our organisational values.</p>
<p>RETAINING THE WORKFORCE OF THE FUTURE</p>	<p>Develop a culture where the sustained health, safety and wellbeing of our employees is our highest priority; Recognise and reward behaviour which demonstrates our organisational values; Be recognised internally and via word of mouth as a great place to work (i.e. a workforce with the right capabilities, skills and attitudes, in the right place at the right time, to deliver our services); Encourage innovation and the strong use of technology; Develop a culture high where performance is the norm and collaboration is encouraged.</p>

OUR ACTIONS












ATTRACTING OUR WORKFORCE

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

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

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

- Challenging work,
- Leaders people want to work for,
- Opportunities for career development,
- Competitive remuneration, and
- Flexible work arrangements.

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

OUR ACTIONS














DEVELOPING OUR WORKFORCE

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

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

Fostering development in our people and providing a positive workplace will lead to;

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

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















OUR ACTIONS

RETAINING OUR WORKFORCE

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

To retain our high performing staff we are striving to;

- Build an environment where staff are challenged, empowered and rewarded;
- Skilled, engaged and motivated; and
- Operate in an environment where staff are safe and supported.

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

REVIEW

REPORTING OUR PROGRESS

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

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

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

IMPLEMENTING THE ACTIONS

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

The Council will take the actions outlined in this strategy and will deliver them through Council's annual Operational Plans.

RELATED DOCUMENTS

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

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APPENDIX 1: CSP THEMES & GOALS

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

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

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

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

APPENDIX 2: OUR SERVICES

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

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

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

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