

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

| Project                        | Service Review   |
|--------------------------------|--|
| FSI Objectives                 | <ul style="list-style-type: none"> <li>• Reduce costs</li> <li>• Increase revenues</li> <li>• Improve value-for-money</li> </ul>   |
| Fit for the Future impacts     | <ul style="list-style-type: none"> <li>• Operating performance ratio</li> <li>• Own source revenue ratio</li> <li>• Asset maintenance ratio</li> </ul>   |
| Community Strategic Plan links | This project contributes to the community's desired outcome of <i>Civic Leadership and Effective Governance</i> .  |
| Delivery Program links         | This project contributes to the Delivery Program deliverable 5.3.2 <i>Implement systems and strategies to improve productivity across the organisation</i> .   |
| Operational Plan links         | This project is part of the 2015-16 Operational Plan action 5.3.7.a <i>Progress the Financial Sustainability Initiative and other projects from Council's Improvement Proposal</i> .   |
| Scope                          | The <i>Service Review</i> will examine each function that Council undertakes and assess whether Council should be providing this service and, if so, to what service standard and how it can be done most efficiently (including the potential for regional coordination and shared services). |
| Lead                           | Governance & Business Services Manager   |
| Team members / contributors    | <p>Strategic Land Use Planning Manager</p> <p>Executive Project Officer</p> <p>Chief Financial Officer</p> <p>Integrated Planning &amp; Strategic Planning Manager</p> <p>Principal Environmental Planner</p>  |
| Budget                         | To be undertaken in-house within existing budgets.   |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                 |   |
|-----------------|---|
| Project         | <b>Service Review</b><br>continued  |
| Key Milestones  | <ul style="list-style-type: none"> <li>• 2015 – Project team to refine approach and prioritise services for review.</li> <li>• 2015 – Commence review of services.</li> <li>• 2016 – Continue review of services and incorporate results into 2017-21 Delivery Program and long-term financial plan forecasts.</li> </ul>   |
| 2015-16 Actions | <ul style="list-style-type: none"> <li>• Establish project team</li> <li>• Scope project</li> <li>• Commence review</li> </ul>  |
| Status/Comments | <p>Preliminary data collected in December 2013 for the 2014-15 round of IP&amp;R.</p> <p>Draft Service Review strategy and templates adapted from ACELG manual (June 2014)</p> <p>Further data collected in November- December 2014 for the 2015-16 round of IP&amp;R.</p> <p>Will require extensive internal and external consultation (in conjunction with infrastructure assets levels of service).</p>  |
| Risk Assessment | <p><i>Risk:</i> Lack of integration between Financial Sustainability Initiative projects leading to duplication and inefficiency.</p> <p><i>Mitigation:</i> The Management Team to act as the Project Control Group to oversee the coordinated implementation of these projects.</p> <p><i>Risk:</i> Lack of executive/political support for project outcomes leading to an inability to introduce positive changes.</p> <p><i>Mitigation:</i> Progress to be included in Manager/Director Monthly Reports and quarterly IP&amp;R reports. The Management Team to meet bi-annually with the Executive to discuss progress and priorities. Annual progress reports to be prepared for the elected Council. Councillors to be briefed on individual projects as they are being implemented.</p> |
| Benefits        | Shared understanding and clarity regarding what Council does and how it does it.  |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                                |  |
|--------------------------------|--|
| Project                        | <b>Productivity Improvements and Cost Savings Project</b>  |
| FSI Objectives                 | <ul style="list-style-type: none"> <li>• Reduce costs</li> <li>• Improve value-for-money</li> </ul>  |
| Fit for the Future impacts     | <ul style="list-style-type: none"> <li>• Operating performance ratio</li> <li>• Real operating expenditure per capita</li> </ul>   |
| Community Strategic Plan links | This project contributes to the community's desired outcome of <i>Civic Leadership and Effective Governance</i> .  |
| Delivery Program links         | This project contributes to the Delivery Program deliverable 5.3.2 <i>Implement systems and strategies to improve productivity across the organisation</i> .   |
| Operational Plan links         | This project is part of the 2015-16 Operational Plan action 5.3.7.a <i>Progress the Financial Sustainability Initiative and other projects from Council's Improvement Proposal</i> .                         |
| Scope                          | The <i>Productivity improvements and cost savings project</i> complements the service review and is about reinforcing a culture among staff to actively seek out productivity improvements and cost savings. |
| Lead                           | Business Support Manager   |
| Team members/ contributors     | Human Resources Manager<br>Recreation Services Manager<br>Chief Financial Officer<br>Integrated Planning & Strategic Property Manager/Executive Project Officer – provision of previous research             |
| Budget                         | To be undertaken in-house within existing budgets.   |



## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                 |   |
|-----------------|---|
| Project         | <b>Productivity Improvements and Cost Savings Project</b><br>continued  |
| Key Milestones  | <ul style="list-style-type: none"> <li>• 2015 – Project team to progress work on potential productivity improvements.</li> <li>• 2016 – Incorporation of first round improvements into long-term financial plan forecasts.</li> </ul>   |
| 2015-16 Actions | <ul style="list-style-type: none"> <li>• Establish project team</li> <li>• Scope project</li> <li>• Identify first round of potential improvements</li> </ul>   |
| Status/Comments | <p>Preliminary work undertaken in this area (for the 2014-15 special rate variation application) identified 35 productivity improvements resulting in almost \$2m in one-off and over \$600,000 in ongoing annual savings.</p> <p>Further data collected in November- December 2014 for the 2015-16 round of IP&amp;R.</p>  |
| Risk Assessment | <p><i>Risk:</i> Lack of integration between Financial Sustainability Initiative projects leading to duplication and inefficiency.</p> <p><i>Mitigation:</i> The Management Team to act as the Project Control Group to oversee the coordinated implementation of these projects.</p> <p><i>Risk:</i> Lack of executive/political support for project outcomes leading to an inability to introduce positive changes.</p> <p><i>Mitigation:</i> Progress to be included in Manager/Director Monthly Reports and quarterly IP&amp;R reports. The Management Team to meet bi-annually with the Executive to discuss progress and priorities. Annual progress reports to be prepared for the elected Council. Councillors to be briefed on individual projects as they are being implemented.</p> |
| Benefits        | An across-the-board improvement in work practices and better value-for-money for ratepayers.  |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                                |   |
|--------------------------------|---|
| Project                        | <b>Sponsorship &amp; Subsidies Review</b>   |
| FSI Objectives                 | <ul style="list-style-type: none"> <li>• Reduce costs</li> <li>• Improve governance</li> </ul>  |
| Fit for the Future impacts     | <ul style="list-style-type: none"> <li>• Operating performance ratio</li> <li>• Real operating expenditure per capita</li> </ul>  |
| Community Strategic Plan links | This project contributes to the community's desired outcome of <i>Civic Leadership and Effective Governance</i> .   |
| Delivery Program links         | This project contributes to the Delivery Program deliverable 5.3.5 <i>Carry out governance functions, provide advice and conduct education programs to comply with legislation and best practice</i> .  |
| Operational Plan links         | This project is part of the 2015-16 Operational Plan action 5.3.7.a <i>Progress the Financial Sustainability Initiative and other projects from Council's Improvement Proposal</i> .  |
| Scope                          | The <i>Sponsorship and subsidies review</i> will identify all of the in-kind and monetary donations/sponsorships and other instances where market rates are not being charged to ensure there is transparency, equity and improved governance around these types of transactions. |
| Lead                           | Principal Environmental Planner   |
| Team members / contributors    | Governance & Business Services Manager<br>Recreation Services Manager<br>Community & Cultural Engagement Manager<br>Economic Development Manager<br>Design Delivery Manager<br>Chief Financial Officer  |
| Budget                         | To be undertaken in-house within existing budgets.  |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                     |   |
|---------------------|---|
| Project             | <b>Sponsorship &amp; Subsidies Review</b><br>continued  |
| Key Milestones      | <ul style="list-style-type: none"> <li>• 2015 – Project team to establish framework and commence review.</li> <li>• 2016 – Continue review and incorporate results into 2017-21 Delivery Program and long-term financial plan forecasts.</li> </ul>   |
| 2015-16 Action Plan | <ul style="list-style-type: none"> <li>• Establish project team</li> <li>• Scope project</li> <li>• Commence review</li> </ul>  |
| Status/Comments     | <p>Initial data collected in November- December 2014 for the 2015-16 round of IP&amp;R.</p> <p>The recent Contributions Audit identified potential subsidies for “temporary events” given there is no compensation for the damage caused to the road network.</p>   |
| Risk Assessment     | <p><i>Risk:</i> Lack of integration between Financial Sustainability Initiative projects leading to duplication and inefficiency.</p> <p><i>Mitigation:</i> The Management Team to act as the Project Control Group to oversee the coordinated implementation of these projects.</p> <p><i>Risk:</i> Lack of executive/political support for project outcomes leading to an inability to introduce positive changes.</p> <p><i>Mitigation:</i> Progress to be included in Manager/Director Monthly Reports and quarterly IP&amp;R reports. The Management Team to meet bi-annually with the Executive to discuss progress and priorities. Annual progress reports to be prepared for the elected Council. Councillors to be briefed on individual projects as they are being implemented.</p> |
| Benefits            | A consistent and transparent approach to sponsorship and subsidies.   |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                                |  |
|--------------------------------|--|
| Project                        | <b>Strategic Property Review</b>   |
| FSI Objectives                 | <ul style="list-style-type: none"> <li>• Reduce costs</li> <li>• Increase revenues</li> </ul>  |
| Fit for the Future impacts     | <ul style="list-style-type: none"> <li>• Operating performance ratio</li> <li>• Own source revenue ratio</li> <li>• Debt service ratio</li> <li>• Asset maintenance ratio</li> </ul>   |
| Community Strategic Plan links | This project contributes to the community's desired outcome of <i>Civic Leadership and Effective Governance</i> .  |
| Delivery Program links         | This project contributes to the Delivery Program deliverables 4.2.1 <i>Improve the corporate asset management system</i> and 5.3.2 <i>Implement systems and strategies to improve productivity across the organisation</i> .   |
| Operational Plan links         | This project is part of the 2015-16 Operational Plan action 5.3.7.a <i>Progress the Financial Sustainability Initiative and other projects from Council's Improvement Proposal</i> .   |
| Scope                          | The <i>Strategic property review</i> will review Council's property portfolio to ensure it is being efficiently and effectively managed on behalf of the community. It will ensure that property assets are being appropriately utilised and will identify 'lazy' assets and convert them into sustainable revenue-generating assets through the establishment of a Property Investment Fund where 20% of the return on investment generated will be used to fund infrastructure, services and facilities in line with Council's adopted Delivery Program. |
| Lead                           | Integrated Planning & Strategic Property Manager   |
| Team members / contributors    | Recreation Services Manager<br>Principal Community Planner<br>Economic Development Manager<br>Strategic Land Use Planning Manager<br>Executive Project Officer<br>Strategic Asset Planning Manager   |
| Budget                         | To be undertaken in-house within existing budgets (any external resources will be funded from the Property Investment Fund).   |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                     |  |
|---------------------|--|
| Project             | <b>Strategic Property Review</b><br>continued  |
| Key Milestones      | <ul style="list-style-type: none"> <li>• 2014-2015 – Phase 2 in progress – Investigate stage 1 properties, identify stage 2 properties and implement Property Investment Fund reporting.</li> <li>• 2015-16 – Implement actions for stage 1 properties, investigate stage 2 properties, and identify stage 3 properties.</li> <li>• 2016-17– Implement actions for stage 1 properties, investigate stage 2 properties, and identify stage 3 properties.</li> <li>• Further stages as required.</li> </ul>  |
| 2015-16 Action Plan | <ul style="list-style-type: none"> <li>• Complete phase 2</li> <li>• Commence phase 3</li> </ul>   |
| Status/Comments     | <p>Stage 1 – complete:<br/>Property Investment Policy adopted.<br/>Property Management Policy updated.<br/>Property Management Guidelines revised.<br/>Assessment criteria developed and Stage 1 properties identified.</p> <p>Stage 2 – in progress</p>   |
| Risk Assessment     | <p><i>Risk:</i> Lack of integration between Financial Sustainability Initiative projects leading to duplication and inefficiency.<br/><i>Mitigation:</i> The Management Team to act as the Project Control Group to oversee the coordinated implementation of these projects.</p> <p><i>Risk:</i> Lack of executive/political support for project outcomes leading to an inability to introduce positive changes.<br/><i>Mitigation:</i> Progress to be included in Manager/Director Monthly Reports and quarterly IP&amp;R reports. The Management Team to meet bi-annually with the Executive to discuss progress and priorities. Annual progress reports to be prepared for the elected Council. Councillors to be briefed on individual projects as they are being implemented.</p> <p><i>Risk:</i> Lack of agreed project parameters leading to the sale of fixed assets funding operational expenses.<br/><i>Mitigation:</i> Establishment of a Property Investment Fund where 80% of the return on investment generated will be re-invested and the remaining 20% used to fund infrastructure, services and facilities in line with Council's adopted Delivery Program.</p> |
| Benefits            | A revenue-generating property investment portfolio providing a sustainable return to the ratepayers of the local government area.  |



## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                                |  |
|--------------------------------|--|
| Project                        | <b>Fees &amp; Charges Review</b>   |
| FSI Objectives                 | <ul style="list-style-type: none"> <li>• Increase revenues</li> </ul>  |
| Fit for the Future impacts     | <ul style="list-style-type: none"> <li>• Operating performance ratio</li> <li>• Own source revenue ratio</li> </ul>  |
| Community Strategic Plan links | This project contributes to the community's desired outcome of <i>Civic Leadership and Effective Governance</i> .  |
| Delivery Program links         | This project contributes to the Delivery Program deliverable 5.3.2 <i>Implement systems and strategies to improve productivity across the organisation</i> .                         |
| Operational Plan links         | This project is part of the 2015-16 Operational Plan action 5.3.7.a <i>Progress the Financial Sustainability Initiative and other projects from Council's Improvement Proposal</i> . |
| Scope                          | The <i>Fees &amp; charges</i> review will develop a consistent and transparent methodology for costing services, applying the principles of cost recovery and structuring charges.   |
| Lead                           | Chief Financial Officer  |
| Team members / contributors    | Environment & Waste Manager<br>Governance & Business Services Manager<br>Health & Building Manager<br>Procurement & Contracts Manager<br>Principal Environmental Planner             |
| Budget                         | To be undertaken in-house within existing budgets.   |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                     |   |
|---------------------|---|
| Project             | <b>Fees &amp; Charges Review</b><br>continued   |
| Key Milestones      | <ul style="list-style-type: none"> <li>• 2015 – Project team to establish framework and commence review.</li> <li>• 2015-16 – Incorporate phase 1 results in 2016-17 Operational Plan</li> <li>• 2016 – Finalise review and incorporate results into 2017-21 Delivery Program and long-term financial plan forecasts.</li> </ul>  |
| 2015-16 Action Plan | <ul style="list-style-type: none"> <li>• Establish project team</li> <li>• Scope project</li> <li>• Complete phase 1</li> </ul>   |
| Status/Comments     | <p>Attendance at a Price Setting Workshop in October 2014</p> <p>Fee calculation template distributed to Managers as the potential basis for the calculation of future fees and charges.</p> <p>Initial data collected in November- December 2014 for the 2015-16 round of IP&amp;R.</p>  |
| Risk Assessment     | <p><i>Risk:</i> Lack of integration between Financial Sustainability Initiative projects leading to duplication and inefficiency.</p> <p><i>Mitigation:</i> The Management Team to act as the Project Control Group to oversee the coordinated implementation of these projects.</p> <p><i>Risk:</i> Lack of executive/political support for project outcomes leading to an inability to introduce positive changes.</p> <p><i>Mitigation:</i> Progress to be included in Manager/Director Monthly Reports and quarterly IP&amp;R reports. The Management Team to meet bi-annually with the Executive to discuss progress and priorities. Annual progress reports to be prepared for the elected Council. Councillors to be briefed on individual projects as they are being implemented.</p> |
| Benefits            | A consistent, robust and equitable pricing methodology that generates revenue to supplement the traditional rate base.  |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                                |  |
|--------------------------------|--|
| Project                        | <b>Assets, Depreciation and Capital Commitments Review</b>   |
| FSI Objectives                 | <ul style="list-style-type: none"> <li>• Reduce costs</li> </ul>   |
| Fit for the Future impacts     | <ul style="list-style-type: none"> <li>• Operating performance ratio</li> <li>• Debt service ratio</li> <li>• Building and infrastructure renewal ratio</li> <li>• Infrastructure backlog ratio</li> <li>• Asset maintenance ratio</li> <li>• Real operating expenditure per capita</li> </ul> |
| Community Strategic Plan links | This project contributes to the community's desired outcome of <i>Civic Leadership and Effective Governance</i> .  |
| Delivery Program links         | This project contributes to the Delivery Program deliverables 4.2.1 <i>Improve the corporate asset management system</i> and 5.3.2 <i>Implement systems and strategies to improve productivity across the organisation</i> .   |
| Operational Plan links         | This project is part of the 2015-16 Operational Plan action 5.3.7.a <i>Progress the Financial Sustainability Initiative and other projects from Council's Improvement Proposal</i> .   |
| Scope                          | The <i>assets, depreciation and capital commitments review</i> will revise Council's accounting policies with regards to infrastructure assets, review asset management plans and re-examine the forecasts of future capital expenditure incorporated in Council's Long-Term Financial Plan.   |
| Lead                           | Strategic Asset Planning Manager   |
| Team members / contributors    | Recreation Services Manager<br>Works Delivery Manager<br>Information Technology Manager<br>Chief Financial Officer   |
| Budget                         | To be undertaken within existing budgets utilising in-house and external resources.  |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                     |  |
|---------------------|--|
| Project             | <b>Assets, Depreciation and Capital Commitments Review</b><br>continued  |
| Key Milestones      | <ul style="list-style-type: none"> <li>• 2015 – Community consultation to determine the meaning of satisfactory condition for infrastructure assets; and transfer asset management plans to new templates.</li> <li>• 2016-17 – Community consultation to determine levels of service.</li> </ul>  |
| 2015-16 Action Plan | <ul style="list-style-type: none"> <li>• Transfer asset management plans to new templates</li> <li>• Revalue assets</li> </ul>   |
| Status/Comments     | <p>Revised definitions of “useful lives” and “backlog” used to calculate figures for the 2013-14 Annual Financial Report.</p> <p>Completed community consultation to determine what is a “satisfactory” condition for infrastructure assets in 2015.</p>   |
| Risk Assessment     | <p><i>Risk:</i> Lack of integration between Financial Sustainability Initiative projects leading to duplication and inefficiency.</p> <p><i>Mitigation:</i> The Management Team to act as the Project Control Group to oversee the coordinated implementation of these projects.</p> <p><i>Risk:</i> Lack of executive/political support for project outcomes leading to an inability to introduce positive changes.</p> <p><i>Mitigation:</i> Progress to be included in Manager/Director Monthly Reports and quarterly IP&amp;R reports. The Management Team to meet bi-annually with the Executive to discuss progress and priorities. Annual progress reports to be prepared for the elected Council. Councillors to be briefed on individual projects as they are being implemented.</p> <p><i>Risk:</i> Poor asset management practices leading to sub-optimal interventions/investments in the infrastructure portfolio.</p> <p><i>Mitigation:</i> Utilisation of industry standard asset management templates coupled with implementation assistance from external subject-matter experts.</p> |
| Benefits            | Sound asset management practices to maximise the utility of the community’s infrastructure asset portfolio.  |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

| Project                        | Developer Contributions Review   |
|--------------------------------|--|
| FSI Objectives                 | <ul style="list-style-type: none"> <li>• Increase revenues</li> </ul>  |
| Fit for the Future impacts     | <ul style="list-style-type: none"> <li>• Operating performance ratio</li> <li>• Own source revenue ratio</li> <li>• Infrastructure backlog ratio</li> <li>• Asset maintenance ratio</li> <li>• Real operating expenditure per capita</li> </ul>  |
| Community Strategic Plan links | This project contributes to the community's desired outcome of <i>Civic Leadership and Effective Governance</i> .  |
| Delivery Program links         | This project contributes to the Delivery Program deliverables 4.2.5 <i>Adopt the City Wide Section 94 Contribution Plan</i> and 5.3.2 <i>Implement systems and strategies to improve productivity across the organisation</i> .  |
| Operational Plan links         | This project is part of the 2015-16 Operational Plan action 5.3.7.a <i>Progress the Financial Sustainability Initiative and other projects from Council's Improvement Proposal</i> .   |
| Scope                          | The <i>Developer contributions review</i> will progress the implementation of the development contributions framework (along with the outcomes of the recent internal audit) and re-assess the existing contributions plans including the infrastructure to be provided (as a result of development) and the apportionment of costs. |
| Lead                           | Strategic Land Use Planning Manager  |
| Team members / contributors    | Business Support Manager<br>Recreation Services Manager<br>Strategic Asset Planning Manager<br>Development Services Manager<br>Chief Financial Officer   |
| Budget                         | To be undertaken in-house within existing budgets.   |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                 |  |
|-----------------|--|
| Project         | <b>Developer Contributions Review</b><br>continued   |
| Key Milestones  | <ul style="list-style-type: none"> <li>• 2014-15 – Internal review of development contributions.</li> <li>• 2015 – Commence implementation of review's recommendations.</li> </ul>   |
| 2015-16 Action  | <ul style="list-style-type: none"> <li>• Establish project team</li> <li>• Commence implementation of internal audit recommendations</li> </ul>  |
| Status/Comments | <p>Report on developer contributions (by an external consultant) in 2011 (identifying a requirement for a detailed financial review).</p> <p>Internal audit review of Council's developer contributions systems completed in 2015.</p> <p>Infrastructure needs analyses/reviews in progress.</p>   |
| Risk Assessment | <p><i>Risk:</i> Lack of integration between Financial Sustainability Initiative projects leading to duplication and inefficiency.</p> <p><i>Mitigation:</i> The Management Team to act as the Project Control Group to oversee the coordinated implementation of these projects.</p> <p><i>Risk:</i> Lack of executive/political support for project outcomes leading to an inability to introduce positive changes.</p> <p><i>Mitigation:</i> Progress to be included in Manager/Director Monthly Reports and quarterly IP&amp;R reports. The Management Team to meet bi-annually with the Executive to discuss progress and priorities. Annual progress reports to be prepared for the elected Council. Councillors to be briefed on individual projects as they are being implemented.</p> <p><i>Risk:</i> Poor developer contributions planning leading to inadequate contributions and financial burden on existing ratepayers.</p> <p><i>Mitigation:</i> Implement review recommendations and schedule further follow-up reviews to ensure there is no slippage.</p> |
| Benefits        | Additional/upgraded infrastructure to support new development is appropriate and provided/paid for by developers.  |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                                |   |
|--------------------------------|---|
| Project                        | <b>Business Opportunities Framework</b>   |
| FSI Objectives                 | <ul style="list-style-type: none"> <li>• Increase revenues</li> </ul>   |
| Fit for the Future impacts     | <ul style="list-style-type: none"> <li>• Operating performance ratio</li> <li>• Own source revenue ratio</li> <li>• Real operating expenditure per capita</li> </ul>                          |
| Community Strategic Plan links | This project contributes to the community's desired outcome of <i>Civic Leadership and Effective Governance</i> .   |
| Delivery Program links         | This project contributes to the Delivery Program deliverable 5.3.2 <i>Implement systems and strategies to improve productivity across the organisation</i> .                                  |
| Operational Plan links         | This project is part of the 2015-16 Operational Plan action 5.3.7.a <i>Progress the Financial Sustainability Initiative and other projects from Council's Improvement Proposal</i> .          |
| Scope                          | The <i>Business opportunities framework</i> will establish the basis for the operation of entrepreneurial activities to yield Council sustainable revenue streams in the medium to long term. |
| Lead                           | Economic Development Manager  |
| Team members / contributors    | Human Resources Manager<br>Governance & Business Services Manager<br>Chief Financial Officer  |
| Budget                         | To be undertaken in-house within existing budgets.  |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                 |   |
|-----------------|---|
| Project         | <b>Business Opportunities Framework</b><br>continued  |
| Key Milestones  | <ul style="list-style-type: none"> <li>• 2015 - Project team to scope project.</li> <li>• 2016 – Project team to commence development of framework.</li> </ul>  |
| 2015-16 Action  | <ul style="list-style-type: none"> <li>• Establish project team</li> <li>• Scope project.</li> </ul>  |
| Status/Comments | The recent Contributions Audit identified a potential opportunity to make money from the increasing number of regular “temporary events” (to offset the damage caused to the road network).   |
| Risk Assessment | <p><i>Risk:</i> Lack of integration between Financial Sustainability Initiative projects leading to duplication and inefficiency.</p> <p><i>Mitigation:</i> The Management Team to act as the Project Control Group to oversee the coordinated implementation of these projects.</p> <p><i>Risk:</i> Lack of executive/political support for project outcomes leading to an inability to introduce positive changes.</p> <p><i>Mitigation:</i> Progress to be included in Manager/Director Monthly Reports and quarterly IP&amp;R reports. The Management Team to meet bi-annually with the Executive to discuss progress and priorities. Annual progress reports to be prepared for the elected Council. Councillors to be briefed on individual projects as they are being implemented.</p> |
| Benefits        | Generation of additional revenues streams to supplement the traditional rates base.   |



## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

| Project                        | Special Rate Variation Strategy   |
|--------------------------------|---|
| FSI Objectives                 | <ul style="list-style-type: none"> <li>• Increase revenues</li> </ul>   |
| Fit for the Future impacts     | <ul style="list-style-type: none"> <li>• Operating performance ratio</li> <li>• Own source revenue ratio</li> </ul>   |
| Community Strategic Plan links | This project contributes to the community's desired outcome of <i>Civic Leadership and Effective Governance</i> .   |
| Delivery Program links         | This project contributes to the Delivery Program deliverable 5.3.7 <i>Implement a special rate variation strategy</i> .   |
| Operational Plan links         | This project is part of the 2015-16 Operational Plan action 5.3.7.a <i>Progress the Financial Sustainability Initiative and other projects from Council's Improvement Proposal</i> .  |
| Scope                          | The <i>Special Rate Variation Strategy</i> will be re-visited in the medium-term, following the incorporation of the outcomes of the other (Financial Sustainability Initiative) strategies into Council's Long-Term Financial Plan, to determine whether Council needs to consider a further general rate increase to secure its financial position. |
| Lead                           | Integrated Planning & Strategic Property Manager  |
| Team members / contributors    | Executive Project Officer<br>Strategic Asset Planning Manager<br>Chief Financial Officer  |
| Budget                         | To be undertaken in-house within existing budgets.  |



## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                 |   |
|-----------------|---|
| Project         | <b>Special Rate Variation Strategy</b><br>continued   |
| Key Milestones  | <ul style="list-style-type: none"> <li>Post 2016-17 – Assess progress against Financial Sustainability Initiative projects and Fit for the Future benchmarks to determine the need for a special rate variation.</li> </ul>   |
| 2015-16 Action  | <ul style="list-style-type: none"> <li>N/A</li> </ul>   |
| Status/Comments | This project has been included in Council's Improvement Proposal as part of the Fit for the Future reform package.  |
| Risk Assessment | <p><i>Risk:</i> Lack of integration between Financial Sustainability Initiative projects leading to duplication and inefficiency.</p> <p><i>Mitigation:</i> The Management Team to act as the Project Control Group to oversee the coordinated implementation of these projects.</p> <p><i>Risk:</i> Lack of executive/political support for project outcomes leading to an inability to introduce positive changes.</p> <p><i>Mitigation:</i> Progress to be included in Manager/Director Monthly Reports and quarterly IP&amp;R reports. The Management Team to meet bi-annually with the Executive to discuss progress and priorities. Annual progress reports to be prepared for the elected Council. Councillors to be briefed on individual projects as they are being implemented.</p> |
| Benefits        | Provides the capacity to fund accelerated asset upgrades or renewals, or enhanced service provision.  |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

| Project                        | Investment Strategy  |
|--------------------------------|--|
| FSI Objectives                 | <ul style="list-style-type: none"> <li>• Increase revenues</li> </ul>  |
| Fit for the Future impacts     | <ul style="list-style-type: none"> <li>• Operating performance ratio</li> <li>• Own source revenue ratio</li> </ul>  |
| Community Strategic Plan links | This project contributes to the community's desired outcome of <i>Civic Leadership and Effective Governance</i> .  |
| Delivery Program links         | This project contributes to the Delivery Program deliverable 5.3.2 <i>Implement systems and strategies to improve productivity across the organisation</i> .                         |
| Operational Plan links         | This project is part of the 2015-16 Operational Plan action 5.3.7.a <i>Progress the Financial Sustainability Initiative and other projects from Council's Improvement Proposal</i> . |
| Scope                          | The <i>Investment Strategy</i> will complement Council's property investment portfolio and maximise the return on Council's financial investments.                                   |
| Lead                           | Chief Financial Officer  |
| Team members / contributors    | Management Accountant  |
| Budget                         | To be undertaken in-house within existing budgets.   |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                 |   |
|-----------------|---|
| Project         | <b>Investment Strategy</b><br>continued   |
| Key Milestones  | <ul style="list-style-type: none"> <li>• 2015 – Commence review.</li> <li>• 2016 – Implement and incorporate results into 2017-21 Delivery Program and long-term financial plan forecasts.</li> </ul>   |
| 2015-16 Action  | <ul style="list-style-type: none"> <li>• Scope project</li> <li>• Commence review</li> </ul>  |
| Status/Comments | This project was identified in Council's Improvement Proposal as part of the Fit for the Future reform package.   |
| Risk Assessment | <p><i>Risk:</i> Lack of integration between Financial Sustainability Initiative projects leading to duplication and inefficiency.</p> <p><i>Mitigation:</i> The Management Team to act as the Project Control Group to oversee the coordinated implementation of these projects.</p> <p><i>Risk:</i> Lack of executive/political support for project outcomes leading to an inability to introduce positive changes.</p> <p><i>Mitigation:</i> Progress to be included in Manager/Director Monthly Reports and quarterly IP&amp;R reports. The Management Team to meet bi-annually with the Executive to discuss progress and priorities. Annual progress reports to be prepared for the elected Council. Councillors to be briefed on individual projects as they are being implemented.</p> |
| Benefits        | A well-managed investment portfolio (complementing the property portfolio) to provide a sustainable revenue stream to the ratepayers of the local government area.  |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                                |   |
|--------------------------------|---|
| Project                        | <b>Plant and fleet management review</b>  |
| FSI Objectives                 | <ul style="list-style-type: none"> <li>• Reduce costs</li> <li>• Improve value for money</li> <li>• Improve governance</li> </ul>   |
| Fit for the Future impacts     | <ul style="list-style-type: none"> <li>• Operating performance ratio</li> <li>• Building and infrastructure renewal ratio</li> <li>• Asset maintenance ratio</li> <li>• Real operating expenditure per capita</li> </ul>                        |
| Community Strategic Plan links | This project contributes to the community's desired outcome of <i>Civic Leadership and Effective Governance</i> .   |
| Delivery Program links         | This project contributes to the Delivery Program deliverables <i>4.2.4 Improve support services and facilities to assist works delivery</i> and <i>5.3.2 Implement systems and strategies to improve productivity across the organisation</i> . |
| Operational Plan links         | This project is part of the 2015-16 Operational Plan action 5.3.7.a <i>Progress the Financial Sustainability Initiative and other projects from Council's Improvement Proposal</i> .  |
| Scope                          | The <i>Plant and fleet management review</i> will ensure efficient and effective usage of resources in delivering infrastructure and services to the community.   |
| Lead                           | Procurement & Contracts Manager   |
| Team members / contributors    | <p><b>Plant</b></p> <p>Works Delivery Manager<br/>Plant Superintendent<br/>Chief Financial Officer</p> <p><b>Fleet</b></p> <p>Plant Superintendent<br/>Chief Financial Officer<br/>Principal Environment Planner</p>                            |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                 |   |
|-----------------|---|
| Project         | <b>Plant and fleet management review</b><br>continued   |
| Budget          | To be undertaken in-house within existing budgets.  |
| Key Milestones  | <ul style="list-style-type: none"> <li>• 2015 – Commence review</li> <li>• 2016 – Continue review and incorporate results into 2017-21 Delivery Program and long-term financial plan forecasts.</li> </ul>  |
| 2015-16 Action  | <ul style="list-style-type: none"> <li>• Establish project teams</li> <li>• Scope projects</li> <li>• Commence review</li> </ul>  |
| Status/Comments | <p>This project was identified in Council's Improvement Proposal as part of the Fit for the Future reform package.</p> <p>This project will be split into two sub-projects to separately review plant and fleet.</p>  |
| Risk Assessment | <p><i>Risk:</i> Lack of integration between Financial Sustainability Initiative projects leading to duplication and inefficiency.</p> <p><i>Mitigation:</i> The Management Team to act as the Project Control Group to oversee the coordinated implementation of these projects.</p> <p><i>Risk:</i> Lack of executive/political support for project outcomes leading to an inability to introduce positive changes.</p> <p><i>Mitigation:</i> Progress to be included in Manager/Director Monthly Reports and quarterly IP&amp;R reports. The Management Team to meet bi-annually with the Executive to discuss progress and priorities. Annual progress reports to be prepared for the elected Council. Councillors to be briefed on individual projects as they are being implemented.</p> |
| Benefits        | <p>Cost-effective and optimised plant operations to facilitate the delivery of services and infrastructure.</p> <p>Appropriate fleet management to minimise costs and attract/retain staff.</p>   |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

| Project                        | <b>Procurement review</b>  |
|--------------------------------|--|
| FSI Objectives                 | <ul style="list-style-type: none"> <li>• Reduce costs</li> <li>• Improve value-for-money</li> <li>• Improve governance</li> </ul>  |
| Fit for the Future impacts     | <ul style="list-style-type: none"> <li>• Operating performance ratio</li> <li>• Building and infrastructure renewal ratio</li> <li>• Asset maintenance ratio</li> <li>• Real operating expenditure per capita</li> </ul> |
| Community Strategic Plan links | This project contributes to the community's desired outcome of <i>Civic Leadership and Effective Governance</i> .  |
| Delivery Program links         | This project contributes to the Delivery Program deliverable 5.3.2 <i>Implement systems and strategies to improve productivity across the organisation</i> .   |
| Operational Plan links         | This project is part of the 2015-16 Operational Plan action 5.3.7.a <i>Progress the Financial Sustainability Initiative and other projects from Council's Improvement Proposal</i> .                                     |
| Scope                          | The <i>Procurement review</i> will critically review spending on materials and contracts and ensure robust procurement practices.  |
| Lead                           | Procurement & Contracts Manager  |
| Team members / contributors    | Governance & Business Services Manager<br>Purchasing & Stores Coordinator<br>Design Delivery Manager<br>Chief Financial Officer  |
| Budget                         | To be undertaken in-house within existing budgets.   |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                 |   |
|-----------------|---|
| Project         | <b>Procurement review</b><br>continued  |
| Key Milestones  | <ul style="list-style-type: none"> <li>2015 – Implement new procedures and investigate opportunities for further efficiencies.</li> </ul>   |
| 2015-16 Action  | <ul style="list-style-type: none"> <li>Implement new procedures</li> <li>Investigate opportunities for further efficiencies</li> </ul>  |
| Status/Comments | <p>The procurement system was reviewed and policies/procedures revised in 2014.</p> <p>This project was identified in Council's Improvement Proposal as part of the Fit for the Future reform package.</p>  |
| Risk Assessment | <p><i>Risk:</i> Lack of integration between Financial Sustainability Initiative projects leading to duplication and inefficiency.</p> <p><i>Mitigation:</i> The Management Team to act as the Project Control Group to oversee the coordinated implementation of these projects.</p> <p><i>Risk:</i> Lack of executive/political support for project outcomes leading to an inability to introduce positive changes.</p> <p><i>Mitigation:</i> Progress to be included in Manager/Director Monthly Reports and quarterly IP&amp;R reports. The Management Team to meet bi-annually with the Executive to discuss progress and priorities. Annual progress reports to be prepared for the elected Council. Councillors to be briefed on individual projects as they are being implemented.</p> |
| Benefits        | Procuring the most appropriate goods and services in a correct and timely manner.   |



## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                                |  |
|--------------------------------|--|
| Project                        | <b>Project management framework improvement</b>  |
| FSI Objectives                 | <ul style="list-style-type: none"> <li>• Improve value for money</li> <li>• Improve governance</li> </ul>  |
| Fit for the Future impacts     | <ul style="list-style-type: none"> <li>• Operating performance ratio</li> <li>• Building and infrastructure renewal ratio</li> <li>• Asset maintenance ratio</li> <li>• Real operating expenditure per capita</li> </ul>   |
| Community Strategic Plan links | This project contributes to the community's desired outcome of <i>Civic Leadership and Effective Governance</i> .  |
| Delivery Program links         | This project contributes to the Delivery Program deliverable 5.3.2 <i>Implement systems and strategies to improve productivity across the organisation</i> .   |
| Operational Plan links         | This project is part of the 2015-16 Operational Plan action 5.3.7.a <i>Progress the Financial Sustainability Initiative and other projects from Council's Improvement Proposal</i> .   |
| Scope                          | The <i>Project management framework improvement project</i> will improve the robustness of Council's project management framework to more efficiently deliver infrastructure and services.   |
| Lead                           | Design Delivery Manager  |
| Team members / contributors    | <p>Works Delivery Engineer<br/>Project Engineer<br/>Procurement &amp; Contracts Manager<br/>Principal Environment Planner</p> <p>With contributions from: Recreation Services Manager, Strategic Land Use Planning Manager, Strategic Asset Planning Manager and Infrastructure Accountant</p> |
| Budget                         | To be undertaken in-house within existing budgets.   |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                 |   |
|-----------------|---|
| Project         | <b>Project management framework improvement</b><br>continued  |
| Key Milestones  | <ul style="list-style-type: none"> <li>• 2015-16 – Project team established to review framework and identify improvements.</li> <li>• 2016-17 – Transition to improved project management framework commences.</li> </ul>   |
| 2015-16 Action  | <ul style="list-style-type: none"> <li>• Establish project team</li> <li>• Scope project</li> <li>• Commence review of existing framework</li> </ul>  |
| Status/Comments | This project was identified in Council's Improvement Proposal as part of the Fit for the Future reform package.   |
| Risk Assessment | <p><i>Risk:</i> Lack of integration between Financial Sustainability Initiative projects leading to duplication and inefficiency.</p> <p><i>Mitigation:</i> The Management Team to act as the Project Control Group to oversee the coordinated implementation of these projects.</p> <p><i>Risk:</i> Lack of executive/political support for project outcomes leading to an inability to introduce positive changes.</p> <p><i>Mitigation:</i> Progress to be included in Manager/Director Monthly Reports and quarterly IP&amp;R reports. The Management Team to meet bi-annually with the Executive to discuss progress and priorities. Annual progress reports to be prepared for the elected Council. Councillors to be briefed on individual projects as they are being implemented.</p> |
| Benefits        | A consistent and efficient approach to delivering infrastructure and services.  |



## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                                |  |
|--------------------------------|--|
| Project                        | <b>Rating structure review</b>   |
| FSI Objectives                 | <ul style="list-style-type: none"> <li>• Improve governance</li> </ul>   |
| Fit for the Future impacts     | <ul style="list-style-type: none"> <li>• N/A</li> </ul>  |
| Community Strategic Plan links | This project contributes to the community's desired outcome of <i>Civic Leadership and Effective Governance</i> .  |
| Delivery Program links         | This project contributes to the Delivery Program deliverable 5.3.2 <i>Implement systems and strategies to improve productivity across the organisation</i> .                         |
| Operational Plan links         | This project is part of the 2015-16 Operational Plan action 5.3.7.a <i>Progress the Financial Sustainability Initiative and other projects from Council's Improvement Proposal</i> . |
| Scope                          | The <i>Rating structure review</i> will reduce the number of rating categories and re-align all rates to the residential rates.  |
| Lead                           | Chief Financial Officer  |
| Team members / contributors    | Senior Revenue Accountant  |
| Budget                         | To be undertaken in-house within existing budgets.   |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                 |   |
|-----------------|---|
| Project         | <b>Rating structure review</b><br>continued   |
| Key Milestones  | <ul style="list-style-type: none"> <li>• 2015-17 – Project team to develop framework and work up options.</li> <li>• 2017-18 – Transition to new structure to be incorporated into Revenue Policy.</li> </ul>   |
| 2015-16 Action  | <ul style="list-style-type: none"> <li>• Project team established</li> <li>• Scope review</li> <li>• Commence review</li> </ul>   |
| Status/Comments | This project was identified in Council's Improvement Proposal as part of the Fit for the Future reform package.   |
| Risk Assessment | <p><i>Risk:</i> Lack of integration between Financial Sustainability Initiative projects leading to duplication and inefficiency.</p> <p><i>Mitigation:</i> The Management Team to act as the Project Control Group to oversee the coordinated implementation of these projects.</p> <p><i>Risk:</i> Lack of executive/political support for project outcomes leading to an inability to introduce positive changes.</p> <p><i>Mitigation:</i> Progress to be included in Manager/Director Monthly Reports and quarterly IP&amp;R reports. The Management Team to meet bi-annually with the Executive to discuss progress and priorities. Annual progress reports to be prepared for the elected Council. Councillors to be briefed on individual projects as they are being implemented.</p> |
| Benefits        | A more equitable and transparent rating structure.  |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                                |  |
|--------------------------------|--|
| Project                        | <b>Records management review</b>   |
| FSI Objectives                 | <ul style="list-style-type: none"> <li>• Improve governance</li> </ul>   |
| Fit for the Future impacts     | <ul style="list-style-type: none"> <li>• Operating performance ratio</li> <li>• Real operating expenditure per capita</li> </ul>   |
| Community Strategic Plan links | This project contributes to the community's desired outcome of <i>Civic Leadership and Effective Governance</i> .  |
| Delivery Program links         | This project contributes to the Delivery Program deliverable 5.3.2 <i>Implement systems and strategies to improve productivity across the organisation</i> .                         |
| Operational Plan links         | This project is part of the 2015-16 Operational Plan action 5.3.7.a <i>Progress the Financial Sustainability Initiative and other projects from Council's Improvement Proposal</i> . |
| Scope                          | The <i>Records management review</i> will improve record keeping practices to minimise the organisation's risk exposure and enhance operational efficiency.                          |
| Lead                           | Governance & Business Services Manager   |
| Team members / contributors    | Corporate Records Coordinator  |
| Budget                         | To be undertaken in-house within existing budgets.   |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                 |   |
|-----------------|---|
| Project         | <b>Records management review</b><br>continued   |
| Key Milestones  | <ul style="list-style-type: none"> <li>• 2015 – Internal audit review.</li> <li>• 2016 – Commence implementation of review recommendations.</li> </ul>  |
| 2015-16 Action  | <ul style="list-style-type: none"> <li>• Conduct internal audit</li> <li>• Establish project team</li> <li>• Commence implementation of internal audit recommendations</li> </ul>   |
| Status/Comments | This project was identified in Council's Improvement Proposal as part of the Fit for the Future reform package.   |
| Risk Assessment | <p><i>Risk:</i> Lack of integration between Financial Sustainability Initiative projects leading to duplication and inefficiency.</p> <p><i>Mitigation:</i> The Management Team to act as the Project Control Group to oversee the coordinated implementation of these projects.</p> <p><i>Risk:</i> Lack of executive/political support for project outcomes leading to an inability to introduce positive changes.</p> <p><i>Mitigation:</i> Progress to be included in Manager/Director Monthly Reports and quarterly IP&amp;R reports. The Management Team to meet bi-annually with the Executive to discuss progress and priorities. Annual progress reports to be prepared for the elected Council. Councillors to be briefed on individual projects as they are being implemented.</p> |
| Benefits        | Compliant records management that supports the organisation provide services and infrastructure to the community.   |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                                       |  |
|---------------------------------------|--|
| Project                               | <b>Embed a continuous improvement culture</b>  |
| FSI Objectives                        | <ul style="list-style-type: none"> <li>• Reduce costs</li> <li>• Improve value for money</li> </ul>  |
| Fit for the Future impacts            | <ul style="list-style-type: none"> <li>• Operating performance ratio</li> <li>• Real operating expenditure per capita</li> </ul>   |
| Community Strategic Plan links        | This project contributes to the community's desired outcome of <i>Civic Leadership and Effective Governance</i> .  |
| Delivery Program links                | This project contributes to the Delivery Program deliverable 5.3.2 <i>Implement systems and strategies to improve productivity across the organisation</i> .                         |
| Operational Plan links                | This project is part of the 2015-16 Operational Plan action 5.3.7.a <i>Progress the Financial Sustainability Initiative and other projects from Council's Improvement Proposal</i> . |
| Scope                                 | The <i>Embed a continuous improvement culture</i> will reinforce a culture among staff of doing the right things the best way to provide exceptional service to the community.       |
| Lead                                  | Human Resources Manager  |
| Suggested team members / contributors | Governance & Business Services Manager<br>Economic Development Manager   |
| Budget                                | To be undertaken in-house within existing budgets.   |

## Financial Sustainability Initiative/Fit for the Future Projects

### Detailed Action Plan – June 2015

|                 |   |
|-----------------|---|
| Project         | <b>Embed a continuous improvement culture</b><br>continued  |
| Key Milestones  | <ul style="list-style-type: none"> <li>• 2015 – Develop organisational values and agreed behaviours</li> <li>• 2016 – Pilot ways to integrate a continuous improvement philosophy into day-to-day operations.</li> </ul>  |
| 2015-16 Action  | <ul style="list-style-type: none"> <li>• Develop organisational values and agreed behaviours</li> </ul>   |
| Status/Comments | This project was identified in Council's Improvement Proposal as part of the Fit for the Future reform package.   |
| Risk Assessment | <p><i>Risk:</i> Lack of integration between Financial Sustainability Initiative projects leading to duplication and inefficiency.</p> <p><i>Mitigation:</i> The Management Team to act as the Project Control Group to oversee the coordinated implementation of these projects.</p> <p><i>Risk:</i> Lack of executive/political support for project outcomes leading to an inability to introduce positive changes.</p> <p><i>Mitigation:</i> Progress to be included in Manager/Director Monthly Reports and quarterly IP&amp;R reports. The Management Team to meet bi-annually with the Executive to discuss progress and priorities. Annual progress reports to be prepared for the elected Council. Councillors to be briefed on individual projects as they are being implemented.</p> |
| Benefits        | A motivated and engaged workforce.  |