(ITEM GMO147/13) SPECIAL RATES VARIATION

REPORT BY: Lotta Jackson, General Manager; Allan Shorter, Director Corporate Services ; Dennis Gascoigne, Director Engineering Services; James Ruprai, Director Strategic Planning and Environmental Services

SUMMARY
The purpose of this report is for Council to determine the Special Rates Variation application to IPART subsequent to the Community Forums and public submissions.

BACKGROUND
All Councils in NSW were audited by NSW Treasury Corporation (TCorp). From this audit TCorp assessed Tenterfield Shire Council to be *"in a weak financial position with negative outlook –marginal population growth"*

They subsequently provided the following recommendations:

"Council is forecasting significant operating deficits and need to source additional funds and reduce expenses for it to return it to a breakeven position. Continuous operating deficits will impact Council's service delivery levels, and its ability to maintain its assets;

Council is very reliant on grants as a core source of revenue and for future capital expenditure. Council needs to find a way to increase their overall operating position either through increased revenue by way of an SRV or reduce expenses through cost cutting".

In addressing the question of cost reduction, Council has already adopted cuts to expenditure across operational and capital areas (except road infrastructure) in 2013/14, and will continue reviewing costs in future budgets. Council now proposes an increase in revenue through special rates variations commencing in year 2014/15.

Council adopted the Community Strategic Plan and associated Plans, including the Long Term Financial Plan at the June 2013 Council meeting. The Integrated Planning Framework documentation also includes the Asset Management Plans and the level of service in these plans are reflected and budgeted for in the Long Term Financial Plan.

In order to be able to carry out the activities, and in particular the asset maintenance and renewal projects, contained within the Integrated Planning Framework, Special Rates Variations of 12%, 7%, 7%, and 7% over four (4) years have been factored into the Long Term Financial Plan on top of the assumed 3% rate pegging increase each year.

RELEVANCE TO INTEGRATED PLANNING AND REPORTING FRAMEWORK
Council's Long Term Financial Plan states the following:

The key longer term financial strategic performance targets are to:

1. *Achieve consistent underlying operating surpluses.*
2. *Achieve strengthening underlying working capital and liquidity positions.*
3. *Reduce reliance on borrowings.*
4. *Progressively increase funding for asset maintenance / capital renewal expenditure.*

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These initiatives will enhance the longer term financial sustainability of Council to:

1. *Achieve the strategic objectives documented in the Community Strategic Plan.*
2. *Address the infrastructure funding gap issues of Council.*
3. *Achieve long term financial sustainability by having an adequate level of funding for the services in the current and forward budgets.*

CURRENT POSITION

In September 2013, Council wrote to all Rate Payers (4,700), provided media releases on Council's proposed application for Special Rates Variation and invited members of the public to attend any of the Public Forums held across eight (8) locations in the Shire. The letter and media releases included the following guidance regarding Council's strategies for future financial sustainability:

Reduction in operating costs and levels of service – Council has already reduced operational costs in the 2013/14 budget however, further reductions in current operational costs, and reductions in the levels of service may be necessary;

Productivity improvements – Council has recruited a new senior management team and an organisational restructure was adopted by Council in June 2013. Many productivity improvements have already been achieved. This structure will support further improvements to productivity throughout Council's operations;

New revenue opportunities – Council has already identified properties surplus to Council's requirements, some of which have been sold, and reviewed leases to increase revenue. Further reviews of Council's assets are underway to identify additional opportunities for sale of Council properties, and the potential for leases, licences and other opportunities.

Rates Income – Council proposes to lodge an application for a Special Rates Variation to raise an additional 12% in 2014/15 and a further 7% for each of the following three (3) years. This is in addition to the forecast 3% increase under the rate peg.

Council has now completed its round of community consultations at Tenterfield and the villages of Legume, Liston, Drake, Jennings, Torrington, Urbenville and Mingoola to discuss the proposed Special Rates Variation for 2014 to 2018, and its role in Tenterfield's long term financial sustainability. The meetings were well attended with over 325 community members present across the eight (8) locations.

The majority of people, although not all, seemed to be at the forums to inform themselves of the Council's proposal. Once the attendees understood that the increases are to renew infrastructure and not to fund ongoing Council operations or employ new staff, the level of acceptance increased. This was discerned from the many positive comments following the meeting, commonly expressing the sentiment that, while no one likes to pay more – there is an understanding that Council needs funds to support infrastructure renewal and an appreciation that the general rate was low.

There were also residents who objected to the Special Rates Variation in principle, to the amount of the increase and to the general operation of Council over all. One of the sessions devolved into a forum for people to voice their local issues rather than the topic at hand and the capacity for staff to discuss the SRV and its application was diminished.

Community Forum Overview

The forums commenced with a presentation by the General Manager explaining that NSW Treasury Corporation (TCorp) had audited Council, finding that it relied too heavily on grant funding with only 22% of Council's general revenue coming from rates (consolidated own source revenue at 38% which includes water, sewer and waste), well below the TCorp benchmark (60%). Council's expenditure across the different departments was also presented showing the majority of expenditure on Engineering (58%) with the remainder spread across planning and compliance, cultural facilities, parks and gardens, economic development and tourism, administration and finance.

The General Manager explained that it is not uncommon for staff members to have multiple roles and much of Council's expenditure is related to services that Council is legally required to provide under the Local Government Act 1993 such as planning, compliance, library services, land use management, rural fire services, road management and public health.

At the forums the Director of Corporate Services provided an overview of the steps Council was undertaking to achieve financial sustainability and outlined the process of applying for Special Rates Variations (SRV). The Director explained that following submissions regarding the SRV, Council would review the data at its November meeting and determine if a SRV application would be made, and if so, what its form would be.

The presentation at the forums was concluded by the Director of Engineering Services, who explained the reason why Council had a surge in pending infrastructure cost. The Director of Engineering Services stated that most of Council's infrastructure is now reaching the end of its design life. The most visible examples are the Shire's timber bridges which have a design life of around 80 years and of which 50% or more are older than 70 years, thus requiring replacement now or in the next 10 years. The Director explained the challenge extends beyond bridges with roads to reseal and re-sheet, culverts to replace, causeways to reinstall and buildings to paint and repair. He provided the list of items that the Special Rates Variation would fund including:

- Road resheeting on Class A, B and C roads – 160km;
- Road resealing – ~70km rural and 8km urban roads;
- Appr. 15-20% of the bridge program;
- Public building and facility renewal in Tenterfield and villages;
- Tenterfield main street renewal;
- Saleyards upgrades (not the catwalk).

Following the half hour of presentations, the General Manager invited questions and ideas for the duration of one (1) hour. Common questions included money spent on salaries, the need for Council to lobby State Government for more money, personal hardship, pensioners' capacity to pay more and differences between rural and town rates.

A total of 37 written submissions have been received by Council and these are summarised in the table below in order of date received with the full submission available in Attachment 4.

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Written submissions were clearly communicated and largely similar in content to the questions and comments at the forums. Key objections related to financial hardship, pensioners capacity to pay, farmers capacity to pay and the high percentage increases over four (4) years.

Other written submissions illustrated a clear understanding of the need for the proposed special rates variations. An alternative suggestion was floated for a 4% (+ 3% rate peg) = 7% rates increase over 7 years instead of the current proposal of 12%, 7%,7% 7% (+ 3% rate peg) over 4 years.

No.	Submitter	Submission Issues	Response / Recommendation
1	[redacted]	Expectation that Council acts responsibly. Otherwise agreed in principle.	Comments are noted.
2	[redacted]	Charge rates according to services provided per case, and focus Council services on encouraging and supporting residents in taking more responsibility for themselves, and supporting community productivity, cohesion and well-being. Inspire and support people instead of controlling and taking from them without giving back. *"the only sustainable path forward is in supporting greater self-reliance and community solidarity."*	Comments are taken on board and Staff and Councillors will continue to work closely with Progress Associations across the Shire and facilitate and support community volunteering through (for example) the use of mowers and fuel paid by Council, and the volunteering at the School of Arts.
3	[redacted]	Rate payers do not mind paying more for services if the level of those services remain the same or improve. Question the cost of senior management and recruitment. Council staff need to work more efficiently.	The proposed special rates variation will be needed for the current service levels to remain. Comment on staffing costs are noted. Council staff are continuously looking at ways of working more efficiently and a review of all staff was conducted in 2012/13.
4	[redacted]	Small population, large Shire require other levels of Government to rectify the problem. New Senior Management Team. Tenterfield is not a wealthy town and many do not have capacity to pay more.	Council is very reliant on State and Federal Grants and needs to increase its own source of funding. Even so, staff are continuously looking for external funding for projects. The "new" senior management team is replacing the "old" senior management team and is not in addition to approved staff positions. Council understands the hardship situation of many residents and this has been factored into the alternative recommendation.
5	[redacted]	Reduction in operating cost by utilising volunteers at the front Counter.	Council employ one staff member for the front counter. Volunteers

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No.	Submitter	Submission Issues	Response / Recommendation
		Productivity Improvements – all staff to work one day for free per week. New revenue opportunities – selling of Council properties. Rates income – does not support increases above 3%	cannot replace permanent staff. Council staff have the legal right to be remunerated according to the relevant Award conditions. Identifying surplus assets with no strategic importance for sale is already a Council strategy. Noted.
6	[redacted]	New resident describing the area as relaxed feel, a sense of place and comfortable. *"Thank you for the work you do, and the efforts you obviously are making to ensure the Shire remains viable"*	Comments are noted.
7	[redacted]	To consider a less onerous burden on ratepayers, a 7% increase over 7 years is proposed,	Comments have been considered. Calculation for this option means a shortfall of $3 million in revenue. A similar proposal is included as an option in this report.
8	[redacted]	Strongly object to the special rates variation. Pensioners cannot afford the increases.	Comments noted and included in revised option.
9	[redacted]	Fix the Leslie Creek Road.	Comments noted. Leslie Creek Road is a condition 4 gravel, condition 3 sealed road which can only be resheeted with SRV funding and is included in the Long Term Financial Plan to be undertaken with the funds raised.
10	[redacted]	Little or no improvement in Drake to warrant rate increases.	New public amenities constructed in 2012/13. Drainage work for 2013/14, significant rural road maintenance expenditure. Comment noted.
11	[redacted]	Maintenance of Leslie Creek Road	Refer 9
12	[redacted]	Due to minimum services in Drake does not deserve a rates increase.	Refer 10
13	[redacted]	We are receiving very little services – rate rise not warranted.	Refer 10
14	[redacted]	Stop wasting money on poor investments. Start Grading our side roads 4 x a year	Comments noted.
15	[redacted]	Congratulate Council on the presentation and management of the Tenterfield meeting.	Comments noted.

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No.	Submitter	Submission Issues	Response / Recommendation
		"Presentation was clear and concise and the message was clear" 80% of business comes from travellers – "Tenterfield is a lower socioeconomic area and our businesses depend on the dollars spent by travellers and there are a lot of people in this town who fail to understand this" "as business owners we are very keen on the renovation of the main street".	
16	[redacted]	Land is not as productive as Glen Innes. Would support a single 10% increase in rates.	Land valuations are determined by the Valuer General and the valuations vary greatly across the Shire. The case for the SRV is not based on valuations, but on the costs of maintaining infrastructure. Comments noted.
17	[redacted]	1) Enable rate payers to pay by direct debit over 11 months (excluding December so that Christmas is free) 2) Outsource some of the Shire's activities such as waste collection 3) TAFE facility could be taken over by the Shire as a training facility.	Local Government Act specifies payment of rates and charges over four instalments. Currently Information Technology is outsourced. Waste services were tendered but no clear reduction in cost was apparent. Comment noted.
18	[redacted]	Support of the logic in Council's approach to financial sustainability. Would be happy to work with council; Interested in purchasing surplus council owned land.	Comments are noted.
19	[redacted]	Completely reject the proposed rate rise based on human rights – food and shelter. Problem is not due to lack of money but lack of staff supervision of road works.	Comment noted.
20	[redacted]	Farmers and Pensioners cannot cope with such an exorbitant rate rise. Increases should be distributed over a number of years.	Comments considered in revised proposal.
21	[redacted]	Do not agree with special rates variations. Submission discussed restricted funds rates as well which are not relevant to ordinary rates.	Comments noted.
22	[redacted]	Comments relating to Land Values and other council areas as comparisons. Roads/bridges maintenance has suffered at the cost of Industrial estate.	Refer 16. The SRV considers only the task now faced, not the decisions of previous

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No.	Submitter	Submission Issues	Response / Recommendation
		Does not support special rates variation.	Councils.
23	[redacted]	Supportive of Special rates variation because "we love this town and want to see the benefits of this measure". Lived 15 years in Tenterfield – now see a talented and contentious Council, steering the town's direction into the future with hard work, planning and diligence. Community involvement was never there in the past. "I greatly admire the fortitude shown by representatives of the Council from the GM down, in publicly making the case for a rate hike in an open forum."	Comments noted.
24		Concerned about the amount of rates rise proposed but not totally opposed. Request Council to reconsider the proposed special rates variation to reflect a more modest increase applied over a longer period of time.	Comment considered favourably. Revised proposal is for lower % over a larger number of years.
25		Thanking Council for presentation. Association disagrees with the 84% compounded increase over 10 years. Would agree to a more modest 30% (3% per year which is in line with the rate peg). Highlights pensioner hardship as a factor. Level of Accountability of Council seen as poor. Greater transparency is needed particularly what roads are included for Drake and for the cost associated with 95 full-time equivalent staff.	Unfortunately, 3% per annum is an unsustainable option. Total would be 34% allowing for compounding and does not even match the construction cost index. Comments noted. Additional details of proposed works will be included in the revised asset management plans following a decision on any SRV.
26	[redacted]	Abolition of rates and instead: Reduce staff spending by 16%; Voluntary funding through donations i.e. Brisbane City Hall Volunteers to build infrastructure	Council staff have the legal right to be remunerated according to the relevant Award conditions. Brisbane is a higher socio economic community and the example project raised less than $1/person in the 2012 budget. The majority of the work was funded from Council funds; These are professional occupations

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No.	Submitter	Submission Issues	Response / Recommendation
		Give back infrastructure	requiring a reliable full time work force. Work health and safety laws and insurances must also be considered.
		Require landholders to maintain their own infrastructure and reduce rates.	These are largely public roads, accessible and useable by the public. Which infrastructure would be removed and how would this be assessed?
		Wait for the State Government to fund the infrastructure	It would be irresponsible to run down services in the hope of funding to come forward from the State Government.
		Replace most full-time workers with casual staff	This would reduce productivity as fixed costs of machinery and equipment ownership would remain and output decrease. Casual employment is also more expensive than full time per hour.
		Replace full-time workers with contract workers	The majority of future infrastructure investment using funds from the SRV will be contracted.
		Charge tolls for using public infrastructure	Regulatory and economic development issues aside, the cost of implementation is far greater than the revenue.
27	[redacted]	Council should complete and lodge the application for SRV as proposed (42% increase over current rates by 2017/18). No point of deferring the rate rise. The Councillors elected should endorse and approve the said application.	Comments noted
		Any revenue from assets that Council may sell should be used to pay down debts or placed in a provision account for the future when grant funding becomes available, rather than expended on operational costs.	Agreed that revenue from asset sales should be used on debt or renewal.
		It is important for council to continue to maintain its services to be competitive with neighbouring councils.	Agreed.
		Senior management to remain prudent with the spending and what programs	Agreed.

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No.	Submitter	Submission Issues	Response / Recommendation
		that are undertaken. Commend the senior management team on conducting the public forums, and allowing the sharing of information for the benefit of all members of the shire.	 Comment noted.
28	[redacted]	Appeal against the proposed rate hike: Too many office staff in relation to field staff; Departments could be combined; Too much incompetence; Too many part-time positions; Some positions are overpaid; Cut down on perks for senior officers Improve staff out put Bad debt issue should be addressed Rural areas – local employment would save time and money – also emergency services.	Council's staff are appointed to service functions, including administrative and regulatory. The great majority of Council's staff are field based. Council staff have the legal right to be remunerated according to the relevant Award conditions. Council staff are residents and rate payers of the Shire. Staff receive an annual performance review. Productivity improvement is part of continuous improvement currently in place across all departments.
29	[redacted]	Oppose rate increase. Pensioner rebate cap at $250 should be increased by 70% Bold move to propose compounding rate increases, rates should be reviewed annually after council has explained where the increase in monies has been spent, while taking into account the financial climate at the time.	State Government sets the Pensioner Rebate cap. Comment noted. Council produces an Annual Report in November each year which includes the result of activities as well as the Financial Reports.
30	[redacted]	Consideration needed for the ability to pay – Beef cattle are in real terms at an all time low. T.S.C should approach State Government to pay it's fair share of rates from State Forestry and National Parks. Perhaps weight limits on some strategic infrastructure would help bring State Government to contribute their fair share.	NSW Local Government Association is lobbying the State Government for rates contribution from State Forest and National Parks. Affordability comment noted in new proposal. Comment noted.
31	[redacted]	3% per year only. Pensioner hardship. Council could borrow money instead.	Affordability comment included in new proposal. Council does consider borrowing for long term infrastructure.
32	[redacted]	Several comments around Council's financial reports. Rate pegging is already appr. 1% above CPI	 Rate peg is below construction cost index and NPV of grant funding has decreased. Need for revenue is

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No.	Submitter	Submission Issues	Response / Recommendation
			based on infrastructure going forward.
		Current asset ratio is flawed – Council needs to change to an outcomes based assessment?	Council must present its figures in the format required by the State Government.
		Hardship and the farming situation illustrated in depth.	Affordability comment noted in new proposal.
		Supportive of 7% each year over 7 years.	Less $3 million over the period.
33	[redacted]	Members hold a range of opinions on the proposed 12%, 7%, 7%, 7% increase but here are some comments: Hardship for farmers; Members see proposed increase as excessive;	Comments are noted and included in proposed new variation.
		Any rate increase must be accompanies by significant productivity efficiencies. These must be ongoing and obvious to ratepayers.	Continuous improvements and increased productivity is part of Council's plan into the future.
34		Farmers and Pensioners cannot cope with such an exorbitant rate rise.	Comments considered in revised proposal.
35		Not totally opposed to rate rises, provided they are linked to efficiency gains. Financial burden is an issue.	Comments are noted.
36		Not opposed to rate rise in principal as long as efficiencies are also gained.	Comment noted
		Concerns regarding valuations and impact on rates.	Valuations are the responsibility of the Valuer General
		Affordability and commodity prices effect on capacity to pay.	Comments considered in revised proposal.
37		Farmers and Pensioners cannot cope with such an exorbitant rate rise.	Refer 34

While the analysis of asset infrastructure costs reveals that the proposed revenue is necessary for sustainable asset management at proposed levels of service, community feedback and submissions indicate a slower increase over longer should be considered. Unless this raises comparable revenue, this would require reduction in the levels of service and amendment of the Asset Management Plans.

As a potential option, a variation to the initial proposal whereby an application for 5% each year on top of the rate peg (assume 3%) for 7 years was made (a total of 8% per year over 7 years), would provide a more gradual increase in the rates. This scenario would mean a shortfall of $1.36 million over the forecast period compared to the current proposal in the Long Term Financial Plan (LTFP).

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The Director of Engineering and Director of Strategic Planning and Environmental Services have reviewed the asset renewal program and advise the following changes would be necessary to cover the shortfall in funds under the 7x8% proposal above:

- Deferral of projects within the long term forecasting period due to significant delays in the available cash flow in early years;
- Potential for additional loans to take advantage of co-funding opportunities which would be paid off from increased cash flow within the LTFP term;
- Deferral of road resheeting, road resealing and bridge replacement from within the forecast period to the following year valued at $1.1M;
- Deferral of building and public facility renewals from within the forecast period to following years valued at $260,000.

The Director of Strategic Planning and Environmental Services has indicated that the deferral of building and public facility renewals from within the forecast period to following years valued at approximately $260,000, would incur:

- A significant reduction in what the Environmental Services Department can deliver, that would likely include deferral of: public playground renewals (Jubilee Park, Liston Park, Urbenville Park and/or Legume Park); replacement and repairs to public halls; maintenance of School of Arts Heritage building; expansion of the Tenterfield cemetery; upgrading of sporting facility lighting; and, safety renewals at the Council Saleyards.
- Further (and potentially larger) asset maintenance costs to renew or replace dilapidated assets at the end of this deferral period, leading to a costlier long-term outlook for the infrastructure network.

In order to raise comparable revenue to cover the Asset Renewal over the forecast period, a 7 year SRV schedule of 4x6% years + 3x5% years (4x9% + 3x8% incl. rate peg) is required. This will raise only $155,000 less than the current proposal in the LTFP. This proposal would still require the deferral of some projects currently listed until later in the planning period, but they would still be completed within the forecasted period.

The General Manager and Directors cannot recommend the alternative option of 4% (+3% rate peg =7%) each year for seven (7) years as this would see a reduction of over $3 million over the period and would be insufficient to support a sustainable infrastructure network. While the proposal of 5% (+3% rate peg = 8%) could be managed by deferrals, the revenue shortfall would still result in dilapidation of infrastructure and buildings and is not recommended.

It is recommended that the 4x6% years + 3x5% years (4x9% + 3x8% incl. rate peg) option be adopted even though it will result in delays in some projects budgeted in the LTFP, but they would still be completed within the forecast period. The General Manager and Directors advise that this scenario can be accommodated with relatively minor alterations to levels of service and asset management schedules.

The various scenarios can be seen in the graph on the following page. Please note that each scenario is non-inclusive of the rate peg of 3%.

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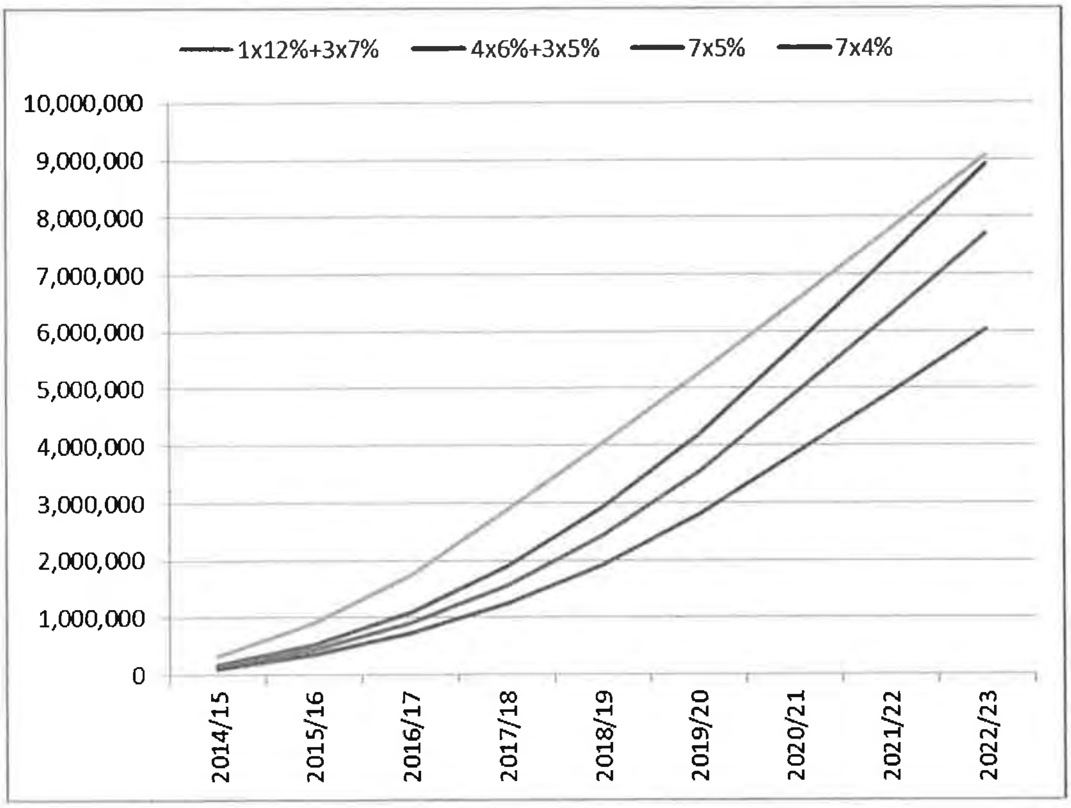

Senior staff will continue to improve practices and scrutinise the budget each year as part of the annual development of the Operational Plan and budget and will be vigilant in finding further cost savings as well as seeking more grant funding and other revenue opportunities.

GOVERNANCE/POLICY IMPLICATIONS
Council staff are appointed to provide factual and well researched options for Council to consider. Special Rates Variation has been recommended as one way of gaining financial sustainability into the future as well as cost savings which has already been achieved to its maximum for this financial year.

LEGAL IMPLICATIONS
Nil.

ENVIRONMENTAL SUSTAINABILITY IMPLICATIONS
Nil.

SOCIAL SUSTAINABILITY IMPLICATIONS
The proposed option of 4x6% years + 3x5% years (4x9% + 3x8% incl. rate peg) would probably be more in line with the affordability of the Tenterfield Shire community which has a low income population and a high percentage of retirees.

FINANCIAL IMPLICATIONS
The proposed option of 4x6% years + 3x5% years (4x9% + 3x8% incl. rate peg) would result in comparable funds over the planning period to those raised under the 1x12%+3x7% (1x15%+3x10% incl. rate peg) option. Changes to the cash flow would result in the deferral of some projects to later within the term of the LTFP.

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POSSIBLE OPTIONS/ALTERNATIVE SOLUTIONS

1) **The current scenario** 1x12%+3x7% (1x15%+3x10% incl. rate peg) in the Long Term Financial Plan is based on securing similar funds assessed as necessary for financial sustainability into the future, but raises these funds more quickly.

2) **An alternative Special Rates Variation** of 7x5% (7x8% incl. rate peg) which would raise $1.36M less, and therefore would require deferrals to renewals, reductions to Levels of Service and revision of Asset Management Plans.

Long term financial model for the scenarios 1), 2) and the Recommendation are shown in Attachment 5.

CONCLUSION

The current asset management plans and strategic planning documentation identify a minimum amount of funding necessary to maintain the described levels of service. Two scenarios provide comparable levels of funding over the forecast period, the 1x12%+3x7% (1x15%+3x10% incl. rate peg) option as described in the LTFP and the 4x6% years + 3x5% years (4x9% + 3x8% incl. rate peg) option outlined above. Both will support the base assumptions described in the current LTFP and Asset Management Plans.

The alternative option consisting of 7x5% (7x8% incl. rate peg) would require significant revisions to the levels of service described in the asset management plans.

RECOMMENDATION

(1) That the General Manager and Directors' Report "Special Rates Variation" be received and noted and further that;

(2) Council advise IPART that it will be making a submission for a Special Rates Variation commencing in 2014/15; and

(3) Council adopt a Special Rates Variation of 6% x 4 years + 5% x 3 years (9%x4 + 8%x3 incl. rate peg) and submit an application to IPART to approve the Special Rates Variation when applications come due in early 2014.

(4) Council amend the requisite Strategic Planning documentation including the Long Term Financial Plan to reflect the revised Special Rates Variation application.

ATTACHMENTS

1	Attachment 4 - Submissions Received	47 Pages
2	Attachment 5 - Long Term Financial Models	3 Pages