



Review of Central Coast Council water prices – Regulatory setting

Draft Technical Paper

March 2022

Water >>



Tribunal Members

The Tribunal members for this review are:

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Invitation for submissions

IPART invites comment on this document and encourages all interested parties to provide submissions addressing the matters discussed.

Submissions are due by Thursday, 14 April 2022

We prefer to receive them electronically via our [online submission form](#).

You can also send comments by mail to:

2021-22 Central Coast Council water price review
Independent Pricing and Regulatory Tribunal
PO Box K35
Haymarket Post Shop, Sydney NSW 1240

If you require assistance to make a submission (for example, if you would like to make a verbal submission) please contact one of the staff members listed above.

Late submissions may not be accepted at the discretion of the Tribunal. Our normal practice is to make submissions publicly available on our [website](#) as soon as possible after the closing date for submissions. If you wish to view copies of submissions but do not have access to the website, you can make alternative arrangements by telephoning one of the staff members listed above.

We may decide not to publish a submission, for example, if we consider it contains offensive or potentially defamatory information. We generally do not publish sensitive information. If your submission contains information that you do not wish to be publicly disclosed, please let us know when you make the submission. However, it could be disclosed under the *Government Information (Public Access) Act 2009 (NSW)* or the *Independent Pricing and Regulatory Tribunal Act 1992 (NSW)*, or where otherwise required by law.

If you would like further information on making a submission, IPART's [submission policy](#) is available on our website.

The Independent Pricing and Regulatory Tribunal (IPART)

Further information on IPART can be obtained from IPART's [website](#).

Acknowledgment of Country

IPART acknowledges the Traditional Custodians of the lands where we work and live. We pay respect to Elders, past, present and emerging.

We recognise the unique cultural and spiritual relationship and celebrate the contributions of First Nations peoples.

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1 IPART regulates CCC Water's prices

IPART sets the maximum prices Central Coast Council can charge its customers for the water, wastewater and other services provided by it as a Water Supply Authority.

IPART also sets the maximum percentage by which Central Coast Council may increase its general income each year through the local government rate peg or special variations.

To ensure it is clear which of Central Coast Council's responsibilities IPART is referring to, throughout this report:

- we refer to the Central Council Council's functions as a Water Supply Authority under the *Water Management Act 2000* as '**CCC Water**'
- we refer to the Central Coast Council's local government functions under the *Local Government Act 1993* as '**the council**'.

Further information is available in Box 1 on why we have done this.

We are currently reviewing CCC Water's prices for its water-related services and have made draft decisions on the prices to apply for the 4 years from 1 July 2022 to 30 June 2026.^a Our review only considers prices and costs related to CCC Water. It does not consider those related to the council's general activities for which it charges local government rates and levies and other charges.^b

We consider our draft prices would allow CCC Water to deliver good quality water and improve services to the community – now and in the future.

This draft technical paper focuses on the regulatory setting for this review, including our role in regulating CCC Water and the matters we must consider when setting prices. It also lists all of our draft decisions and recommendations, and specific issues we are seeking feedback on before making our final decisions.

^a As part of our review we must consider certain matters under the *IPART Act 1992 (NSW)* – detailed information is available in section 2 of this paper.

^b IPART can also review the council's income from rates, but this is a separate review through the special variation process.

Box 1 Why we refer to Central Coast Council in its capacity as Water Supply Authority as CCC Water in this report

We have decided to use a new naming convention in referring to Central Coast Council functions because:

- Central Coast Council is unique in having functions as a council under the *Local Government Act 1993 (NSW)* and functions as a Water Supply Authority (WSA) under the *Water Management Act 2000 (NSW)*.
- These functions are funded separately and there are restrictions on how the funds can be used. The revenue raised as a WSA cannot be used for general council expenditure. However, under certain circumstances, some revenue raised as a WSA may be paid to the council in the form of a modest dividend and applied towards general council expenditure.
- There are indications that Central Coast Council has not adequately ensured required management of restricted use funds. These matters are subject to an independent Public Inquiry. In IPART's 2019 water price determination the Tribunal reduced prices for the Central Coast Council Water Supply Authority (CCC Water). We did this, in part, because CCC Water had for several years spent less on operating costs than we had previously forecast it would need to spend when we set its prices in the past. It was unable to justify to us at the time that it needed to spend any more than it had been spending and there was not yet clear evidence that service levels were declining. The council then indicated publicly that a shortfall in funding over the 2019 water price determination period contributed to the financial problems for its functions as a council.
- IPART has a role in the regulation of both these functions and considers it will improve transparency and accountability if we clearly identify when we are referring to Central Coast Council as a council (the council) and when we are referring to Central Coast Council as a Water Supply Authority (CCC Water).
- This is particularly important now because IPART is currently considering a Special Variation application from Central Coast Council in its capacity as a council under the Local Government Act (the council). At the same time, IPART is setting prices that Central Coast Council may charge in its capacity as a Water Supply Authority (CCC Water).

1.1 We set maximum prices for water and water-related services provided by CCC Water

In this review, our role is to regulate the prices CCC Water can charge its customers for water, wastewater, and stormwater services and other water-related services. The goal of this review is to set prices that allow CCC Water to provide services of the quality its customers expect both now and into the future. We also want to ensure that CCC Water charges no more or no less than it needs to.

The way we regulate these prices is by setting the maximum prices CCC Water can charge for each water-related service in each year of the determination period. CCC Water can charge less than the maximum price with approval from the Minister for Water and the Treasurer, but it cannot charge more. For this review, we have decided on a 4-year period from 1 July 2022 to 30 June 2026.

Our role in setting CCC Water's prices is set out by the *Independent Pricing and Regulatory Tribunal Act 1992* (the IPART Act). The IPART Act also sets out the matters that we must consider in making our pricing decisions to ensure consumers are protected, service standards are maintained, and prices generate enough money to cover the costs of providing services. These matters are set out in section 2 of this paper.

While our review focuses on CCC Water's prices, we also intend to recommend the Minister gives us a referral to investigate and report on CCC Water's performance and progress in 2 years. This draft recommendation is explained in more detail in our [Draft Information Paper – Improving performance](#).

1.2 Other reviews of the council and CCC Water are underway

The council was suspended in October 2020,¹ and an independent Public Inquiry into the council and its financial management is underway.²

CCC Water operates under a complex regulatory framework. This framework is also unique, because unlike the other water utilities we regulate (e.g. Sydney Water and Hunter Water), CCC Water does not have an operating licence that sets performance standards, compliance requirements or a customer contract. Central Coast Council is both a council under the *Local Government Act 1993 (NSW)*, and a Water Supply Authority under the *Water Management Act 2000 (NSW)*.

The council has appointed Kellogg Brown and Root (KBR) to review the current operating model of the Central Coast Council Water Authority and to provide advice and recommendations to deliver the most sustainable future for both the council and the Water Supply Authority.³

2 We have considered matters under the IPART Act

We have considered certain matters as required under the *Independent Pricing and Regulatory Tribunal Act 1992* (the IPART Act) as part of our review of CCC Water's water, wastewater, stormwater and other related prices.

IPART is required under section 15(1) of the IPART Act to have regard to the following matters in making determinations and recommendations:

- a. the cost of providing the services concerned
- b. the protection of consumers from abuses of monopoly power in terms of prices, pricing policies and standard of services
- c. the appropriate rate of return on public sector assets, including appropriate payment of dividends to the Government for the benefit of the people of New South Wales
- d. the effect on general price inflation over the medium term
- e. the need for greater efficiency in the supply of services so as to reduce costs for the benefit of consumers and taxpayers
- f. the need to maintain ecologically sustainable development (within the meaning of section 6 of the Protection of the Environmental Administration Act 1991) by appropriate pricing policies that take account of all the feasible options available to protect the environment
- g. the impact on pricing policies of borrowing, capital and dividend requirements of the government agency concerned and, in particular, the impact of any need to renew or increase relevant assets
- h. the impact on pricing policies of any arrangements that the government agency concerned has entered into for the exercise of its functions by some other person or body
- i. the need to promote competition in the supply of services concerned
- j. considerations of demand management (including levels of demand) and least cost planning
- k. the social impact of the determinations and recommendations
- l. standards of quality, reliability and safety of the services concerned (whether those standards are specified by legislation, agreement or otherwise).

Table 1 outlines the information papers and technical papers that address each matter.

Table 1 How we have considered IPART Act section 15(1) matters

Section 15(1) matter	How this is addressed in our Draft Report
a) Cost of providing the services	Our <i>Draft Technical Paper – How we set the revenue level</i> sets out CCC Water's total efficient costs to deliver its regulated services over the determination period. Further detail is also provided in our <i>Draft Information Paper – Operating and capital costs</i> .
b) Protection of consumers from abuses of monopoly power	We consider our decisions would protect consumers from abuses of monopoly power, as they reflect the efficient costs CCC Water requires to deliver its regulated services. This is addressed in our <i>Draft Information Paper – Operating and capital costs</i> (where we establish the efficient historical and forecast expenditure) and our <i>Draft Information Paper – Draft prices and bill impacts</i> (where we set out our pricing decisions).
c) Appropriate rate of return and dividends	Our <i>Draft Technical Paper – How we set the revenue level</i> outlines that we have allowed a market-based rate of return on debt and equity which would enable a benchmark business to return an efficient level of dividends.
d) Effect on general price inflation	Our <i>Draft Technical Paper – How we set the revenue level</i> outlines our estimate that the impact of our prices on general inflation is negligible.
e) Need for greater efficiency in the supply of services	Our <i>Draft Information Paper – Operating and capital costs</i> sets out our decisions on CCC Water's efficient historical and forecast expenditure. These decisions would promote greater efficiency in the supply of CCC Water's regulated services.
f) Ecologically sustainable development	Our <i>Draft Information Paper – Operating and capital costs</i> sets out CCC Water's efficient historical and forecast expenditure that allows it to meet all of its regulatory requirements, including its environmental obligations. Our <i>Draft Technical Paper – Demand for water services</i> also considers impacts of climate change and climate risk.
g) Impact on borrowing capital and dividend requirements	Our <i>Draft Technical Paper – How we set the revenue level</i> explains how we have provided CCC Water with an allowance for a return on and of capital; and our assessment of its financeability.
h) Impact on pricing policies of any arrangements that the government agency concerned has entered into for the exercise of its functions by some other person or body	Not applicable
i) Need to promote competition	In determining efficient costs, we have been mindful of relevant principles such as competitive neutrality (e.g. we have included a tax allowance for CCC Water as set out in our <i>Draft Technical Paper – How we set the revenue level</i>).
j) Considerations of demand management and least cost planning	Our <i>Draft Information Paper – Operating and capital costs</i> outlines how we have assessed CCC Water's efficient historical and forecast expenditure required to deliver its regulated services at least cost. Our <i>Draft Information Paper – Draft prices and bill impacts</i> outlines how we have set prices to reflect efficient costs – such cost-reflective prices promote the efficient use and distribution of resources (all else being equal).
k) Social impact	Our <i>Draft Information Paper – Draft prices and bill impacts</i> considers the potential impact of our pricing decisions on CCC Water and its customers.
l) Standards of quality, reliability and safety	Our <i>Draft Information Paper – Operating and capital costs</i> details our consideration of CCC Water's efficient historical and forecast expenditure so that it can meet the required standards of quality, reliability and safety in delivering its services.

IPART is required under section 14A(2) of the IPART Act to have regard to the following matters:

- a. the government agency's economic cost of production
- b. past, current or future expenditures in relation to the government monopoly service
- c. charges for other monopoly services provided by the government agency
- d. economic parameters, such as discount rates, or movements in a general price index (such as CPI), whether past or forecast
- e. a rate of return on the assets of the government agency
- f. a valuation of the assets of the government agency
- g. the need to maintain ecologically sustainable development (within the meaning of section 6 of the *Protection of the Environment Administration Act (1991)*) by appropriate pricing policies that take account of all the feasible options available to protect the environment
- h. the need to promote competition in the supply of the service concerned
- i. considerations of demand management (including levels of demand) and least cost planning.

Table 2 outlines the sections of the report that address each matter.

Table 2 Consideration of section 14A(2) matters by IPART

Section 14A(2)	Report reference
a) Government agency's economic cost of production	Our <i>Draft Technical Paper – How we set the revenue level</i> sets out CCC Water's total efficient costs to deliver its regulated services over the determination period. Further detail is provided our <i>Draft Information Paper – Operating and capital costs</i> .
b) Expenditures in relation to the government monopoly service	Our <i>Draft Information Paper – Operating and capital costs</i> set out our decisions on CCC Water's efficient historical and forecast expenditure.
c) Charges for other monopoly services	Our <i>Draft Technical Paper – Prices for Trade Waste and other services</i> sets out our decisions on CCC Water's prices for other monopoly services.
d) Economic parameters, such as discount rates, or movements in CPI	Our <i>Draft Technical Paper – How we set the revenue level</i> sets out how we have indexed CCC Water's regulatory asset base to account for inflation. Our <i>Draft Information Paper – Draft prices and bill impacts</i> explains how we have set prices to raise revenue that recovers efficient costs over the determination period in net present value terms.
e) Rate of return on the assets of the government agency	Our <i>Draft Technical Paper – How we set the revenue level</i> outlines how we have allowed a market-based rate of return on debt and equity which would enable a benchmark business to return an efficient level of dividends.
f) Valuation of the assets	Our <i>Draft Technical Paper – How we set the revenue level</i> sets out the value of CCC Water's assets on which we consider it should earn a return on capital and an allowance for regulatory depreciation.
g) Ecologically sustainable development	Our <i>Draft Information Paper – Operating and capital costs</i> sets out CCC Water's efficient historical and forecast expenditure that allows it to meet all of its regulatory requirements, including its environmental obligations.
h) Need to promote competition in determining efficient costs	We have been mindful of relevant principles such as competitive neutrality for example we have included a tax allowance for CCC Water as set out in our <i>Draft Technical Paper – How we set the revenue level</i> .
i) Considerations of demand management and least cost planning	Our <i>Draft Information Paper – Operating and capital costs</i> outline how we have assessed CCC Water's efficient historical and forecast expenditure required to deliver its regulated services at least cost. Our <i>Draft Information Paper – Draft prices and bill impacts</i> outlines how we have set prices to reflect efficient costs, including the usage price to reflect the approximate estimate of marginal cost of supply – such cost-reflective prices promote the efficient use and distribution of resources (all else being equal).

3 We are seeking your feedback on our draft decisions

Our draft decisions and draft recommendations are listed and explained in our draft information papers and draft technical papers. We welcome your views on these draft decisions and draft recommendations. A complete list of all our draft decisions and draft recommendations is included below.

We have also identified further issues we will consider before making our final decisions and recommendations. These issues are also listed below and discussed in our draft information papers and draft technical papers. We are keen to hear what you think about them.

Please feel free to also respond to any/all of the questions throughout these documents and as listed below. You are also welcome to raise other issues in addition to those we have raised.

Have your say

Your input is critical to our review process.

[Submit feedback »](#)

You can get involved by making a submission, submitting feedback, completing our survey and/or attending a public hearing.

[Complete survey »](#)

[Register for public hearing »](#)

We are seeking feedback by **14 April 2022** on our draft decisions and the issues we have identified.

Tell us what you think



1. Our draft decision is to phase-in an increase to prices so that typical residential household bills would:

- increase initially by 19% in the first year of the determination in 2022-23
- then, increase by 4% and inflation from 2023-24 to 2025-26.

If we were to set prices to increase only in the first year of the determination period in 2022-23, typical household bills would increase by 25% in 2022-23 and then by inflation only each year after that.

We want to know what you think about how we introduce the price increase.

Our draft decisions on CCC water's **prices and bill impacts** are:

1. To set maximum water prices for CCC Water as shown in Table 1 in our *Draft Information Paper – Draft prices and bill impacts*, including to set the maximum water usage price at \$2.27 per kilolitre in real terms over the 4-year determination period from 2022-23 to 2025-26.
2. To set maximum wastewater prices for CCC Water as shown in Table 2 and Table 3 in our *Draft Information Paper – Draft prices and bill impacts*, including to set the maximum wastewater usage price at \$0.94 per kilolitre in real terms over the 4-year determination period from 2022-23 to 2025-26.
3. To align wastewater prices so that customers in the former Gosford local government area pay the same as equivalent customers in the former Wyong local government area.
4. To set maximum stormwater prices for CCC Water as shown in Table 4 in our *Draft Information Paper – Draft prices and bill impacts*, for the 2022 determination period from 2022-23 to 2025-26.
5. To gradually increase water and wastewater prices over the 2022 determination period by:
 - setting prices in 2022-23 half-way between what the price would be if the total price increase over the period was applied in one go in that year and what the price would be if the total increase was spread evenly across all 4 years of the determination period
 - increasing prices from 2023-24 by spreading the rest of the total price increase across the remaining 3 years.

Our draft decisions on CCC Water's **operating and capital costs** are:

6. To set CCC Water's operating expenditure allowance at \$477.7 million over 4 years as shown in Table 2 in our *Draft Information Paper – Operating and capital costs*.

7. To set the efficient level of past capital expenditure since 2018-19 to be included in the Regulatory Asset Base as set out in Table 3 in our *Draft Information Paper – Operating and capital costs*.
8. To set CCC Water's efficient level of capital expenditure to be included in the Regulatory Asset Base for the 2022 determination period at \$297.4 million, as shown in Table 4 in our *Draft Information Paper – Operating and capital costs*.

Our draft decisions on CCC Water's **funding of stormwater services** are:

9. To not accept CCC Water's proposal to transfer \$15.4 million in stormwater costs currently funded through local government rates to CCC Water.
10. To include in the Draft Determination that the stormwater drainage service charge would be set to \$0 in the event that the 2022 Determination was to apply beyond 30 June 2026.

Our draft decisions on **setting CCC Water's revenue level** are:

11. To adopt a 4-year determination period from 1 July 2022 to 30 June 2026.
12. To set maximum prices for CCC Water's water services in each year of the 2022 determination period (a price cap).
13. To set the notional revenue requirement at \$809 million over the 2022 determination period as shown in Table 3.1 in our *Draft Technical Paper – How we set the revenue level*.
14. To calculate the return on assets using:
 - an opening regulatory asset base of \$1,461 million for 2022-23, and the regulatory asset base for each year as shown in Table 3.2 in our *Draft Technical Paper – How we set the revenue level*
 - CCC Water's reported historical asset disposals for the 2019 determination period as shown in Table 3.4 in our *Draft Technical Paper – How we set the revenue level*
 - CCC Water's forecast asset disposals for the 2022 determination period as shown in Table 3.2 in our *Draft Technical Paper – How we set the revenue level*

- a real post-tax weighted average cost of capital of 2.9% to calculate the return on CCC Water's assets
- a sampling date of 31 December 2021 for market observations
- a true-up for differences between the forecast and actual cost of debt over the 2022 determination period in the 2026 Determination.

15. For the purpose of calculating CCC Water's allowance for return of assets, to:
- calculate regulatory depreciation using a straight-line method
 - set the asset lives for existing and new assets as shown in Table 3.8 and Table 3.9 in our *Draft Technical Paper – How we set the revenue level*.

16. To set CCC Water's allowance for return of assets at \$152 million over the 2022 determination period as shown in Table 3.7 in our *Draft Technical Paper – How we set the revenue level*.

17. To set the working capital allowance for the 2022 determination period as shown in Table 3.10 in our *Draft Technical Paper – How we set the revenue level*.

18. To calculate the tax allowance using:
- a tax rate of 30%
 - IPART's standard methodology.

19. To adopt the regulatory tax allowance as shown in Table 3.13 in our *Draft Technical Paper – How we set the revenue level*.

20. To set an allowance for pensioner rebates for the 2022 determination period as shown in Table 3.15 in our *Draft Technical Paper – How we set the revenue level*.

21. To deduct non-regulated revenue from CCC Water's notional revenue requirement (NRR) for the 2022 determination period as shown in Table 3.16 in our *Draft Technical Paper – How we set the revenue level*.

22. To set prices to recover the total NRR over 4 years, in present value terms.

Our draft decisions on CCC Water's **demand for water services** are:

23. To set water, wastewater and stormwater prices using the forecast customer numbers in Table 2.1, Table 2.2 and Table 2.3, as set out in our *Draft Technical Paper – Demand for water services*, in line with CCC Water's proposal.
24. To set water prices using the water sales forecasts in Table 2.5, as set out in our *Draft Technical Paper – Demand for water services*, in line with CCC Water's proposal.
25. For setting developer charges, to maintain the equivalent tenement value per customer at 150 kilolitres (kL).
26. For setting wastewater prices, to maintain the wastewater deemed discharge allowance for:
 - standalone residential properties at 125 kilolitres (kL)
 - multiple and mixed multiple premises at 80 kL
 - non-residential properties within mixed multiple premises at 125 kL.
27. For setting wastewater prices, to maintain the 75% discharge factor for all residential properties and unmetered properties.
28. To set wastewater prices for non-residential customers using the discharge factors and resulting billable discharge volumes in Table 2.6, as set out in our *Draft Technical Paper – Demand for water services*, in line with CCC Water's proposal to align wastewater charges for customers in the former Gosford local government area with those in the former Wyong local government area.
29. To apply the demand volatility adjustment mechanism (DVAM) to compensate CCC Water for lost water sales compared to what we forecast for the 2019 Determination, amounting to \$2.1 million.
30. To not set drought prices for CCC Water for the 2022 Determination.

Our draft decisions on CCC Water's **trade waste and miscellaneous prices** are:

31. To accept CCC Water's proposed fixed trade waste prices as listed in Table 2.1 in our *Draft Technical Paper – Trade waste and other prices*.

- 32. To accept CCC Water's proposed compliant and non-compliant usage prices as listed in Table 2.2 in our *Draft Technical Paper – Trade waste and other prices*.
- 33. To accept CCC Water's updated list of mass-based prices for category 3 customers as listed in Table 2.3 in our *Draft Technical Paper – Trade waste and other prices*.
- 34. To decrease the price for a minority of revenue-intensive miscellaneous charges as listed in Table 3.2 in our *Draft Technical Paper – Trade waste and other prices*.
- 35. To set the standpipe hire prices in reference to the corresponding water service price as listed in Tables 3.2 and 3.3 in our *Draft Technical Paper – Trade waste and other prices*.
- 36. To increase miscellaneous prices by CPI only for prices that are not in line with other benchmark utilities as listed in Table 3.3 in our *Draft Technical Paper – Trade waste and other prices*.
- 37. To accept CCC Water's remaining proposed miscellaneous prices.
- 38. To accept CCC Water's proposed removal and introduction of new miscellaneous and ancillary charges as listed in Tables 3.4 and 3.5 in our *Draft Technical Paper – Trade waste and other prices*.

Our draft decisions on CCC Water's **other prices** are:

- 39. To maintain our approach from our 2019 Determination of charging retirement villages as standard non-residential customers.
- 40. To allow CCC Water to charge WICA Licensees as standard non-residential customers if they do not have an unregulated pricing agreement.
- 41. To not revoke or replace the current 2019 Determination that sets a maximum price for bulk transfers between Hunter Water and CCC Water with reference to the Short Run Marginal Costs (SRMC) (but allow for Hunter Water and CCC Water to agree on a different price).

Our draft recommendations are:

1. That the NSW Government reviews whether the current concessions for water and wastewater services are appropriate.
2. That CCC Water promote its hardship assistance programs and water conservation to assist customers to manage paying for their increased water bills.
3. Commencing at the end of 2022-23, CCC Water should prepare and publish an annual performance report by 31 October 2023, setting out its performance against measures that reflect the community's preferences.
4. That the Minister ask IPART to investigate and report publicly on CCC Water's:
 - performance as a Water Supply Authority
 - progress implementing management and governance improvements.We recommend that this investigation commence in 2024.
5. To consider making an adjustment to future prices to address any over or under-recovery of revenue over the 2022 determination period due to material variation between the level of actual water sales and forecast water sales used in making the 2022 Determination, where:
 - a material variation is defined as more than 5% (+ or -) over the whole determination period
 - we would only consider adjusting for variation greater than 5% (+ or -).
6. To consider whether drought prices are appropriate for CCC Water at the 2026 Determination.
7. That CCC Water improve its water demand forecasts by incorporating the impacts of climate change in its next pricing proposal.
8. That CCC Water report on climate change risks associated with water demand and how it is addressing and managing these risks over the 2026 determination period in its next pricing proposal to IPART. We also encourage a longer-term focus and planning for climate change for CCC Water.

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- ¹ Central Coast Council, *Administrator appointment*, accessed 14 February, 2022.
 - ² NSW Office of Local Government, *Central Coast Council Public Inquiry*, accessed 14 February 2022.
 - ³ Central Coast Council, *Council reviews water and sewer operations model*, accessed 14 February 2022.