

BLUEPRINT 100

DRAFT ANNUAL OPERATIONAL PLAN 2021/22 – REVENUE POLICY
A KEYCHANGE DOCUMENT

LOVE WHERE YOU LIVE!

Your voice is the key to our region's future.

ACKNOWLEDGEMENT TO COUNTRY

Tamworth Regional Council acknowledges the Gamilaroi/Kamilaroi people, who are the Traditional Custodians of this land. Council would like to pay respect to Elders past and present, and extend that respect to other Aboriginal and Torres Strait Islander peoples living in and visiting our region.

ACKNOWLEDGEMENT TO OUR COMMUNITY

Thank you to all the inspired and responsive members of our community who attended meetings, participated in workshops and forums, completed surveys, and/or logged comments online – your contributions are highly valued.

FEEDBACK

We want to hear from you. Please direct any feedback or suggestions about the Delivery Program or Annual Operational Plan to Council by calling (02) 6767 5555, emailing trc@tamworth.nsw.gov.au or visiting www.tamworth.nsw.gov.au.



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INTRODUCTION

This document constitutes Council's Revenue Policy and is prepared in accordance with Section 405 of the *Local Government Act 1993* ("the Act") and Regulation 201 of the Local Government (General) Regulation 2005.

The Revenue Policy forms part of the Annual Operational Plan for 2021/22 and provides the principles, policies and details of the sources of revenue and funding to be adopted and applied for the year. It also encompasses the detailed budget of income and expenditure for the year.

Local Government is a mostly autonomous branch of the State Government within the bounds and principles of the *Local Government Act 1993*. Revenues generated by Council are expected to provide at least 60% of total operating income.

The main sources of generated income are;

- rates;
- annual charges;
- user charges and fees;
- interest on investments;
- fines, and
- contributions.

The main sources of non-revenue funding are;

- borrowings;
- reserves.

Council also receives significant levels of revenue from State and Federal Government grants and subsidies. They are not included in the Revenue Policy as their allocation is largely outside of our control. Council however will always lobby for a fair allocation of taxation to Local Government and work to be strategically placed to benefit from any available funds that would provide an overall benefit for the region.

The Revenue Policy includes the following statements for the year 2021/22:

- detailed estimate of the Council's income and expenditure;
- each ordinary rate and each special rate to be levied;
- each charge to be levied;
- types of fees to be charged by the Council and the amounts of each such fee;
- pricing policy with respect to the goods and services provided by it;
- amounts or rates to be charged for carrying out by the Council of work on private land; and
- amounts of external borrowings, the sources from where these are to be borrowed, and the means by which these are to be secured.

FACTORS INFLUENCING COUNCIL'S REVENUE AND PRICING POLICY

The following describes the factors that influence the setting of Council-generated revenue.

RATES

Rates are a tax on the assigned land value of properties and are used to fund the general activities of Council that are not covered by specific fees and charges. As such the main factor in setting rates is the two key principles of taxation;

- capacity to pay; and
- benefit principle.

These principles are applied through the fair and equitable use of;

- categories;
- sub-categories;
- base amounts;
- land values.

Categories are used to determine the total proportion of rate income to be contributed by each broad category.

Sub-categories are used to modify the valuation system where it is deemed that land values do not fairly reflect the key principles. This is only used for the urban areas to maintain a level of average rates for residential and business properties that generally reflects the availability and level of services and facilities.

Base amounts are used to ensure a standard contribution towards the fixed costs of governance and administration per property. Council applies the same base charge across all rating categories.

Land values are then used to apply the key taxation principles within each category or sub-category.

Annual increases to rate income will be applied within rate peg limits to the extent that revenues can; maintain existing levels of service, recover current short falls, and ensure intergenerational equity

ANNUAL AND USER CHARGES FOR SERVICES

A combination of annual and user charges is applied to ensure the full cost recovery of Council's operations for water, sewer and waste services. An annual charge is made for stormwater infrastructure in areas covered by a drainage strategic plan.

Annual charges are applied to properties that are deemed to receive a direct or indirect benefit from the availability of the service and are largely designed to cover the fixed costs of the service. User charges are applied to the extent that individual use can be measured and are largely designed to reflect the variable load placed on the service.

USER FEES

The following describes the main factors that influence the setting of user fees for the provision of all other services and facilities.

Community service obligations

A community service obligation arises where Council provides a function or service that has general community benefits beyond those received by direct users. Councils mainly exist to provide services that are considered to have community importance but are not viable or practical to be provided on a commercial basis. The extent to which direct users can or should be charged is a fundamental consideration when determining a pricing policy for the delivery of community services and facilities. The Council's community service obligation is reflected in the pricing structure for the hire and use of services and facilities such as public halls, community centres, public swimming pools, libraries, art galleries and museums, parks, gardens, as well as fields, facilities and venues for sporting, recreation and entertainment activities. Council reviews the levels of community service obligations as they relate to fees and charges for use of Council facilities throughout the Council annually.

Cost recovery

Council applies the principle of full cost recovery to determine the total cost of services. This includes all direct (avoidable), indirect (allocated) and accrual (e.g. depreciation) costs involved in the provision of a service. Capital costs are only applied however where actual loan repayments (interest component) exist. Full cost attribution will be applied in respect of all services and facilities provided to the community for the purpose of enabling the Council to determine:

- current and future priorities;
- service and pricing levels;
- resource allocation;
- service delivery planning; and
- the level of community service obligation.

The user-pays principle

The user-pays principle involves pricing the provision of goods, services and facilities that require the user/consumer to pay the actual cost of the service provided. The Council's pricing policy for the supply of water and private works embodies this principle.

Distribution of corporate overheads

The Council's Annual Operational Plan provides for the full distribution of corporate overheads to reflect the real cost of providing services and facilities to the community. The Council's corporate overheads, other than governance (local democracy), have been distributed to all services and facilities provided to the community.

National competition policy

In accordance with the National Competition Policy Principles, Council has identified and categorised its business activities. Category 1 business activities have an annual gross operating income over \$2m per year and Category 2 business activities have an annual gross operating income under \$2m per year.

The following Council-owned and operated activities have been categorised as Category 1 businesses

- Tamworth Pilot Training Facility;
- Tamworth Regional Airport;
- Tamworth Regional Council Water Supply;
- Tamworth Regional Council Wastewater Services; and
- Tamworth Regional Council Waste Management Services.

Council has adopted a Corporatisation Model with full cost attribution in respect of Category 1 business activities including:

- tax equivalent regime payments;
- debt guarantee fees, where the business benefits from Council's borrowing position by comparison with commercial rates;
- return on capital invested;
- identifying any subsidies paid to the business; and
- operating within the same regulatory framework as private businesses.

Council has no Category 2 business activities.

Competitive neutrality

Competitive neutrality is one of the principles of National Competition Policy applied throughout Australia at all levels of Government, including Local Government. Competitive neutrality is based on the concept of a "level playing field" for competitors in a market, be they public or private sector competitors. All government business organisations should operate without net competitive advantages over businesses as a result of their public ownership.

Where Tamworth Regional Council competes in the market place with other private businesses, Council will do so on the basis that it does not utilise its public position to gain an unfair advantage over private businesses that may be in competition with Council.

Goods and services tax

The Federal Government's Goods and Services Tax (GST) must be applied to non-exempt fees and charges. The current rate of the GST is 10% and is included in the price paid by the recipient of the service. The GST indicators (GST exempt or not) in the list of fees and charges are subject to change at any time from changes that occur in the GST Act and/or regulations.

ORDINARY RATES TO BE LEVIED 2021/22

The overall income to be derived from Ordinary Rates is to be increased by 2.0% from 2020/21, which is the maximum permissible increase as determined by the Independent Pricing and Regulatory Tribunal (IPART) for the year 2021/22. This will provide a total rate yield of \$39,065,435.57 per the table presented below.

In accordance with the conditions of the permanent Special Rate Variation approved in 2012/13, an amount of \$3,746,337 will be dedicated from the 2021/22 rate yield to specific asset renewal reserves for general fund infrastructure relating to; transport, buildings, stormwater, sports and entertainment venues and parks and gardens.

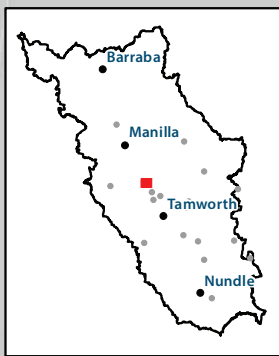
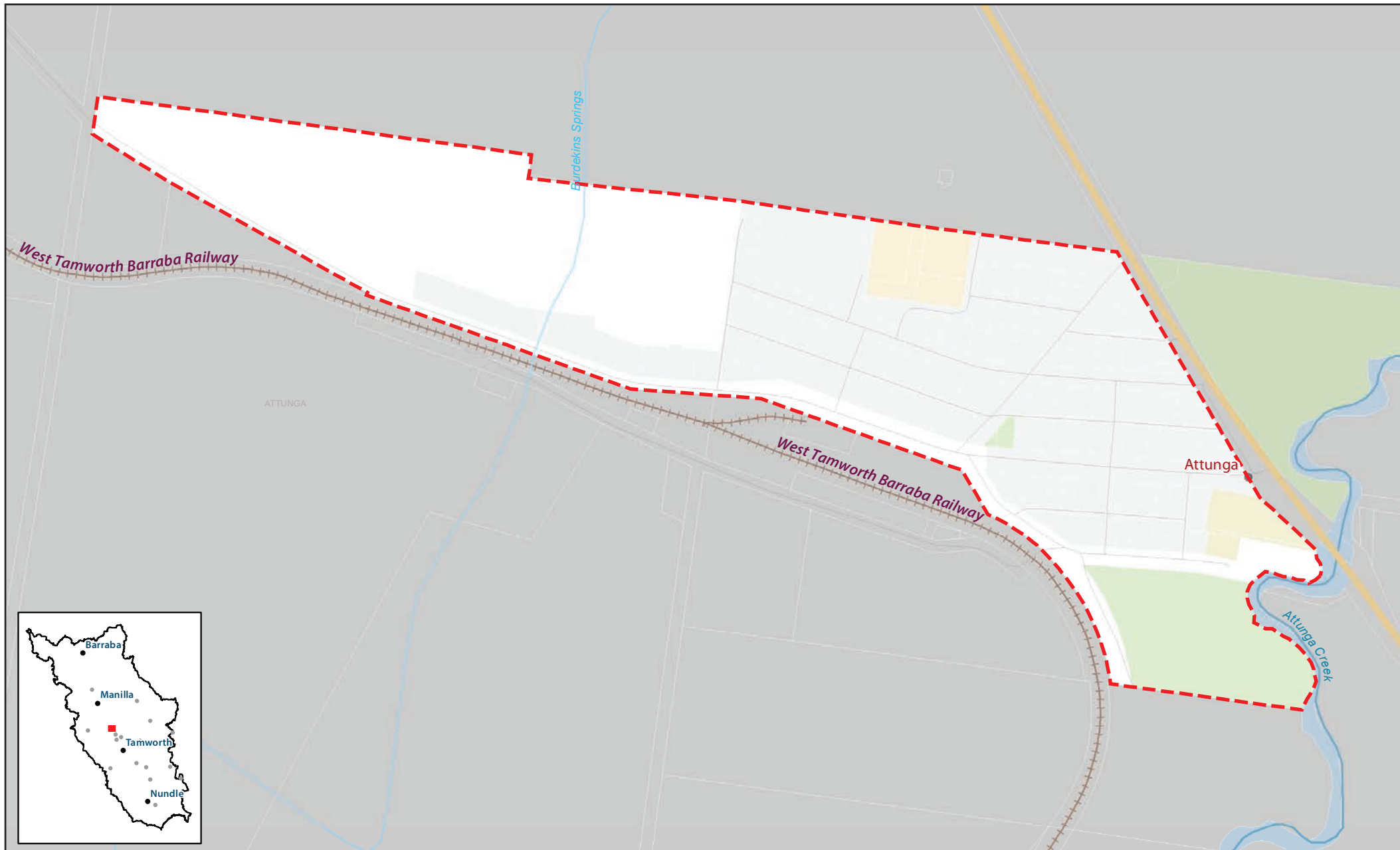
The Ad Valorem rates in the \$ included in the following rates table are applied to the latest property valuations provided by the Valuer General's office for rating purposes. The base date for the current valuations to be used for 2021/22 is 1 July 2019. The total land value to apply for 2021/22 is approximately \$5.869billion.

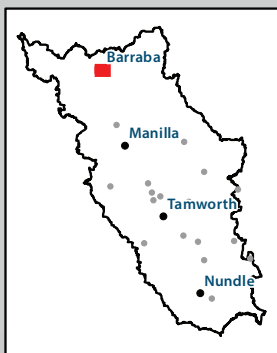
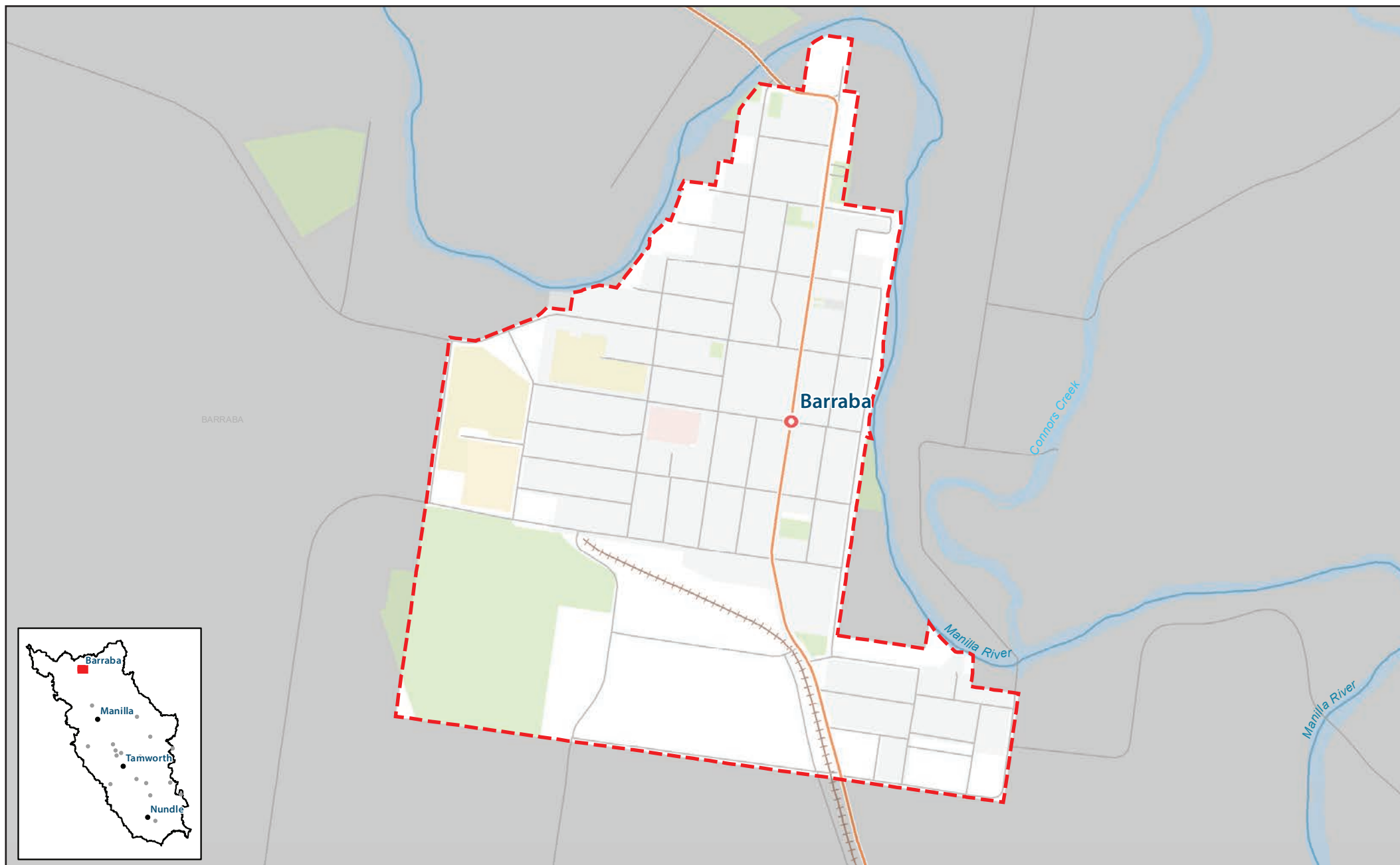
In accordance with Section 494 of the *Local Government Act 1993* the following Ordinary Rates will be levied:

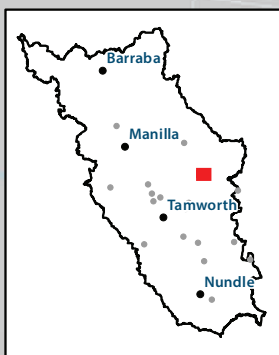
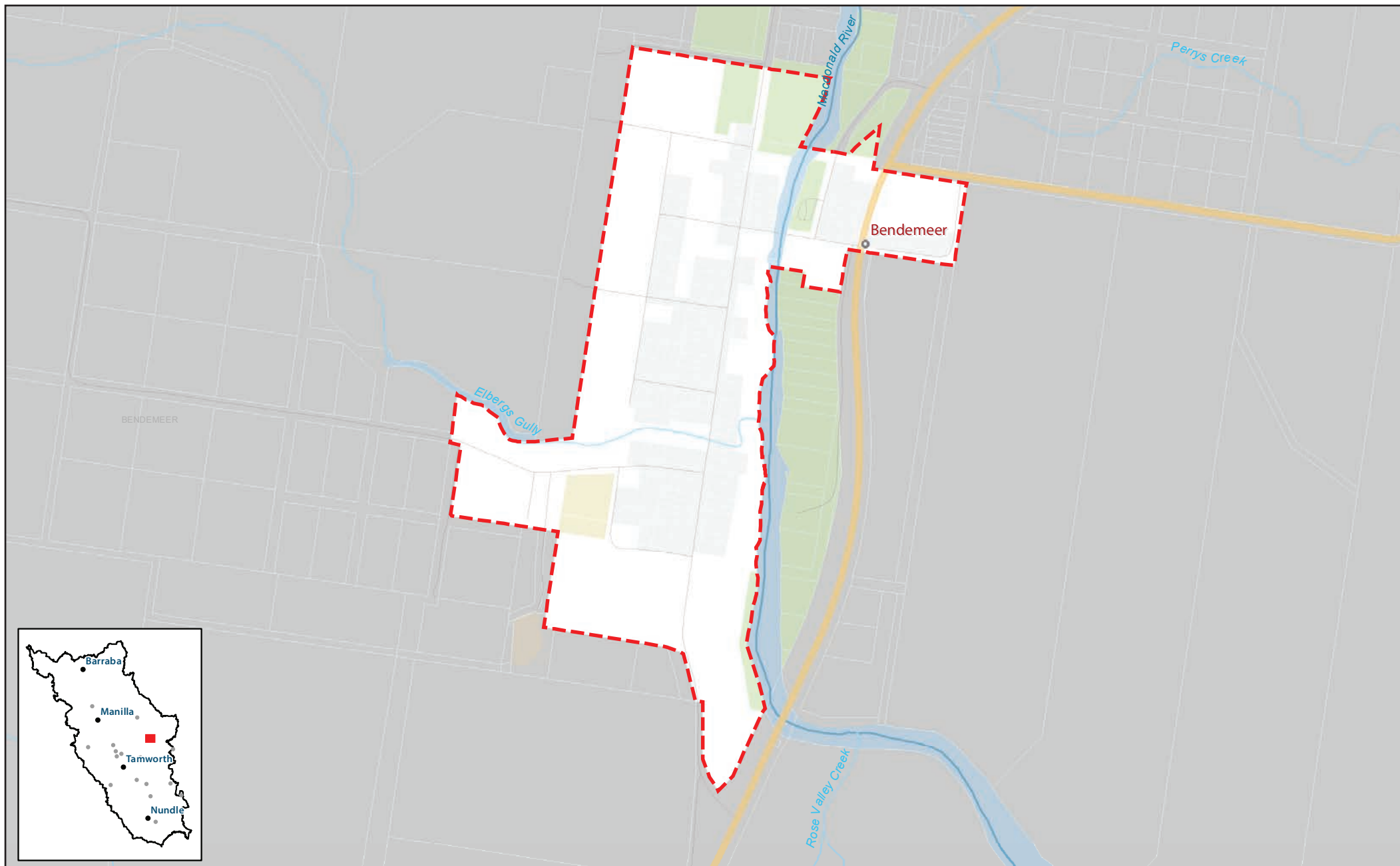
Rates

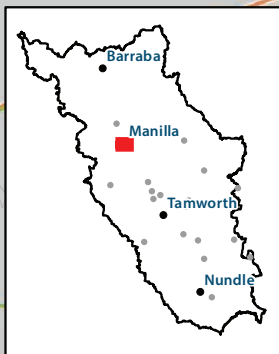
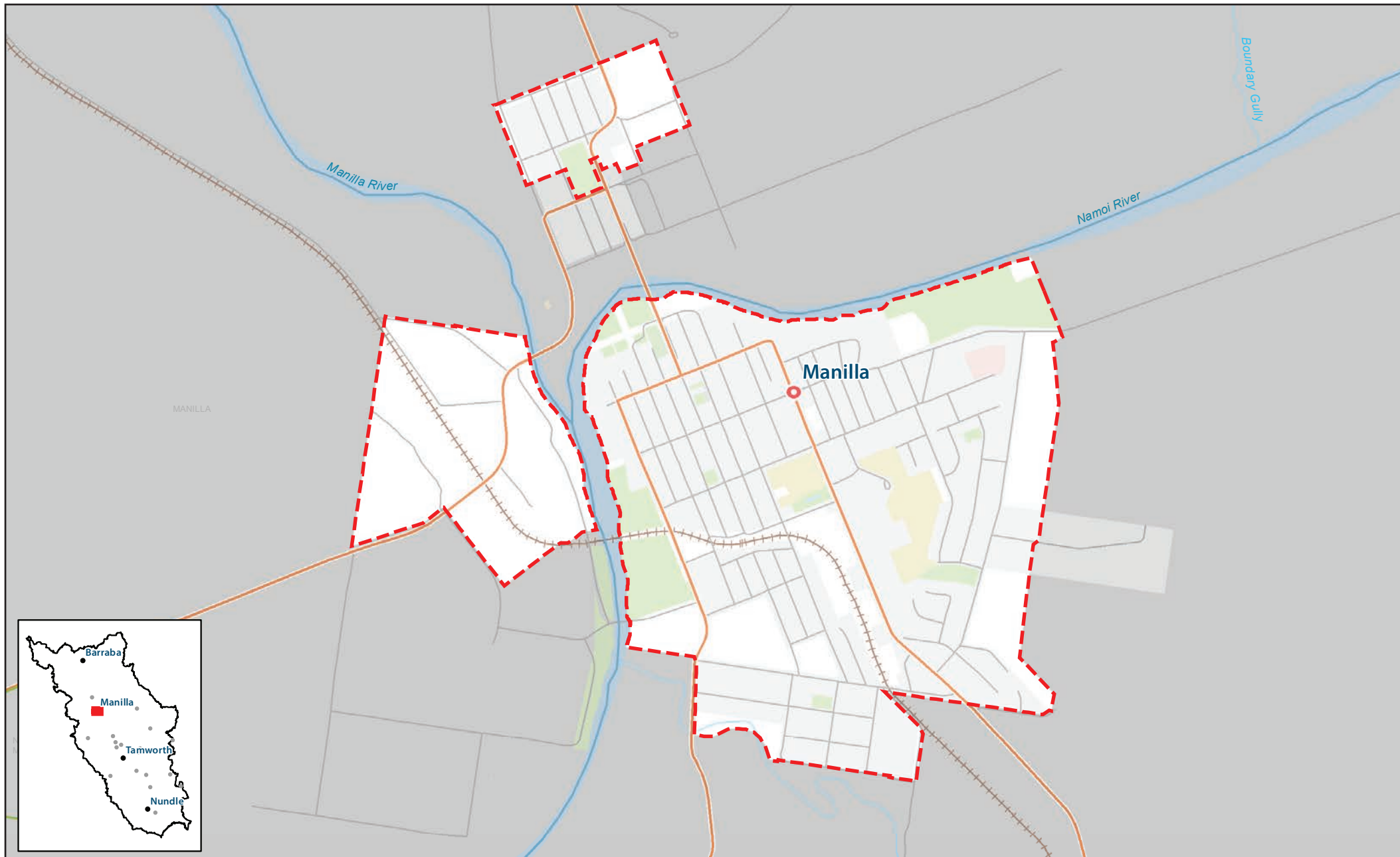
Ordinary Rate Category / Sub-category	Ordinary Rate Sub-category Definition	Base Amount \$	Ad Valorem rate in \$	Yield \$	Base as % of Yield
Residential – Section 516 (LGA)	Land not within a sub-category	160.00	0.409915	2,418,149.40	18.3
Residential – Tamworth	Within the City of Tamworth	160.00	0.856615	22,338,543.53	12.6
Residential – Barraba	Within the Town of Barraba	160.00	2.333296	377,738.28	26.9
Residential – Manilla	Within the Town of Manilla	160.00	0.697463	582,170.93	27.3
Residential – Kootingal/Moonbi	Within the towns of Kootingal and Moonbi	160.00	0.360136	434,472.83	33.0
Residential – Village	Within the Villages of Attunga, Bendemeer and Nundle	160.00	0.790457	233,420.80	28.0
Business – Section 518 (LGA)	Land not within a sub-category	160.00	0.892275	45,408.73	22.2
Business – Tamworth	Within the City of Tamworth	160.00	1.063335	6,204,592.43	3.6
Business – Barraba	Within the Town of Barraba	160.00	3.708950	75,656.28	15.2
Business – Manilla	Within the Town of Manilla	160.00	2.286879	122,010.97	10.6
Business – Kootingal/Moonbi	Within the towns of Kootingal and Moonbi	160.00	0.577955	27,339.01	18.1
Business – Village	Within the Villages of Attunga, Bendemeer and Nundle	160.00	0.973491	21,992.53	26.9
Farmland – Section 515 (LGA)	All Farmland (no sub-categories defined)	160.00	0.271130	6,164,250.37	7.8
Mining – Section 517 (LGA)	All Mining (no sub-categories defined)	160.00	3.326945	19,689.48	1.6
Current Funds Total Yield \$				39,065,435.57	

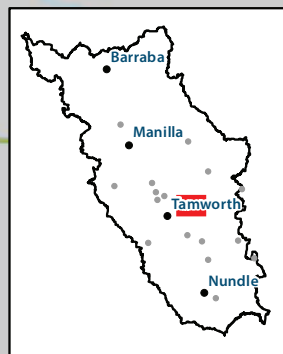
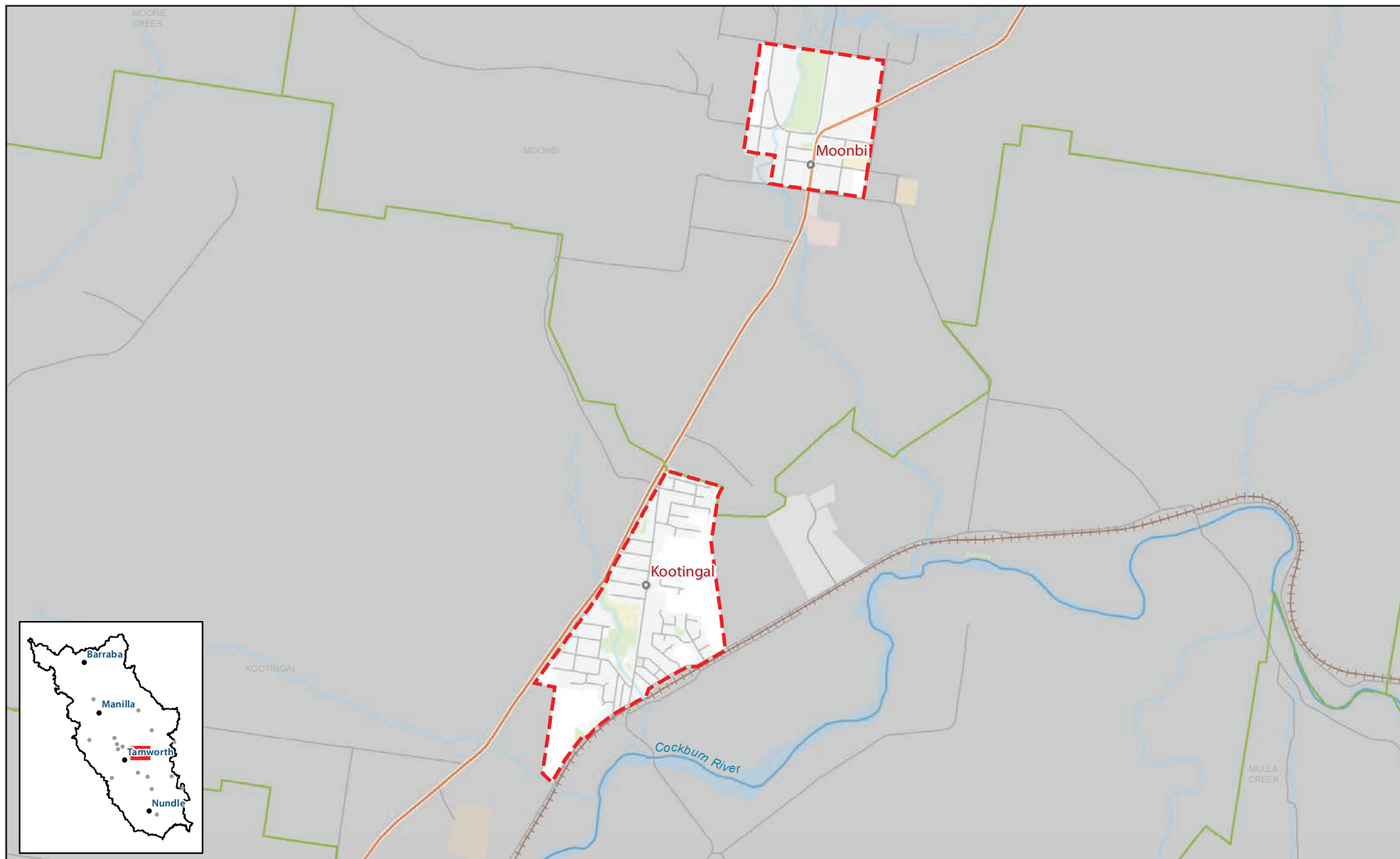
In accordance with Section 405 (4) of the *Local Government Act 1993* the maps defining the Ordinary Rate Sub-categories, as detailed in the tables above, are as follows:

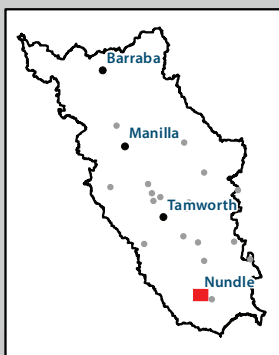
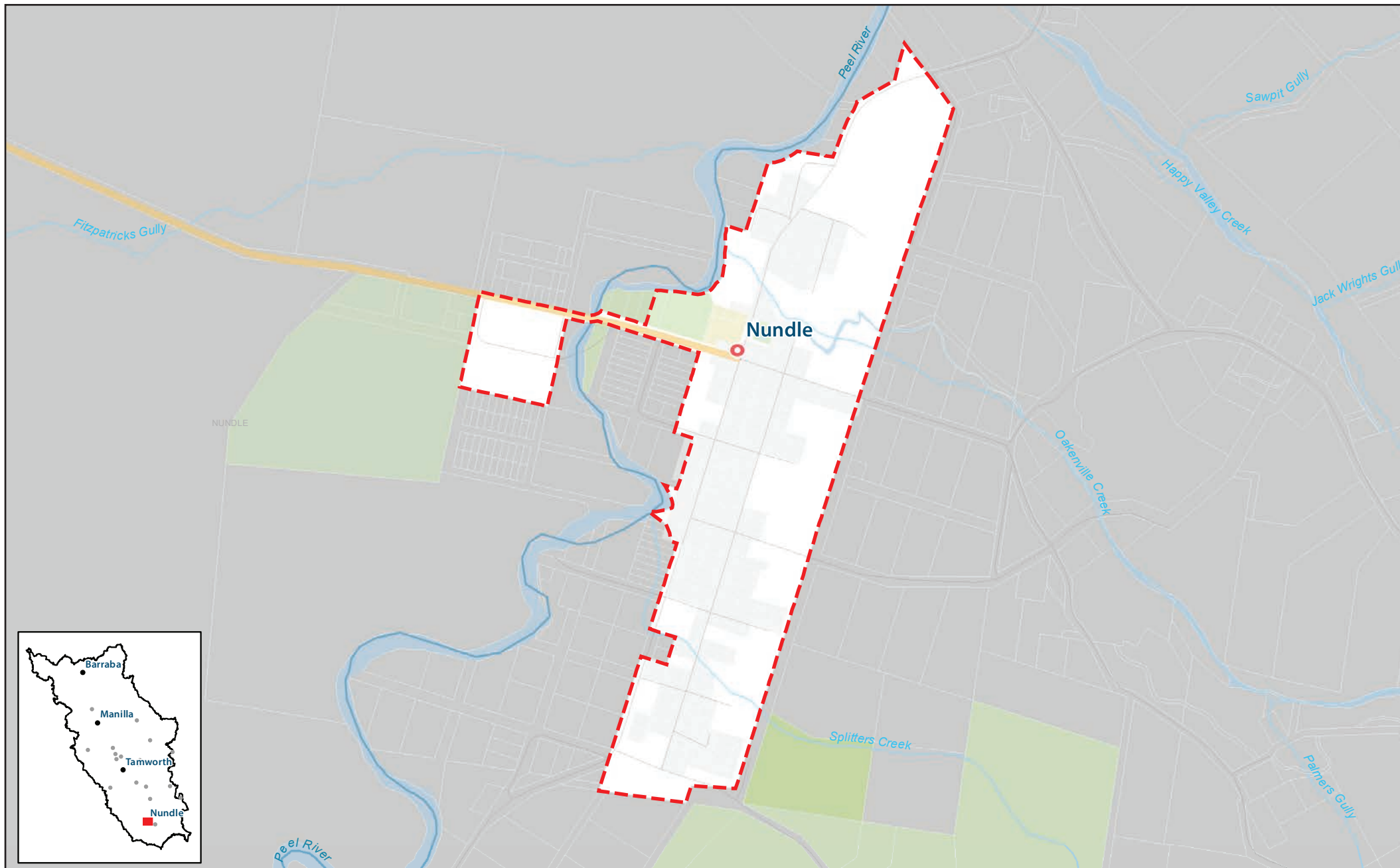


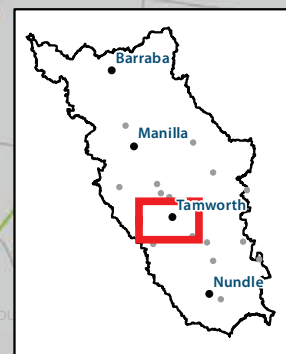
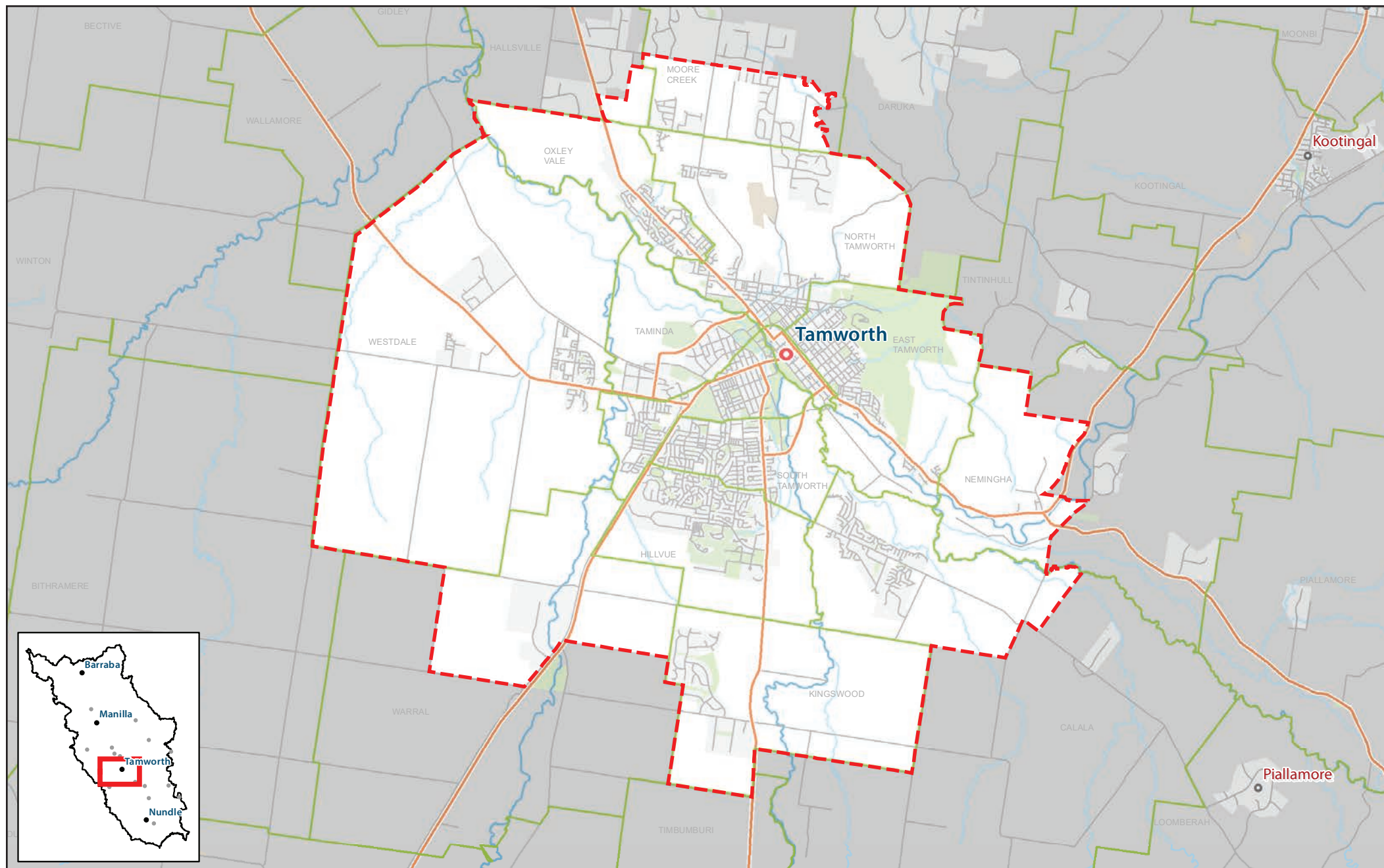












WATER AND SEWER CHARGES POLICY

Tamworth Regional Council uses the Department of Primary Industries (DPI) Water Best-Practice Management Guidelines to inform water and sewerage pricing. Council recovers the costs to operate the water and sewerage systems and minimises the cross subsidies between the residential and non-residential sectors.

Water and sewer service availability charges are applied to all properties with connections to the services. The *Local Government Act 1993* provides that properties not connected may be charged for availability if the property is within the prescribed distance from service mains. Charging for such properties is determined in accordance with the conditions outlined below.

LEVYING OF FEES AND CHARGES TO PROPERTY NOT CONNECTED TO WATER AND/OR SEWER

The *Local Government Act 1993* allows Council to levy fees and charges associated with the connection of a property to reticulated water and/or sewer in certain circumstances even if that property is not connected to either/both of these services. Clause 522 of the *Local Government Act 1993* provides the following:

- (1) A special rate or charge relating to water may be levied on:
 - a. land that is supplied with water from a water pipe of the Council, and
 - b. land that is situated within 225 metres of a water pipe of the Council whether that land has a frontage or not to the public road (if any) in which the water pipe is laid, and although the land is not actually supplied with water from any water pipe of the Council.

- (2) A special rate or charge relating to water supply may not be levied on land unless water could be supplied to some part of the land from a standpipe at least 1 metre in height from the ground level, if such a pipe were laid and connected to Council's mains.
- (3) A special rate or charge relating to sewerage may be levied on all land except:
 - a. land which is more than 75 metres from a sewer of the Council and is not connected to the sewer, and
 - b. land from which sewage could not be discharged into any sewer of the Council.

Notwithstanding the above provisions Council will levy the following fees and charges in the following circumstances (see overside).

WATER

Property not connected to Council reticulated water mains but having frontage to a reticulated water main.

Charges whilst not connected to Council reticulated water:

Water – Service Availability Charges	<p>Will be levied on a property when that property has frontage to a Council-owned reticulated water main, provided the water main is not part of a Development Servicing Plan;</p> <ul style="list-style-type: none"> • the water main is not a dedicated trunk main; • the water main has sufficient capacity to supply the appropriate flow and pressure to the property; • it is practical and cost-efficient for the property to be connected and; • the water main is not one of the following where additional Developer Contribution Charges and/or other special provisions apply: <ul style="list-style-type: none"> • Nundle Road – from O'Briens Lane to Oaklands Development • Moore Creek Road – north from Bournes Lane • Thornbill Road – north from Bournes Lane • Property within the Kingswood Estate development • Manilla Road – from 127 Glen Garvin Drive towards Manilla
Water – Consumption Charges	Council cannot levy water consumption charges on property not connected to the reticulated supply.
Charges applicable on connection	<p>In the event that the owner of a property having frontage to a Council-owned reticulated water main and is therefore levied Service Availability Charges but is not connected, then elects to connect to the reticulation main the following fees and charges will apply:</p> <ul style="list-style-type: none"> • Other Charges and Fees: The full cost associated with provision of a water service from the reticulation main to the property including the meter connection. Following connection appropriate fees and charges will also be payable <p>Water Headworks Charges: Headworks charges will not apply.</p>

Property not connected to Council reticulated water mains and not having frontage to a reticulated water main.

Water – Service Availability Charges	Nil
Water – Consumption Charges	Nil
Charges applicable on connection	<p>In the event that the property owner of a property not having frontage to a Council-owned reticulated water main and therefore not levied any charges elects to connect to the reticulation main the following fees and charges will apply:</p> <ul style="list-style-type: none">• Water Headworks Charges: Appropriate headworks charges will apply.• Other Charges and Fees: The full cost associated with:<ul style="list-style-type: none">o the provision of a reticulation water main sized and constructed in accordance with Council's requirements and to meet the demand of the property and any other property with frontage to the water main after it has been constructed;o a water service from the reticulation main to the property; ando meter connection charges. <p>Following connection appropriate fees and charges will also be payable.</p>

SEWER

Property not connected to Council sewer but which can be connected without extension of an existing sewer.

Charges whilst not connected to Council sewer:

Sewer connection charges	<p>Will be levied on a property if there is a sewer main within 75 metres of the property boundary and all of the following apply:</p> <ul style="list-style-type: none">• it is practical and cost-efficient for the property to be connected;• access is available to the sewer through, for example, private property• there is sufficient capacity in the sewer to allow connection;• the sewer is less than 300 mm in diameter; <p>May also be levied if there is a sewer main within 75 metres of the property and the following apply:</p> <ul style="list-style-type: none">• there are health considerations with the property not being connected to the sewer; and/or• there are environmental considerations with the property not being connected to the sewer – e.g. adjacent to a water course.
Charges applicable on connection	<p>In the event that the owner of a property which can be connected to a Council sewer without extension of an existing sewer and is therefore levied Sewer Connection Charges, but is not connected, then elects to connect to the sewer, the following fees and charges will apply:</p> <ul style="list-style-type: none">• Other Charges and Fees: The full cost associated with provision of the connection of the property to the existing sewer in accordance with Council's requirements. Following connection appropriate fees and charges will also be payable <p>Sewer Headworks Charges: Sewer headworks charges will not apply.</p>

Property not connected to Council sewer and which cannot be connected without extension of the existing sewer.

Sewer connection charges	Nil
Charges applicable on connection	<p>In the event that the property owner of a property not connected to a Council sewer and unable to be connected without extension of an existing sewer and therefore not levied any charges elects to connect to the sewer the following fees and charges will apply:</p> <ul style="list-style-type: none">• Sewer Headworks Charges: Appropriate headworks charges will apply.• Other Charges and Fees: The full cost associated with the provision of the extension of the sewer to meet the demand by the property and any other property which could be connected to the extended sewer after it has been constructed. <p>Following connection appropriate fees and charges will also be payable.</p>

Refunds to property previously paying charges and not connected.

The above provisions were introduced from the 2017/18 Financial Year.

WATER SUPPLY CHARGES - SERVICE AVAILABILITY CHARGE

In 2021/22, Council will increase income from Water Supply Service Availability Charges by 2.0%. This increase is considered the minimum necessary to maintain current levels of service, meet cost increases as a result of inflation and fund required capital works. In accordance with Sections 501 and 502 of the *Local Government Act 1993*, Council will levy a charge on all consumers connected to, or capable of being connected to, the Council's water supply service systems for water services provided, based on the table below.

The following Water Service Availability Charges will be imposed for 2021/22:

Multiple Occupancy	2020/21 charge \$	2021/22 charge \$	Variance \$
Strata Lots	190.00	194.00	4.00
Residential Units (Non-Strata Lots) – per unit	190.00	194.00	4.00
Service Size per Connection			
20mm or ¾" or meter not connected	283.00	289.00	6.00
25mm or 1"	444.00	453.00	9.00
25mm or 1" - reduced pressure	283.00	289.00	6.00
30/32mm or 1.25"	732.00	747.00	15.00
40mm or 1.5"	1,145.00	1,168.00	23.00
50/65mm or 2"	1,790.00	1,826.00	36.00
80mm	4,577.00	4,669.00	92.00
100mm	7,151.00	7,294.00	143.00
150mm	16,092.00	16,414.00	322.00
Dungowan Dam Main – traversing property	50% (rounded) of the applicable service availability charge		

The estimated yield from the service availability charges will be \$7,752,440.

WATER SUPPLY CHARGES - CONSUMPTION CHARGE

Council will make a charge under Section 502 of the Act for the rating year 2021/22 for the consumption of water under a Three Tier Tariff System for all consumers except food processors and home dialysis patients. The charge per kilolitre is billed quarterly based on a per annum consumption except for food processors and home dialysis patients tariffs, which are both based and billed on individual accounts. The kilolitre allowance for each tier for all residential and non-residential water consumers, except food processors and home dialysis patients, is as follows:

- Tier 1 0 to 400kls per annum
- Tier 2 401kls to 800kls per annum
- Tier 3 801kls and above per annum

The water consumption tariffs for 2021/22 are as follows:

Property Type	2020/21 Charge per kilolitre \$	2021/22 Charge per kilolitre \$	Variance Charge per kilolitre \$
POTABLE WATER CHARGES			
All residential properties except where home dialysis patients reside & multiple units (per annum)			
1st Tier - 0 to 400kls	1.61	1.64	0.03
2nd Tier - 401 to 800kls	2.42	2.46	0.04
3rd Tier - above 800kls	3.63	3.69	0.06
All multiple units residential properties (per annum)			
1st Tier - 0 to 400kls	1.61	1.64	0.03
2nd Tier - 401 to 800kls	2.42	2.46	0.04
3rd Tier - above 800kls	3.63	3.69	0.06
Where there are 3 or more residential units connected via a single water meter and the unit size is less than 450 square metres, the kilolitre allowance for each tier will be increased by multiplying the allowance by 0.6 for each unit serviced by a single meter.			
All residential properties where home dialysis patients reside (per annum)			
Above 100kls	1.61	1.64	0.03
All non-residential properties except those listed below (per annum)			
1st Tier - 0 to 400kls	1.61	1.64	0.03
2nd Tier - 401 to 800kls	1.77	1.80	0.03
3rd Tier - above 800kls	1.95	1.98	0.03

Property Type	2020/21 Charge per kilolitre \$	2021/22 Charge per kilolitre \$	Variance Charge per kilolitre \$
Food Processors (per account)			
Charge per kl	1.24	1.26	0.02
Food Processors – Teys Australia Pty Ltd (per account) in accordance with heads of agreement			
Charge per kl	0.98	1.04	0.06
Calala Backwash Water	0.39	0.40	0.01
Longyard Precinct backwash and Water Harvesting Scheme Treated Water	1.35	1.38	0.03
Raw groundwater delivered from a council bore per kl	0.22	0.23	0.01
Raw Water (per annum)			
1st Tier - 0 to 400kls	1.11	1.13	0.02
2nd Tier - 401 to 800kls	1.22	1.24	0.02
3rd Tier - above 800kls	1.34	1.36	0.02
Dungowan Dam Raw Water – main traversing property (per annum)			
1st Tier - 0 to 400kls	0.55	0.56	0.01
2nd Tier - 401 to 800kls	1.22	1.24	0.02
3rd Tier - above 800kls	1.34	1.36	0.02

The estimated yield from the consumption charges, including consumption charges for the Dungowan Dam Gravitation Main, will be \$12,633,346.35.

SEWERAGE SERVICES - CONNECTION SERVICES

In 2021/22 Council will increase income from Sewerage Services by 2.0%. This increase is considered the minimum necessary to maintain current levels of service, meet cost increases as a result of inflation and provide for planned capital works. In accordance with Sections 501 and 502 of the *Local Government Act 1993*, Council will levy a charge for the rating year 2021/22 on all consumers connected to, or capable of being connected to, the Council's sewerage service systems for sewerage services provided, based on the following categories of service users:

Category	2020/21 Charge \$	2021/22 Charge \$	Variance Charge \$
Residential			
Availability	867.00	885.00	18.00
Strata Lot Availability	867.00	885.00	18.00
Additional Residential Unit	867.00	885.00	18.00
Non-residential			
Availability (meter not connected)	867.00	885.00	18.00
Strata Lot Availability	867.00	885.00	18.00
Availability Charge per Connection			
20mm or ¾"	561.00	573.00	12.00
25mm or 1"	875.00	893.00	18.00
25mm or 1" - reduced pressure	561.00	573.00	12.00
30/32mm or 1.25"	1,257.00	1,283.00	26.00
40mm or 1.5"	2,232.00	2,277.00	45.00
50/65mm or 2"	3,487.00	3,557.00	70.00
80mm	8,918.00	9,097.00	179.00
100mm	13,932.00	14,211.00	279.00
150mm	31,338.00	31,965.00	627.00
Sewer Usage Charge	1.32 per kl	1.35 per kl	0.03 per kl

On 27 November 2007, Council adopted a policy to provide an exemption equal to one (1) 20mm sewer availability charge for each property owned by local public charity that is not used for residential purposes. Copies of this policy are available from Council on request.

The estimated yield from the sewerage availability service charges will be \$20,283,982.

Charges apply to various property categories as follows;

SEWERAGE SERVICES - RESIDENTIAL

Annual Availability Charge

SEWERAGE SERVICES - NON-RESIDENTIAL - NO TRADE WASTE

Annual Availability Charge based on size of water connection, multiplied by Sewer Discharge Factor (SDF) and made up to the same as the residential annual availability charge if less. Quarterly Sewer Usage Charge based on the quantity of water consumed in the quarter multiplied by the SDF.

SEWERAGE SERVICES - NON-RESIDENTIAL - WITH TRADE WASTE

Annual Availability Charge based on size of water connection, multiplied by Sewer Discharge Factor (SDF) and made up to the same as the residential annual availability charge if less. The quarterly Sewer Usage Charge is based on the quantity of water consumed in the quarter multiplied by the SDF.

plus

- charging category (1) for dischargers requiring nil or minimal pre-treatment – Trade Waste Category 1 Annual Fee;
- charging category (2) for dischargers with prescribed pre-treatment – Trade Waste Category 2 Annual Fee:
 - o if compliant, the Quarterly Charge - Trade Waste Usage Charge – Compliant multiplied by water consumption multiplied by Trade Waste Discharge Factor;
 - o if non-compliant (established by inspection and could be failure to maintain grease trap or inadequate pre-treatment) the Quarterly Charge - Trade Waste Usage Charge – Non Compliant multiplied by water consumption multiplied by Trade Waste Discharge Factor;

- charging category (3) for large dischargers and industrial waste dischargers:
 - o trade waste Category 3 Annual Fee;
 - o sampling and monitoring costs – varies depending on the site;
 - o excess mass charges (charge per kilogram of chemical discharged in excess of deemed domestic sewerage strength). Charges are calculated by regular monitoring of discharge usually on a weekly/fortnightly basis, testing the results of that monitoring and using these results as representative of the discharge since the last monitoring multiplied by the quantity discharged multiplied by the Excess Mass Charges applicable to each parameter e.g. BOD, SS etc.
 - o quantity is measured at the discharge point;
 - o if non-complaint – strength or volume of discharge does not comply with the Trade Waste Agreement;
 - o non-compliant excess mass charges (charge per kilogram of chemical discharged in excess of agreed sewerage strength or volume allowed as set down in the Trade Waste Agreement). Charges are calculated by regular monitoring of discharge usually on a weekly/fortnightly basis, testing the results of that monitoring and using these results as representative of the discharge since the last monitoring multiplied by the quantity discharged multiplied by the Non-Compliant Excess Mass Charges applicable to each parameter e.g. BOD, SS etc.
 - o quantity is measured at the discharge point.

All sewerage discharge factors adopted by Council have been recommended by NOW (NSW Office of Water) and can be found on Council's website.

All discharge categories can be charged non-compliance charges for failing to install and maintain adequate pre-treatment. All fees and charges adopted by Council for non-compliance charges have been recommended by NOW. A summary of the types of fees and charges applicable to each category is below:

Fee/Charge Type	Category 1	Category 2	Category 3
Application Fee Applicable	Yes	Yes	Yes
Annual non-residential sewerage bill with appropriate sewer usage charge/KL	Yes	Yes	Yes
Annual Trade Waste Fee	Yes	Yes	Yes
Re-inspection Fee	Yes	Yes	Yes
Trade Waste Usage Charge/KL	No	Yes	No
Excess Mass Charges/KL	No	No	Yes
Non-compliance Excess Mass Charges (if required)	No	No	Yes
Non-compliance Penalty Applicable	Yes	Yes	Yes

Charge and Fee Description	Unit of Measure	2020/21 Charge \$	2021/22 Charge \$	Variance Charge \$
Annual Trade Waste Fee - Category 1	Per annum	163.00	167.00	4.00
Annual Trade Waste Fee - Category 2	Per annum	163.00	167.00	4.00
Annual Trade Waste Fee - Category 3	Per annum	707.00	722.00	15.00
Trade Water Usage Charge (Category 2) - Compliant	Per Kilolitre	1.96	2.00	0.04
Trade Water Usage Charge (Category 2) - Non-compliant	Per Kilolitre	16.06	16.38	0.32

WASTE MANAGEMENT CHARGES

In 2021/22, Council will increase income from annual waste management charges levied via the rate notice by 10%. The increase in Waste Management Charges is considered the minimum necessary to maintain current levels of service, meet required capital works, and provide for future remediation works. Charges for waste management are applied to all properties and set to ensure the full cost of all related functions are recovered from specific annual charges and user fees with no subsidisation from general rate income. The basic waste management charge of \$103.00 is included in all annual charges to fund activities that are not part of normal waste collection and disposal, and to keep user fees at a level that does not discourage responsible waste disposal.

Council will levy the following annual charges for the rating year 2021/22 for waste management services. The estimated yield via rate notices is \$9,911,856.00

Charge and Fee Description	Waste Services Definition	2020/21 Charge \$	2021/22 Charge \$	Variance Charge \$
Domestic Waste – Section 496 and 502 (LGA)				
Domestic Waste Management Service Charge Category 1	Domestic waste and recycling collection service and quarterly waste vouchers to all developed properties not categorised 2 or 3 that receive a collection service.	303.00	333.00	30.00
Domestic Waste Management Service Charge Category 2	Domestic waste, recycling and quarterly waste vouchers to all developed properties within the townships of Barraba, Manilla and Nundle that receive a collection service.	310.00	341.00	31.00
Domestic Waste Management Service Charge Category 3	Domestic waste, recycling, quarterly waste vouchers and organics collection service to all developed properties within the City of Tamworth and the townships of Kootingal and Moonbi and the village of Attunga that receive a collection service.	322.00	354.00	32.00
Domestic Waste Management Charge	Quarterly waste vouchers and a domestic waste management charge will be levied on all undeveloped and vacant rateable land within the waste service areas categorised 1, 2 and 3.	94.00	103.00	9.00
Non-Domestic Waste – Section 501 and 502 (LGA)				
Non-Domestic Waste Management Service Charge	A non-domestic property receiving a Council waste and recycling collection service.	303.00	333.00	30.00
Non-Domestic Waste Management Charge	A non-domestic waste management charge will be levied on all undeveloped and vacant rateable land within the waste collection areas.	94.00	103.00	9.00
Non-Domestic Waste Management Charge	A non-domestic waste management charge will be levied on all rateable land that does not receive a collection service and is outside of the waste collection areas.	160.00	176.00	16.00

MULTIPLE UNIT RESIDENTIAL POLICY

Owners of residential premises containing more than 4 self-contained residential units may apply for a reduction in the number of waste collection services rendered to the premises in accordance with Council's policy titled "Waste Collection Services - Multiple Unit Residential Developments". The policy contains a formula that allows a calculation to be made to determine the number of services required for any complex. Council will apply charges for waste management services based on all the units paying a base domestic waste management charge (which equals the vacant land charge for domestic waste management) and a collection service fee for the number of services calculated as being applicable to the number of units in the complex. The service fee will vary based on the category of services available to the complex. The collection service fee for the purpose of the formula is calculated by subtracting the base charge from the full Domestic Waste Management Service Charge that is applicable for the respective category of service available to the property.

STORMWATER MANAGEMENT SERVICES

In accordance with Section 496A of the *Local Government Act 1993*, Council will make and levy a Stormwater Management Service Charge on land within the Tamworth Urban Area that is categorised residential or business for rating purposes. Income from the Stormwater Management Service Charge will be applied only for the purpose of construction of Stormwater Management Services identified in the Tamworth Urban Area Stormwater Management Plan.

Council proposes to make and levy the following charges in 2021/22:

- residential - \$25.00 per property; and
- business - \$25.00 per 350 sq m of impervious surface area or part thereof per property.

Impervious surfaces are defined as areas of 'roof, concrete, bitumen seal and pavers but do not include gravel surfaces'. The estimated yield from Stormwater Management Charges is \$647,696.49. These charges have not increased since 2014/15.

INTEREST ON OVERDUE RATES AND CHARGES

Council will charge interest on overdue rates and charges in accordance with Section 566 (3) of the Local Government Act 1993 using the maximum rate of interest as set by the Office of Local Government. The Minister for Local Government has announced the maximum interest rate applicable for 2021/2022 is 6.0%.

SALE OF ASSETS DURING THE YEAR 2021/22

During the Financial Year 2021/22, Council will receive approaches for the sale of available lands within the Tamworth region. Council will negotiate the sale conditions based on the relative merits of any development proposed on the land and the purchase price will be based on current valuations. Large items of plant and equipment will be replaced during the year in accordance with the Council's annual Plant and Equipment Replacement Program.

FINANCIAL ASSISTANCE

In accordance with Section 356 of the Act, Council may decide to contribute money or otherwise grant financial assistance to persons for the purpose of exercising its functions. A proposed recipient who acts for private gain is not ineligible to be granted financial assistance but must not receive any benefit under this section until at least 28 days public notice of the Council's proposal to pass the necessary resolution has been given.

However, public notice is not required if:

- a. the financial assistance is part of a specific program; and
- b. the program's details have been included in the Council's Annual Operational Plan for the year in which the financial assistance is proposed to be given; and
- c. the program's proposed budget for that year does not exceed 5% of Council's proposed income from the ordinary rates levied for that year; and
- d. the program applies uniformly to all persons within the Council's area or to a significant group of persons within the area.

The Annual Operational Plan 2021/22 provides for a number of specific programs that provide financial assistance for the purpose of tourism, sporting, recreational, cultural, social and economic development activities. In addition, during the year, economic development proposals seeking financial assistance from the Council are submitted for consideration. Proposals of this nature are considered on their individual merits having regard to such factors as positive impact on the local and regional economy, new industry, employment growth and overall economic worth to the Tamworth Regional Council area.

FEES FOR SERVICE

APPROVED FEES FOR SERVICE

Section 608 of the *Local Government Act 1993* provides that the Council may charge and recover an approved fee for any service it provides, other than a service provided, or proposed to be provided on an annual basis for which it is authorised or required to make an annual charge under Section 496 or 501 of the Act.

Section 609 of the Act provides that when determining the approved fee, the Council must take into account the following factors:

- the cost of the Council providing the service;
- the price suggested for that service by any relevant industry body or in any schedule of charges published, from time to time, by the Division of Local Government;
- the importance of the service to the community; and
- any factors specified in the regulations under the Act.

The schedule of all Fees for Service charges applicable for 2021/22 is included at the end of this document. The schedule identifies the type and amount of fee approved by the Council to be charged for a service provided in the 2021/22 financial year.

CREDIT CARD SURCHARGE

Council imposes a credit card surcharge on all payments made via credit card in accordance with Reform of Credit Card Schemes in Australia (iv) and Final Reforms and Regulation Impact Statement August 2002.

PRIVATE WORKS

Council may carry out any kind of work that may lawfully be carried out, on any private land in agreement with its owner, in accordance with Section 67 of the Act. Private works may include paving, road making, kerbing, guttering, ditching, tree planting, excavation, land clearing, water, sewerage and drainage connections etc. Private work will be carried out on the basis of a charge representing full cost recovery of the work carried out plus a margin for profit. The profit margin is dependent on and subject to market forces applying at the time.

EXTERNAL BORROWINGS

The following is to be expended from borrowings in the 2021/22 Financial Year. New loans to be borrowed from financial institutions in the 2021/22 year will be secured by mortgage over the income of the Council. The loan program will be subject to approval by the Minister for Local Government.

Projected Unexpended Loan Balance as at 30/06/2021	\$ 1,764,121	
Project	Unexpended Loans	Proposed New Loans
* Tamworth Global Gateway Park		5,007,540
Water Fund - Automatic Meter Reading Equipment		6,500,000
Sewer Fund - Barraba Sewerage Pump Station Construction	578,218	
Total	578,218	11,507,540
Projected Unexpended Loan Balance as at 30/06/2022	1,185,903	

* Tamworth Global Gateway Park - The new loan to be drawn down in 2021/22 financial year is for the remainder of the \$12.8M loan approved by Council at its meeting on September 8, 2020 (Resolution no. 275/20) . Due to the timing of expenditure the loan draw down was split over two financial years.

In addition to the loan program set out in the above table, Council has two projects being the;

- Organic Recycling Facility
- Performing Arts Centre

These projects are still in the planning stage. If approved by Council the projects will require loan funding to proceed. The timing and amounts of these loans is at the time of preparing the annual Operation Plan unknown.

INCOME STATEMENT BY TYPE FOR 2021/22

	Full Estimate	Internal Eliminations	Adjusted Estimate
Income from Continuing Operations			
Rates & Annual Charges	76,397,483	632,683	75,764,800
User Charges & Fees	41,512,856	1,281,678	40,231,178
Interest & Investment Revenue	1,387,599	160,000	1,227,599
Other Revenues	4,244,938		4,244,938
Grants & Contributions - Operating	22,451,947	993,480	21,458,467
Grants & Contributions - Capital	31,881,532		31,881,532
Total Income from Continuing Operations	177,876,355	3,067,841	174,808,514
Expenses from Continuing Operations			
Employee Benefits & On-costs	54,488,739		54,488,739
Borrowing Costs	4,119,043	160,000	3,959,043
Materials & Contracts	35,013,118	2,907,841	32,105,277
Depreciation & Amortisation	38,903,358		38,903,358
Other Expenses	12,130,794		12,130,794
Total Expenses from Continuing Operations	144,655,052	3,067,841	141,587,211
Net Operating Result	33,221,303		33,221,303
Net Operating Result before Capital Income	1,339,771		1,339,771

Internal eliminations are rates and charges levied on Council property or user fees and charges raised on Council activities.

The income and expense for these must be eliminated in the Annual Financial reports and the above figures will be used in the 2021/22 reports for comparison to actual results.

CONSOLIDATED INCOME STATEMENT BY FUNCTION FOR 2021/22 (AFTER INTERNAL ELIMINATIONS)

Income Statement by function	Income	Expenses	Operating result
A Region of Progressive Leadership	2,579,961	10,885,680	(8,305,719)
An Accessible Region	37,323,445	34,501,370	2,822,075
A Spirit of Community	7,379,671	31,993,675	(24,614,004)
A Region of the Future	63,599,174	54,684,220	8,914,954
A Prosperous Region	10,710,899	9,522,266	1,188,633
Total of Functions	121,593,150	141,587,211	(19,994,061)
General Purpose Income	53,215,364	0	53,215,364
Net Operating Result	174,808,514	141,587,211	33,221,303

DETAILED ANNUAL OPERATIONAL PLAN BUDGET 2021/22 BY DIRECTORATE

	Cash Expenses for each Program				Source of Funding for Expenses			Non-cash Accrual Expenses	
Tamworth Regional Council Directorate / Division	Operating Expenses and Oncosts	Overheads Distribution	Loan Repayments (P & I)	Projects & Capital Works	Direct Operating Income	Other Specific Funding	General Revenue Required (Surplus)/ Deficit	Asset Depreciation and Remediation	Leave Accrual
Regional Services									
Director & Business Support									
Administration and Overheads	671,601	(687,157)	0	0	0	0	(15,556)	0	15,556
Plant, Fleet & Buildings									
Corporate Buildings & Maintenance Services	378,482	201,274	608,519	987,015	(1,463,056)	(984,995)	(272,761)	414,605	11,437
Fleet Services	6,304,168	936,556	0	6,829,324	(12,928,618)	(1,734,430)	(593,000)	2,921,205	43,878
Services Centre	360,046	(474,759)	0	167,280	0	(167,280)	(114,713)	115,795	0
Warehouse Operations	381,632	(388,772)	0	0	0	0	(7,140)	0	5,511
Sport & Recreation									
Public Cemeteries	554,812	0	96,100	0	(346,600)	0	304,312	17,438	0
Public Conveniences	162,957	0	122,819	0	0	(50,000)	235,776	1,745	0
Sporting Grounds & Venues	3,010,831	(75,962)	374,726	62,000	(538,100)	(19,400)	2,814,095	1,131,331	4,060
Swimming Pools	1,775,244	217,825	0	125,775	(457,150)	(85,069)	1,576,625	218,131	10,014
Parks & Gardens (Lakes)	3,249,115	992,349	0	198,824	(37,000)	(198,824)	4,204,464	744,563	11,476
Roads & Drainage Overheads									
Administration and Overheads	4,565,741	2,000,050	0	0	0	0	6,565,791	0	44,663
Oncosts to Divisions	(6,613,923)	0	0	0	0	0	(6,613,923)	0	0

	Cash Expenses for each Program				Source of Funding for Expenses			Non-cash Accrual Expenses	
Tamworth Regional Council Directorate / Division	Operating Expenses and Oncosts	Overheads Distribution	Loan Repayments (P & I)	Projects & Capital Works	Direct Operating Income	Other Specific Funding	General Revenue Required (Surplus)/ Deficit	Asset Depreciation and Remediation	Leave Accrual
Roads & Drainage operations									
Assets	660,813	199,167	0	0	(871,555)	0	(11,575)	0	11,575
Survey & Design	1,211,770	176,609	0	0	(1,433,975)	0	(45,596)	0	15,596
Traffic Facilities	552,255	13,190	0	150,000	(689,430)	(3,312)	22,703	219,434	0
Classified Roads	714,751	0	0	1,010,211	(2,490,928)	765,966	0	0	0
Local Roads Maintenance	10,705,118	0	1,383,181	0	(202,160)	(3,820,994)	8,065,145	15,203,696	0
Drainage & Flood Mitigation	1,186,030	0	486,696	0	(746,083)	487,832	1,414,475	2,617,774	0
Asset Renewal - Local Roads and Drainage	0	0	0	8,041,803	0	(8,041,803)	0	0	0
Quarries & Gravel Pits	(150,000)	0	0	0	0	0	(150,000)	13,906	0
RMCC Routine Works	880,000	0	0	0	(880,000)	0	0	0	0
RMCC Ordered Works	0	0	0	5,000,000	(5,000,000)	0	0	0	0
Private Works - Infrastructure & Projects	12,000	0	0	0	(12,000)	0	0	0	0
Strategy Works	0	0	0	0	(2,652,533)	2,652,533	0	0	0
Traffic Facilities	0	0	0	180,000	0	(180,000)	0	0	0
Infrastructure Projects	0	38,001	0	37,826,871	(28,221,863)	(9,643,009)	0	0	0
Civil Works	0	0	0	(500,000)	0	400,000	(100,000)	0	0
Street cleaning	882,584	(450,000)	0	0	0	0	432,584	0	0
Street and Road side Maintenance	1,350,067	0	0	0	0	0	1,350,067	0	0
Rural Fire service	1,734,927	5,605	0	0	(316,250)	0	1,424,282	44,031	0
State Emergency Services	194,818	1,156	0	0	0	0	195,974	5,797	0

Tamworth Regional Council Directorate / Division	Cash Expenses for each Program				Source of Funding for Expenses			Non-cash Accrual Expenses	
	Operating Expenses and Oncosts	Overheads Distribution	Loan Repayments (P & I)	Projects & Capital Works	Direct Operating Income	Other Specific Funding	General Revenue Required (Surplus)/ Deficit	Asset Depreciation and Remediation	Leave Accrual
Growth and Prosperity									
Director & Business Support									
Administration and Overheads	680,048	(542,919)	0	0	0	0	137,129	0	5,521
Cultural Services									
Central Northern Regional Library	1,287,107	83,714	0	353,139	(1,646,015)	(77,945)	0	299,786	21,063
Tamworth Regional Libraries	2,526,604	287,461	0	10,000	(277,948)	(10,000)	2,536,117	2,709	12,533
Cultural Development	8,867	22,281	0	16,011	0	(16,011)	31,148	0	0
Art Gallery	1,138,453	128,983	0	64,500	(144,216)	(27,000)	1,160,720	6,729	13,007
Museums	283,081	2,030	0	5,000	(58,000)	(5,000)	227,111	446	0
Community Care									
Overheads - Community Programs	0	112	0	0	0	0	112	0	0
Community Development	1,000	0	0	0	0	0	1,000	0	0
Volunteer Co-ordinator	78,860	12,918	0	0	0	0	91,778	0	594
Youth Service Management	128,651	(131,309)	0	0	0	0	(2,658)	0	2,658
Year Round Care	647,390	164,844	0	0	(885,048)	72,814	0	0	6,493
Youth Services	441,398	83,971	0	0	(31,525)	0	493,844	2,086	4,203
Economic & Destination Development									
Destination Development	717,402	133,592	0	0	(190,671)	0	660,323	1,443	5,241
Economic Development	198,603	561	0	0	0	0	199,164	0	0
Events									
Administration and Overheads	827,387	159,621	0	0	0	0	987,008	3,923	16,125
Tamworth Country Music Festival	2,335,991	0	0	250,000	(1,839,000)	(250,000)	496,991	0	0
Other Community Events	178,000	0	0	0	(76,000)	0	102,000	0	0

Tamworth Regional Council Directorate / Division	Cash Expenses for each Program				Source of Funding for Expenses			Non-cash Accrual Expenses	
	Operating Expenses and Oncosts	Overheads Distribution	Loan Repayments (P & I)	Projects & Capital Works	Direct Operating Income	Other Specific Funding	General Revenue Required (Surplus)/ Deficit	Asset Depreciation and Remediation	Leave Accrual
Entertainment Venues									
Community Centre	189,916	30,825	0	0	(74,250)	0	146,491	0	1,573
Entertainment Venues Management	176,661	0	0	130,000	(189,800)	(130,000)	(13,139)	0	0
Capitol Theatre	1,559,235	151,943	180,085	0	(332,000)	0	1,559,263	107,338	14,513
Tamworth Town Hall	194,528	4,349	0	29,000	(101,800)	(29,000)	97,077	40,574	0
TRECC	860,962	76,094	0	139,000	(312,500)	(139,000)	624,556	139,742	8,002
Other Venues									
AELEC Precinct	2,332,724	147,363	868,559	127,430	(1,649,811)	(74,900)	1,751,365	651,186	8,705
Airport & Aviation Development									
Airport & Aviation Development	2,732,301	384,439	285,833	1,412,858	(4,952,659)	137,228	0	949,998	21,407
Pilot Training Facility	1,591,905	100,889	992,586	0	(1,010,600)	(1,674,780)	0	0	0
Planning and Compliance									
Director & Business support									
Administration and Overheads	637,214	(645,281)	180,798	0	0	0	172,731	0	8,067
Compliance									
Administration and Overheads	1,146,853	560,841	0	0	(551,389)	0	1,156,305	0	31,652
Ranger Services	667,269	0	0	0	(422,319)	0	244,950	5,104	0
Crime Prevention/CCTV	45,500	0	0	0	(500)	0	45,000	0	0
Noxious Weeds	238,344	129,735	0	0	(97,502)	0	270,577	647	2,052
Development/Development Engineering									
Development Engineering	726,554	(375,311)	0	0	(110,000)	0	241,243	0	14,724
Development	2,478,217	581,776	0	0	(1,550,780)	0	1,509,213	0	46,026

	Cash Expenses for each Program				Source of Funding for Expenses			Non-cash Accrual Expenses	
Tamworth Regional Council Directorate / Division	Operating Expenses and Oncosts	Overheads Distribution	Loan Repayments (P & I)	Projects & Capital Works	Direct Operating Income	Other Specific Funding	General Revenue Required (Surplus)/ Deficit	Asset Depreciation and Remediation	Leave Accrual
Integrated Planning									
Integrated Planning	736,430	59,746	0	0	(18,500)	0	777,676	0	14,198
Community Development	399,052	117,582	0	50,000	(7,500)	(50,000)	509,134	0	7,870
Governance and Corporate Support									
Governance									
Elections	0	0	0	418,200	0	(418,200)	0	0	0
Office of the General Manager	922,917	29,362	0	0	0	0	952,279	0	17,681
Communications & Engagement	1,172,710	3,531	0	0	(3,000)	0	1,173,241	0	15,761
Directorate Management - Strategy & Performance	1,624,115	2,672,162	0	20,000	0	0	4,316,277	185	12,901
Legal Services									
Division Management	390,683	47,716	0	0	(2,000)	(3,000)	433,399	0	6,445
Property Development	93,730	11,272	2,612,814	0	(3,752,733)	751,310	(283,607)	44,255	0
Corporate Support									
Directorate Management - C&G	2,066,858	(2,025,605)	0	0	(73,232)	0	(31,979)	2	31,977
Financial Services	2,809,780	(2,694,112)	0	0	(159,400)	0	(43,732)	0	43,732
People & Culture	1,117,175	(1,006,170)	0	50,000	(170,000)	(10,000)	(18,995)	0	18,995
Risk & Safety	573,650	(569,498)	0	0	0	(15,000)	(10,848)	0	10,848
Business Systems & Solutions	4,538,683	(4,916,436)	165,273	355,000	(1,000)	(355,000)	(213,480)	190,058	67,367
Managed Services	175,456	0	0	0	(330,077)	0	(154,621)	0	0
Water and Waste Services									
Director, Business Support & Overheads									
Water & Waste Overheads	3,976,320	1,966,832	0	0	0	(85,671)	5,857,481	0	(40,078)
Oncosts to Divisions	(5,817,403)	0	0	0	0	0	(5,817,403)	0	0

	Cash Expenses for each Program				Source of Funding for Expenses			Non-cash Accrual Expenses	
Tamworth Regional Council Directorate / Division	Operating Expenses and Oncosts	Overheads Distribution	Loan Repayments (P & I)	Projects & Capital Works	Direct Operating Income	Other Specific Funding	General Revenue Required (Surplus)/ Deficit	Asset Depreciation and Remediation	Leave Accrual
Water Services									
Regional Water Services	2,080,755	2,458,416	0	8,805,000	(20,580,290)	(4,825,000)	(12,061,119)	0	0
Attunga Water	256,732	0	0	0	0	0	256,732	16,767	0
Barraba Water	819,957	0	397,261	0	0	0	1,217,218	517,972	0
Bendemeer Water	391,068	0	29,370	368,000	0	(368,000)	420,438	64,881	0
Manilla Water	771,918	0	666,278	1,200,000	(200,000)	(1,000,000)	1,438,196	408,243	0
Moonbi/Kootingal Water	288,815	0	0	2,000,000	0	(2,000,000)	288,815	197,033	0
Nundle Water	426,790	0	0	0	0	0	426,790	153,253	0
Tamworth Water	7,181,791	0	847,041	11,416,000	(131,854)	(11,416,000)	7,896,978	4,353,481	0
Private Works - Water	0	0	0	(21,847)	0	0	(21,847)	0	0
Sewer Services									
Regional Wastewater Services	2,334,771	1,815,928	(1,600,000)	734,000	(23,472,051)	9,586,000	(10,601,352)	0	0
Barraba Wastewater	295,132	0	14,903	1,145,000	0	(1,145,000)	310,035	46,474	0
Manilla - Wastewater	362,531	0	0	0	(500)	0	362,031	119,024	0
Moonbi/Kootingal Wastewater	273,748	0	0	0	0	0	273,748	68,043	0
Tamworth Wastewater	5,118,165	0	4,702,245	15,555,500	(499,838)	(15,555,500)	9,320,572	5,713,450	0
Private Works - Sewer	0	0	0	(25,024)	0	0	(25,024)	0	0
Waste Management									
Waste Management Services	7,397,151	1,643,517	0	0	(10,037,651)	996,983	0	0	0
Tamworth Landfill	5,426,506	0	0	0	(8,445,992)	3,019,486	0	726,970	0
Rural Landfills	1,316,908	0	0	0	(170,345)	(1,146,563)	0	449,528	0
Capital and Non Recurrent Projects	0	0	0	9,587,977	(135,549)	(9,452,428)	0	0	0
Other Services									
Laboratory	1,425,363	265,796	0	83,500	(2,001,500)	34,983	(191,858)	37,980	11,714
Sustainability Unit	686,180	(624,631)	0	167,000	0	(231,032)	(2,483)	0	2,483

	Cash Expenses for each Program				Source of Funding for Expenses			Non-cash Accrual Expenses	
Tamworth Regional Council Directorate / Division	Operating Expenses and Oncosts	Overheads Distribution	Loan Repayments (P & I)	Projects & Capital Works	Direct Operating Income	Other Specific Funding	General Revenue Required (Surplus)/ Deficit	Asset Depreciation and Remediation	Leave Accrual
General Purpose Income and Reserve Transfers									
General Purpose Income									
Ordinary Rates-Residential (net of pp)	0	0	0	0	(26,166,385)	0	(26,166,385)	0	0
Ordinary Rates-Farmland	0	0	0	0	(6,140,230)	0	(6,140,230)	0	0
Ordinary Rates-Mining	0	0	0	0	(19,342)	0	(19,342)	0	0
Ordinary Rates-Business	0	0	0	0	(6,752,073)	0	(6,752,073)	0	0
Pensioner Rebates (Ordinary Rates)	0	0	0	0	910,000	0	910,000	0	0
Pensioner Rate Subsidies Received	0	0	0	0	(500,500)	0	(500,500)	0	0
Interest-Overdue Rates	0	0	0	0	(255,000)	0	(255,000)	0	0
Interest-External Restrictions	0	0	0	0	(156,858)	156,858	0	0	0
Interest-Unrestricted	0	0	0	0	(351,000)	0	(351,000)	0	0
G P Grants-Financial Assistance	0	0	0	0	(10,893,837)	4,484,367	(6,409,470)	0	0
Contributions-Sec 7.11	0	0	0	0	(1,513,000)	1,513,000	0	0	0
Contributions-Sec 7.12	0	0	0	0	(400,000)	400,000	0	0	0
Contributions-S64 Water	0	0	0	0	(1,817,500)	1,817,500	0	0	0
Contributions-S64 Sewer	0	0	0	0	(943,000)	943,000	0	0	0
Other Non-operating receipts									
Internal and Community loans	0	0	(881,628)	0	0	657,917	(223,711)	0	0
Dividends from Other funds	0	(131,000)	0	0	0	0	(131,000)	0	0
Contributions to Governance	0	(3,383,062)	0	0	0	0	(3,383,062)	0	0
Funds transferred to Reserves									
SRV Transport	0	0	0	0	0	2,242,420	2,242,420	0	0
SRV Drainage	0	0	0	0	0	333,606	333,606	0	0

	Cash Expenses for each Program				Source of Funding for Expenses			Non-cash Accrual Expenses	
Tamworth Regional Council Directorate / Division	Operating Expenses and Oncosts	Overheads Distribution	Loan Repayments (P & I)	Projects & Capital Works	Direct Operating Income	Other Specific Funding	General Revenue Required (Surplus)/ Deficit	Asset Depreciation and Remediation	Leave Accrual
SRV Buildings	0	0	0	0	0	843,430	843,430	0	0
SRV Parks & Recreation	0	0	0	0	0	71,295	71,295	0	0
SRV AELEC	0	0	0	0	0	66,820	66,820	0	0
SRV Entertainment Venues	0	0	0	0	0	101,350	101,350	0	0
SRV Sports Dome	0	0	0	0	0	2,346	2,346	0	0
SRV Swimming Pools	0	0	0	0	0	85,069	85,069	0	0
Election	0	0	0	0	0	100,660	100,660	0	0
Parks & Horticulture - Asset Renewal	0	0	0	0	0	127,529	127,529	0	0
Disability Action Plan - Local Works	0	0	0	0	0	16,011	16,011	0	0
Asset Valuations	0	0	0	0	0	16,892	16,892	0	0
Employee Leave Entitlements	0	0	0	0	0	550,000	550,000	0	0
Council Contribution - New s7.11 Plan	0	0	0	0	0	289,980	289,980	0	0
Information Technology	0	0	0	0	0	325,787	325,787	0	0
Risk and Safety	0	0	0	0	0	15,000	15,000	0	0
Village Improvement Fund	0	0	0	0	0	50,000	50,000	0	0
Flood Recovery Reserve - Sports Facilities	0	0	0	0	0	45,000	45,000	0	0
Roads - Asset Renewal	0	0	0	0	0	1,598,669	1,598,669	0	0
Water Efficiency	0	0	0	0	0	50,000	50,000	0	0
Kerb and Gutter	0	0	0	0	0	100,000	100,000	0	0
Efficiency savings	(620,000)	0	0	0	0	0	(620,000)	0	0
Grand Total	112,807,301	0	12,533,459	114,524,347	(200,983,371)	(39,529,505)	(647,769)	38,988,761	639,819

