

DRAFT

BLUEPRINT 100

Revenue Policy

2022/23



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 this plan to Council by calling (02) 6767 5555, emailing trc@tamworth.nsw.gov.au or visiting www.tamworth.nsw.gov.au.



CONTENTS

INTRODUCTION.....	4
FACTORS INFLUENCING COUNCIL’S REVENUE AND PRICING POLICY	5
ORDINARY RATES TO BE LEVIED 2022/23.....	8
WATER AND SEWER CHARGES POLICY	18
WATER SUPPLY CHARGES - SERVICE AVAILABILITY CHARGE	23
WASTE MANAGEMENT CHARGES	29
SALE OF ASSETS DURING THE YEAR 2022/23	37
FINANCIAL ASSISTANCE	38
FEEs FOR SERVICE	38
EXTERNAL BORROWINGS.....	39
INCOME STATEMENT BY TYPE FOR 2022/23.....	40
CONSOLIDATED INCOME STATEMENT BY FUNCTION FOR 2022/23 (AFTER INTERNAL ELIMINATIONS).....	41
DETAILED ANNUAL OPERATIONAL PLAN BUDGET 2022/23 BY DIRECTORATE	42

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 2022/23 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 2022/23:

- 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 centre's, 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 2022/23

Council has made a formal application to the Independent Pricing and Regulatory Tribunal (IPART) for approval of an Additional Special Rate Variation (ASV). It is Council's intention to utilise the ASV to increase its total rate revenue by 2.0% for 2022/23 which is inclusive of the IPART determined rate peg increase of 0.7%. The purpose of the ASV is to provide funding for an identified shortfall in the annual maintenance of council's infrastructure assets (roads, bridges, buildings, stormwater, parks, pools, recreation fields, etc). If approved, the ASV will generate an additional \$514 thousand. IPART will advise Council of its determination in June 2022.

In accordance with Council's Long Term Financial Plan (LTFP) the 2022/2023 Operational Plan includes two scenarios:

- i. Without the ASV rate increase – Scenario 1, which is based on a 0.7% increase in 2022/23. This is the 2022/23 rate peg approved by IPART.
- ii. With the ASV rate increase – Scenario 2, which is based on a 2.0% increase in 2022/23. This rate increase is inclusive of the 2022/23 rate peg approved by IPART.

In the event that IPART approve a partial ASV between 0.7% and 2.0%, it is Council's intention to apply the full amount approved to each Ordinary Rate. This will affect ad-valorem rates only and base amount will remain as shown in Scenario 1 and 2.

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 2022/23 is 1 July 2019. The total land value to apply for 2022/23 is approximately \$5.936 billion.

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

Scenario 1

The overall income to be derived from Ordinary Rates is to be increased by 0.7% from 2021/22, which is the maximum permissible increase as determined by the Independent Pricing and Regulatory Tribunal (IPART) for the year 2022/23. This will provide a total rate yield of \$39,862,086.47 per the table presented below.

In accordance with the conditions of the permanent Special Rate Variation approved in 2012/13, an amount of \$3,822,774 will be dedicated from the 2022/23 rate yield to specific asset renewal reserves for general fund infrastructure relating to; transport, buildings, stormwater, sports and entertainment venues and parks and gardens.

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	0.413426	2,441,599.55	18.1
Residential - Tamworth	Within the City of Tamworth	160.00	0.863481	22,809,985.68	12.6
Residential - Barraba	Within the Town of Barraba	160.00	2.355668	379,023.02	26.8
Residential - Manilla	Within the Town of Manilla	160.00	0.704183	585,527.97	27.2
Residential - Kootingal/Moonbi	Within the towns of Kootingal and Moonbi	160.00	0.363886	440,416.71	32.6
Residential - Village	Within the Villages of Attunga, Bendemeer and Nundle	160.00	0.798146	236,169.00	27.8
Business – Section 518 (LGA)	Land not within a sub-category	160.00	0.900330	45,196.47	22.3
Business – Tamworth	Within the City of Tamworth	160.00	1.071061	6,459,569.63	3.6
Business – Barraba	Within the Town of Barraba	160.00	3.739576	76,185.87	15.1
Business – Manilla	Within the Town of Manilla	160.00	2.304790	122,865.05	10.5
Business – Kootingal/Moonbi	Within the towns of Kootingal and Moonbi	160.00	0.582916	27,939.42	18.3
Business – Village	Within the Villages of Attunga, Bendemeer and Nundle	160.00	0.982815	22,146.48	26.7
Farmland – Section 515 (LGA)	All Farmland (no sub-categories defined)	160.00	0.273189	6,195,634.32	7.8
Mining – Section 517 (LGA)	All Mining (no sub-categories defined)	160.00	3.350618	19,827.30	1.6
Current Funds Total Yield \$				39,862,086.47	

Scenario 2

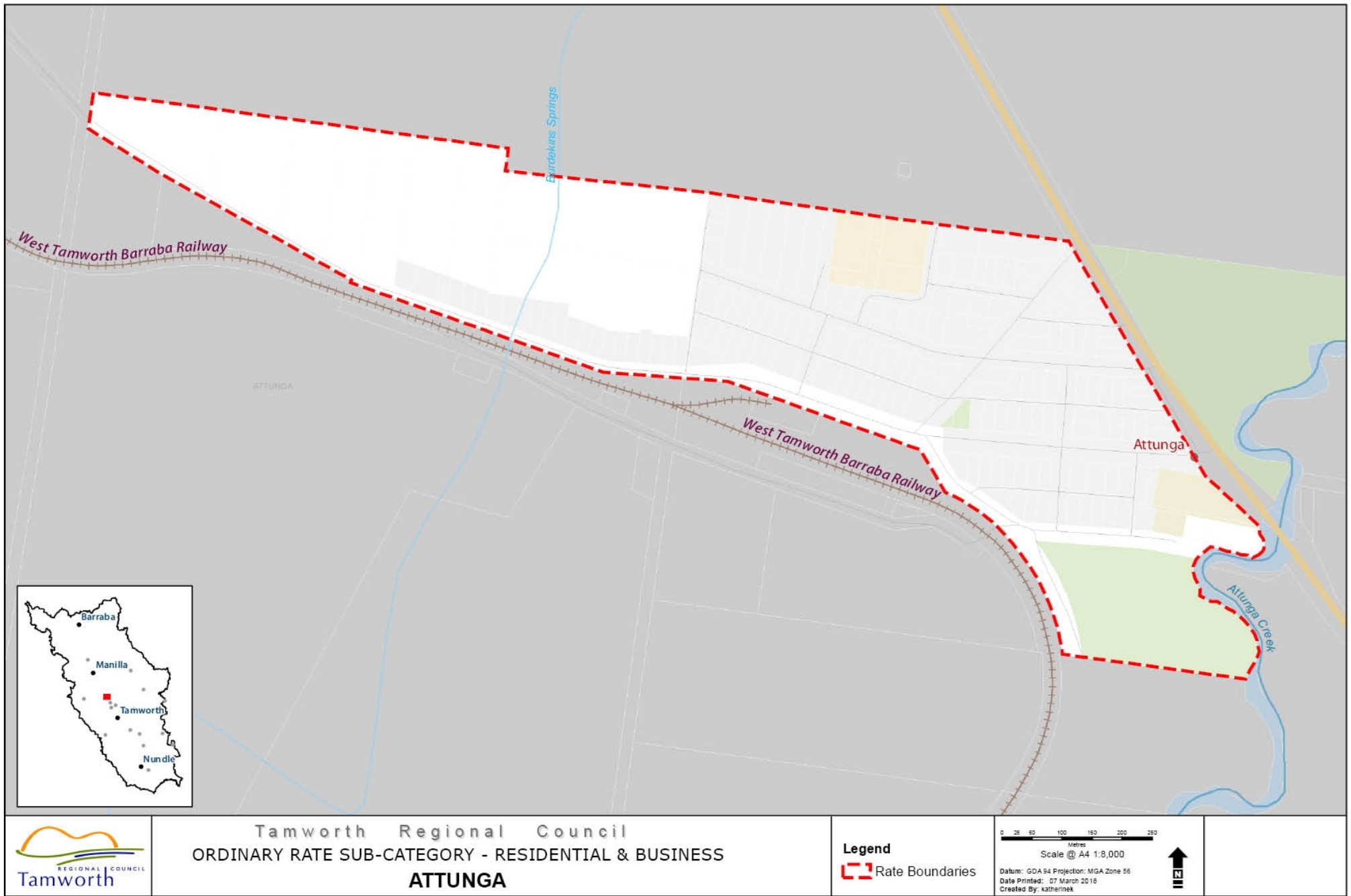
The overall income to be derived from Ordinary Rates is to be increased by 2.0% from 2021/22, which is the maximum permissible increase as determined by the Independent Pricing and Regulatory Tribunal (IPART) for the year 2022/23. This will provide a total rate yield of \$40,376,696.45 per the table presented below.

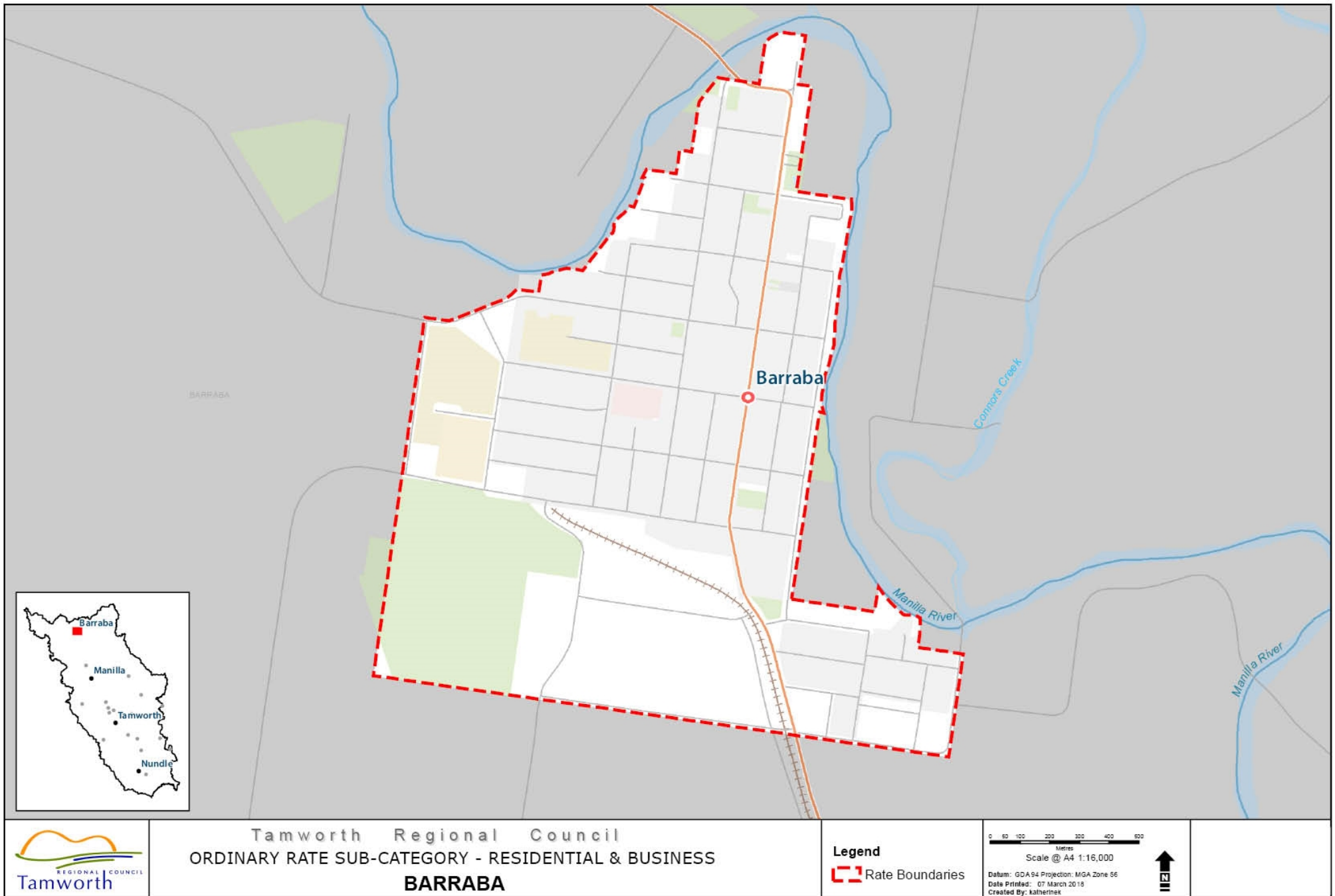
In accordance with the conditions of the permanent Special Rate Variation approved in 2012/13, an amount of \$3,872,125 will be dedicated from the 2022/23 rate yield to specific asset renewal reserves for general fund infrastructure relating to; transport, buildings, stormwater, sports and entertainment venues and parks and gardens.

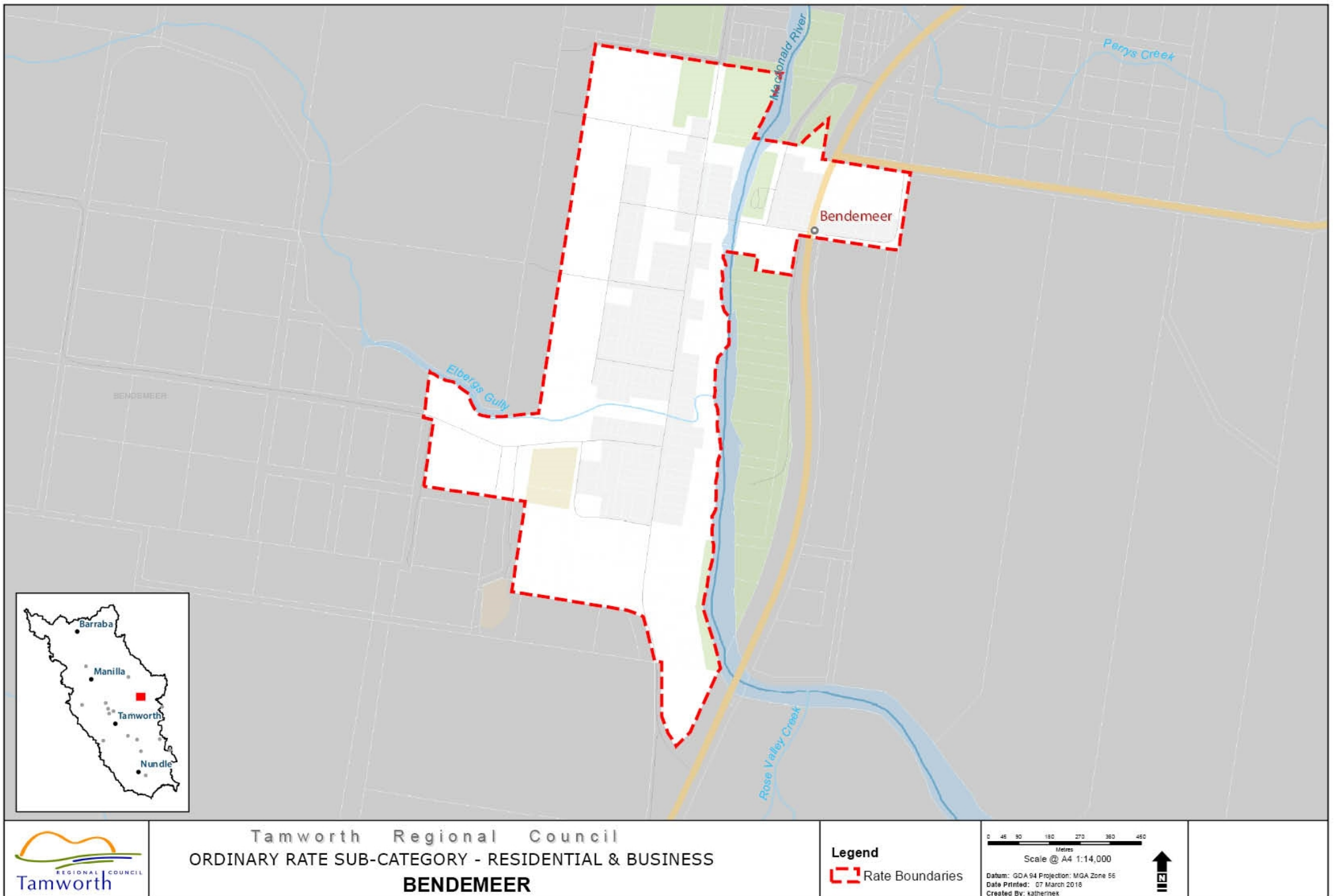
Rates

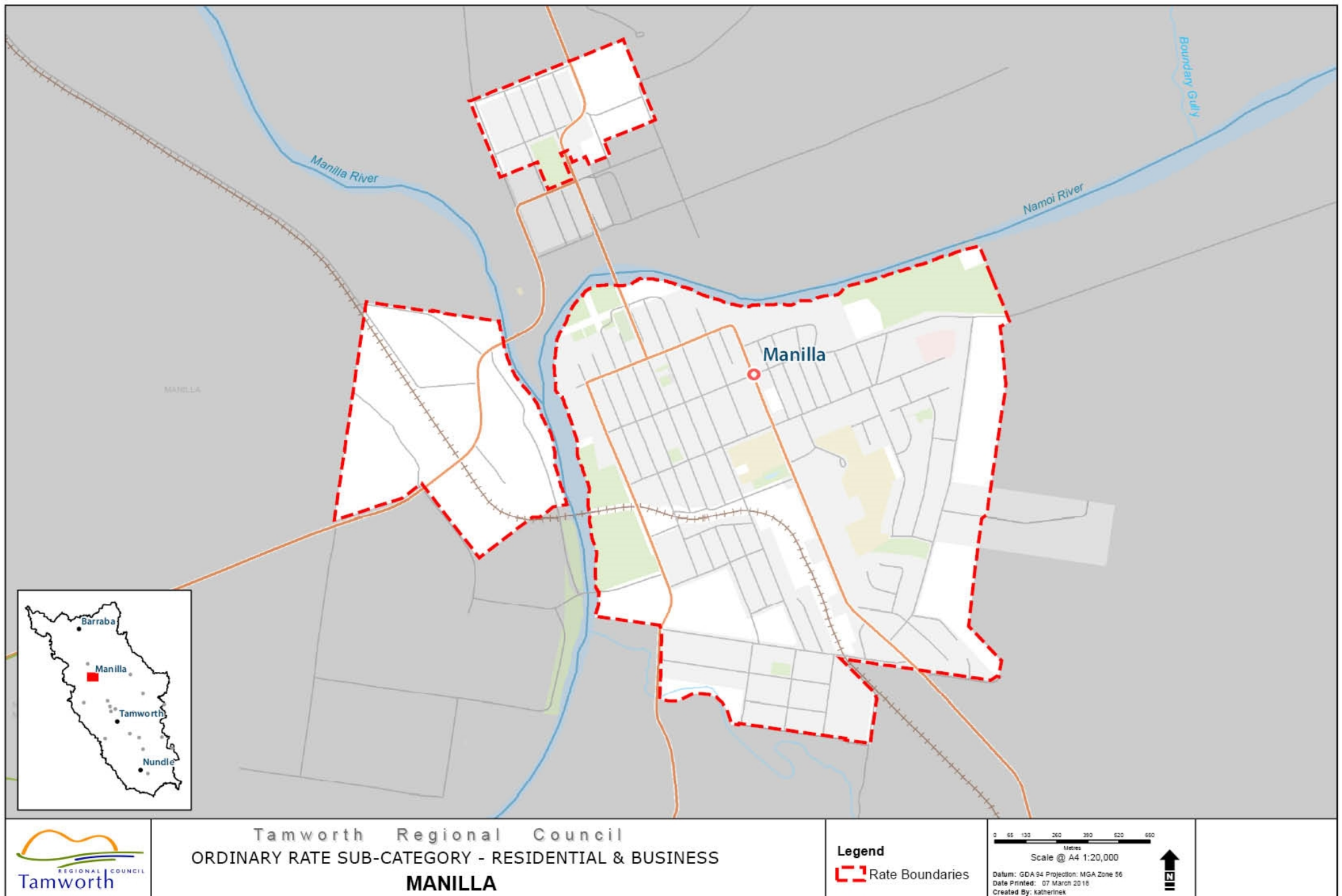
Ordinary Rate Category / Sub-category	Ordinary Rate Sub-Category Definition	Base Amount \$	Ad Valorem rate in \$	Yield \$	Base as % of Yield
Residential – Section 516 (LGA)	Land not within a sub-category	160.00	0.419945	2,473,124.80	17.9%
Residential - Tamworth	Within the City of Tamworth	160.00	0.876232	23,104,454.21	12.4%
Residential - Barraba	Within the Town of Barraba	160.00	2.397216	383,916.07	26.5%
Residential - Manilla	Within the Town of Manilla	160.00	0.716664	593,086.92	26.8%
Residential - Kootingal/Moonbi	Within the towns of Kootingal and Moonbi	160.00	0.370851	446,102.33	32.1%
Residential - Village	Within the Villages of Attunga, Bendemeer and Nundle	160.00	0.812426	239,217.86	27.5%
Business – Section 518 (LGA)	Land not within a sub-category	160.00	0.915289	45,779.94	22.0%
Business – Tamworth	Within the City of Tamworth	160.00	1.085408	6,542,960.30	3.6%
Business – Barraba	Within the Town of Barraba	160.00	3.796453	77,169.40	14.9%
Business – Manilla	Within the Town of Manilla	160.00	2.338052	124,451.19	10.4%
Business – Kootingal/Moonbi	Within the towns of Kootingal and Moonbi	160.00	0.592130	28,300.11	18.1%
Business – Village	Within the Villages of Attunga, Bendemeer and Nundle	160.00	1.000132	22,432.38	26.4%
Farmland – Section 515 (LGA)	All Farmland (no sub-categories defined)	160.00	0.277012	6,275,617.68	7.7
Mining – Section 517 (LGA)	All Mining (no sub-categories defined)	160.00	3.394583	20,083.26	1.6
Current Funds Total Yield \$				40,376,696.45	

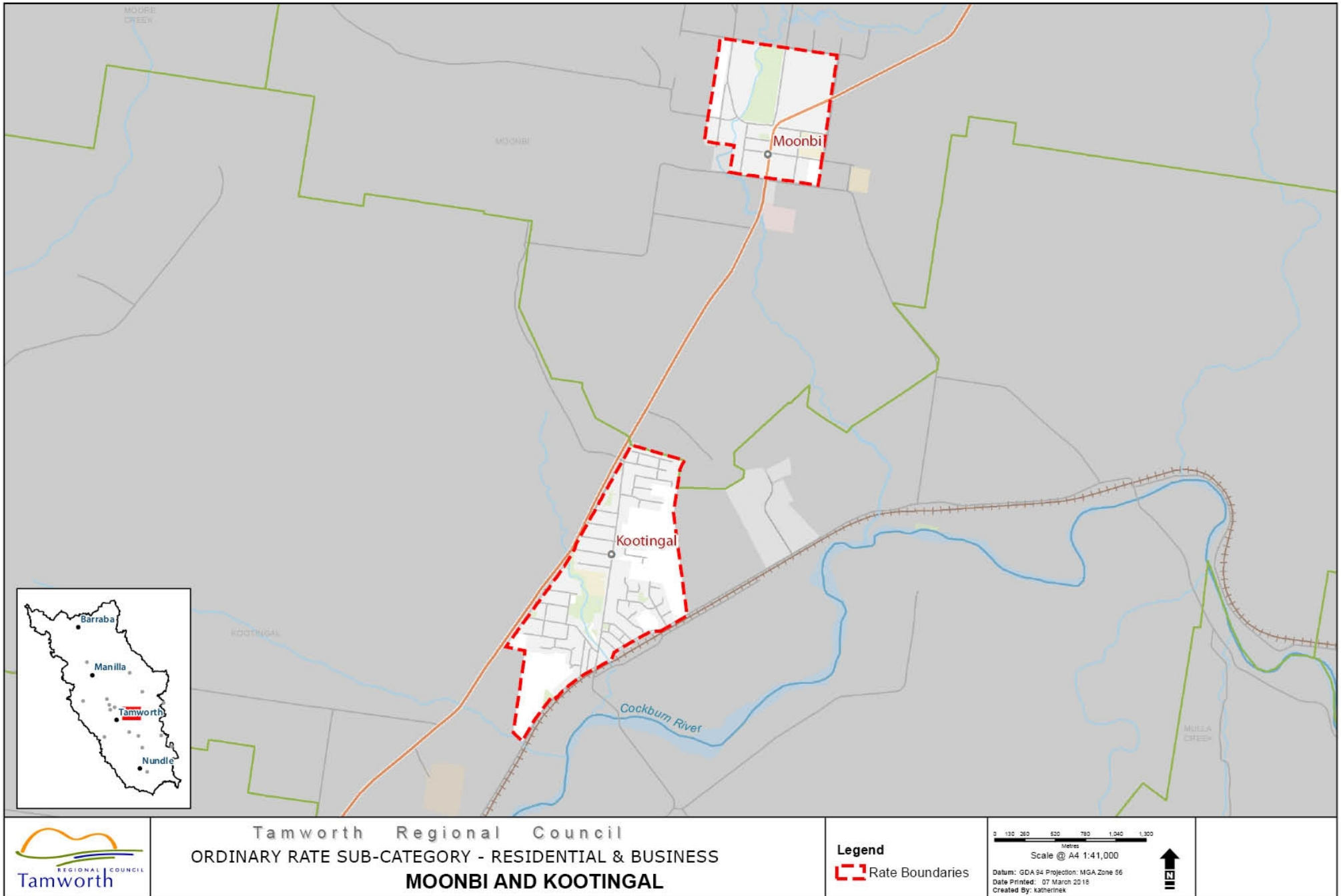
In accordance with Section 405 (4) of the *Local Government Act 1993* the maps defining the Ordinary Rate Sub-categories, as detailed in the tables above, are as follows:

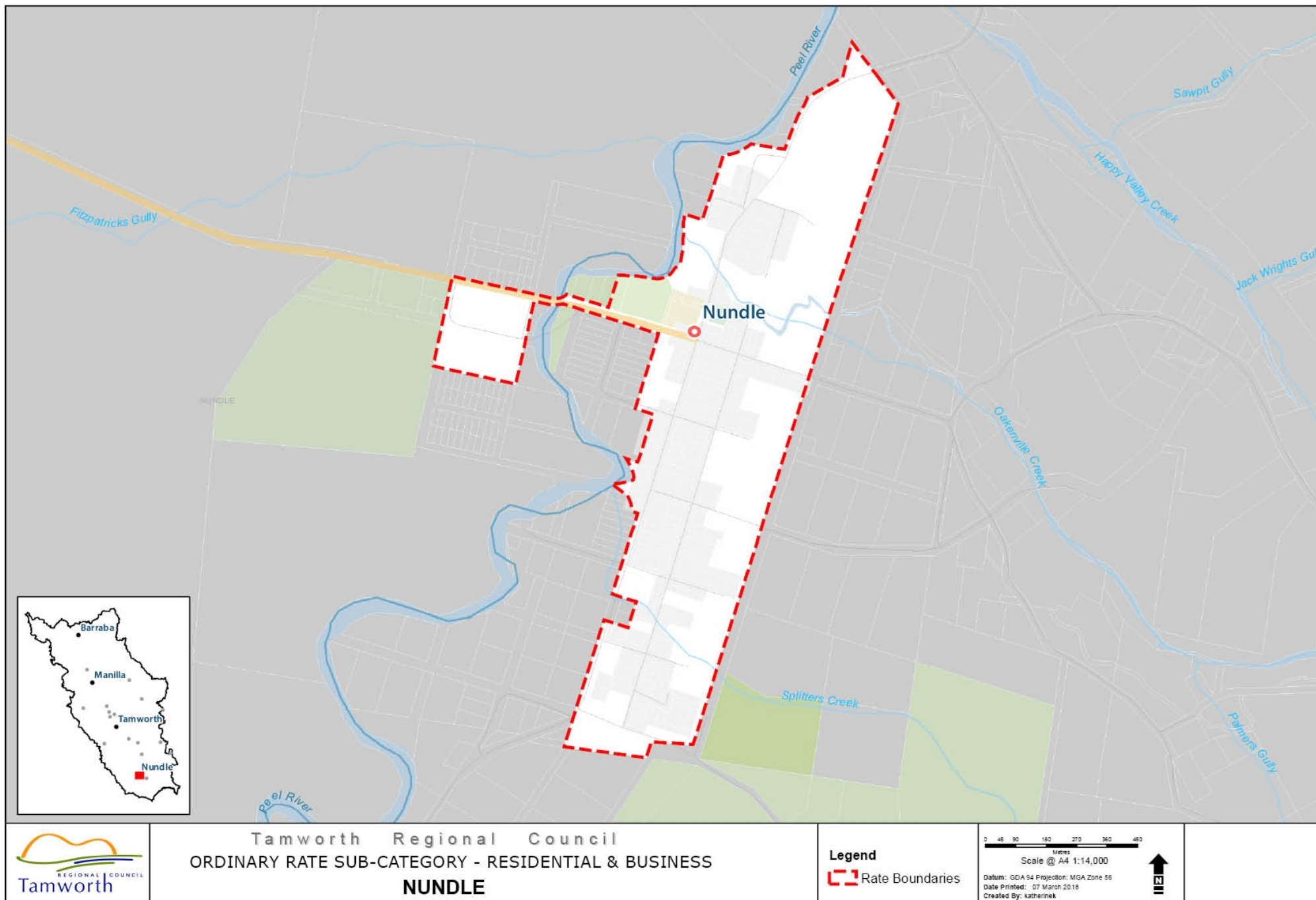


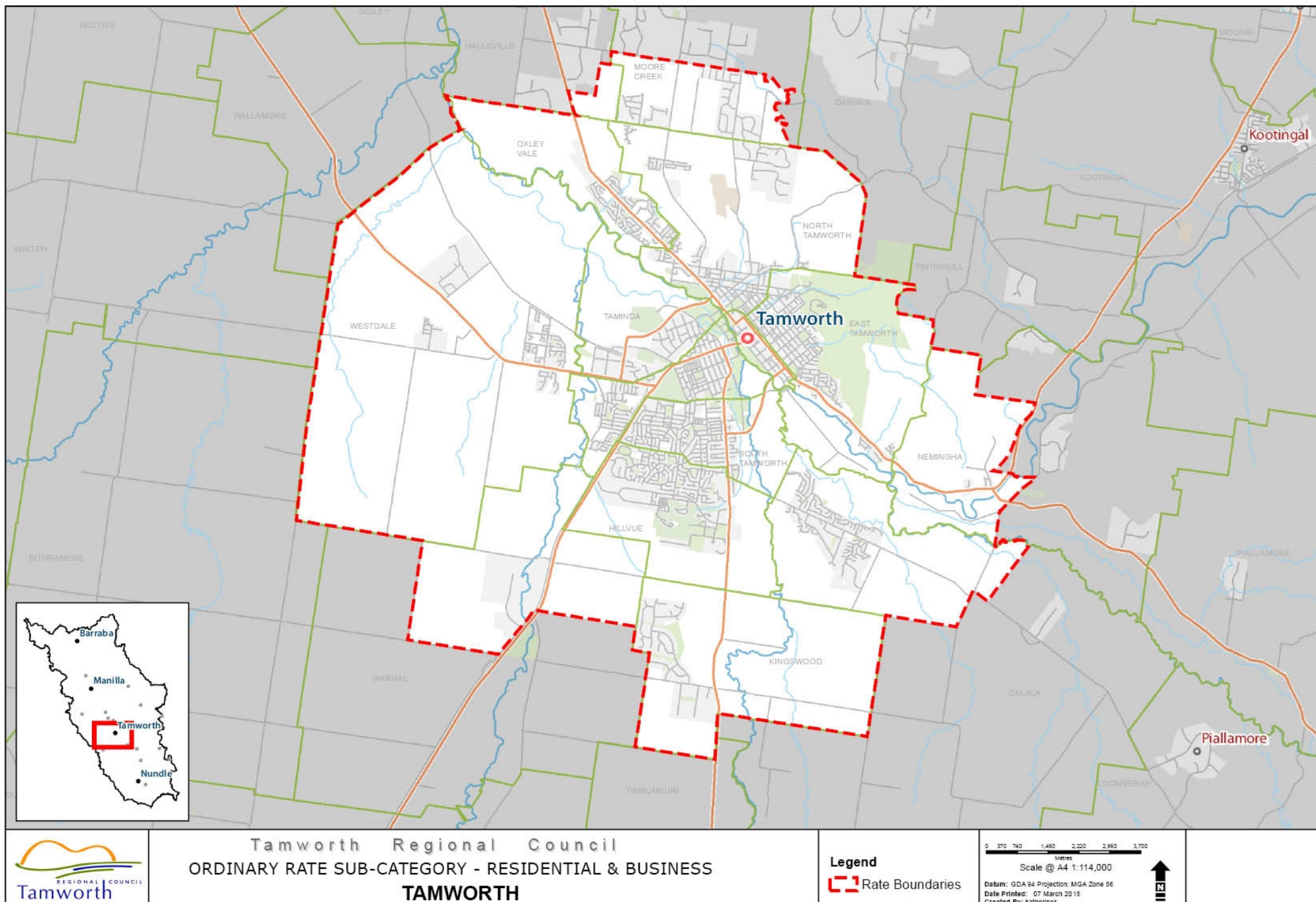












WATER AND SEWER CHARGES POLICY

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 Water Headworks Charges: Headworks charges will not apply.

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 Sewer Headworks Charges: Sewer headworks charges will not apply.

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. No refunds will be provided to property owners of property where charges not in accordance with these provisions were levied prior 1 July 2017.

WATER SUPPLY CHARGES - SERVICE AVAILABILITY CHARGE

In 2022/23, 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 2022/23:

Multiple Occupancy	2021/22 charge \$	2022/23 charge \$	Variance \$
Strata Lots	194.00	198.00	4.00
Residential Units (Non-Strata Lots) – per unit	194.00	198.00	4.00
Service Size per Connection			
20mm or ¾" or meter not connected	289.00	295.00	6.00
25mm or 1"	453.00	462.00	9.00
25mm or 1" - reduced pressure	289.00	295.00	6.00
30/32mm or 1.25"	747.00	762.00	15.00
40mm or 1.5"	1,168.00	1,191.00	23.00
50/65mm or 2"	1,826.00	1,863.00	37.00
80mm	4,669.00	4,762.00	93.00
100mm	7,294.00	7,440.00	146.00
150mm	16,414.00	16,742.00	328.00
Dungowan Dam Main – traversing property	50% (rounded) of the applicable service availability charge		

The estimated yield from the service availability charges will be \$8,007,880.

WATER SUPPLY CHARGES - CONSUMPTION CHARGE

Council will make a charge under Section 502 of the Act for the rating year 2022/23 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 2022/23 are as follows:

Property Type	2021/22 Charge per kilolitre \$	2022/23 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	1.64	1.67	0.03
2nd Tier - 401 to 800kls	2.46	2.51	0.05
3rd Tier - above 800kls	3.69	3.77	0.08
All multiple units residential properties (per annum)			
1st Tier - 0 to 400kls	1.64	1.67	0.03
2nd Tier - 401 to 800kls	2.46	2.51	0.05
3rd Tier - above 800kls	3.69	3.77	0.08
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	1.64	1.67	0.03
All non-residential properties except those listed below (per annum)			
1st Tier - 0 to 400kls	1.64	1.67	0.03
2nd Tier - 401 to 800kls	1.80	1.84	0.04
3rd Tier - above 800kls	1.98	2.02	0.04



Property Type	2021/22 Charge per kilolitre \$	2022/23 Charge per kilolitre \$	Variance Charge per kilolitre \$
Food Processors (per account)			
Charge per kl	1.26	1.29	0.03
Food Processors – Teys Australia Pty Ltd (per account) in accordance with heads of agreement			
Charge per kl	1.04	1.29	0.25
Calala Backwash Water	0.40	0.41	0.01
Longyard Precinct backwash and Water Harvesting Scheme Treated Water	1.38	1.41	0.03
Raw groundwater delivered from a council bore per kl	0.23	0.24	0.01
Raw Water (per annum)			
1st Tier - 0 to 400kls	1.13	1.15	0.02
2nd Tier - 401 to 800kls	1.24	1.27	0.03
3rd Tier - above 800kls	1.36	1.40	0.04
Dungowan Dam Raw Water – main traversing property (per annum)			
1st Tier - 0 to 400kls	0.56	0.57	0.01
2nd Tier - 401 to 800kls	1.24	1.27	0.03
3rd Tier - above 800kls	1.36	1.40	0.04

The estimated yield from the consumption charges, including consumption charges for the Dungowan Dam Gravitation Main, will be \$12,334,049.

SEWERAGE SERVICES - CONNECTION SERVICES

In 2022/23 Council will not be increasing income from Sewerage Services. The below charges are 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 2022/23 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	2021/22 Charge \$	2022/23 Charge \$	Variance Charge \$
Residential			
Availability	885.00	885.00	0.00
Strata Lot Availability	885.00	885.00	0.00
Additional Residential Unit	885.00	885.00	0.00
Non-residential			
Availability (meter not connected)	885.00	885.00	0.00
Strata Lot Availability	885.00	885.00	0.00
Availability Charge per Connection			
20mm or ¾"	573.00	573.00	0.00
25mm or 1"	893.00	893.00	0.00
25mm or 1" - reduced pressure	573.00	573.00	0.00
30/32mm or 1.25"	1,283.00	1,283.00	0.00
40mm or 1.5"	2,277.00	2,277.00	0.00
50/65mm or 2"	3,557.00	3,557.00	0.00
80mm	9,097.00	9,097.00	0.00
100mm	14,211.00	14,211.00	0.00
150mm	31,965.00	31,965.00	0.00
Sewer Usage Charge	1.35 per kl	1.35 per kl	0.00 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 \$20,521,634. 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 Department of Planning and Environment (DPE) 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 DPE. 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	2021/22 Charge \$	2022/23 Charge \$	Variance Charge \$
Annual Trade Waste Fee - Category 1	Per annum	167.00	167.00	0.00
Annual Trade Waste Fee - Category 2	Per annum	167.00	167.00	0.00
Annual Trade Waste Fee - Category 3	Per annum	722.00	722.00	0.00
Trade Water Usage Charge (Category 2) - Compliant	Per Kilolitre	2.00	2.00	0.00
Trade Water Usage Charge (Category 2) - Non-compliant	Per Kilolitre	16.38	16.38	0.00

WASTE MANAGEMENT CHARGES

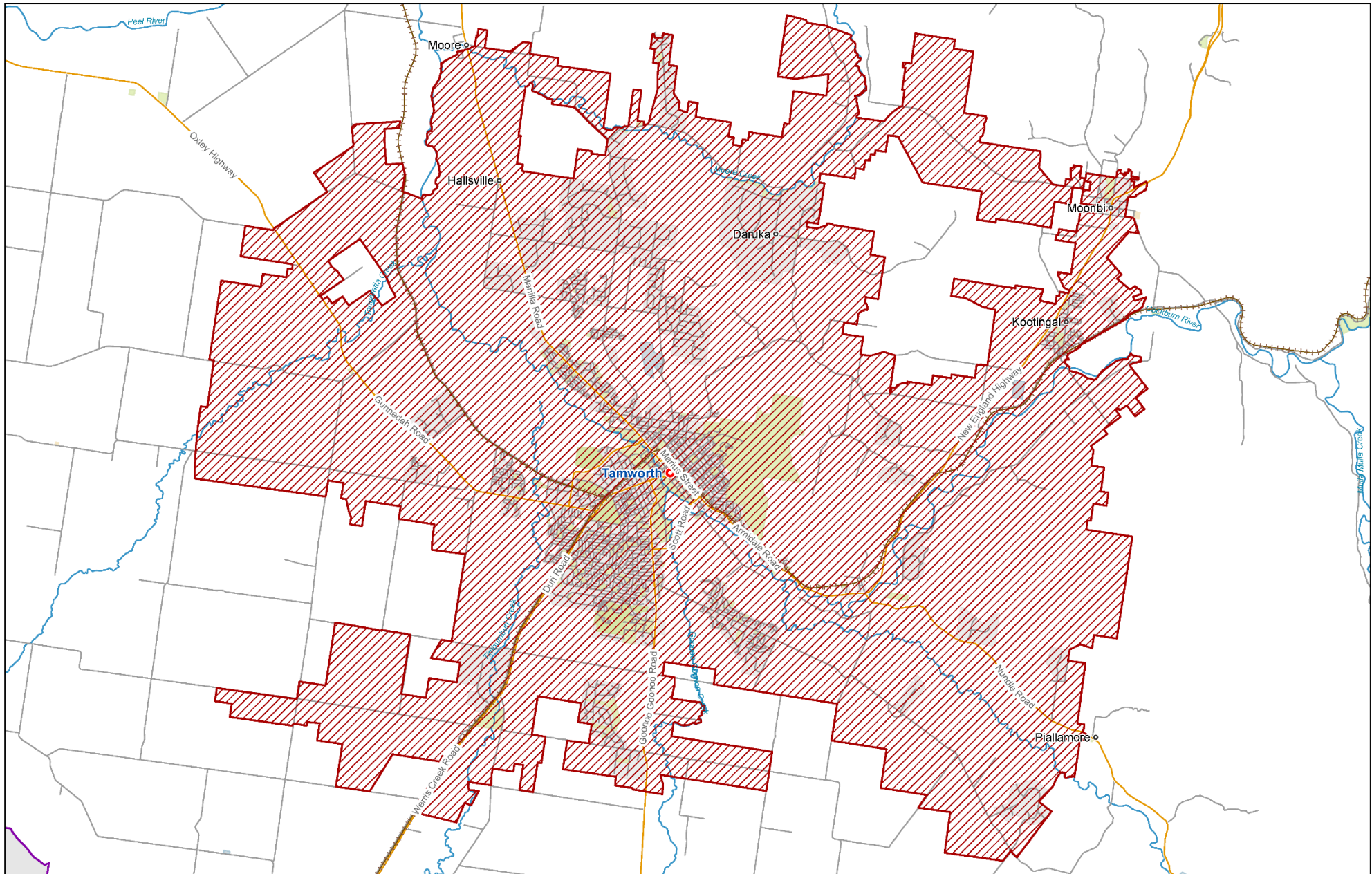
In 2022/23, Council will increase income from annual waste management charges levied via the rate notice by differing amounts ranging from a reduction of 50% to an increase of 30%.

Council will also change the way Waste Management Charges are levied in 2022/23. The new approach will see all rateable land pay a base charge. Those properties which receive a waste collection service will pay an additional charge based on the cost of providing that service. Where non-rateable land chooses to utilise councils waste service both base & collection charges will apply.

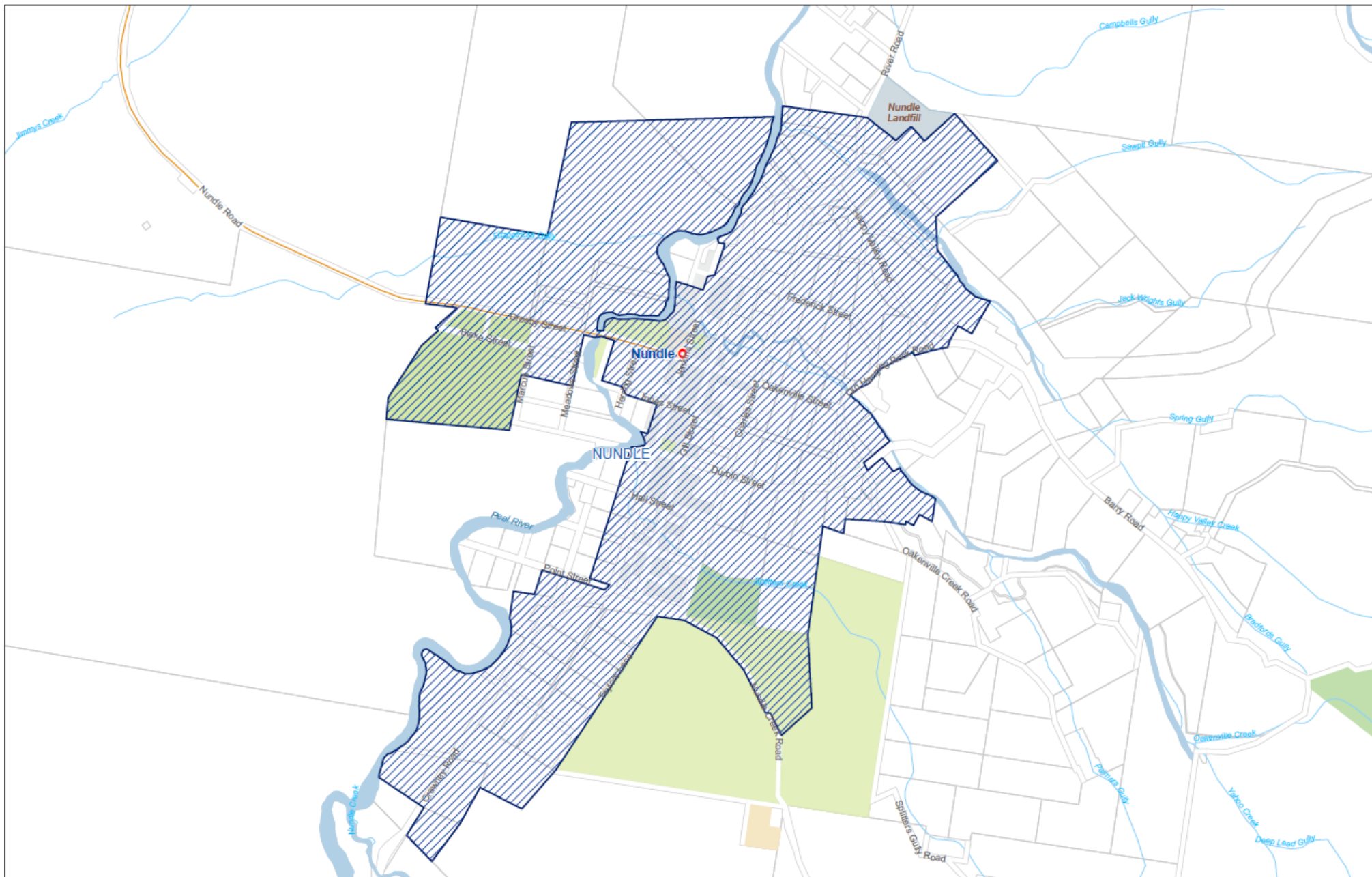
Council will also calculate base charges based on location as follows;

Urban	Tamworth, Moonbi and Kootingal
Regional Centre's	Nundle, Manilla and Barraba
Regional Remote	All other areas

The boundary between property considered part of Urban and part of Regional Remote and between property considered part of Regional Centre's and Regional Remote is shown below.



	<p style="text-align: center;">Tamworth Regional Council</p> <p style="text-align: center;">TAMWORTH WASTE MANAGEMENT URBAN ZONE BOUNDARY</p>	<p>0 385 770 1,540 2,310 3,080 3,850 Metres</p> <p>Scale @ A3 1:100,000</p> <p><small>Coordinate System: GDA2020 MGA Zone 56 Projection: Transverse Mercator Datum: GDA2020 Date Printed: 27 April 2022 Created By: KatherineK</small></p>	<p>Legend</p> <p> Waste Management Urban</p>
--	--	--	--



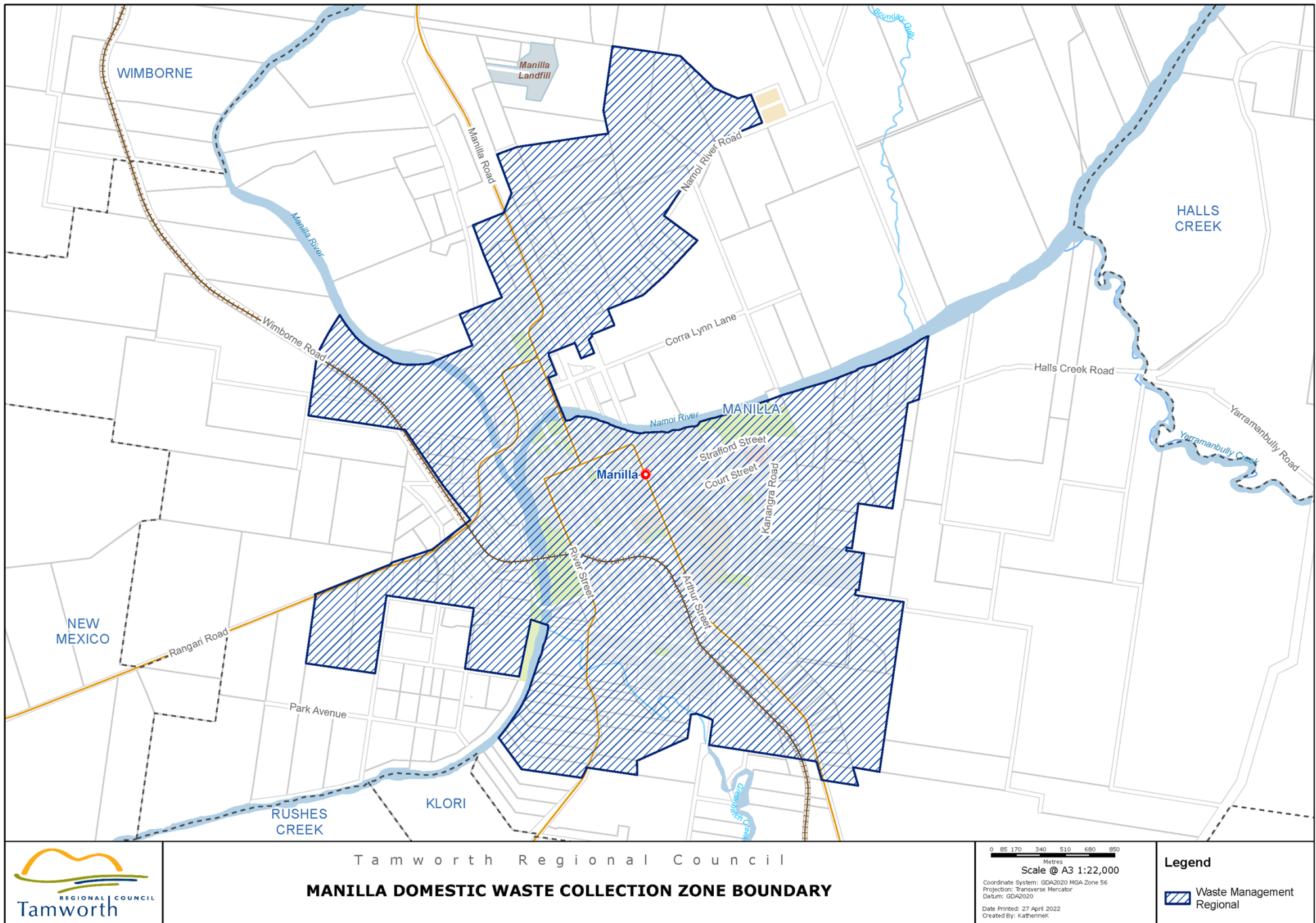
Tamworth Regional Council

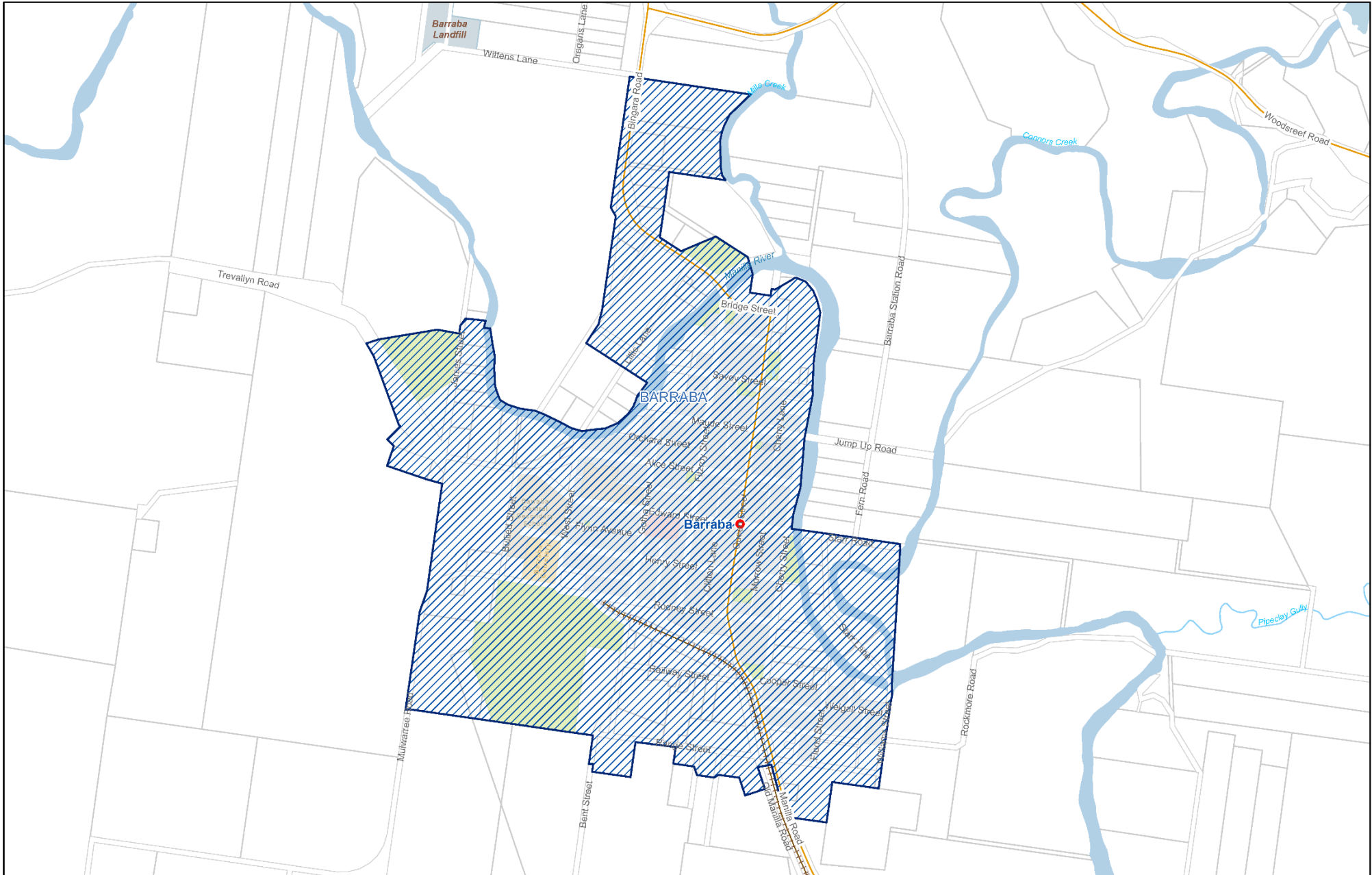
NUNDLE DOMESTIC WASTE COLLECTION ZONE BOUNDARY

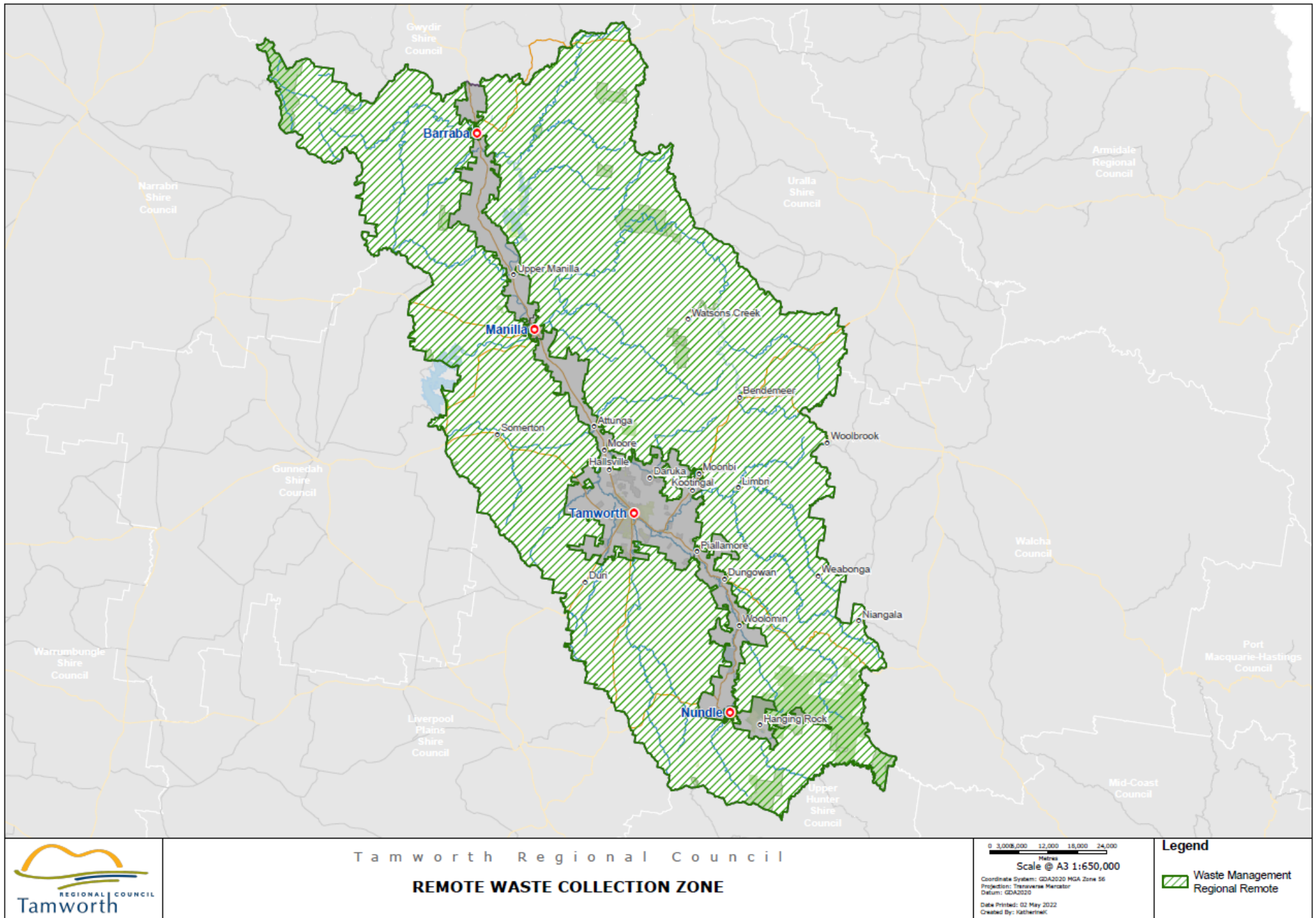
0 62.5 125 250 375 500 625
Metres
Scale @ A3 1:16,000
Coordinate System: GDA2020 MGA Zone 56
Projection: Transverse Mercator
Datum: GDA2020
Date Printed: 02 May 2022
Created By: Katherine

Legend

Waste Management Regional







The base charge paid, including commercial property, in these areas contribute to the cost of providing the following:

Item	Percentage of cost Recovered from Base Charge	Urban	Regional Centre	Regional Remote	Commercial
Community Recycling Drop	100%	x			
Small Material Recovery Facility Cost	50%	x	x	x	x
Landfill Operation Cost	35%	x	x	x	x
Recycling Processing Cost	100%	x	x	x	x
Green Waste Processing Cost	50%	x	x	x	
FOGO Cost	100%	x	x		
Landfill Remediation & Management Forest Road	40%	x			x
Landfill Remediation & Management Barraba, Manilla, Kootingal, Nundle	60%		x		
Landfill Remediation & Management <i>Somerton, Duri, Dungowan, Bendemeer, Watsons, Niangala</i>	70%			x	
Mattress Disposal	100%	x	x	x	
Tyre Disposal	100%	x	x	x	
Public Place Bins	50%	x	x		x
Event Waste Management Fees	70%	x	x		x
Street Sweeping Service	50%	x	x		
Litter Services	50%	x			
Sanitation	40%	x			

Charges for waste management are 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 changes identified provide more transparency of charges levied in the waste area. The income raised from these charges is considered the minimum necessary to maintain current levels of service, meet required capital works, and provide for future remediation works.

Council will levy the following annual charges for the rating year 2022/23 for waste management services. The estimated yield via rate notices is \$11,168,631.00

Charge and Fee Description	Waste Services Definition	2021/22 Charge \$	2021/22 Charge \$	Variance Charge \$
Domestic Waste – Section 496 and 502 (LGA)				
Domestic Waste Management – Regional Remote	Domestic Waste Base Charge – Regional Remote A domestic waste management charge will be levied against all developed, undeveloped and vacant rateable land not within the service areas of regional centre or urban	103.00 or 176.00	51.00	-52.00 or -125.00
	Domestic Waste Collection Service – Regional Remote Domestic waste and recycling service for all land not categorised regional centre or urban that receive a collection service.	N/A	289.00	
Domestic Waste Management – Regional Centre	Domestic Waste Base Charge – Regional Centre Domestic Waste Base Charge – within the service area of Barraba, Manilla and Nundle.	103.00	126.00	23.00
	Domestic Waste Collection Service – Regional Centre Domestic waste, recycling and quarterly waste vouchers to all land within the service area of Barraba, Manilla and Nundle that receive a collection service.	N/A	249.00	
Domestic Waste Management – Urban	Domestic Waste Base Charge – Urban Domestic Waste Base Charge – within the service areas of Tamworth, Kootingal and Moonbi.	103.00	230.00	127.00
	Domestic Waste Collection Service – Urban Domestic waste, recycling, quarterly waste vouchers and organics collection service to all land within the City of Tamworth and the townships of Kootingal and Moonbi and receive a collection service.	N/A	177.00	
Non-Domestic Waste – Section 501 and 502 (LGA)				
Non-Domestic Waste Management Service Charge	Non-Domestic Waste Management Base Charge A non-domestic waste management charge will be levied against all developed, undeveloped and vacant rateable land within the waste collection areas.	103.00	133.00	30.00
	Non-Domestic Waste Management Collection Charge A non-domestic property receiving a Council waste and recycling collection service	N/A	300.00	

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 2022/23:

- 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 \$628,510.24. 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 2022/23 is 6.0%.

SALE OF ASSETS DURING THE YEAR 2022/23

During the Financial Year 2022/23, 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 2022/23 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 2022/23 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 2022/23 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 2022/23 Financial Year. New loans to be borrowed from financial institutions, 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 30/06/2022	\$7,734,160	
Project	Unexpended Loans	Proposed New Loans
Organics Recycling Facility		22,700,000
Organics Recycling Facility - expenditure 2022/2023 ¹		(16,900,000)
Water Fund - Automatic Meter Reading Equipment	6,000,000	
Sewer Fund - Manilla Wastewater Treatment Plant Effluent Reuse Upgrade	392,947	
Sewer Fund - Barraba Wastewater Treatment Plant Upgrade/Reuse Augmentation	578,218	
Sewer Fund - Kootingal Wastewater Treatment Plant/Effluent Reuse Augmentation	692,518	
Total	7,663,683	5,800,000
Projected Unexpended Loan Balance as at 30/06/2023	5,870,477	

¹ Organics Recycling Facility expenditure over two financial years. The remaining \$5.8m will be spent in 2023/2024

INCOME STATEMENT BY TYPE FOR 2022/23

	Full Estimate	Internal Eliminations	Adjusted Estimate
Income from Continuing Operations			
Rates & Annual Charges	79,368,237	613,807	78,754,430
User Charges & Fees	43,802,833	1,273,208	42,529,625
Interest & Investment Revenue	3,708,039	259,786	3,448,253
Other Revenues	3,696,178		3,696,178
Grants & Contributions - Operating	20,967,482	1,006,051	19,961,431
Grants & Contributions - Capital	28,835,042		28,835,042
Total Income from Continuing Operations	180,377,811	3,152,852	177,224,959
Expenses from Continuing Operations			
Employee Benefits & On-costs	57,514,704		57,514,704
Borrowing Costs	4,208,100	259,786	3,948,314
Materials & Contracts	35,981,401	2,893,066	33,088,335
Depreciation & Amortisation	37,883,057		37,883,057
Other Expenses	12,323,438		12,323,438
Total Expenses from Continuing Operations	147,910,700	3,152,852	144,757,848
Net Operating Result	32,467,111		32,467,111
Net Operating Result before Capital Income	3,632,069		3,632,069

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 2022/23 reports for comparison to actual results.

CONSOLIDATED INCOME STATEMENT BY FUNCTION FOR 2022/23 (AFTER INTERNAL ELIMINATIONS)

Income Statement by function	Income	Expenses	Operating result
Our Water Security	47,073,025	39,946,654	7,126,371
A Liveable Built Environment	3,361,440	14,873,344	(11,511,904)
Prosperity and Innovation	5,724,414	12,054,184	(6,329,770)
Resilient and Diverse Communities	3,025,818	10,466,791	(7,440,973)
Connecting our Region and its Citizens	33,440,842	34,672,288	(1,231,446)
Working with and Protecting our Environment	21,115,687	21,869,125	(753,438)
Celebrate our Cultures and Heritage	1,121,614	5,403,216	(4,281,602)
A Strong and Vibrant Identity	4,982,071	2,257,928	2,724,143
Open and Collaborative Leadership	1,680,462	3,214,318	(1,533,856)
Total of Functions	121,525,373	144,757,848	(23,232,475)
General Purpose Income	55,699,586	0	55,699,586
Net Operating Result	177,224,959	144,757,848	32,467,111

DETAILED ANNUAL OPERATIONAL PLAN BUDGET 2022/23 BY DIRECTORATE

	Cash Expenses for each Program				Source of Funding for Expenses			Non-cashAccrualExpenses	
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	612,233	(627,459)	0	0	0	0	(15,226)	0	15,226
Plant, Fleet & Buildings									
Corporate Buildings & Maintenance Services	541,773	234,058	602,991	807,480	(2,081,269)	(593,488)	(488,455)	445,278	9,945
Fleet Services	7,017,134	937,244	0	10,035,725	(12,906,137)	(5,676,966)	(593,000)	2,507,084	46,515
Services Centre	366,605	(484,285)	0	170,626	0	(170,626)	(117,680)	115,805	0
Warehouse Operations	389,011	(372,756)	0	0	(20,000)	0	(3,745)	0	4,790
Sport & Recreation									
Street Cleaning	135,231	0	0	0	0	0	135,231	0	0
Public Cemeteries	610,876	0	96,100	0	(436,600)	(23,475)	246,901	49,047	0
Public Conveniences	151,301	0	122,810	0	0	(50,000)	224,111	1,745	0
Sporting Grounds & Venues	3,256,513	(74,692)	374,848	122,000	(568,600)	(44,400)	3,065,669	1,094,199	3,467
Swimming Pools	1,808,184	243,057	0	127,476	(417,650)	(127,476)	1,633,591	226,800	9,523
Parks & Gardens (Lakes)	3,491,413	1,099,371	0	205,191	(37,000)	(205,191)	4,553,784	749,565	13,284
Street and Roadside Maintenance	1,374,878	0	0	0	0	0	1,374,878	0	0
Roads & Drainage Overheads									
Administration and Overheads	5,003,569	2,299,425	0	0	0	0	7,302,994	0	26,462
Oncosts to Divisions	(7,326,531)	0	0	0	0	0	(7,326,531)	0	0

	Cash Expenses for each Program				Source of Funding for Expenses			Non-cashAccrualExpenses	
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	744,815	101,836	0	175,000	(859,222)	(175,000)	(12,571)	0	12,571
Survey & Design	1,120,387	155,504	0	0	(1,320,789)	0	(44,898)	0	14,898
Traffic Facilities	574,080	6,755	0	150,000	(658,510)	(48,964)	23,361	203,126	0
Classified Roads	793,051	0	0	893,911	(2,447,000)	760,038	0	0	0
Local Roads Maintenance	11,534,160	0	1,391,352	0	(183,942)	(4,138,250)	8,603,320	13,628,380	0
Drainage & Flood Mitigation	1,190,155	0	489,247	0	(727,541)	369,291	1,321,152	2,674,242	0
Asset Renewal - Local Roads and Drainage	0	0	0	8,126,711	0	(8,126,711)	0	0	0
Quarries & Gravel Pits	(150,000)	0	0	0	0	0	(150,000)	13,910	0
RMCC Routine Works (State Roads)	880,000	0	0	0	(880,000)	0	0	0	0
RMCC Ordered Works (State Roads)	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	30,000	0	(30,000)	0	0	0
Infrastructure Projects	0	0	0	23,629,082	(17,560,195)	(6,068,887)	0	0	0
Tamworth Global Gateway Park	0	71,314	0	4,928,686	(4,500,000)	(500,000)	0	0	0
Civil Works	0	0	0	(500,000)	0	400,000	(100,000)	0	0
Rural Fire service	1,428,129	5,304	0	0	(316,250)	0	1,117,183	44,015	0
State Emergency Services	165,971	1,249	0	0	0	0	167,220	5,797	0
Growth and Prosperity									
Director & Business Support									
Administration and overheads	538,862	(543,631)	0	20,000	0	(20,000)	(4,769)	0	4,769
Economic & Destination Development									
Destination development	1,088,160	255,399	0	0	(261,271)	0	1,082,288	1,430	11,975
Economic development	451,910	750	0	220,800	(220,800)	0	452,660	0	0

Tamworth Regional Council Directorate / Division	Cash Expenses for each Program				Source of Funding for Expenses			Non-cashAccrualExpenses	
	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
Events									
Administration and overheads	840,930	191,303	0	0	0	0	1,032,233	989	17,374
Tamworth Country Music Festival	2,429,812	0	0	0	(1,720,000)	0	709,812	0	0
Other Community Events	239,186	0	0	(58,000)	(24,300)	0	156,886	0	0
Entertainment Venues									
Community Centre	195,219	33,701	0	0	(59,250)	0	169,670	0	2,770
Entertainment Venues Management	185,061	0	0	0	(180,800)	(2,080)	2,181	0	0
Capitol Theatre	1,611,449	161,180	180,087	0	(324,000)	3,758	1,632,474	118,103	14,064
Tamworth Town Hall	200,392	6,572	0	38,000	(102,300)	(28,141)	114,523	41,882	0
TRECC	785,443	71,734	0	85,000	(279,000)	(42,493)	620,684	145,024	6,750
AELEC Precinct									
AELEC Precinct	2,416,574	164,432	886,198	98,776	(1,768,318)	(98,776)	1,698,886	645,045	7,014
Airport & Aviation Development									
Airport & Aviation Development	3,297,859	454,858	285,829	1,686,508	(5,749,362)	24,308	0	836,020	21,723
Pilot Training Facility	801,653	69,048	792,698	0	(228,500)	(1,434,899)	0	0	1,076
Business Systems & Solutions									
Business Systems & Solutions	5,151,441	(5,614,056)	165,273	1,332,510	(4,000)	(1,332,510)	(301,342)	231,402	69,940
Managed Services	95,500	0	0	0	(332,390)	0	(236,890)	0	0
Liveable Communities									
Director & Business Support									
Administration and overheads	2,394,182	(2,351,426)	180,788	0	(73,092)	0	150,452	2	30,334
Compliance									
Administration and overheads	1,263,363	594,478	0	0	(313,061)	(84,700)	1,460,080	0	31,995
Ranger Services	686,145	0	0	0	(478,014)	0	208,131	5,278	0

Tamworth Regional Council Directorate / Division	Cash Expenses for each Program				Source of Funding for Expenses			Non-cashAccrualExpenses	
	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
Crime Prevention/CCTV	45,500	0	0	0	(500)	0	45,000	0	0
Biosecurity	225,133	145,275	0	0	(99,700)	0	270,708	0	2,143
Development/Development Engineering									
Development Engineering	772,333	(351,542)	0	0	(184,000)	0	236,791	0	7,954
Development	2,796,053	577,776	0	0	(1,694,796)	(35,000)	1,644,033	0	47,722
Integrated Planning									
Integrated Planning	917,294	65,957	0	0	(19,000)	(106,310)	857,941	0	13,588
Community Development	372,046	155,007	0	50,000	(7,500)	(50,000)	519,553	0	8,027
Cultural Services									
Central Northern Regional Library	1,283,612	104,431	0	373,139	(1,656,419)	(104,763)	0	329,406	21,918
Tamworth Regional Libraries	2,531,750	292,619	0	10,000	(287,141)	(41,000)	2,506,228	3,491	13,884
Cultural Development	8,322	28,019	0	16,123	0	(16,123)	36,341	0	0
Art Gallery	1,154,219	133,099	0	50,500	(122,716)	(27,000)	1,188,102	7,082	14,797
Museums	271,454	39,771	0	5,000	(42,048)	(5,000)	269,177	446	0
Overheads - Community Programs	0	2,457	0	0	0	0	2,457	0	0
Community Development	1,000	0	0	0	0	0	1,000	0	0
Contributions & Donations	142,650	0	0	0	0	0	142,650	0	0
Volunteer Co-Ordinator	78,616	20,882	0	0	0	0	99,498	0	606
Youth Service Management	135,077	(139,664)	0	0	0	0	(4,587)	0	4,587
Year Round Care	754,405	190,313	0	0	(1,008,830)	64,112	0	760	4,640
Youth Services	448,261	96,745	0	0	(31,525)	0	513,481	0	3,444
Governance and Corporate Support									
Governance	840,267	2,639,071	0	0	0	0	3,479,338	10,294	0
Financial Services	3,015,715	(2,847,128)	0	55,000	(212,400)	(55,000)	(43,813)	0	43,813

Tamworth Regional Council Directorate / Division	Cash Expenses for each Program				Source of Funding for Expenses			Non-cashAccrualExpenses	
	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
People & Culture	1,773,999	(1,723,217)	0	0	(170,000)	94,419	(24,799)	0	24,799
Risk & Safety	709,416	(711,526)	0	0	0	(10,000)	(12,110)	0	12,110
Legal	361,919	48,325	0	0	(2,930)	(14,601)	392,713	0	6,528
Office of the General Manager	944,119	33,839	0	0	0	0	977,958	0	18,348
Communications & Engagement	1,326,377	43,433	0	(97,324)	(3,000)	(8,130)	1,261,356	0	18,653
Directorate Management - Strategy & Performance	833,668	104,969	0	0	(500)	0	938,137	0	12,794
Water and Waste Services									
Director, Business Support & Overheads									
Water & Waste Overheads	4,469,244	2,447,624	0	0	0	0	6,916,868	0	57,819
Oncosts to Divisions	(6,974,687)	0	0	0	0	0	(6,974,687)	0	0
Water Services									
Regional Water Services	2,252,437	2,290,077	560,687	8,880,000	(20,994,406)	(5,390,687)	(12,401,892)	0	0
Attunga Water	200,073	0	0	0	0	0	200,073	16,921	0
Barraba Water	822,475	0	397,043	150,000	0	(150,000)	1,219,518	525,754	0
Bendemeer Water	413,895	0	29,227	80,000	0	(80,000)	443,122	67,623	0
Manilla Water	989,833	0	666,268	250,000	0	(250,000)	1,656,101	370,455	0
Moonbi/Kootingal Water	306,334	0	0	1,500,000	0	(1,500,000)	306,334	200,371	0
Nundle Water	444,538	0	0	79,000	0	(79,000)	444,538	154,656	0
Tamworth Water	7,795,643	0	848,011	12,008,379	(133,401)	(12,008,379)	8,510,253	4,513,248	0
Private Works - Water	0	0	0	(9,390)	0	0	(9,390)	0	0
Sewer Services									
Regional Wastewater Services	2,348,606	1,912,877	(3,200,000)	2,309,000	(24,585,516)	11,591,000	(9,624,033)	0	0
Barraba Wastewater	309,836	0	14,831	2,000,000	0	(2,000,000)	324,667	46,901	0
Manilla - Wastewater	402,403	0	0	571,000	(500)	(571,000)	401,903	118,376	0

	Cash Expenses for each Program				Source of Funding for Expenses			Non-cashAccrualExpenses	
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
Moonbi/Kootingal Wastewater	292,670	0	0	1,680,000	0	(1,680,000)	292,670	68,595	0
Tamworth Wastewater	4,631,782	0	4,673,286	16,337,000	(1,133,838)	(16,337,000)	8,171,230	5,651,181	0
Private Works - Sewer	0	0	0	(36,805)	0	0	(36,805)	0	0
Waste Management									
Waste Management Services	7,014,473	1,381,414	0	0	(11,632,363)	3,236,476	0	0	0
Tamworth Landfill	5,383,515	0	0	0	(8,461,352)	3,077,837	0	1,163,532	0
Rural Landfills	1,506,704	0	0	0	(98,500)	(1,408,204)	0	941,842	0
Street Cleaning	576,060	0	0	0	(38,500)	(537,560)	0	0	0
Small Materials Resource Facility	1,355,513	0	0	0	(1,018,600)	(336,913)	0	0	0
Capital and Non Recurrent Projects	0	0	0	31,342,655	(1,500,000)	(29,842,655)	0	0	0
Other Services									
Laboratory	1,437,344	296,482	0	176,500	(2,076,500)	(176,500)	(342,674)	37,649	12,635
Sustainability Unit	686,878	(634,168)	0	180,000	0	(231,714)	996	0	(996)
General Purpose Income and Reserve Transfers									
General Purpose Income									
Ordinary Rates-Residential (net of postponed rates)	0	0	0	0	(27,073,849)	0	(27,073,849)	0	0
Ordinary Rates-Farmland	0	0	0	0	(6,195,574)	0	(6,195,574)	0	0
Ordinary Rates-Mining	0	0	0	0	(19,827)	0	(19,827)	0	0
Ordinary Rates-Business	0	0	0	0	(6,676,184)	0	(6,676,184)	0	0
Pensioner Rebates (Ordinary Rates)	0	0	0	0	900,000	0	900,000	0	0
Pensioner Rate Subsidies Received	0	0	0	0	(500,500)	0	(500,500)	0	0
Interest-Overdue Rates	0	0	0	0	(270,000)	0	(270,000)	0	0
Interest-External Restrictions	0	0	0	0	(705,000)	705,000	0	0	0
Interest-Unrestricted	0	0	0	0	(1,060,000)	0	(1,060,000)	0	0

Tamworth Regional Council Directorate / Division	Cash Expenses for each Program				Source of Funding for Expenses			Non-cashAccrualExpenses	
	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
G P Grants-Financial Assistance	0	0	0	0	(11,210,167)	4,659,294	(6,550,873)	0	0
Contributions-Sec 7.11	0	0	0	0	(1,482,000)	1,482,000	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	668,487	(213,141)	0	0
Dividends from other funds	0	(133,000)	0	0	0	0	(133,000)	0	0
Contributions to governance	0	(3,600,484)	0	0	0	0	(3,600,484)	0	0
Funds transferred to Reserves									
Special Rates Variation (SRV) Transport	0	0	0	0	0	2,279,774	2,279,774	0	0
SRV Drainage	0	0	0	0	0	339,163	339,163	0	0
SRV Buildings	0	0	0	0	0	857,480	857,480	0	0
SRV Parks & Recreation	0	0	0	0	0	72,483	72,483	0	0
SRV AELEC	0	0	0	0	0	67,934	67,934	0	0
SRV Entertainment Venues	0	0	0	0	0	103,039	103,039	0	0
SRV Sports Dome	0	0	0	0	0	2,385	2,385	0	0
SRV Swimming Pools	0	0	0	0	0	86,485	86,485	0	0
Election	0	0	0	0	0	102,673	102,673	0	0
Asset Valuations	0	0	0	0	0	17,010	17,010	0	0
Employee Leave Entitlements	0	0	0	0	0	561,000	561,000	0	0
Council Contribution - New s94 Plan	0	0	0	0	0	295,780	295,780	0	0
Information Technology	0	0	0	0	0	332,303	332,303	0	0
Risk and Safety	0	0	0	0	0	10,000	10,000	0	0
Village Improvement Fund	0	0	0	0	0	50,000	50,000	0	0

	Cash Expenses for each Program				Source of Funding for Expenses			Non-cashAccrualExpenses	
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 - Asset Renewal	0	0	0	0	0	1,606,360	1,606,360	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
Equine Centre Asset Renewal	0	0	0	0	0	52,898	52,898	0	0
Aquatics (Pools Asset Renewal)	0	0	0	0	0	40,991	40,991	0	0
Disability Works	0	0	0	0	0	16,123	16,123	0	0
Sports & Recreation	0	0	0	0	0	128,422	128,422	0	0
Cemetery	0	0	0	0	0	23,475	23,475	0	0
Tamworth Sports Dome - Court Resurfacing	0	0	0	0	0	12,000	12,000	0	0
Laboratory Equipment	0	0	0	0	0	120,853	120,853	0	0
Legal	0	0	0	0	0	124,700	124,700	0	0
Efficiency savings	(620,000)	0	0	0	0	0	(620,000)	0	0
Grand Total	118,186,853	0	8,675,946	135,285,259	(200,373,778)	(61,673,188)	101,092	38,012,751	726,278



tamworth.nsw.gov.au