

DRAFT

BLUEPRINT 100

Statement of Revenue Policy

2024/25



INTRODUCTION

This document constitutes Council's Statement of 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 2021.

The Statement of Revenue Policy forms part of the Annual Operational Plan for 2024/25 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 Act.

Rates and annual charges represent the major source of revenue for Local Government. Ratepayers will contribute approximately 42% (non capital) of Council's total budgeted income for 2024/25.

The main sources of generated income are:

- rates;
- annual charges;
- user charges and fees;
- interest on investments;
- fines; and
- Federal, State government and other grant contributions.

The main sources of non-revenue funding are:

- borrowings; and
- reserves.

Council also receives significant levels of revenue from State and Federal Government grants and subsidies. They are not included in the Statement of 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 Statement of Revenue Policy includes the following statements for the year 2024/25:

- 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; and
- 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.

SPECIAL VARIATION

Council can apply for a Special Variation to the rate peg which will be considered against the guidelines set by the NSW Office of Local Government. Council requests for Special Variations are often in order to

develop or maintain essential community services or regional projects.

If Council resolves to proceed an application with the NSW Independent Pricing and Regulatory Tribunal (IPART) seeking approval for a new special variation (SV), Council will undertake all the necessary steps required for the SV process including community consultation.

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.

CURRENT RATING STRUCTURE

Ordinary rates are mandatory and are to be categorised as one of the following four categories as per the Act:

1. **Farmland** – includes any parcel of rateable land valued as one assessment and the dominant use of the land is for farming. The farming activity must have a significant and substantial commercial purpose or character and must be engaged in for the purpose of profit on a continuous or repetitive basis (whether or not a profit is actually made). Subcategories are determined according to the intensity of land use or economic factors affecting the land.
2. **Residential** – includes any rateable parcel of land valued as one assessment and the dominant use is for residential accommodation, or if vacant land is zoned or otherwise designated for use for residential purposes under an environmental planning instrument, or is rural residential land. Sub-categories are determined on whether the land is rural residential land, within a centre of population, or whether the land is in a residential area or in part of a residential area.
3. **Mining** – includes any rateable parcel of land valued as one assessment with the dominant use being for a coal or metalliferous mine.
4. **Business** – is rateable land that cannot be classified as farmland, residential or mining. Sub-categories are determined on whether the land is located within a defined centre of activity.

The distribution of the total rate revenue between the categories is at the discretion of Council.

As an option, Council may levy special rates on those ratepayers who receive a benefit from works, services, facilities, or activities provided.

Methodology

Annual rate liability shall be calculated based on the latest valuations received from the NSW Valuer-General according to the 'date valuation made'.

Land Rates

Land rates on deposited plan and strata plan titling systems will be calculated based from the registration date of any new plans. Land that is subdivided and a new plan registered after 30 June of the prior financial year will be recalculated as provided below. Upon notification of a new plan being registered all land

rates (ordinary and special) will be waived proportionate to the number of days in the financial year after the registration date.

The principal property or pre subdivision property is commonly referred to as the parent property and the new properties created are referred to as child properties.

If rates have been paid in advance any credit will be refunded to the current land owner. In the event that rates have not been paid or an amount remains due after an adjustment this amount will be apportioned across the child properties in accordance with the recommendation of the Valuer-General or in the case of strata developments the unit entitlement.

Categorisation changes

If we receive an application to change the rateable category or have on reasonable grounds information to believe that the rateable category should be changed it may do so at any time.

When declaring the effective date of a category change and consequentially any adjustments to land rates shall be as at 1 July, 1 October, 1 January or 1 April.

Valuations

Land values have a direct influence on the rating burden and distribution. Their movements and effect on rate calculations are therefore extremely important to us. The Local government area was re-valued on 1 July 2022 and these values will be used for the second time to calculate the annual rate distribution in 2024/25.

New valuations or supplementary values continue to be received and updated, these will have a minor effect on the permissible yield and ad-valorem rates. Provided these adjustments do not significantly alter the rating structure, valuation and ad-valorem rate changes may be made reflecting the effect of new supplementary values when adopted in June.

Rate pegging

The NSW Government introduced rate pegging in 1977, making several modifications to the methodology until May 2021. Rate pegging limits the amount Council can increase its total annual rate revenue from one year to the next.

The Minister for Local Government is empowered by legislation to specify the percentage by which a Council may vary its general income from land rates. In 2010, IPART was delegated responsibility for determining the allowable annual increase in general rates income, otherwise known as the rate peg.

Changes have been made to the Act that allow different rate pegs to apply to each council. Following a review of the rate peg methodology IPART will now set individual rate pegs due to differences in base cost changes, population growth and Emergency Services Levy contributions. The IPART will now determine three components, that combined, will result in the annual rate peg for each council.

The first component is the Base Cost Change (BCC), to measure the percentage change in a basket of cost components that reflect the key costs councils incur in providing services to their communities. These three components are employee costs, asset costs and other costs based on forecast cost factors rather than past CPI. The second component is the population factor, calculated for each council and is equal to the annual change in its residential population, adjusted for revenue received from supplementary valuations. The third factor is the Emergency Services Levy (ESL), calculated for each council and is equal to the annual change in the ESL invoices that councils receive from Revenue NSW.

The IPART maximum general income for 2024/25 for our council is 4.9% and is made up of, the BCC 3.9% plus a population factor 0.0% plus an ESL factor 0.6% plus other adjustments of 0.4% which was announced by IPART on 21 November 2023.

IPART has not deducted a productivity factor as in previous years.

Pensioner concessions

Council provides a rate reduction to eligible pensioners under Sections 575 and 582 of the Local Government Act.

The rebates are as follows:

- 50% of the combined ordinary rates and domestic waste management charges up to a maximum of \$250.00;
- 50% of water charges up to a maximum of \$87.50; and
- 50% of sewerage charges up to a maximum of \$87.50.

Under the State's mandatory Pensioner Concession Scheme, the State Government reimburses council 55 per cent of the rates and charges written off and we fund the remaining 45 per cent.

Rating Structure

In determining its rating structure, Council considers the need for equity amongst all ratepayers within the Local Government Area. In setting its 2024/25 rating structure Council considered the three options available under the Act. These are as follows:

- Ad Valorem – land Value of each property x Rate in Dollar (ad valorem) = Rates;
- Ad Valorem plus Minimum Rate – land value of each property x Rate in Dollar (ad valorem) = Rates. Unless rates are below a predetermined minimum rate, in which case the minimum rate applies (Council sets a minimum rate charge for all categories); and
- Ad Valorem plus Base Charge – up to 50% of income collected by base charge with the remaining income collected on ad valorem basis.

For 2024/25 Council will maintain its existing rating structure, being ad valorem plus base charge. This is considered an equitable way for residents to pay a reasonable amount towards the core services provided by Council, regardless of the land value on their property.

ORDINARY RATES TO BE LEVIED 2024/24

Council has made a formal application to the Independent Pricing and Regulatory Tribunal (IPART) for approval of a special variation (SV). It is Council's intention to utilise the SV to increase its total rate revenue by 18.5% for 2024/25 which is inclusive of the IPART determined rate peg increase of 4.9%.

In accordance with the Integrated Planning and Reporting Guidelines -2021 the purpose for which the special rate is to be levied is to help address Council's roads maintenance and repair backlog, fund additional pensioner rebates and help reduce the asset management funding gap. If approved, the SV will generate an additional \$5.8 million in 2024/25. IPART will advise Council of its determination in May or June 2024.

In accordance with requirements of Local Government Act 1993, Council's 2024/25 Operational Plan includes two rate scenarios:

- i. Without the SV rate increase – Scenario 1, which is based on a 4.9% increase in 2024/25. This is the 2024/25 rate peg approved by IPART. This will provide a total rate yield of \$44,948,846.
- ii. With the SV rate increase – Scenario 2, which is based on a 18.5% increase in 2025/25. This rate increase is inclusive of the 2024/25 rate peg approved by IPART. This will provide a total rate yield of \$50,776,342.

In the event that IPART approve a partial SV between 4.9% and 18.5%, 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.

It is important to note that due to the unknown outcome of the SV application the estimated yield from ordinary rates is subject to the specification of a percentage variation by the Minister of Local Government if that variation has not been published in the Gazette when public notice of the Annual Statement of Revenue Policy is given.

The Ad Valorem rates in the \$ included in the following tables 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 2024/25 is 1 July 2022. The total land value to apply for 2024/25 is approximately \$9.779 billion.

In accordance with Section 494 of the Act the following Ordinary Rates will be levied as per the tables below:

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

| Scenario 1 – which is based on a 4.9% increase in 2024/25: | | | | | | | |
|---|--|-------------------------|----------------------|-----------------------|------------------------------|-------------------|---------------------------|
| Ordinary Rate Category / Sub-Category | Ordinary Rate Sub Category Definition | No of Properties | Land Value \$ | Base Amount \$ | Ad Valorem rate in \$ | Yield \$ | Base as % of Yield |
| Residential – Section 516 (LGA) | Land not within a sub-category | 2,800 | 780,490,000 | 160.00 | 0.290632 | 2,716,353 | 16.5 |
| Residential – Barraba | Within the town of Barraba | 641 | 16,883,660 | 160.00 | 1.892222 | 422,036 | 24.3 |
| Residential – Kootingal/Moonbi | Within the towns of Kootingal and Moonbi | 916 | 120,812,700 | 160.00 | 0.288578 | 495,199 | 29.6 |
| Residential – Manilla | Within the town of Manilla | 999 | 79,473,700 | 160.00 | 0.612691 | 646,768 | 24.7 |
| Residential – Village | Within the villages of Attunga, Bendemeer and Nundle | 411 | 35,527,800 | 160.00 | 0.547876 | 260,408 | 25.3 |
| Residential – Tamworth | Within the City of Tamworth | 18,419 | 3,448,048,951 | 160.00 | 0.662750 | 25,798,992 | 11.4 |
| Business – Section 518 (LGA) | Land not within a sub-category | 64 | 4,951,520 | 160.00 | 0.758025 | 47,774 | 21.4 |
| Business – Barraba | Within the town of Barraba | 72 | 2,399,170 | 160.00 | 3.018231 | 83,933 | 13.7 |
| Business – Kootingal/Moonbi | Within the towns of Kootingal and Moonbi | 32 | 5,935,500 | 160.00 | 0.434786 | 30,927 | 16.6 |
| Business – Manilla | Within the town of Manilla | 80 | 6,128,530 | 160.00 | 1.988735 | 134,680 | 9.5 |
| Business – Village | Within the villages of Attunga, Bendemeer and Nundle | 38 | 2,812,650 | 160.00 | 0.637176 | 24,002 | 25.3 |
| Business – Tamworth | Within the City of Tamworth | 1,506 | 692,135,632 | 160.00 | 1.045155 | 7,474,847 | 3.2 |
| Farmland – Section 515 (LGA) | All Farmland (no sub-categories defined) | 3,030 | 4,203,975,420 | 160.00 | 0.150024 | 6,791,793 | 7.1 |
| Mining – Section 517 (LGA) | All Mining (no sub-categories defined) | 2 | 968,930 | 160.00 | 2.148140 | 21,134 | 1.5 |
| | Total Yield \$ | | | | | 44,948,846 | |

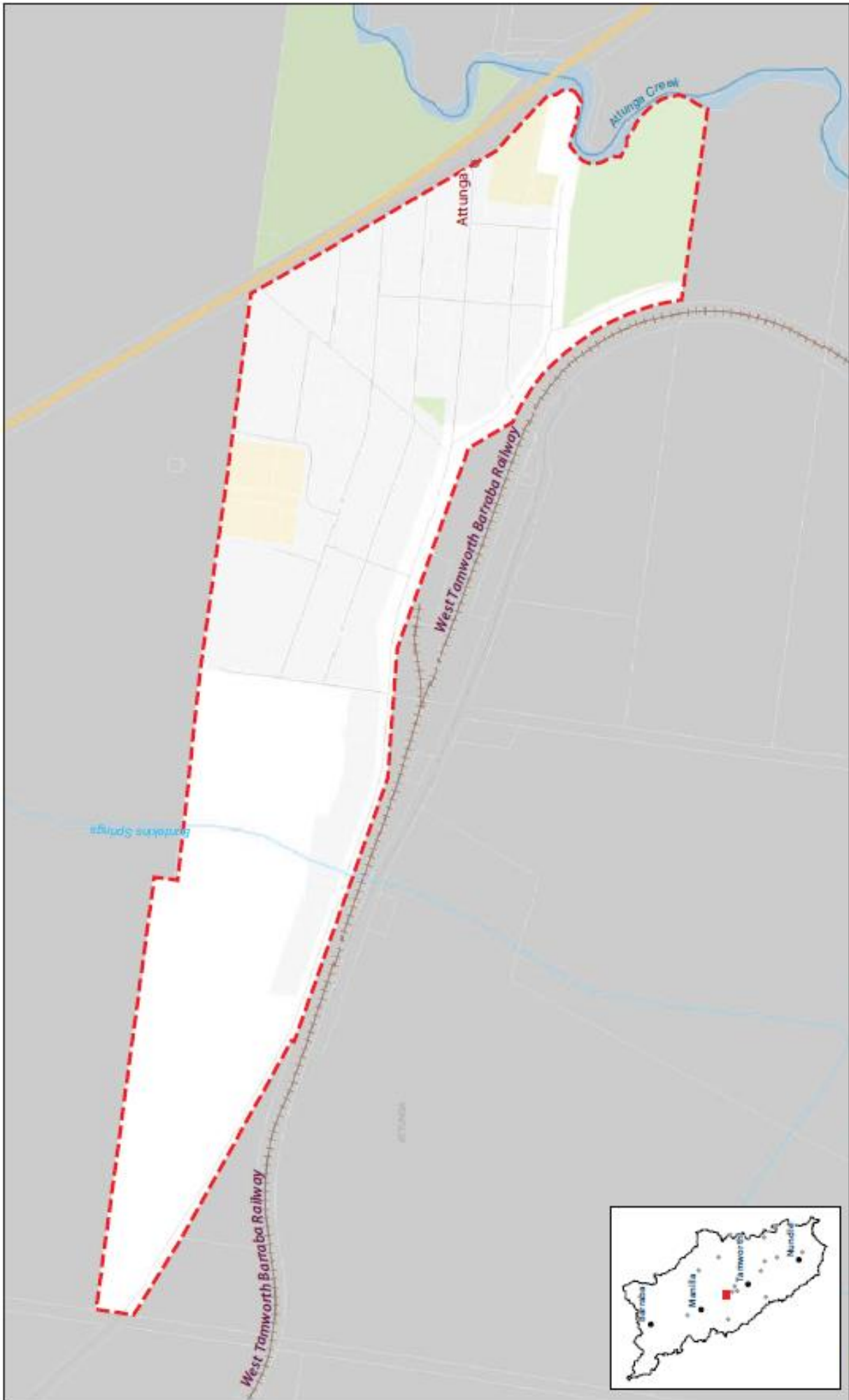
In accordance with Section 494 of the Local Government Act 1993 the following Ordinary Rates will be levied:

| Scenario 2 – which is based on a 18.5% increase in 2024/25: | | | | | | | |
|---|--|------------------|---------------|----------------|-----------------------|-------------------|--------------------|
| Ordinary Rate Category / Sub-Category | Ordinary Rate Sub Category Definition | No of Properties | Land Value \$ | Base Amount \$ | Ad Valorem rate in \$ | Yield \$ | Base as % of Yield |
| Residential – Section 516 (LGA) | Land not within a sub-category | 2,800 | 780,490,000 | 160.00 | 0.335753 | 3,068,521 | 14.6 |
| Residential – Barraba | Within the town of Barraba | 641 | 16,883,660 | 160.00 | 2.216297 | 476,752 | 21.5 |
| Residential – Kootingal/Moonbi | Within the towns of Kootingal and Moonbi | 916 | 120,812,700 | 160.00 | 0.341720 | 559,401 | 26.2 |
| Residential – Manilla | Within the town of Manilla | 999 | 79,473,700 | 160.00 | 0.718200 | 730,620 | 21.9 |
| Residential – Village | Within the villages of Attunga, Bendemeer and Nundle | 411 | 35,527,800 | 160.00 | 0.642904 | 294,170 | 22.4 |
| Residential – Tamworth | Within the City of Tamworth | 18,419 | 3,448,048,951 | 160.00 | 0.759755 | 29,143,761 | 10.1 |
| Business – Section 518 (LGA) | Land not within a sub-category | 64 | 4,951,520 | 160.00 | 0.883113 | 53,968 | 19.0 |
| Business – Barraba | Within the town of Barraba | 72 | 2,399,170 | 160.00 | 3.471789 | 94,814 | 12.2 |
| Business – Kootingal/Moonbi | Within the towns of Kootingal and Moonbi | 32 | 5,935,500 | 160.00 | 0.502338 | 34,936 | 14.7 |
| Business – Manilla | Within the town of Manilla | 80 | 6,128,530 | 160.00 | 2.273647 | 152,141 | 8.4 |
| Business – Village | Within the villages of Attunga, Bendemeer and Nundle | 38 | 2,812,650 | 160.00 | 0.747809 | 27,113 | 22.4 |
| Business – Tamworth | Within the City of Tamworth | 1,506 | 692,135,632 | 160.00 | 1.185170 | 8,443,941 | 2.9 |
| Farmland – Section 515 (LGA) | All Farmland (no sub-categories defined) | 3,030 | 4,203,975,420 | 160.00 | 0.170970 | 7,672,330 | 6.3 |
| Mining – Section 517 (LGA) | All Mining (no sub-categories defined) | 2 | 968,930 | 160.00 | 2.430922 | 23,874 | 1.3 |
| | Total Yield \$ | | | | | 50,776,342 | |

It is important to note that due to the unknown outcome of the SV application the estimated yield from ordinary rates is subject to the specification of a percentage variation by the Minister of Local Government if that variation has not been published in the Gazette when public notice of the Annual Statement of Revenue Policy is given.

In the event that IPART approve the full SV for 2024/25 in addition to the Statutory Pensioner Rebate, Council will grant a Voluntary Pensioner Rebate to a maximum of \$50. This voluntary rebate will apply to pensioners who are eligible for the Statutory Rebate. It will be granted to all eligible pensioners on the same basis as the Statutory Pensioner Rebate. The granting of the Council's Voluntary Pensioner Rebate to eligible pensioners will be assessed annually.

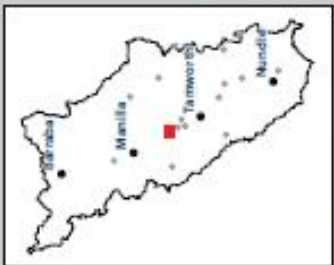
In accordance with Section 405 (4) of the Act the maps defining the Ordinary Rate Sub-categories, as detailed in the tables above, are as follows:



Tamworth Regional Council
ORDINARY RATE SUB-CATEGORY - RESIDENTIAL & BUSINESS
ATTUNGA

Rate Boundaries

Scale @ A4 1:10,000
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 Data Provider: OAS/SP/Rate/RCGA/2024
 Created By: IAN/IAN



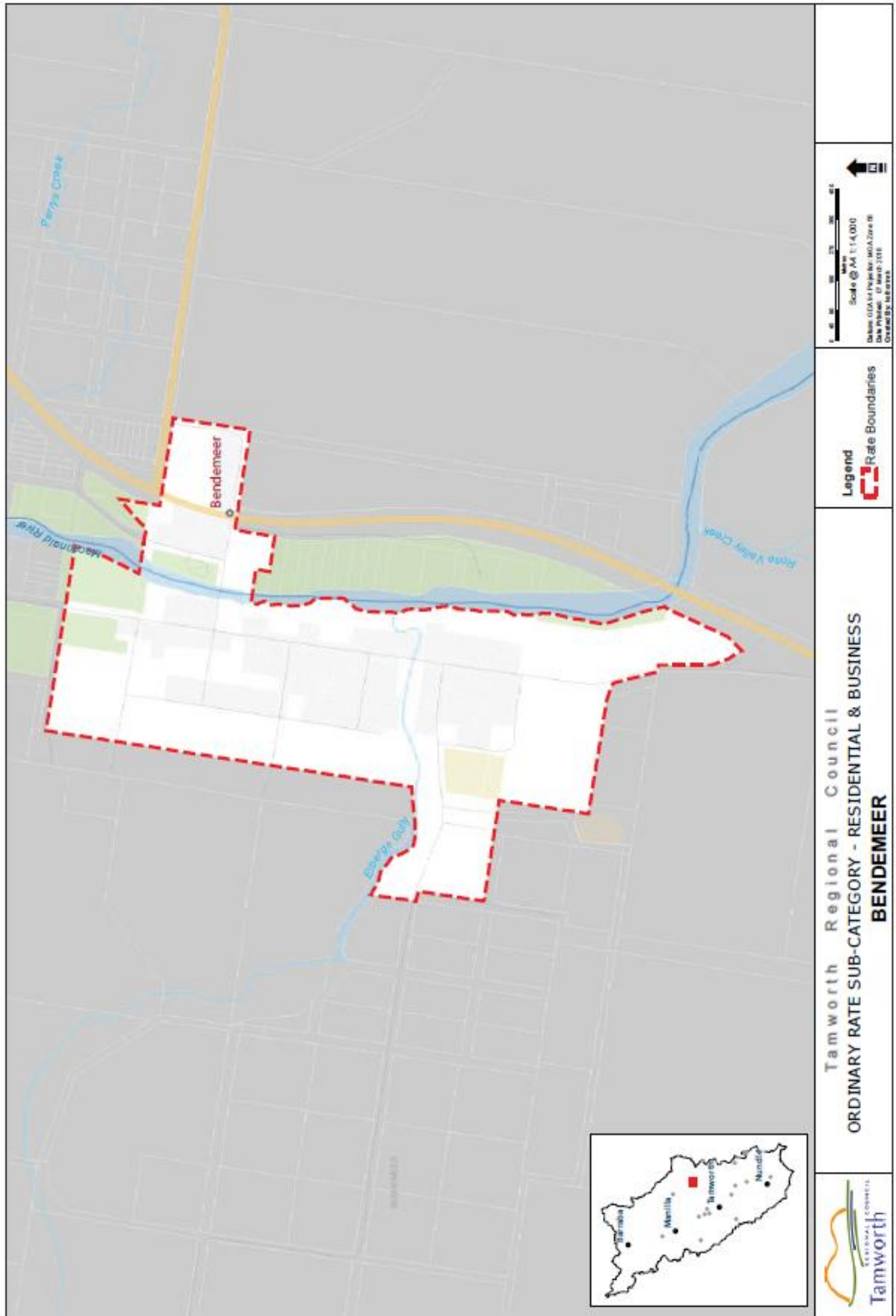


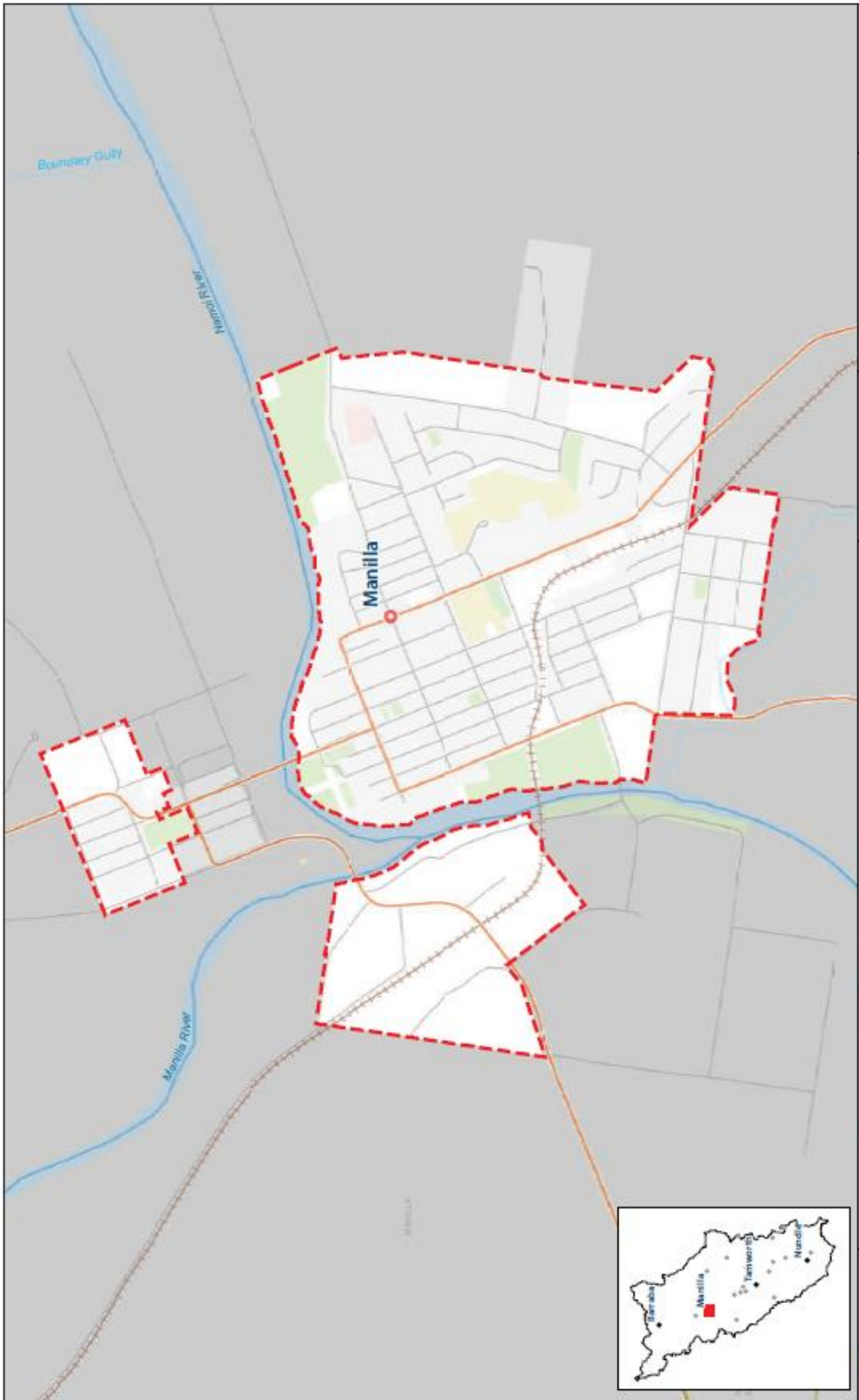
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 Created By: Irtzara

Legend
 Rate Boundaries

Tamworth Regional Council
 ORDINARY RATE SUB-CATEGORY - RESIDENTIAL & BUSINESS
BARRABA





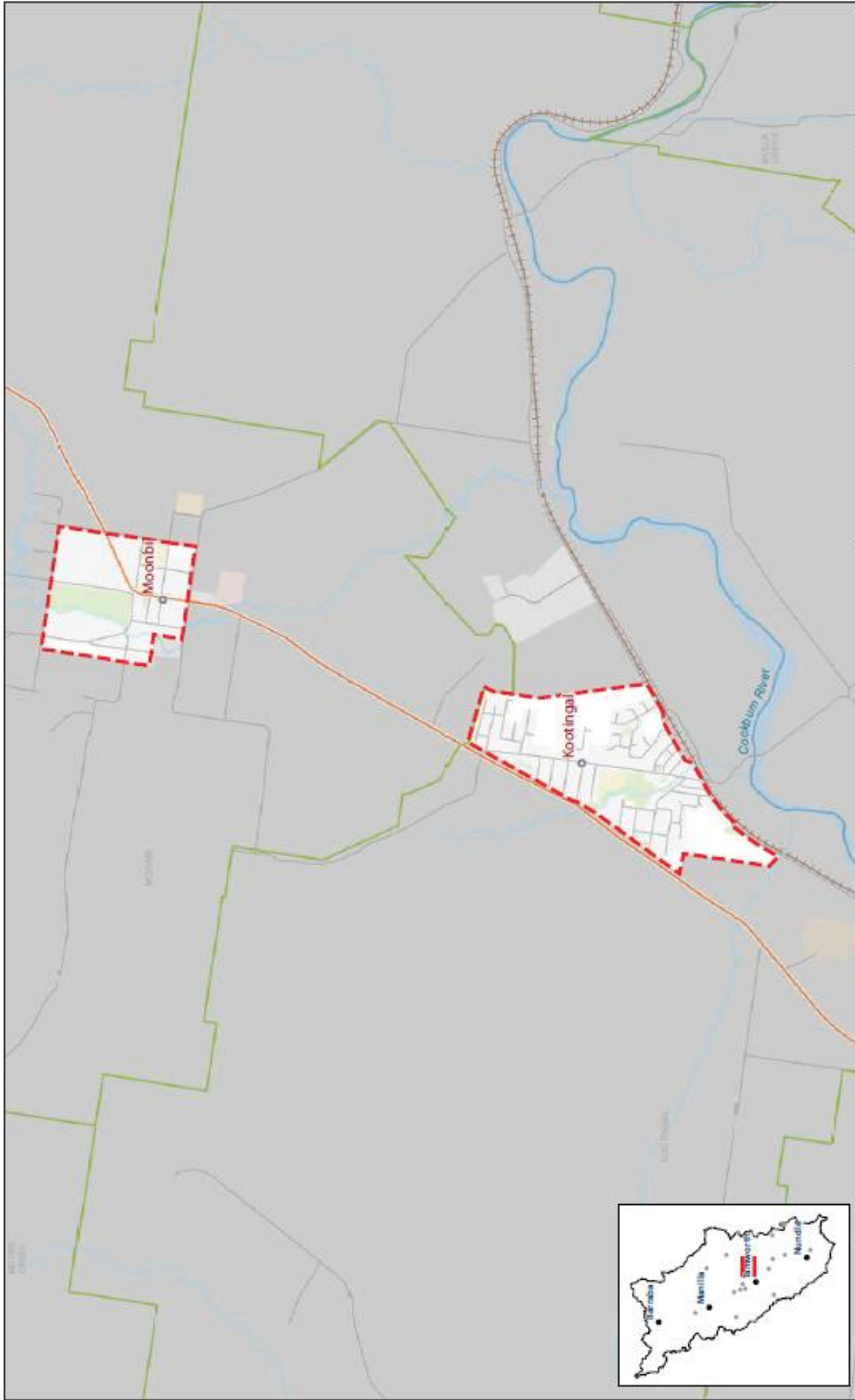


Tamworth Regional Council
ORDINARY RATE SUB-CATEGORY - RESIDENTIAL & BUSINESS
MANILLA

Scale @ A4 1:20,000
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Legend

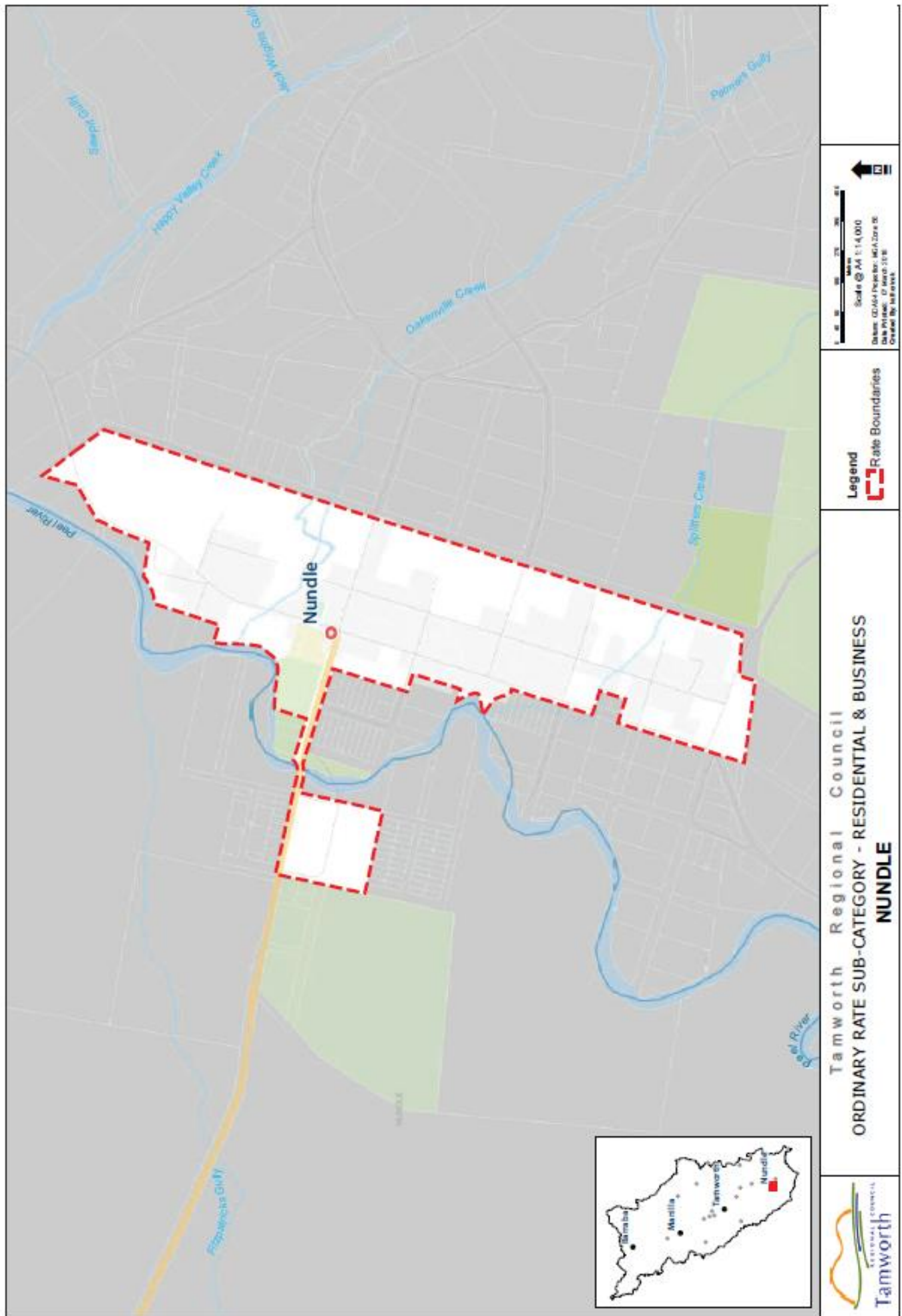
Rate Boundaries

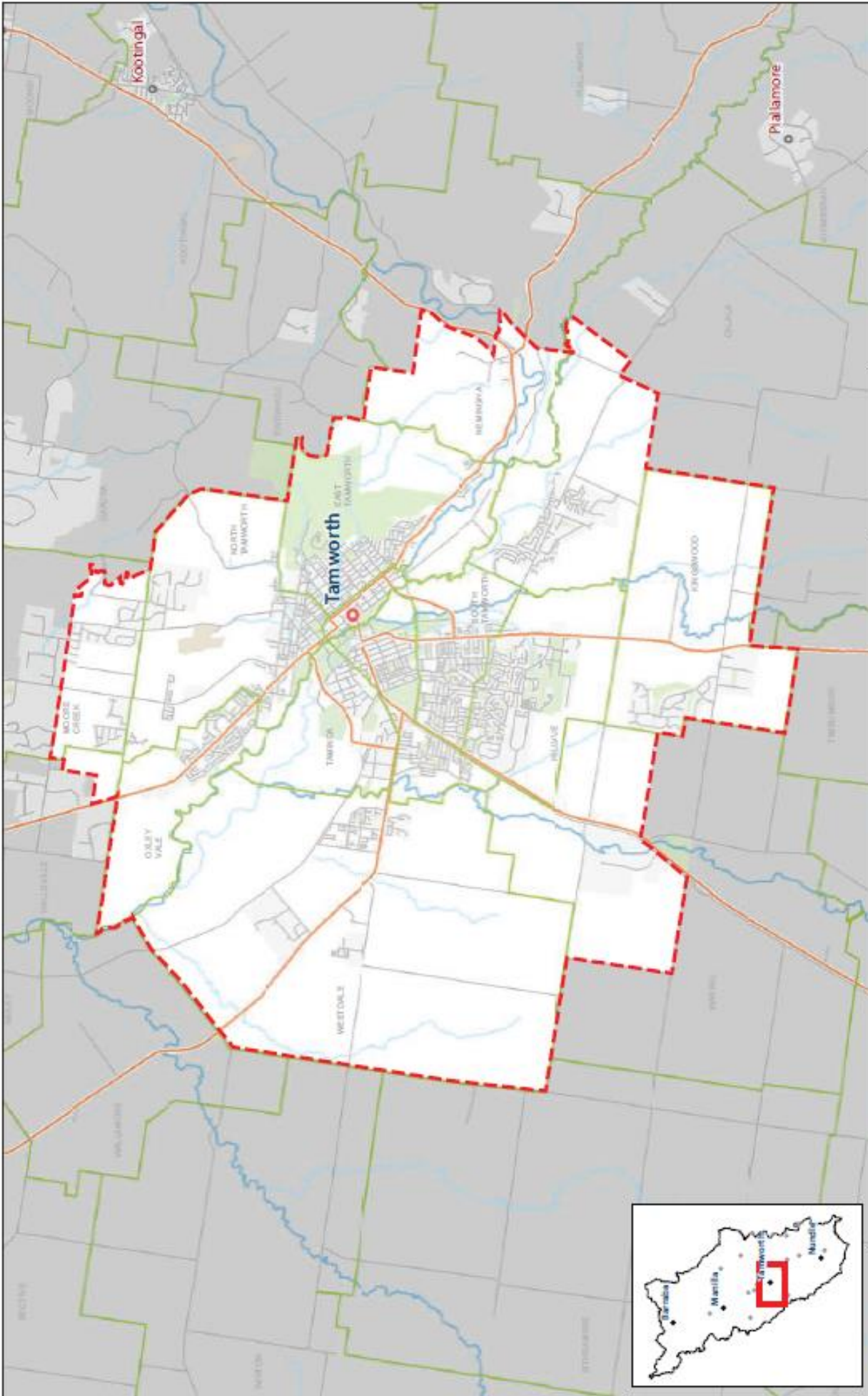


Legend
 Rate Boundaries

Tamworth Regional Council
ORDINARY RATE SUB-CATEGORY - RESIDENTIAL & BUSINESS
MOONBI AND KOOTINGAL







Legend
 Rate Boundaries

Tamworth Regional Council
ORDINARY RATE SUB-CATEGORY - RESIDENTIAL & BUSINESS
TAMWORTH



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 Business and non-Business sectors.

Water and sewer service availability charges are applied to all properties with connections to the services. The Act 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 Act 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 following).

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"> ○ 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; ○ a water service from the reticulation main to the property; and ○ 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 2024/25, Council will increase income from Water Supply Service Availability Charges by 4.9%. 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 Act, 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 2024/25:

| Multiple Occupancy | 2023/24 charge \$ | 2024/25 charge \$ | Variance\$ |
|--|---|-------------------|------------|
| Strata Lots | 214.00 | 224.00 | 10.00 |
| Residential Units (Non-Strata Lots) - per unit | 214.00 | 224.00 | 10.00 |
| Service Size per Connection | | | |
| 20mm or ¾" or meter not connected | 319.00 | 335.00 | 16.00 |
| 25mm or 1" | 499.00 | 523.00 | 24.00 |
| 25mm or 1" - reduced pressure | 319.00 | 335.00 | 16.00 |
| 30/32mm or 1.25" | 823.00 | 863.00 | 40.00 |
| 40mm or 1.5" | 1,286.00 | 1,349.00 | 63.00 |
| 50/65mm or 2" | 2,012.00 | 2,111.00 | 99.00 |
| 80mm | 5,143.00 | 5,395.00 | 252.00 |
| 100mm | 8,035.00 | 8,429.00 | 394.00 |
| 150mm | 18,081.00 | 18,967.00 | 886.00 |
| Dungowan Dam Main – traversing property | 50% (rounded) of the applicable service availability charge | | |

The estimated yield from the service availability charges will be \$9,383,903.

WATER SUPPLY CHARGES - CONSUMPTION CHARGE

Council will make a charge under Section 502 of the Act for the rating year 2024/25 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 Business and non-Business water consumers, except food processors and home dialysis patients, is as follows:

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

The water consumption tariffs for 2024/25 are as follows:

| Property Type | 2023/24 Charge per kilolitre \$ | 2024/25 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 | 1.80 | 1.94 | 0.14 |
| 2nd Tier - 401 to 800kls | 2.70 | 2.91 | 0.21 |
| 3rd Tier - above 800kls | 4.05 | 4.37 | 0.32 |
| All multiple units residential properties (per annum) | | | |
| 1st Tier - 0 to 400kls | 1.80 | 1.94 | 0.14 |
| 2nd Tier - 401 to 800kls | 2.70 | 2.91 | 0.21 |
| 3rd Tier - above 800kls | 4.05 | 4.37 | 0.32 |

Where there are 3 or more Business 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 | 1.80 | 1.94 | 0.14 |
| All non-residential properties except those listed below (per annum) | | | |
| 1st Tier - 0 to 400kls | 1.80 | 1.94 | 0.14 |
| 2nd Tier - 401 to 800kls | 1.98 | 2.13 | 0.15 |
| 3rd Tier - above 800kls | 2.18 | 2.34 | 0.16 |

| Property Type | 2023/24 Charge per kilolitre \$ | 2024/25 Charge per kilolitre \$ | Variance Charge per kilolitre \$ |
|--|---------------------------------------|---------------------------------------|--|
| Food Processors (per account) | | | |
| Charge per kl | 1.39 | 1.50 | 0.11 |
| Calala Backwash Water | 0.44 | 0.48 | 0.04 |
| Longyard Precinct backwash and Water Harvesting Scheme Treated Water | 1.52 | 1.64 | 0.12 |
| Raw groundwater delivered from a council bore per kL | 0.26 | 0.28 | 0.02 |
| Raw Water (per annum) | | | |
| 1st Tier - 0 to 400kls | 1.24 | 1.34 | 0.10 |
| 2nd Tier - 401 to 800kls | 1.36 | 1.47 | 0.11 |
| 3rd Tier - above 800kls | 1.50 | 1.62 | 0.12 |
| Dungowan Dam Raw Water – main traversing property (per annum) | | | |
| 1st Tier - 0 to 400kls | 0.62 | 0.67 | 0.05 |
| 2nd Tier - 401 to 800kls | 1.36 | 1.47 | 0.11 |
| 3rd Tier - above 800kls | 1.50 | 1.62 | 0.12 |

The estimated yield from the consumption charges, including consumption charges for the Dungowan Dam Gravitation Main, will be \$14,020,580.

SEWERAGE SERVICES - CONNECTION SERVICES

In 2024/25 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 Act, Council will levy a charge for the rating year 2024/25 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 | 2023/24 Charge \$ | 2024/25 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-Business | | | |
| 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 |
| 20mm or ¾" 0 to 232 kLs | \$78 per quarter | \$78 per quarter | 0.00 |
| 20mm or ¾" above 232 kLs | 1.35 per kL | 1.35 per kL | 0.00 |
| 25mm or above | 1.35 per kL | 1.35 per kL | 0.00 |

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 Business purposes. Copies of this policy are available from Council on request.

The estimated yield from the sewerage availability service charges will be \$21,184,793. Charges apply to various property categories as follows:

SEWERAGE SERVICES - BUSINESS

Annual Availability Charge

SEWERAGE SERVICES - NON-BUSINESS - NO TRADE WASTE

Annual Availability Charge based on size of water connection, multiplied by the sewer discharge factor (SDF) and quarterly sewer usage charge based on the quantity of water consumed in the quarter multiplied by the SDF made up to the Residential annual availability charge if less.

SEWERAGE SERVICES - NON-BUSINESS - WITH TRADE WASTE

Annual Availability Charge based on size of water connection, multiplied by the sewer discharge factor (SDF) and quarterly sewer usage charge based on the quantity of water consumed in the quarter multiplied by the SDF made up to the Residential annual availability charge if less.

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:
 - if compliant, the Quarterly Charge – Trade Waste Usage Charge – Compliant multiplied by water consumption multiplied by Trade Waste Discharge Factor;
 - 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:
 - trade waste Category 3 Annual Fee;
 - sampling and monitoring costs – varies depending on the site;
 - 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.
 - quantity is measured at the discharge point;
 - if non-complaint – strength or volume of discharge does not comply with the Trade Waste Agreement;
 - 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.
 - 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 OPE. 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 | 2023/24 Charge \$ | 2024/25 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 Waste Usage Charge (Category 2) – Compliant | Per Kilolitre | 2.00 | 2.00 | 0.00 |
| Trade Waste Usage Charge (Category 2) – Non-Compliant | Per Kilolitre | 16.38 | 16.38 | 0.00 |

WASTE MANAGEMENT CHARGES

It is mandatory under the Act to make and levy an annual charge for the provision of domestic waste management services. A mandatory charge referred to as the 'Domestic Waste Management Charge' is levied on all unoccupied residential land. The additional collection and disposal costs are raised once refuse receptacles are delivered on site.

The provisions of the Act and the guidelines from the Office of Local Government encourage user pays revenue raising methods. It also requires that income obtained from charges for domestic waste management services must not exceed the 'reasonable cost' to Council for providing those services.

These provisions work in conjunction with the State Government's objective of reducing the levels of waste output. The following are the three categories of waste management:

1. Domestic waste management services generally relate to the collection and disposal of domestic type garbage, recycling, garden organics and kerbside clean-up services.
2. Trade waste management services relates to the collection and/or disposal of waste produced by commercial premises businesses.
3. Effluent waste management services relate to the collection and/or disposal of liquids and/or solids from human waste storage facilities such as septic tanks and sullage pits. Effluent waste management relates also to the collection and/or disposal of grease-trap waste.

Non-domestic waste revenue is not restricted to the reasonable cost calculation requirement, we provide waste management services as an option to non-residential land generally being businesses.

The Act stipulates that income from domestic waste management charges must be calculated not to exceed the "reasonable cost" to the council providing those services. Operating costs would include direct costs, indirect costs and overheads that can be allocated on a reliable basis.

The IPART commenced a review into DWM charges and announced on 21 November 2023 that there will not be a pegging limit on charges for 2024/25, therefore we are to calculate the revenue from charges levied to be representative of the cost in providing these services.

In 2024/25, Council will increase income from annual waste management charges levied via the rate notice by 4.9%. Council changed the way Waste Management Charges were levied in 2022/23. This approach sees 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, and a waste service is available 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 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 |
| 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 Somerton, Duri, Dungowan, Bendemeer, Watsons Creek, Niangala | 70% | | | X | |
| Public Place Bins | 50% | X | X | | X |
| Event Waste Management Fees | 70% | X | X | | X |
| Street Sweeping Service | 50% | X | X | | |
| Litter Service | 50% | X | | | |
| Sanitation | 40% | X | | | |
| Operation and maintenance of Niangala and Watsons Creek Small Vehicle Transfer Stations | 100% | | | X | |

The standard household kerbside waste service is based on your waste area as follows:

| Waste Service and Waste Area | General Red Bin | Recycling Yellow Bin | Garden Organics Green Bin |
|------------------------------|-----------------|----------------------|---------------------------|
| Regional Remote | X | X | |
| Regional Centre | X | X | |
| Urban | X | X | X |
| Commercial | X | X | |

- General waste bin, serviced weekly;
- Recycling bin, serviced fortnightly; and
- Garden organics bin, serviced fortnightly.

Your recycling (yellow lid) and garden organics (green lid) bins are serviced on alternating weeks, on the same day as your general waste (red lid) bin collection.

The base charge for all waste services will only increase for the general waste (red bin) collection service. No base charge increase will occur for recycling (yellow bin) or garden organics (green bin) collection service.

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 2024/25 for waste management services. The estimated yield via rate notices is \$13,201,829.

| Charge and Fee Description | Waste Service Definition | 2023/24 Charge \$ | 2024/25 Charge \$ | Variance Charge \$ |
|---|--|-------------------|-------------------|--------------------|
| Domestic Waste – Section 496 and 502 (LGA) | | | | |
| Domestic Waste Management – Regional Remote | Domestic Waste Base Charge – Regional Remote – No collection service A domestic waste management base charge – regional remote – no collection service will be levied against all developed, undeveloped and vacant domestic land located outside the service areas of regional centre or urban and that does not receive a collection service. | 159.00 | 167.00 | 8.00 |
| | Domestic Waste Base Charge – Regional Remote A domestic waste management base charge – regional remote will be levied against all developed, undeveloped and vacant domestic land not within the service areas of regional centre or urban that receive a collection service. | 55.00 | 58.00 | 3.00 |
| | Domestic Waste Collection Service Charge – Regional Remote Domestic waste collection service charge – regional remote will be levied against all domestic land not categorised regional centre or urban that receives a collection service. Red Bin Yellow Bin | 307.00 | 258.00 65.00 | 16.00 |
| Domestic Waste Management – Regional Centre | Domestic Waste Base Charge – Regional Centre A domestic waste management charge – regional centre will be levied against all developed, undeveloped and vacant domestic land within the service areas of Barraba, Manilla, Nundle and located along the routes used by Council’s Kerbside Collection Contractor to service these areas. | 134.00 | 141.00 | 7.00 |
| | Domestic Waste Collection Service Charge – Regional Centre Domestic waste collection service charge – regional centre will be levied against all domestic land within the service area of Barraba, Manilla and Nundle and | 264.00 | | 13.00 |

| Charge and Fee Description | Waste Service Definition | 2023/24 Charge \$ | 2024/25 Charge \$ | Variance Charge \$ |
|--|---|-------------------|-------------------------|--------------------|
| | located along the routes used by Council's Kerbside Collection Contractor to service these areas that receive a collection service. Red Bin Yellow Bin | | 212.00 65.00 | |
| Domestic Waste Management – Urban | Domestic Waste Base Charge – Urban A domestic waste management charge – urban will be levied against all developed, undeveloped and vacant domestic land within the service areas of Tamworth, Kootingal and Moonbi. | 244.00 | 256.00 | 12.00 |
| | Domestic Waste Collection Service Charge - Urban Domestic waste Collection Service charge – urban will levied against all domestic land within the City of Tamworth and the towns of Kootingal and Moonbi that receive a collection service. Red Bin Yellow Bin Green Bin | 188.00 | 99.00 65.00 34.00 | 10.00 |
| Non-Domestic Waste – Section 501 and 502 (LGA) | | | | |
| Non-Domestic Waste Management – Regional Remote, Regional Centre and Urban | Commercial Waste Management Base Charge A commercial waste management base charge will be levied against all commercial (nondomestic) developed, undeveloped and vacant rateable land within the waste collection areas. | 141.00 | 148.00 | 7.00 |
| | Commercial Waste Management Collection Charge A commercial waste management collection charge will be levied against all commercial (non-domestic) land receiving a Council waste and recycling collection service including land located along the routes used by Councils Kerbside Collection Contractor to service these areas that receive a collection service Red Bin Yellow Bin | 318.00 | 269.00 65.00 | 16.00 |
| Waste Management Levy (Regional Remotes, Regional Centre and Urban – no service) | Non-Domestic Waste Management Base Charge – No collection service A non-domestic waste management base charge – no collection service will be levied against all rateable commercial (non-domestic) land that does not receive a collection service | 159.00 | 167.00 | 8.00 |

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 Act, Council will make and levy a Stormwater Management Service Charge on land identified in Council's Urban Stormwater Management Plan(s) 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 Council's Urban Area Stormwater Management Plan(s).

Council proposes to make and levy the following charges in 2024/25:

- residential - \$25.00 per property; and
- business - \$25.00 per 350m² or part thereof per property.

The estimated yield from Stormwater Management Charges is \$642,360.

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 2024/25 is 10.5%.

SALE OF ASSETS DURING THE YEAR 2024/25

During the Financial Year 2024/25, 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:

- the financial assistance is part of a specific program; and
- 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
- 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
- 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 2024/25 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 Act 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 2024/25 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 2024/25 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 2024/25 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.

BASE CASE SCENARIO

| | |
|---|-------------------|
| Projected Unexpended Loan Balance as at 30/06/2024 | 892,544 |
| Add New loans: | |
| Digitech | 4,770,000 |
| Skywalk | 1,720,000 |
| Tamworth Global Gateway Park (internal loan 2) | 6,000,000 |
| Total New Loans | 12,490,000 |
| Less Project Expenditure: | |
| Digitech | 4,770,000 |
| Skywalk | 1,716,952 |
| Tamworth Global Gateway Park (internal loan 2) | 6,000,000 |
| Kootingal Sewerage Augmentation | 75,000 |
| Total Project Expenditure | 12,561,952 |

| | |
|---|----------------|
| Projected Unexpended Loan balance as at 30/06/2025 | 820,592 |
|---|----------------|

*PROPOSED SPECIAL VARIATION SCENARIO

| | |
|---|-------------------|
| Projected Unexpended Loan Balance as at 30/06/2024 | 892,544 |
| Add New loans: | |
| *Aquatic Centre | 3,000,000 |
| Digitech | 4,770,000 |
| Skywalk | 1,720,000 |
| Tamworth Global Gateway Park (internal loan 2) | 6,000,000 |
| Total New Loans | 15,490,000 |
| Less Project Expenditure: | |
| *Aquatic Centre | 3,000,000 |
| Digitech | 4,770,000 |
| Skywalk | 1,716,952 |
| Tamworth Global Gateway Park (internal loan 2) | 6,000,000 |
| Kootingal Sewerage Augmentation | 75,000 |
| Total Project Expenditure | 15,561,952 |

| | |
|---|----------------|
| Projected Unexpended Loan balance as at 30/06/2025 | 820,592 |
|---|----------------|

INCOME STATEMENT BY TYPE FOR 2024/25

Base Case Scenario

| | <i>Full Estimate</i> | <i>Internal Eliminations</i> | <i>Adjusted Estimate</i> |
|---|----------------------|------------------------------|--------------------------|
| Income from Continuing Operations | | | |
| Rates & Annual Charges | 88,788,200 | 690,045 | 88,098,155 |
| User Charges & Fees | 48,397,679 | 1,567,064 | 46,830,615 |
| Other Revenues | 2,273,436 | | 2,273,436 |
| Grants & Contributions - Operating | 22,563,328 | 1,052,407 | 21,510,921 |
| Grants & Contributions - Capital | 35,398,349 | | 35,398,349 |
| Interest & Investment Revenue | 8,163,004 | 300,000 | 7,863,004 |
| Other Income | 3,631,163 | | 3,631,163 |
| Total Income from Continuing Operations | 209,215,159 | 3,609,516 | 205,605,643 |
| Expenses from Continuing Operations | | | |
| Employee Benefits & On-costs | 67,160,826 | | 67,160,826 |
| Materials & Services | 49,721,557 | 3,309,516 | 46,412,041 |
| Borrowing Costs | 4,077,285 | 300,000 | 3,777,285 |
| Depreciation & Amortisation | 45,400,226 | | 45,400,226 |
| Other Expenses | 4,352,096 | | 4,352,096 |
| Total Expenses from Continuing Operations | 170,711,990 | 3,609,516 | 167,102,474 |
| Net Operating Result | 38,503,169 | | 38,503,169 |
| Net Operating Result before Capital Income | 3,104,820 | | 3,104,820 |

INCOME STATEMENT BY TYPE FOR 2024/25

*Proposed Special Variation Scenario

| | <i>Full Estimate</i> | <i>Internal Eliminations</i> | <i>Adjusted Estimate</i> |
|---|----------------------|------------------------------|--------------------------|
| Income from Continuing Operations | | | |
| Rates & Annual Charges | 94,394,095 | 690,045 | 93,704,050 |
| User Charges & Fees | 48,397,679 | 1,567,064 | 46,830,615 |
| Other Revenues | 2,273,436 | | 2,273,436 |
| Grants & Contributions - Operating | 22,563,328 | 1,052,407 | 21,510,921 |
| Grants & Contributions - Capital | 41,398,349 | | 41,398,349 |
| Interest & Investment Revenue | 8,163,004 | 300,000 | 7,863,004 |
| Other Income | 3,631,163 | | 3,631,163 |
| Total Income from Continuing Operations | 220,821,054 | 3,609,516 | 217,211,538 |
| Expenses from Continuing Operations | | | |
| Employee Benefits & On-costs | 67,160,826 | | 67,160,826 |
| Materials & Services | 52,142,614 | 3,309,516 | 48,833,098 |
| Borrowing Costs | 4,077,285 | 300,000 | 3,777,285 |
| Depreciation & Amortisation | 45,400,226 | | 45,400,226 |
| Other Expenses | 4,352,096 | | 4,352,096 |
| Total Expenses from Continuing Operations | 173,133,047 | 3,609,516 | 169,523,531 |
| Net Operating Result | 47,688,007 | | 47,688,007 |
| Net Operating Result before Capital Income | 6,289,658 | | 6,289,658 |

CONSOLIDATED INCOME STATEMENT BY FUNCTION

FOR 2024/25 (AFTER INTERNAL ELIMINATIONS)

Base Case Scenario

| Income Statement by function for 2024/2025 | Income | Expenses | Operating result |
|---|--------------------|--------------------|---------------------|
| Our Water Security | 56,699,053 | 42,800,381 | 13,898,672 |
| A Liveable Built Environment | 10,593,651 | 17,470,720 | (6,877,069) |
| Prosperity and Innovation | 8,024,364 | 14,532,943 | (6,508,579) |
| Resilient and diverse communities | 4,068,532 | 12,735,634 | (8,667,102) |
| Connecting our Region and its Citizens | 40,088,221 | 38,054,045 | 2,034,176 |
| Working with and protecting our environment | 23,151,297 | 22,715,288 | 436,009 |
| Celebrate our cultures and heritage | 2,148,578 | 6,542,492 | (4,393,914) |
| A Strong and Vibrant Identity | 383,596 | 2,442,819 | (2,059,223) |
| Open and Collaborative Leadership | 1,793,575 | 9,808,152 | (8,014,577) |
| Total of Functions | 146,950,867 | 167,102,474 | (20,151,607) |
| General Purpose Income | 58,654,776 | 0 | 58,654,776 |
| Net Operating Result | 205,605,643 | 167,102,474 | 38,503,169 |

CONSOLIDATED INCOME STATEMENT BY FUNCTION FOR 2024/25 (AFTER INTERNAL ELIMINATIONS)

*Proposed Special Variation Scenario

| Income Statement by function for 2024/2025 | Income | Expenses | Operating result |
|---|--------------------|--------------------|---------------------|
| Our Water Security | 56,699,053 | 42,800,381 | 13,898,672 |
| A Liveable Built Environment | 16,593,651 | 17,470,720 | (877,069) |
| Prosperity and Innovation | 8,024,364 | 14,532,943 | (6,508,579) |
| Resilient and diverse communities | 4,068,532 | 12,735,634 | (8,667,102) |
| Connecting our Region and its Citizens | 40,088,221 | 40,475,102 | (386,881) |
| Working with and protecting our environment | 23,151,297 | 22,715,288 | 436,009 |
| Celebrate our cultures and heritage | 2,148,578 | 6,542,492 | (4,393,914) |
| A Strong and Vibrant Identity | 383,596 | 2,442,819 | (2,059,223) |
| Open and Collaborative Leadership | 1,793,575 | 9,808,152 | (8,014,577) |
| Total of Functions | 152,950,867 | 169,523,531 | (16,572,664) |
| General Purpose Income | 64,260,671 | 0 | 64,260,671 |
| Net Operating Result | 217,211,538 | 169,523,531 | 47,688,007 |

DETAILED ANNUAL OPERATIONAL PLAN BUDGET 2024/25 BY DIRECTORATE

Base Case Scenario

| Cash Expenses for each Program | | | | Source of Funding for Expenses | | | Non-cash Accrual Expenses | |
|--------------------------------|------------------------|-----------------------|--------------------------|--------------------------------|------------------------|--------------------------|------------------------------------|---------------|
| Operating Expenses and oncosts | Overheads Distribution | Loan P & I Repayments | Projects & Capital Works | Direct Operating Income | Other Specific Funding | General Revenue Required | Asset Depreciation and Remediation | Leave Accrual |

| Regional Services | | | | | | | | | | |
|--|---------------------------------|-----------|-----------|---------|-----------|--------------|-------------|-----------|-----------|--------|
| <i>Director & Business Support</i> | | | | | | | | | | |
| | Administration and overheads | 550,389 | (564,866) | 0 | 0 | 0 | 0 | (14,477) | 0 | 14,477 |
| <i>Plant, Fleet & Buildings</i> | | | | | | | | | | |
| | Corporate Bldgs & Mtce Services | 1,553,773 | 269,149 | 128,762 | 930,988 | (1,555,963) | (760,988) | 565,721 | 855,391 | 8,110 |
| | Fleet Services | 9,221,894 | 1,027,216 | 0 | 8,516,897 | (15,543,597) | (3,817,590) | (595,180) | 3,025,897 | 48,262 |
| | WHS Business Partner | 122,194 | (91,899) | 0 | 0 | 0 | 0 | 30,295 | 0 | 2,400 |
| | Services Centre | 375,336 | (603,248) | 0 | 177,520 | 0 | (177,520) | (227,912) | 232,261 | 0 |
| | Warehouse Operations | 426,735 | (424,000) | 0 | 0 | (20,000) | 0 | (17,265) | 0 | 6,849 |
| <i>Sports & Recreation</i> | | | | | | | | | | |
| | Street cleaning | 145,005 | 0 | 0 | 0 | 0 | 0 | 145,005 | 0 | 0 |
| | Public Cemeteries | 744,516 | 0 | 130,665 | 0 | (449,400) | (24,904) | 400,877 | 76,253 | 0 |
| | Public conveniences | 166,221 | 0 | 122,703 | 0 | 0 | (50,000) | 238,924 | 0 | 0 |
| | Sporting grounds & venues | 3,784,505 | (83,785) | 375,389 | 1,497,400 | (1,764,668) | (344,640) | 3,464,201 | 1,467,352 | 2,941 |
| | Swimming pools | 1,970,291 | 316,886 | 0 | 139,818 | (434,721) | (139,818) | 1,852,456 | 347,475 | 11,919 |
| | Parks & Gardens (Lakes) | 3,858,708 | 1,313,506 | 0 | 233,250 | (34,650) | (220,491) | 5,150,323 | 1,171,105 | 21,328 |
| | Other Sport & Recreation | 0 | 0 | 0 | 17,559 | 0 | (17,559) | 0 | 0 | 0 |
| | Street and Road side Mtce | 1,445,033 | 0 | 0 | 0 | 0 | 0 | 1,445,033 | 0 | 0 |

| | | Cash Expenses for each Program | | | | Source of Funding for Expenses | | | Non-cash Accrual Expenses | |
|--|---|--------------------------------|------------------------|-----------------------|--------------------------|--------------------------------|------------------------|--------------------------|------------------------------------|---------------|
| | | Operating Expenses and oncosts | Overheads Distribution | Loan P & I Repayments | Projects & Capital Works | Direct Operating Income | Other Specific Funding | General Revenue Required | Asset Depreciation and Remediation | Leave Accrual |
| Roads & Drainage Overheads | | | | | | | | | | |
| | Administration and overheads | 5,823,366 | 2,342,908 | 0 | 0 | 0 | 0 | 8,166,274 | 0 | 58,929 |
| | Oncosts to Divisions | (8,235,056) | 0 | 0 | 0 | 0 | 0 | (8,235,056) | 0 | 0 |
| Roads & Drainage Operations | | | | | | | | | | |
| | Assets | 825,706 | 99,157 | 0 | 0 | (938,696) | 0 | (13,833) | 0 | 13,833 |
| | Survey & Design | 1,202,331 | 237,435 | 0 | 0 | (1,518,445) | 0 | (78,679) | 0 | 18,679 |
| | Traffic Facilities | 616,295 | 9,163 | 0 | 150,000 | (766,192) | 13,289 | 22,555 | 175,841 | 0 |
| | Classified Roads | 1,148,215 | 0 | 0 | 1,108,095 | (2,607,540) | 351,230 | 0 | 0 | 0 |
| | Local Roads Maintenance | 12,854,418 | 0 | 218,136 | 0 | (174,000) | (4,124,246) | 8,774,308 | 0 | 0 |
| | Drainage & Flood Mitigation | 1,253,992 | 0 | 522,360 | 0 | (750,115) | 474,073 | 1,500,310 | 3,375,670 | 0 |
| | Asset Renewal - Local Roads and Drainage | 0 | 0 | 0 | 8,155,160 | 0 | (8,155,160) | 0 | 0 | 0 |
| | Transport - Financing Expenses | 0 | 0 | 722,623 | 0 | 0 | (285,921) | 436,702 | 15,192,473 | 0 |
| | Quarries & Gravel Pits | (150,000) | 0 | 0 | 0 | 0 | 0 | (150,000) | 18,071 | 0 |
| | RMCC Routine Works | 764,426 | 0 | 0 | 0 | (764,426) | 0 | 0 | 0 | 0 |
| | RMCC Ordered Works | 0 | 0 | 0 | 4,500,000 | (4,500,000) | 0 | 0 | 0 | 0 |
| | Private Works - Infrastructure & Projects | 13,315 | 0 | 0 | 0 | (13,315) | 0 | 0 | 0 | 0 |
| | Strategy Works | 0 | 0 | 0 | 0 | (2,122,026) | 2,122,026 | 0 | 0 | 0 |

| | | Cash Expenses for each Program | | | | Source of Funding for Expenses | | | Non-cash Accrual Expenses | | |
|---|--|--------------------------------|------------------------|-----------------------|--------------------------|--------------------------------|------------------------|--------------------------|------------------------------------|---------------|--|
| | | Operating Expenses and oncosts | Overheads Distribution | Loan P & I Repayments | Projects & Capital Works | Direct Operating Income | Other Specific Funding | General Revenue Required | Asset Depreciation and Remediation | Leave Accrual | |
| <i>Airport & Aviation Development</i> | Traffic Facilities | 0 | 0 | 0 | 30,000 | 0 | (30,000) | 0 | 0 | 0 | |
| | Infrastructure Projects | 0 | 0 | 0 | 36,041,677 | (29,289,459) | (6,752,218) | 0 | 0 | 0 | |
| | Tamworth Global Gateway Park | 0 | 0 | 0 | 6,075,000 | 0 | (6,075,000) | 0 | 0 | 0 | |
| | SDA - Transport | 0 | 0 | 0 | (450,000) | 0 | 360,000 | (90,000) | 0 | 0 | |
| | Rural Fire service | 1,984,179 | 6,046 | 0 | 0 | (335,608) | 0 | 1,654,617 | 49,538 | 0 | |
| | State Emergency Services | 382,231 | 1,520 | 0 | 0 | 0 | 0 | 383,751 | 20,715 | 0 | |
| | Airport & Aviation Development | 3,190,987 | 537,437 | 285,807 | 804,500 | (5,629,185) | 810,454 | 0 | 2,219,682 | 16,001 | |
| | Pilot Training Facility | 1,178,593 | 150,528 | 1,217,542 | 225,000 | (1,276,218) | (1,495,445) | 0 | 0 | 2,085 | |
| | Creative Communities & Experience | | | | | | | | | | |
| | <i>Director & Business Support</i> | | | | | | | | | | |
| | Administration and overheads | 585,035 | (573,831) | 4,919,177 | 0 | (4,919,177) | (16,389) | (5,185) | 0 | 5,185 | |
| | Art Gallery | 902,852 | 188,523 | 0 | 71,500 | (176,800) | (27,000) | 959,075 | 9,463 | 14,803 | |
| | Museums | 415,047 | 48,174 | 0 | 5,000 | (94,900) | (5,000) | 368,321 | 446 | 0 | |
| <i>Communications & Engagement</i> | Communications & Engagement | 1,436,656 | 51,990 | 0 | 0 | (41,000) | 0 | 1,447,646 | 0 | 21,274 | |
| <i>Economic & Destination Development</i> | Destination development | 1,335,715 | 294,120 | 0 | 16,500 | (383,859) | (16,500) | 1,245,976 | 1,960 | 11,472 | |

| | | Cash Expenses for each Program | | | | Source of Funding for Expenses | | | Non-cash Accrual Expenses | |
|--|---------------------------------|--------------------------------|------------------------|-----------------------|--------------------------|--------------------------------|------------------------|--------------------------|------------------------------------|---------------|
| | | Operating Expenses and oncosts | Overheads Distribution | Loan P & I Repayments | Projects & Capital Works | Direct Operating Income | Other Specific Funding | General Revenue Required | Asset Depreciation and Remediation | Leave Accrual |
| Events | Economic development | 521,537 | 0 | 0 | 0 | 0 | 0 | 521,537 | 0 | 0 |
| | Administration and overheads | 1,001,583 | 297,071 | 0 | 0 | 0 | 0 | 1,298,654 | 0 | 16,600 |
| | Tamworth Country Music Festival | 3,136,330 | 0 | 0 | 0 | (2,306,825) | 0 | 829,505 | 0 | 0 |
| Entertainment Venues | Other Community Events | 320,934 | 0 | 0 | 383,500 | (447,200) | 0 | 257,234 | 0 | 0 |
| | Community Centre | 211,100 | 41,811 | 0 | 80,481 | (67,067) | (80,181) | 186,144 | 39,931 | 1,771 |
| | Entertainment Venues Management | 208,353 | 0 | 0 | 0 | (260,547) | 8,708 | (43,486) | 0 | 0 |
| AELEC Precinct | Capitol Theatre | 1,857,902 | 239,065 | 0 | 137,000 | (673,411) | (117,315) | 1,443,241 | 29,650 | 23,832 |
| | Tamworth Town Hall | 320,886 | 19,565 | 0 | 4,000 | (186,532) | 19,795 | 177,714 | 91,810 | 0 |
| | TRECC | 1,204,887 | 103,600 | 0 | 21,000 | (599,046) | 104,371 | 834,812 | 283,209 | 8,938 |
| | AELEC Precinct | 3,097,086 | 304,698 | 949,640 | 486,106 | (1,822,476) | (486,106) | 2,528,948 | 809,098 | 15,885 |
| Liveable Communities | | | | | | | | | | |
| Director & Business Support | | | | | | | | | | |
| Community Safety and Wellbeing | Administration and overheads | 861,127 | (717,597) | 0 | 0 | 0 | 0 | 143,530 | 0 | 8,540 |
| | Customer Services | 1,412,192 | (1,355,399) | 0 | 0 | (82,418) | 0 | (25,625) | 2 | 25,623 |
| | Administration and overheads | 1,231,362 | 666,712 | 0 | 0 | (337,387) | (5,175) | 1,555,512 | 0 | 39,060 |

| | | Cash Expenses for each Program | | | | Source of Funding for Expenses | | | Non-cash Accrual Expenses | |
|--|-----------------------------------|--------------------------------|------------------------|-----------------------|--------------------------|--------------------------------|------------------------|--------------------------|------------------------------------|---------------|
| | | Operating Expenses and oncosts | Overheads Distribution | Loan P & I Repayments | Projects & Capital Works | Direct Operating Income | Other Specific Funding | General Revenue Required | Asset Depreciation and Remediation | Leave Accrual |
| | Cultural Development | 137,968 | 23,189 | 0 | 17,022 | 0 | (17,022) | 161,157 | 0 | 2,168 |
| | Community Programs | 1,066 | 182 | 0 | 0 | 0 | 0 | 1,248 | 0 | 0 |
| | Youth Service Management | 139,831 | (144,793) | 0 | 0 | 0 | 0 | (4,962) | 0 | 4,962 |
| | Youth Services | 503,312 | 143,167 | 0 | 0 | (31,254) | 0 | 615,225 | 0 | 3,725 |
| | Ranger Services | 998,254 | 0 | 0 | 0 | (592,154) | 0 | 406,100 | 5,999 | 0 |
| | Crime Prevention/CCTV | 48,505 | 0 | 0 | 0 | 0 | 0 | 48,505 | 0 | 0 |
| | Biosecurity | 262,579 | 168,465 | 0 | 0 | (107,562) | 0 | 323,482 | 0 | 22 |
| | Year Round Care | 850,118 | 240,191 | 0 | 0 | (1,057,962) | (32,347) | 0 | 4,412 | 6,208 |
| Development/Development Engineering | | | | | | | | | | |
| | Development Engineering | 976,106 | (603,999) | 0 | 0 | (247,920) | 0 | 124,187 | 0 | 17,237 |
| Future Communities | | | | | | | | | | |
| | Development | 2,959,163 | 510,297 | 0 | 0 | (2,014,000) | (15,500) | 1,439,960 | 0 | 53,599 |
| | Future Communities | 986,433 | 157,232 | 180,769 | 0 | (7,002,148) | 6,933,148 | 1,255,434 | 0 | 13,272 |
| Learning Communities | | | | | | | | | | |
| | Place Management | 576,356 | 227,840 | 0 | 50,000 | (4,000) | (50,000) | 800,196 | 0 | 10,607 |
| | Central Northern Regional Library | 1,318,237 | 112,927 | 0 | 371,256 | (1,725,029) | (77,391) | 0 | 245,514 | 20,992 |
| | Tamworth Regional Libraries | 2,392,443 | 320,610 | 0 | 10,000 | (296,596) | (10,000) | 2,416,457 | 14,878 | 16,646 |
| Governance and Corporate Support | | | | | | | | | | |
| | Civic Councillors & Mayor | 660,469 | 38,560 | 0 | 514,500 | 0 | (440,000) | 773,529 | 10,294 | 0 |
| | Corporate Governance | 308,337 | 3,110,481 | 0 | 0 | 0 | 0 | 3,418,818 | 0 | 0 |
| | Financial Services | 3,494,271 | (3,337,466) | 0 | 0 | (210,941) | 0 | (54,136) | 0 | 54,136 |

| | Cash Expenses for each Program | | | | Source of Funding for Expenses | | | Non-cash Accrual Expenses | |
|---|--------------------------------|------------------------|-----------------------|--------------------------|--------------------------------|------------------------|--------------------------|------------------------------------|---------------|
| | Operating Expenses and oncosts | Overheads Distribution | Loan P & I Repayments | Projects & Capital Works | Direct Operating Income | Other Specific Funding | General Revenue Required | Asset Depreciation and Remediation | Leave Accrual |
| People & Culture | 2,147,458 | (2,180,812) | 0 | 0 | (170,000) | 170,000 | (33,354) | 0 | 33,354 |
| Risk & Safety | 1,329,591 | (1,329,146) | 0 | 0 | 0 | (15,000) | (14,555) | 0 | 14,555 |
| Business Systems & Solutions | 6,603,442 | (6,824,344) | 517,825 | 4,970,916 | (8,000) | (5,070,000) | 189,839 | 93,970 | 61,008 |
| Legal | 366,165 | 42,371 | 0 | 0 | (3,010) | (10,661) | 394,865 | 0 | 132 |
| Office of the General Manager | 976,654 | 73,956 | 0 | 0 | (58,000) | 0 | 992,610 | 0 | 21,229 |
| Directorate Management - Strategy & Performance | 898,352 | 128,342 | 0 | 160,000 | (1,000) | 0 | 1,185,694 | 0 | 11,237 |
| Business Systems & Solutions Managed Services | 104,459 | 0 | 0 | 0 | (398,365) | 0 | (293,906) | 0 | 0 |
| Water and Waste Services | | | | | | | | | |
| Director, Business Support & Overheads | | | | | | | | | |
| Water & Waste Overheads | 4,214,609 | 2,039,195 | 0 | 0 | 0 | 0 | 6,253,804 | 0 | 29,174 |
| Oncosts to Divisions | (6,282,978) | 0 | 0 | 0 | 0 | 0 | (6,282,978) | 0 | 0 |
| Water Services | | | | | | | | | |
| Regional Water Services | 2,551,360 | 2,487,859 | 595,356 | 3,198,000 | (23,695,386) | (108,000) | (14,970,811) | 0 | 0 |
| Attunga Water | 245,655 | 0 | 0 | 0 | 0 | 0 | 245,655 | 30,244 | 0 |
| Barraba Water | 898,130 | 0 | 389,765 | 325,000 | 0 | (325,000) | 1,287,895 | 580,863 | 0 |
| Bendemeer Water | 459,455 | 0 | 28,908 | 125,000 | 0 | (125,000) | 488,363 | 81,532 | 0 |
| Manilla Water | 1,051,556 | 0 | 666,846 | 0 | 0 | 0 | 1,718,402 | 246,332 | 0 |
| Moonbi/Kootingal Water | 341,996 | 0 | 0 | 0 | 0 | 0 | 341,996 | 179,807 | 0 |
| Nundle Water | 488,704 | 0 | 0 | 0 | 0 | 0 | 488,704 | 243,934 | 0 |
| Tamworth Water | 9,274,860 | 0 | 910,412 | 765,545 | (130,087) | (765,545) | 10,055,185 | 6,102,727 | 0 |

| | Cash Expenses for each Program | | | | Source of Funding for Expenses | | | Non-cash Accrual Expenses | |
|------------------------------------|--------------------------------|------------------------|-----------------------|--------------------------|--------------------------------|------------------------|--------------------------|------------------------------------|---------------|
| | Operating Expenses and oncosts | Overheads Distribution | Loan P & I Repayments | Projects & Capital Works | Direct Operating Income | Other Specific Funding | General Revenue Required | Asset Depreciation and Remediation | Leave Accrual |
| <i>Sewer Services</i> | | | | | | | | | |
| Environmental Services | 11,342 | 0 | 0 | 0 | 0 | 0 | 11,342 | 0 | 0 |
| Private Works - Water | 0 | 0 | 0 | (30,000) | 0 | 0 | (30,000) | 0 | 0 |
| Regional Wastewater Services | 2,506,909 | 2,266,315 | (3,200,000) | 2,372,630 | (25,125,215) | 12,907,370 | (8,271,991) | 0 | 0 |
| Barraba Wastewater | 314,777 | 0 | 14,670 | 0 | 0 | 0 | 329,447 | 45,753 | 0 |
| Manilla Wastewater | 497,215 | 0 | 0 | 0 | (546) | 0 | 496,669 | 153,700 | 0 |
| Moonbi/Kootingal Wastewater | 329,901 | 0 | 0 | 75,000 | 0 | (75,000) | 329,901 | 73,639 | 0 |
| Tamworth Wastewater | 5,201,647 | 0 | 4,677,502 | 6,030,900 | (3,060,886) | (6,030,900) | 6,818,263 | 6,137,539 | 0 |
| Private Works - Sewer | 0 | 0 | 0 | (10,000) | 0 | 0 | (10,000) | 0 | 0 |
| <i>Waste Management</i> | | | | | | | | | |
| Overheads - Waste Mgmt | (1,169,632) | 1,160,846 | 0 | 0 | 0 | 8,786 | 0 | 0 | 8,786 |
| Waste Management Services | 7,019,552 | 1,654,217 | 0 | 0 | (13,369,674) | 4,695,905 | 0 | 0 | 0 |
| Tamworth Landfill | 6,394,208 | 0 | 0 | 0 | (10,726,504) | 4,332,296 | 0 | 1,583,227 | 0 |
| Rural Landfills | 1,774,878 | 0 | 0 | 0 | (107,562) | (1,667,316) | 0 | 565,773 | 0 |
| Street Cleaning | 1,039,329 | 0 | 0 | 0 | (42,042) | (997,287) | 0 | 0 | 0 |
| Small Materials Resource Facility | 1,625,596 | 0 | 0 | 600,000 | (810,157) | (1,415,439) | 0 | 9,918 | 0 |
| Organics Recycling Facility | 6,389 | 0 | 0 | 335,000 | (100,000) | (241,389) | 0 | 6,520 | 0 |
| Capital and Non Recurrent Projects | 0 | 0 | 0 | 4,707,311 | 0 | (4,707,311) | 0 | 0 | 0 |
| <i>Other Services</i> | | | | | | | | | |

| | Cash Expenses for each Program | | | | Source of Funding for Expenses | | | Non-cash Accrual Expenses | |
|---|--------------------------------|------------------------|-----------------------|--------------------------|--------------------------------|------------------------|--------------------------|------------------------------------|---------------|
| | Operating Expenses and oncosts | Overheads Distribution | Loan P & I Repayments | Projects & Capital Works | Direct Operating Income | Other Specific Funding | General Revenue Required | Asset Depreciation and Remediation | Leave Accrual |
| Laboratory | 1,582,826 | 414,092 | 0 | 83,500 | (2,149,700) | (83,500) | (152,782) | 50,781 | 11,503 |
| Sustainability Unit | 763,645 | (855,272) | 0 | 401,000 | 0 | (50,000) | 259,373 | 0 | 6,627 |
| General Purpose Income and Reserve Transfers | | | | | | | | | |
| General Purpose Income | | | | | | | | | |
| Ordinary Rates-Residential (net of pp) | 0 | 0 | 0 | 0 | (30,529,758) | 0 | (30,529,758) | 0 | 0 |
| Ordinary Rates-Farmland | 0 | 0 | 0 | 0 | (6,791,793) | 0 | (6,791,793) | 0 | 0 |
| Ordinary Rates-Mining | 0 | 0 | 0 | 0 | (21,134) | 0 | (21,134) | 0 | 0 |
| Ordinary Rates-Business | 0 | 0 | 0 | 0 | (7,710,373) | 0 | (7,710,373) | 0 | 0 |
| Pensioner Rebates (Ordinary Rates) | 0 | 0 | 0 | 0 | 860,000 | 0 | 860,000 | 0 | 0 |
| Pensioner Rate Subsidies Received | 0 | 0 | 0 | 0 | (473,000) | 0 | (473,000) | 0 | 0 |
| Interest-Overdue Rates | 0 | 0 | 0 | 0 | (270,000) | 0 | (270,000) | 0 | 0 |
| Interest-Unrestricted | 0 | 0 | 0 | 0 | (2,370,000) | 0 | (2,370,000) | 0 | 0 |
| G P Grants-Financial Assistance | 0 | 0 | 0 | 0 | (13,605,827) | 5,640,637 | (7,965,190) | 0 | 0 |
| Other Non-operating receipts | | | | | | | | | |
| Internal and Community loans | 0 | 0 | (1,375,885) | 0 | 0 | 673,729 | (702,156) | 0 | 0 |

Funds transferred to Reserves

| | Cash Expenses for each Program | | | | Source of Funding for Expenses | | | Non-cash Accrual Expenses | |
|-------------------------------------|--------------------------------|------------------------|-----------------------|--------------------------|--------------------------------|------------------------|--------------------------|------------------------------------|---------------|
| | Operating Expenses and oncosts | Overheads Distribution | Loan P & I Repayments | Projects & Capital Works | Direct Operating Income | Other Specific Funding | General Revenue Required | Asset Depreciation and Remediation | Leave Accrual |
| Dividends from other funds | 0 | (141,000) | 0 | 0 | 0 | 0 | (141,000) | 0 | 0 |
| Contributions to governance | 0 | (4,055,157) | 0 | 0 | 0 | 0 | (4,055,157) | 0 | 0 |
| SRV Transport | 0 | 0 | 0 | 0 | 0 | 2,544,803 | 2,544,803 | 0 | 0 |
| SRV Drainage | 0 | 0 | 0 | 0 | 0 | 378,591 | 378,591 | 0 | 0 |
| SRV Buildings | 0 | 0 | 0 | 0 | 0 | 957,164 | 957,164 | 0 | 0 |
| SRV Parks & Recreation | 0 | 0 | 0 | 0 | 0 | 80,909 | 80,909 | 0 | 0 |
| SRV AELEC | 0 | 0 | 0 | 0 | 0 | 75,832 | 75,832 | 0 | 0 |
| SRV Entertainment Venues | 0 | 0 | 0 | 0 | 0 | 115,017 | 115,017 | 0 | 0 |
| SRV Sports Dome | 0 | 0 | 0 | 0 | 0 | 2,663 | 2,663 | 0 | 0 |
| SRV Swimming Pools | 0 | 0 | 0 | 0 | 0 | 96,541 | 96,541 | 0 | 0 |
| Election | 0 | 0 | 0 | 0 | 0 | 108,397 | 108,397 | 0 | 0 |
| Asset Valuations | 0 | 0 | 0 | 0 | 0 | 10,250 | 10,250 | 0 | 0 |
| Employee Leave Entitlements | 0 | 0 | 0 | 0 | 0 | 800,000 | 800,000 | 0 | 0 |
| Council Contribution - New s94 Plan | 0 | 0 | 0 | 0 | 0 | 312,269 | 312,269 | 0 | 0 |
| Information Technology | 0 | 0 | 0 | 0 | 0 | 371,944 | 371,944 | 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 |
| Incomplete Works | 0 | 0 | 0 | 0 | 0 | (12,759) | (12,759) | 0 | 0 |

| | Cash Expenses for each Program | | | | Source of Funding for Expenses | | | Non-cash Accrual Expenses | |
|--|--------------------------------|------------------------|-----------------------|--------------------------|--------------------------------|------------------------|--------------------------|------------------------------------|----------------|
| | Operating Expenses and oncosts | Overheads Distribution | Loan P & I Repayments | Projects & Capital Works | Direct Operating Income | Other Specific Funding | General Revenue Required | Asset Depreciation and Remediation | Leave Accrual |
| Flood Recovery Reserve - Sports Facilities | 0 | 0 | 0 | 0 | 0 | 41,755 | 41,755 | 0 | 0 |
| Roads - Asset Renewal | 0 | 0 | 0 | 0 | 0 | 1,668,040 | 1,668,040 | 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 |
| Council Buildings | 0 | 0 | 0 | 0 | 0 | 780,000 | 780,000 | 0 | 0 |
| Equine Centre Asset Renewal | 0 | 0 | 0 | 0 | 0 | 55,847 | 55,847 | 0 | 0 |
| Aquatics (Pools Asset Renewal) | 0 | 0 | 0 | 0 | 0 | 43,277 | 43,277 | 0 | 0 |
| Disability Works | 0 | 0 | 0 | 0 | 0 | 17,022 | 17,022 | 0 | 0 |
| Sports & Recreation | 0 | 0 | 0 | 0 | 0 | 135,582 | 135,582 | 0 | 0 |
| Cemetery | 0 | 0 | 0 | 0 | 0 | 24,783 | 24,783 | 0 | 0 |
| Tamworth Sports Dome - Court Resurfacing | 0 | 0 | 0 | 0 | 0 | 22,000 | 22,000 | 0 | 0 |
| Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 95,000 | 95,000 | 0 | 0 |
| Legal | 0 | 0 | 0 | 0 | 0 | 131,652 | 131,652 | 0 | 0 |
| Efficiency savings | (1,600,000) | 0 | 0 | 0 | 0 | 0 | (1,600,000) | 0 | 0 |
| Grand Total | 135,859,680 | 0 | 12,998,972 | 94,430,531 | (237,044,454) | (6,857,378) | (612,649) | 45,960,649 | 819,975 |

DETAILED ANNUAL OPERATIONAL PLAN BUDGET 2024/25 BY DIRECTORATE

*Proposed Special Variation Scenario

| | | Cash Expenses for each Program | | | | Source of Funding for Expenses | | | Non-cash Accrual Expenses | |
|--|---------------------------------|--------------------------------|------------------------|-----------------------|--------------------------|--------------------------------|------------------------|--------------------------|------------------------------------|---------------|
| | | Operating Expenses and oncosts | Overheads Distribution | Loan P & I Repayments | Projects & Capital Works | Direct Operating Income | Other Specific Funding | General Revenue Required | Asset Depreciation and Remediation | Leave Accrual |
| Regional Services | | | | | | | | | | |
| <i>Director & Business Support</i> | | | | | | | | | | |
| | Administration and overheads | 550,389 | (564,866) | 0 | 0 | 0 | 0 | (14,477) | 0 | 14,477 |
| <i>Plant, Fleet & Buildings</i> | | | | | | | | | | |
| | Corporate Bldgs & Mtce Services | 1,553,773 | 269,149 | 128,762 | 930,988 | (1,555,963) | (760,988) | 565,721 | 855,391 | 8,110 |
| | Fleet Services | 9,221,894 | 1,027,216 | 0 | 8,516,897 | (15,543,597) | (3,817,590) | (595,180) | 3,025,897 | 48,262 |
| | WHS Business Partner | 122,194 | (91,899) | 0 | 0 | 0 | 0 | 30,295 | 0 | 2,400 |
| | Services Centre Warehouse | 375,336 | (603,248) | 0 | 177,520 | 0 | (177,520) | (227,912) | 232,261 | 0 |
| | Operations | 426,735 | (424,000) | 0 | 0 | (20,000) | 0 | (17,265) | 0 | 6,849 |
| <i>Sports & Recreation</i> | | | | | | | | | | |
| | Street cleaning | 145,005 | 0 | 0 | 0 | 0 | 0 | 145,005 | 0 | 0 |
| | Public Cemeteries | 744,516 | 0 | 130,665 | 0 | (449,400) | (24,904) | 400,877 | 76,253 | 0 |
| | Public conveniences | 166,221 | 0 | 122,703 | 0 | 0 | (50,000) | 238,924 | 0 | 0 |
| | Sporting grounds & venues | 3,784,505 | (83,785) | 375,389 | 1,497,400 | (1,764,668) | (344,640) | 3,464,201 | 1,467,352 | 2,941 |
| | Swimming pools | 1,970,291 | 316,886 | 0 | 139,818 | (434,721) | (139,818) | 1,852,456 | 347,475 | 11,919 |
| | Parks & Gardens (Lakes) | 3,858,708 | 1,313,506 | 0 | 233,250 | (34,650) | (220,491) | 5,150,323 | 1,171,105 | 21,328 |
| | Other Sport & Recreation | 0 | 0 | 0 | 17,559 | 0 | (17,559) | 0 | 0 | 0 |
| | Street and Road side Mtce | 1,445,033 | 0 | 0 | 0 | 0 | 0 | 1,445,033 | 0 | 0 |

| | | Cash Expenses for each Program | | | | Source of Funding for Expenses | | | Non-cash Accrual Expenses | |
|--|---|--------------------------------|------------------------|-----------------------|--------------------------|--------------------------------|------------------------|--------------------------|------------------------------------|---------------|
| | | Operating Expenses and oncosts | Overheads Distribution | Loan P & I Repayments | Projects & Capital Works | Direct Operating Income | Other Specific Funding | General Revenue Required | Asset Depreciation and Remediation | Leave Accrual |
| Roads & Drainage Overheads | | | | | | | | | | |
| | Administration and overheads | 5,823,366 | 2,342,908 | 0 | 0 | 0 | 0 | 8,166,274 | 0 | 58,929 |
| | Oncosts to Divisions | (8,235,056) | 0 | 0 | 0 | 0 | 0 | (8,235,056) | 0 | 0 |
| Roads & Drainage Operations | | | | | | | | | | |
| | Assets | 825,706 | 99,157 | 0 | 0 | (938,696) | 0 | (13,833) | 0 | 13,833 |
| | Survey & Design | 1,202,331 | 237,435 | 0 | 0 | (1,518,445) | 0 | (78,679) | 0 | 18,679 |
| | Traffic Facilities | 616,295 | 9,163 | 0 | 150,000 | (766,192) | 13,289 | 22,555 | 175,841 | 0 |
| | Classified Roads | 1,148,215 | 0 | 0 | 1,108,095 | (2,607,540) | 351,230 | 0 | 0 | 0 |
| | Local Roads | | | | | | | | | |
| | Maintenance | 15,275,475 | 0 | 218,136 | 0 | (174,000) | (4,124,246) | 11,195,365 | 0 | 0 |
| | Drainage & Flood Mitigation | 1,253,992 | 0 | 522,360 | 0 | (750,115) | 474,073 | 1,500,310 | 3,375,670 | 0 |
| | Asset Renewal - Local Roads and Drainage | 0 | 0 | 0 | 10,999,903 | 0 | (10,999,903) | 0 | 0 | 0 |
| | Transport - Financing Expenses | 0 | 0 | 722,623 | 0 | 0 | (285,921) | 436,702 | 15,192,473 | 0 |
| | Quarries & Gravel Pits | (150,000) | 0 | 0 | 0 | 0 | 0 | (150,000) | 18,071 | 0 |
| | RMCC Routine Works | 764,426 | 0 | 0 | 0 | (764,426) | 0 | 0 | 0 | 0 |
| | RMCC Ordered Works | 0 | 0 | 0 | 4,500,000 | (4,500,000) | 0 | 0 | 0 | 0 |
| | Private Works - Infrastructure & Projects | 13,315 | 0 | 0 | 0 | (13,315) | 0 | 0 | 0 | 0 |
| | Strategy Works | 0 | 0 | 0 | 0 | (2,122,026) | 2,122,026 | 0 | 0 | 0 |

| | | Cash Expenses for each Program | | | | Source of Funding for Expenses | | | Non-cash Accrual Expenses | |
|---|--|--------------------------------|------------------------|-----------------------|--------------------------|--------------------------------|------------------------|--------------------------|------------------------------------|---------------|
| | | Operating Expenses and oncosts | Overheads Distribution | Loan P & I Repayments | Projects & Capital Works | Direct Operating Income | Other Specific Funding | General Revenue Required | Asset Depreciation and Remediation | Leave Accrual |
| <i>Airport & Aviation Development</i> | Traffic Facilities Infrastructure Projects | 0 | 0 | 0 | 30,000 | 0 | (30,000) | 0 | 0 | 0 |
| | Tamworth Global Gateway Park | 0 | 0 | 0 | 45,041,677 | (35,289,459) | (9,752,218) | 0 | 0 | 0 |
| | SDA - Transport | 0 | 0 | 0 | 6,075,000 | 0 | (6,075,000) | 0 | 0 | 0 |
| | Rural Fire service | 0 | 0 | 0 | (450,000) | 0 | 360,000 | (90,000) | 0 | 0 |
| | State Emergency Services | 1,984,179 | 6,046 | 0 | 0 | (335,608) | 0 | 1,654,617 | 49,538 | 0 |
| | | 382,231 | 1,520 | 0 | 0 | 0 | 0 | 383,751 | 20,715 | 0 |
| | Airport & Aviation Development Pilot Training Facility | 3,190,987 | 537,437 | 285,807 | 804,500 | (5,629,185) | 810,454 | 0 | 2,219,682 | 16,001 |
| | 1,178,593 | 150,528 | 1,217,542 | 225,000 | (1,276,218) | (1,495,445) | 0 | 0 | 2,085 | |
| Creative Communities & Experience | | | | | | | | | | |
| <i>Director & Business Support</i> | | | | | | | | | | |
| | Administration and overheads | 585,035 | (573,831) | 4,919,177 | 0 | (4,919,177) | (16,389) | (5,185) | 0 | 5,185 |
| | Art Gallery | 902,852 | 188,523 | 0 | 71,500 | (176,800) | (27,000) | 959,075 | 9,463 | 14,803 |
| | Museums | 415,047 | 48,174 | 0 | 5,000 | (94,900) | (5,000) | 368,321 | 446 | 0 |
| <i>Communications & Engagement</i> | | | | | | | | | | |
| | Communications & Engagement | 1,436,656 | 51,990 | 0 | 0 | (41,000) | 0 | 1,447,646 | 0 | 21,274 |
| <i>Economic & Destination Development</i> | | | | | | | | | | |
| | Destination development | 1,335,715 | 294,120 | 0 | 16,500 | (383,859) | (16,500) | 1,245,976 | 1,960 | 11,472 |

| | | Cash Expenses for each Program | | | | Source of Funding for Expenses | | | Non-cash Accrual Expenses | |
|--|---------------------------------------|--------------------------------|------------------------|-----------------------|--------------------------|--------------------------------|------------------------|--------------------------|------------------------------------|---------------|
| | | Operating Expenses and oncosts | Overheads Distribution | Loan P & I Repayments | Projects & Capital Works | Direct Operating Income | Other Specific Funding | General Revenue Required | Asset Depreciation and Remediation | Leave Accrual |
| <i>Events</i> | Economic development | 521,537 | 0 | 0 | 0 | 0 | 0 | 521,537 | 0 | 0 |
| | Administration and overheads | 1,001,583 | 297,071 | 0 | 0 | 0 | 0 | 1,298,654 | 0 | 16,600 |
| | Tamworth Country Music Festival | 3,136,330 | 0 | 0 | 0 | (2,306,825) | 0 | 829,505 | 0 | 0 |
| <i>Entertainment Venues</i> | Other Community Events | 320,934 | 0 | 0 | 383,500 | (447,200) | 0 | 257,234 | 0 | 0 |
| | Community Centre Entertainment Venues | 211,100 | 41,811 | 0 | 80,481 | (67,067) | (80,181) | 186,144 | 39,931 | 1,771 |
| | Management | 208,353 | 0 | 0 | 0 | (260,547) | 8,708 | (43,486) | 0 | 0 |
| <i>AELEC Precinct</i> | Capitol Theatre Tamworth Town Hall | 1,857,902 | 239,065 | 0 | 137,000 | (673,411) | (117,315) | 1,443,241 | 29,650 | 23,832 |
| | TRECC | 320,886 | 19,565 | 0 | 4,000 | (186,532) | 19,795 | 177,714 | 91,810 | 0 |
| | | 1,204,887 | 103,600 | 0 | 21,000 | (599,046) | 104,371 | 834,812 | 283,209 | 8,938 |
| | AELEC Precinct | 3,097,086 | 304,698 | 949,640 | 486,106 | (1,822,476) | (486,106) | 2,528,948 | 809,098 | 15,885 |
| Liveable Communities | | | | | | | | | | |
| <i>Director & Business Support</i> | | | | | | | | | | |
| | Administration and overheads | 861,127 | (717,597) | 0 | 0 | 0 | 0 | 143,530 | 0 | 8,540 |
| | Customer Services | 1,412,192 | (1,355,399) | 0 | 0 | (82,418) | 0 | (25,625) | 2 | 25,623 |

| | | Cash Expenses for each Program | | | | Source of Funding for Expenses | | | Non-cash Accrual Expenses | |
|---|-----------------------------------|--------------------------------|------------------------|-----------------------|--------------------------|--------------------------------|------------------------|--------------------------|------------------------------------|---------------|
| | | Operating Expenses and oncosts | Overheads Distribution | Loan P & I Repayments | Projects & Capital Works | Direct Operating Income | Other Specific Funding | General Revenue Required | Asset Depreciation and Remediation | Leave Accrual |
| <i>Community Safety and Wellbeing</i> | | | | | | | | | | |
| | Administration and overheads | 1,231,362 | 666,712 | 0 | 0 | (337,387) | (5,175) | 1,555,512 | 0 | 39,060 |
| | Cultural Development | 137,968 | 23,189 | 0 | 17,022 | 0 | (17,022) | 161,157 | 0 | 2,168 |
| | Community Programs | 1,066 | 182 | 0 | 0 | 0 | 0 | 1,248 | 0 | 0 |
| | Youth Service Management | 139,831 | (144,793) | 0 | 0 | 0 | 0 | (4,962) | 0 | 4,962 |
| | Youth Services | 503,312 | 143,167 | 0 | 0 | (31,254) | 0 | 615,225 | 0 | 3,725 |
| | Ranger Services | 998,254 | 0 | 0 | 0 | (592,154) | 0 | 406,100 | 5,999 | 0 |
| | Crime Prevention/CCTV | 48,505 | 0 | 0 | 0 | 0 | 0 | 48,505 | 0 | 0 |
| | Biosecurity | 262,579 | 168,465 | 0 | 0 | (107,562) | 0 | 323,482 | 0 | 22 |
| | Year Round Care | 850,118 | 240,191 | 0 | 0 | (1,057,962) | (32,347) | 0 | 4,412 | 6,208 |
| <i>Development/Development Engineering</i> | | | | | | | | | | |
| | Development Engineering | 976,106 | (603,999) | 0 | 0 | (247,920) | 0 | 124,187 | 0 | 17,237 |
| | Development | 2,959,163 | 510,297 | 0 | 0 | (2,014,000) | (15,500) | 1,439,960 | 0 | 53,599 |
| <i>Future Communities</i> | | | | | | | | | | |
| | Future Communities | 986,433 | 157,232 | 180,769 | 0 | (7,002,148) | 6,933,148 | 1,255,434 | 0 | 13,272 |
| | Place Management | 576,356 | 227,840 | 0 | 50,000 | (4,000) | (50,000) | 800,196 | 0 | 10,607 |
| <i>Learning Communities</i> | | | | | | | | | | |
| | Central Northern Regional Library | 1,318,237 | 112,927 | 0 | 371,256 | (1,725,029) | (77,391) | 0 | 245,514 | 20,992 |
| | Tamworth Regional Libraries | 2,392,443 | 320,610 | 0 | 10,000 | (296,596) | (10,000) | 2,416,457 | 14,878 | 16,646 |

| | Cash Expenses for each Program | | | | Source of Funding for Expenses | | | Non-cash Accrual Expenses | |
|---|--------------------------------|------------------------|-----------------------|--------------------------|--------------------------------|------------------------|--------------------------|------------------------------------|---------------|
| | Operating Expenses and oncosts | Overheads Distribution | Loan P & I Repayments | Projects & Capital Works | Direct Operating Income | Other Specific Funding | General Revenue Required | Asset Depreciation and Remediation | Leave Accrual |
| Governance and Corporate Support | | | | | | | | | |
| Civic Councillors & Mayor Corporate Governance | 660,469 | 38,560 | 0 | 514,500 | 0 | (440,000) | 773,529 | 10,294 | 0 |
| Financial Services | 308,337 | 3,110,481 | 0 | 0 | 0 | 0 | 3,418,818 | 0 | 0 |
| People & Culture | 3,494,271 | (3,337,466) | 0 | 0 | (210,941) | 0 | (54,136) | 0 | 54,136 |
| Risk & Safety | 2,147,458 | (2,180,812) | 0 | 0 | (170,000) | 170,000 | (33,354) | 0 | 33,354 |
| Business Systems & Solutions | 1,329,591 | (1,329,146) | 0 | 0 | 0 | (15,000) | (14,555) | 0 | 14,555 |
| Legal | 6,603,442 | (6,824,344) | 517,825 | 4,970,916 | (8,000) | (5,070,000) | 189,839 | 93,970 | 61,008 |
| Office of the General Manager Directorate Management - Strategy & Performance | 366,165 | 42,371 | 0 | 0 | (3,010) | (10,661) | 394,865 | 0 | 132 |
| Business Systems & Solutions Managed Services | 976,654 | 73,956 | 0 | 0 | (58,000) | 0 | 992,610 | 0 | 21,229 |
| | 898,352 | 128,342 | 0 | 160,000 | (1,000) | 0 | 1,185,694 | 0 | 11,237 |
| | 104,459 | 0 | 0 | 0 | (398,365) | 0 | (293,906) | 0 | 0 |
| Water and Waste Services | | | | | | | | | |
| <i>Director, Business Support & Overheads</i> | | | | | | | | | |
| Water & Waste Overheads Oncosts to Divisions | 4,214,609 | 2,039,195 | 0 | 0 | 0 | 0 | 6,253,804 | 0 | 29,174 |
| | (6,282,978) | 0 | 0 | 0 | 0 | 0 | (6,282,978) | 0 | 0 |
| <i>Water Services</i> | | | | | | | | | |
| Regional Water Services | 2,551,360 | 2,487,859 | 595,356 | 3,198,000 | (23,695,386) | (108,000) | (14,970,811) | 0 | 0 |
| Attunga Water | 245,655 | 0 | 0 | 0 | 0 | 0 | 245,655 | 30,244 | 0 |
| Barraba Water | 898,130 | 0 | 389,765 | 325,000 | 0 | (325,000) | 1,287,895 | 580,863 | 0 |

| | | Cash Expenses for each Program | | | | Source of Funding for Expenses | | | Non-cash Accrual Expenses | |
|-------------------------|------------------------------|--------------------------------|------------------------|-----------------------|--------------------------|--------------------------------|------------------------|--------------------------|------------------------------------|---------------|
| | | Operating Expenses and oncosts | Overheads Distribution | Loan P & I Repayments | Projects & Capital Works | Direct Operating Income | Other Specific Funding | General Revenue Required | Asset Depreciation and Remediation | Leave Accrual |
| <i>Sewer Services</i> | Bendemeer Water | 459,455 | 0 | 28,908 | 125,000 | 0 | (125,000) | 488,363 | 81,532 | 0 |
| | Manilla Water | 1,051,556 | 0 | 666,846 | 0 | 0 | 0 | 1,718,402 | 246,332 | 0 |
| | Moonbi/Kootingal Water | 341,996 | 0 | 0 | 0 | 0 | 0 | 341,996 | 179,807 | 0 |
| | Nundle Water | 488,704 | 0 | 0 | 0 | 0 | 0 | 488,704 | 243,934 | 0 |
| | Tamworth Water | 9,274,860 | 0 | 910,412 | 765,545 | (130,087) | (765,545) | 10,055,185 | 6,102,727 | 0 |
| | Environmental Services | 11,342 | 0 | 0 | 0 | 0 | 0 | 11,342 | 0 | 0 |
| | Private Works - Water | 0 | 0 | 0 | (30,000) | 0 | 0 | (30,000) | 0 | 0 |
| | Regional Wastewater Services | 2,506,909 | 2,266,315 | (3,200,000) | 2,372,630 | (25,125,215) | 12,907,370 | (8,271,991) | 0 | 0 |
| | Barraba Wastewater | 314,777 | 0 | 14,670 | 0 | 0 | 0 | 329,447 | 45,753 | 0 |
| | Manilla Wastewater | 497,215 | 0 | 0 | 0 | (546) | 0 | 496,669 | 153,700 | 0 |
| <i>Waste Management</i> | Moonbi/Kootingal Wastewater | 329,901 | 0 | 0 | 75,000 | 0 | (75,000) | 329,901 | 73,639 | 0 |
| | Tamworth Wastewater | 5,201,647 | 0 | 4,677,502 | 6,030,900 | (3,060,886) | (6,030,900) | 6,818,263 | 6,137,539 | 0 |
| | Private Works - Sewer | 0 | 0 | 0 | (10,000) | 0 | 0 | (10,000) | 0 | 0 |
| | Overheads - Waste Mgmt | (1,169,632) | 1,160,846 | 0 | 0 | 0 | 8,786 | 0 | 0 | 8,786 |
| | Waste Management Services | 7,019,552 | 1,654,217 | 0 | 0 | (13,369,674) | 4,695,905 | 0 | 0 | 0 |
| | Tamworth Landfill | 6,394,208 | 0 | 0 | 0 | (10,726,504) | 4,332,296 | 0 | 1,583,227 | 0 |
| | Rural Landfills | 1,774,878 | 0 | 0 | 0 | (107,562) | (1,667,316) | 0 | 565,773 | 0 |

| | | Cash Expenses for each Program | | | | Source of Funding for Expenses | | | Non-cash Accrual Expenses | |
|---|---|--------------------------------|------------------------|-----------------------|--------------------------|--------------------------------|------------------------|--------------------------|------------------------------------|---------------|
| | | Operating Expenses and oncosts | Overheads Distribution | Loan P & I Repayments | Projects & Capital Works | Direct Operating Income | Other Specific Funding | General Revenue Required | Asset Depreciation and Remediation | Leave Accrual |
| <i>Other Services</i> | Street Cleaning | 1,039,329 | 0 | 0 | 0 | (42,042) | (997,287) | 0 | 0 | 0 |
| | Small Materials | | | | | | | | | |
| | Resource Facility Organics | 1,625,596 | 0 | 0 | 600,000 | (810,157) | (1,415,439) | 0 | 9,918 | 0 |
| | Recycling Facility | 6,389 | 0 | 0 | 335,000 | (100,000) | (241,389) | 0 | 6,520 | 0 |
| | Capital and Non Recurrent Projects | 0 | 0 | 0 | 4,707,311 | 0 | (4,707,311) | 0 | 0 | 0 |
| | Laboratory | 1,582,826 | 414,092 | 0 | 83,500 | (2,149,700) | (83,500) | (152,782) | 50,781 | 11,503 |
| | Sustainability Unit | 763,645 | (855,272) | 0 | 401,000 | 0 | (50,000) | 259,373 | 0 | 6,627 |
| General Purpose Income and Reserve Transfers | | | | | | | | | | |
| <i>General Purpose Income</i> | | | | | | | | | | |
| | Ordinary Rates- Residential (net of pp) | 0 | 0 | 0 | 0 | (34,463,225) | 0 | (34,463,225) | 0 | 0 |
| | Ordinary Rates- Farmland | 0 | 0 | 0 | 0 | (7,672,330) | 0 | (7,672,330) | 0 | 0 |
| | Ordinary Rates- Mining | 0 | 0 | 0 | 0 | (23,874) | 0 | (23,874) | 0 | 0 |
| | Ordinary Rates- Business | 0 | 0 | 0 | 0 | (8,721,124) | 0 | (8,721,124) | 0 | 0 |
| | Pensioner Rebates (Ordinary Rates) | 0 | 0 | 0 | 0 | 1,081,600 | 0 | 1,081,600 | 0 | 0 |
| | Pensioner Rate Subsidies Received | 0 | 0 | 0 | 0 | (473,000) | 0 | (473,000) | 0 | 0 |
| | Interest-Overdue Rates | 0 | 0 | 0 | 0 | (270,000) | 0 | (270,000) | 0 | 0 |
| | Interest-Unrestricted | 0 | 0 | 0 | 0 | (2,370,000) | 0 | (2,370,000) | 0 | 0 |

| | | Cash Expenses for each Program | | | | Source of Funding for Expenses | | | Non-cash Accrual Expenses | |
|--------------------------------------|-------------------------------------|--------------------------------|------------------------|-----------------------|--------------------------|--------------------------------|------------------------|--------------------------|------------------------------------|---------------|
| | | Operating Expenses and oncosts | Overheads Distribution | Loan P & I Repayments | Projects & Capital Works | Direct Operating Income | Other Specific Funding | General Revenue Required | Asset Depreciation and Remediation | Leave Accrual |
| <i>Other Non-operating receipts</i> | G P Grants-Financial Assistance | 0 | 0 | 0 | 0 | (13,605,827) | 5,640,637 | (7,965,190) | 0 | 0 |
| | Internal and Community loans | 0 | 0 | (1,375,885) | 0 | 0 | 673,729 | (702,156) | 0 | 0 |
| | Dividends from other funds | 0 | (141,000) | 0 | 0 | 0 | 0 | (141,000) | 0 | 0 |
| <i>Funds transferred to Reserves</i> | Contributions to governance | 0 | (4,055,157) | 0 | 0 | 0 | 0 | (4,055,157) | 0 | 0 |
| | SRV Transport | 0 | 0 | 0 | 0 | 0 | 2,544,803 | 2,544,803 | 0 | 0 |
| | SRV Drainage | 0 | 0 | 0 | 0 | 0 | 378,591 | 378,591 | 0 | 0 |
| | SRV Buildings | 0 | 0 | 0 | 0 | 0 | 957,164 | 957,164 | 0 | 0 |
| | SRV Parks & Recreation | 0 | 0 | 0 | 0 | 0 | 80,909 | 80,909 | 0 | 0 |
| | SRV AELEC | 0 | 0 | 0 | 0 | 0 | 75,832 | 75,832 | 0 | 0 |
| | SRV Entertainment Venues | 0 | 0 | 0 | 0 | 0 | 115,017 | 115,017 | 0 | 0 |
| | SRV Sports Dome | 0 | 0 | 0 | 0 | 0 | 2,663 | 2,663 | 0 | 0 |
| | SRV Swimming Pools | 0 | 0 | 0 | 0 | 0 | 96,541 | 96,541 | 0 | 0 |
| | Election | 0 | 0 | 0 | 0 | 0 | 108,397 | 108,397 | 0 | 0 |
| | Asset Valuations | 0 | 0 | 0 | 0 | 0 | 10,250 | 10,250 | 0 | 0 |
| | Employee Leave Entitlements | 0 | 0 | 0 | 0 | 0 | 800,000 | 800,000 | 0 | 0 |
| | Council Contribution - New s94 Plan | 0 | 0 | 0 | 0 | 0 | 312,269 | 312,269 | 0 | 0 |

| | Cash Expenses for each Program | | | | Source of Funding for Expenses | | | Non-cash Accrual Expenses | |
|--|--------------------------------|------------------------|-----------------------|--------------------------|--------------------------------|------------------------|--------------------------|------------------------------------|---------------|
| | Operating Expenses and oncosts | Overheads Distribution | Loan P & I Repayments | Projects & Capital Works | Direct Operating Income | Other Specific Funding | General Revenue Required | Asset Depreciation and Remediation | Leave Accrual |
| Information Technology | 0 | 0 | 0 | 0 | 0 | 371,944 | 371,944 | 0 | 0 |
| Risk and Safety Village Improvement Fund | 0 | 0 | 0 | 0 | 0 | 15,000 | 15,000 | 0 | 0 |
| Incomplete Works | 0 | 0 | 0 | 0 | 0 | (12,759) | (12,759) | 0 | 0 |
| Flood Recovery Reserve - Sports Facilities | 0 | 0 | 0 | 0 | 0 | 41,755 | 41,755 | 0 | 0 |
| Roads - Asset Renewal | 0 | 0 | 0 | 0 | 0 | 1,668,040 | 1,668,040 | 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 |
| Council Buildings | 0 | 0 | 0 | 0 | 0 | 780,000 | 780,000 | 0 | 0 |
| Equine Centre Asset Renewal | 0 | 0 | 0 | 0 | 0 | 55,847 | 55,847 | 0 | 0 |
| Aquatics (Pools Asset Renewal) | 0 | 0 | 0 | 0 | 0 | 43,277 | 43,277 | 0 | 0 |
| Disability Works | 0 | 0 | 0 | 0 | 0 | 17,022 | 17,022 | 0 | 0 |
| Sports & Recreation | 0 | 0 | 0 | 0 | 0 | 135,582 | 135,582 | 0 | 0 |
| Cemetery | 0 | 0 | 0 | 0 | 0 | 24,783 | 24,783 | 0 | 0 |
| Tamworth Sports Dome - Court Resurfacing | 0 | 0 | 0 | 0 | 0 | 22,000 | 22,000 | 0 | 0 |
| Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 95,000 | 95,000 | 0 | 0 |
| Legal | 0 | 0 | 0 | 0 | 0 | 131,652 | 131,652 | 0 | 0 |
| Roads Renewal SV25 | 0 | 0 | 0 | 0 | 0 | 2,844,743 | 2,844,743 | 0 | 0 |

| | Cash Expenses for each Program | | | | Source of Funding for Expenses | | | Non-cash Accrual Expenses | |
|--------------------|--------------------------------|------------------------|-----------------------|--------------------------|--------------------------------|------------------------|--------------------------|------------------------------------|----------------|
| | Operating Expenses and oncosts | Overheads Distribution | Loan P & I Repayments | Projects & Capital Works | Direct Operating Income | Other Specific Funding | General Revenue Required | Asset Depreciation and Remediation | Leave Accrual |
| Efficiency savings | (1,600,000) | 0 | 0 | 0 | 0 | 0 | (1,600,000) | 0 | 0 |
| Grand Total | 138,280,737 | 0 | 12,998,972 | 106,275,274 | (248,650,349) | (9,857,378) | (952,744) | 45,960,649 | 819,975 |