

2025/2026

Operational Plan and Budget

PART TWO

2025/26

STATEMENT OF REVENUE POLICY



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 2025/26 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 43% (non-capital) of Council's total budgeted income for 2025/26.

The main sources of generated income are:

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

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 2025/26:

- 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 SERVICE

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

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

USER FEES

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

Community service obligations

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

Cost recovery

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

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

The user-pays principle

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

Distribution of corporate overheads

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

National competition policy

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

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

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

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

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

Council has no Category 2 business activities.

Competitive neutrality

Competitive neutrality is one of the principles of National Competition Policy applied throughout Australia at all levels of Government, including Local Government.

Competitive neutrality is based on the concept of a "level playing field" for competitors in a market, be they public or private sector competitors. All government business organisations should operate without net competitive advantages over businesses as a result of their public ownership.

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

Goods and services tax

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

ORDINARY RATES TO BE LEVIED 2025/26

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. Subcategories 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 revalued on 1 July 2022 and these values will be used for the third time to calculate the annual rate distribution in 2025/26.

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 2025/26 for our council is 3.8% and is made up of, the BCC 3.6% plus a population factor 0.0% plus an ESL factor 0.2% which was announced by IPART on 1 October 2024. 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.

With the approval of the 2024/25 SV application, in addition to the Statutory Pensioner Rebate, Council will grant a Voluntary Pensioner Rebate to a maximum of \$100. 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.

Rating Structure

In determining its rating structure, Council considers the need for equity amongst all ratepayers within the Local Government Area. In setting its 2025/26 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 2025/26 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.

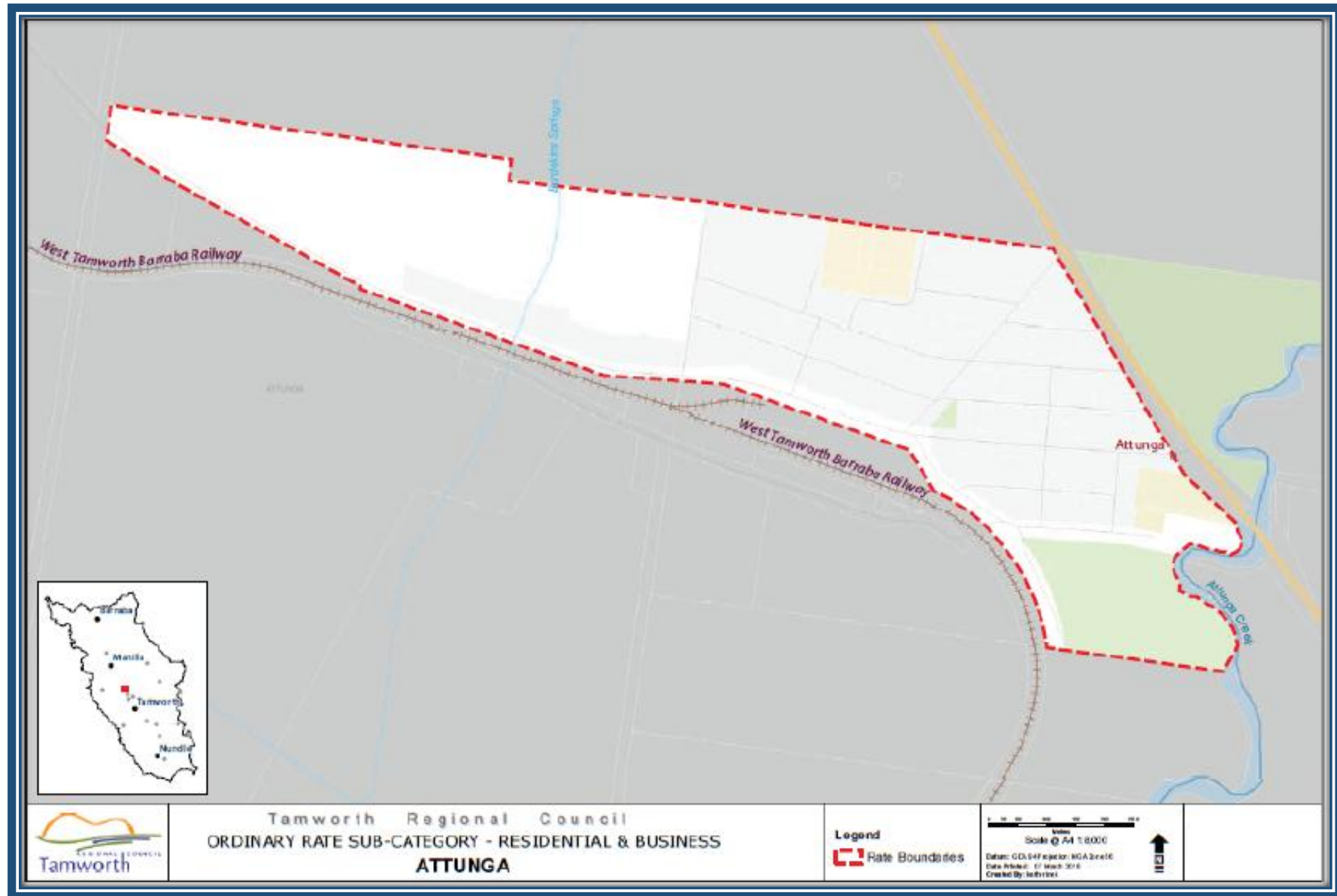
The Ad Valorem rates in the \$ included in the following table is applied to the latest property valuations provided by the Valuer General's office for rating purposes. The base date for the current valuations to be used for 2025/26 is 1 July 2022. The total land value to apply for 2025/26 is approximately \$9.779 billion.

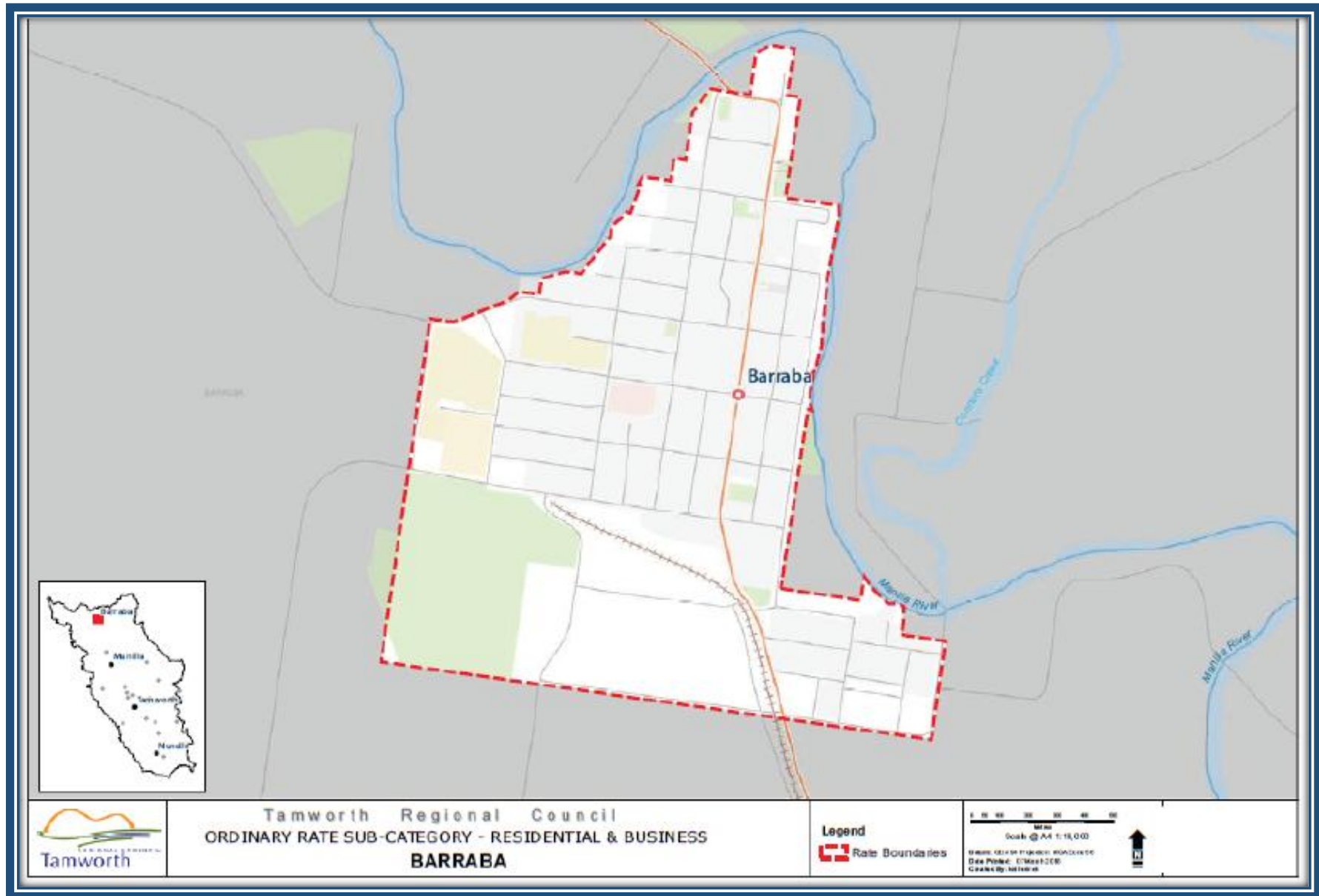
The overall income to be derived from Ordinary Rates is to be increased by 15% from the prior year 2024/25 which is the IPART approved and Council adopted special variation rate inclusive of the 3.8% rate peg. This will provide total rate yield of \$58,853,417.

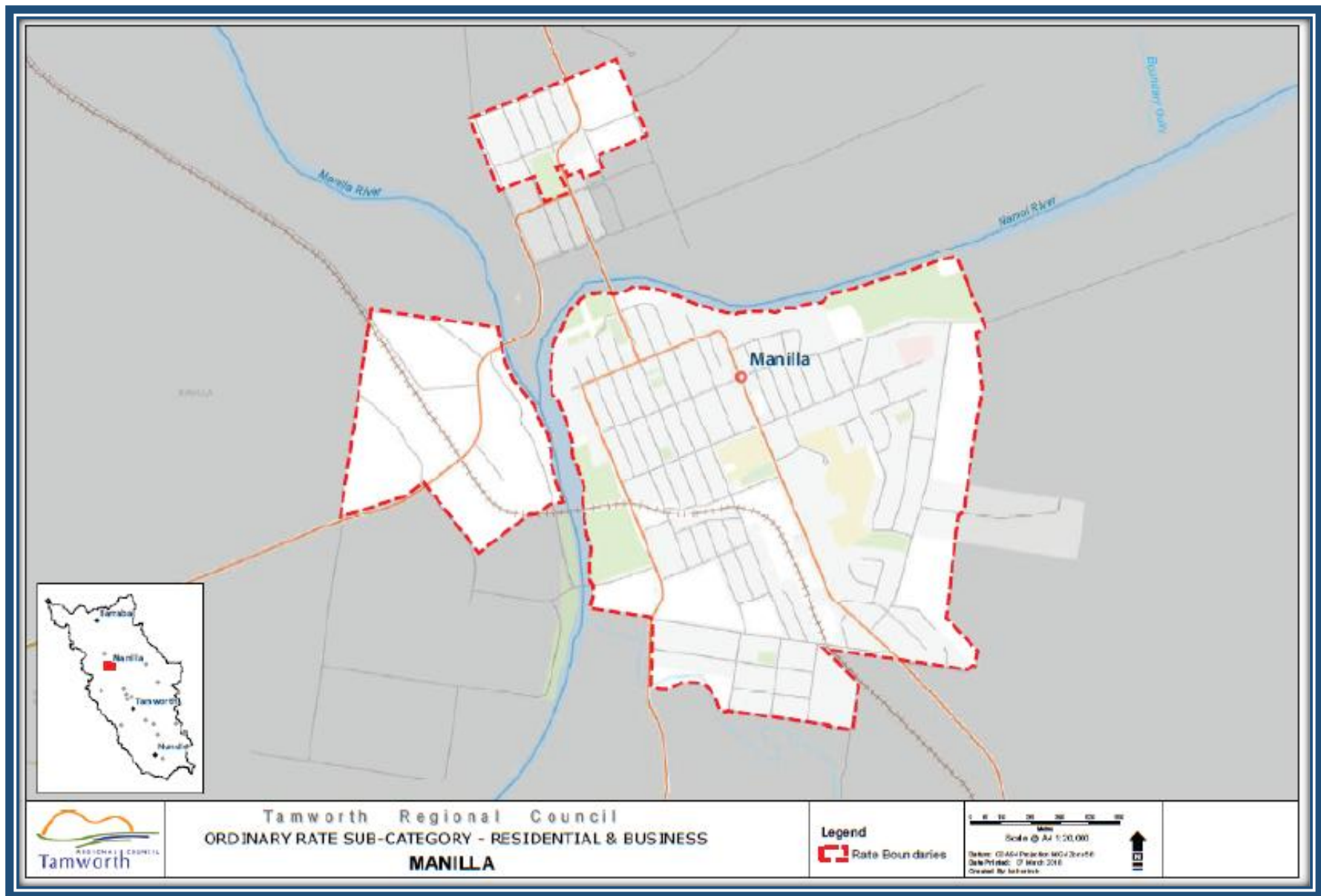
In accordance with Section 494 of the Act the following Ordinary Rates will be levied as per the table illustrated:

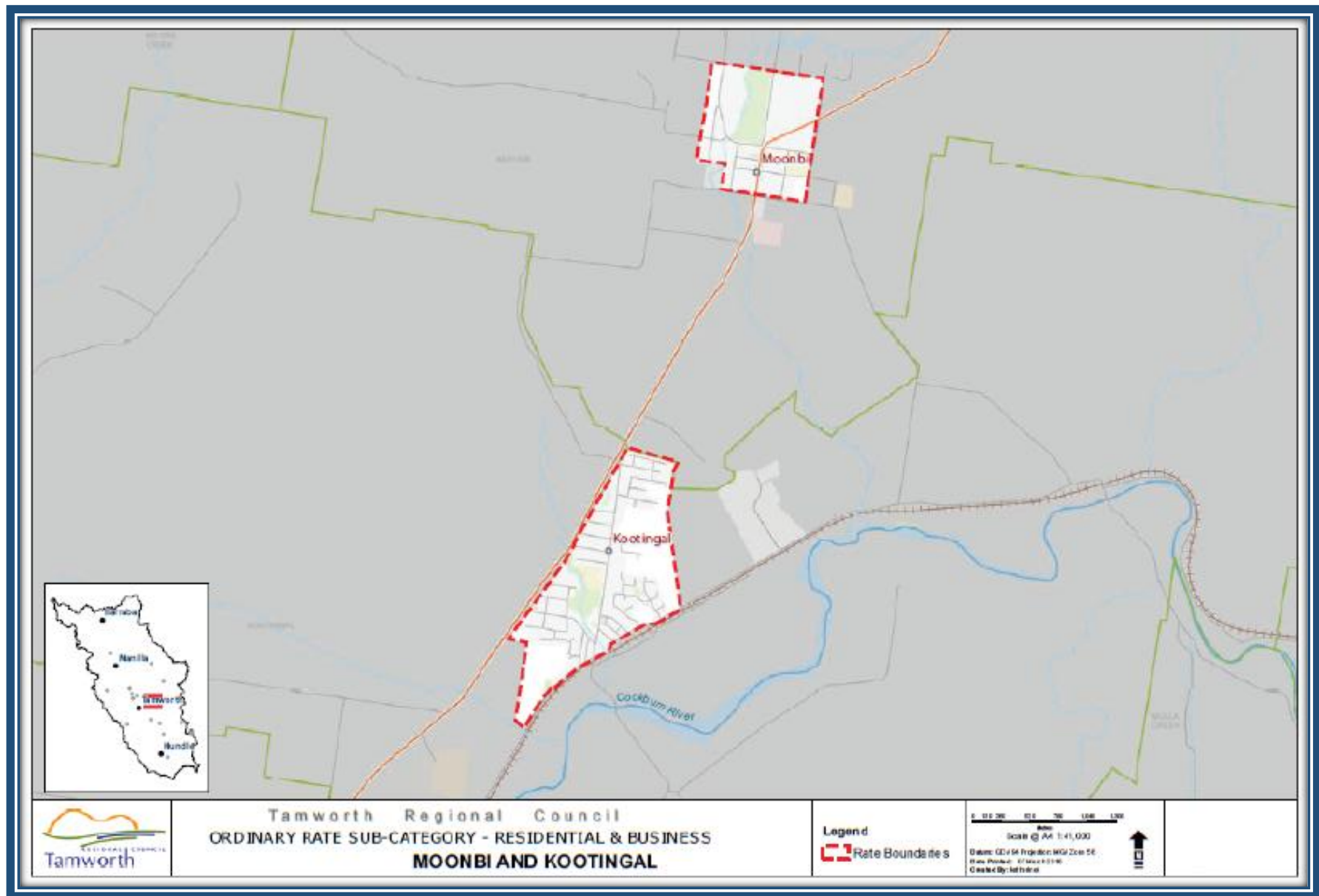
| Ordinary Rate Category / Sub Category | Ordinary Rate Sub Category Definition | Base Amount \$ | Ad Valorem Rate in \$ | Estimated Yield \$ | Base as % of Yield |
|---------------------------------------|--|----------------|-----------------------|--------------------|--------------------|
| Residential – Section 516 (LGA) | Land not within a sub category | 160.00 | 0.394750 | 3,538,052 | 12.7 |
| Residential – Barraba | Within the town of Barraba | 160.00 | 2.640108 | 547,949 | 18.7 |
| Residential – Kootingal / Moonbi | Within the towns of Kootingal and Moonbi | 160.00 | 0.411441 | 685,115 | 23.0 |
| Residential – Manilla | Within the town of Manilla | 160.00 | 0.856094 | 841,994 | 19.0 |
| Residential – Village | Within the villages of Attunga, Bendemeer and Nundle | 160.00 | 0.767127 | 338,901 | 19.5 |
| Residential – Tamworth | Within the city of Tamworth | 160.00 | 0.886530 | 33,721,346 | 8.8 |
| Business – Section 518 (LGA) | Land not within a sub category | 160.00 | 1.046601 | 62,063 | 16.5 |
| Business – Barraba | Within the town of Barraba | 160.00 | 4.064582 | 109,036 | 10.6 |
| Business – Kootingal / Moonbi | Within the towns of Kootingal / Moonbi | 160.00 | 0.590628 | 40,177 | 12.7 |
| Business – Manilla | Within the town of Manilla | 160.00 | 2.646023 | 174,962 | 7.3 |
| Business – Village | Within the villages of Attunga, Bendemeer and Nundle | 160.00 | 0.892006 | 32,310 | 19.3 |
| Business – Tamworth | Within the city of Tamworth | 160.00 | 1.368155 | 9,881,722 | 2.5 |
| Farmland – Section 515 (LGA) | All farmland (no sub categories defined) | 160.00 | 0.198341 | 8,852,151 | 5.5 |
| Mining – Section 517 (LGA) | All mining (no sub categories defined) | 160.00 | 2.802991 | 27,639 | 1.7 |
| | TOTAL YIELD \$ | | | 58,853,417 | |

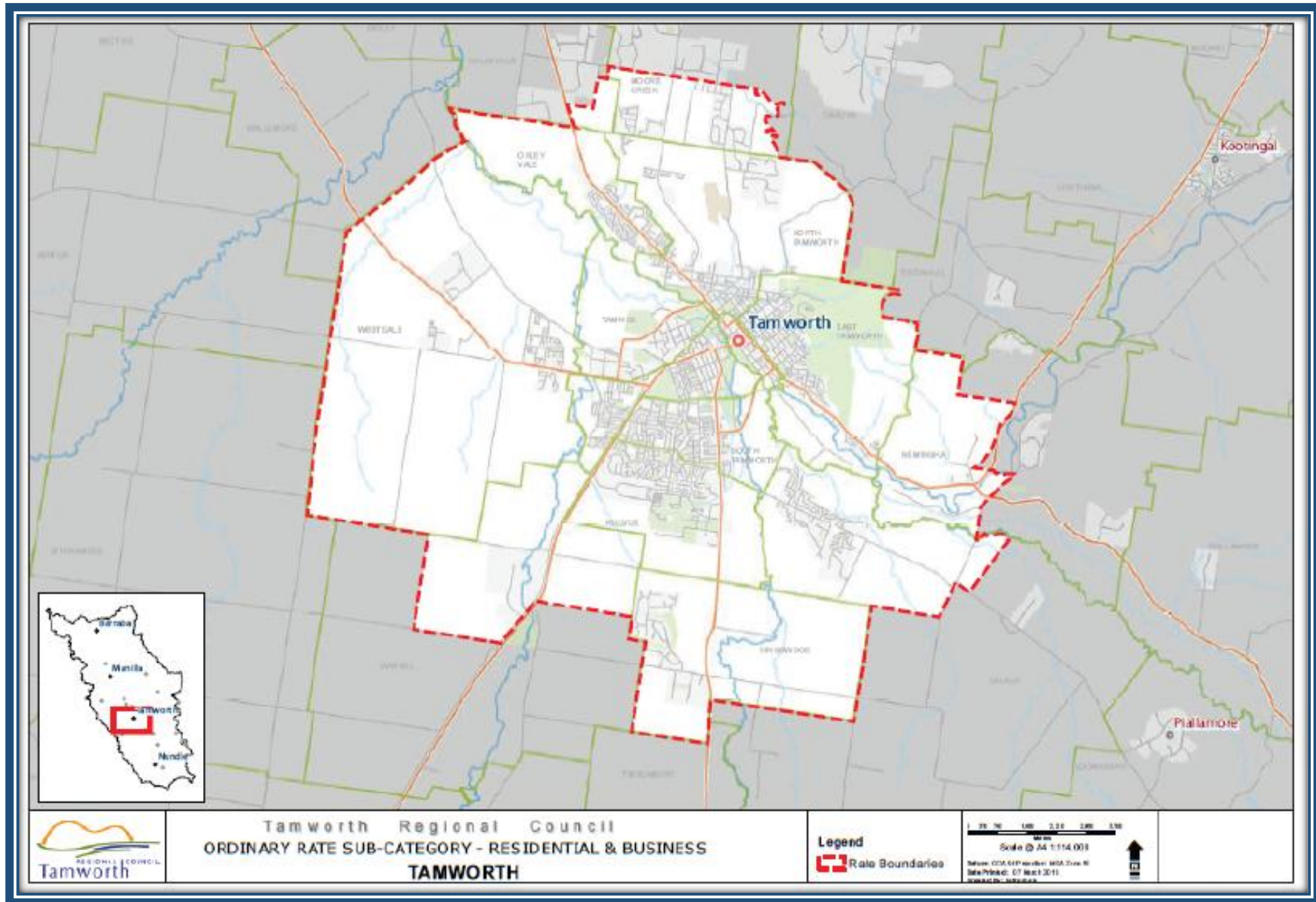
In accordance with Section 405 (4) of the Act the maps defining the Ordinary Rate Sub-categories, as detailed in the table above, are as follows:











WATER AND SEWER CHARGES POLICY

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

| | |
|--|---|
| | <p>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.

| | |
|----------------------------------|---|
| 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 2025/26, Council will increase income from Water Supply Service Availability Charges by 3.8%. 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 2025/26:

| Multiple Occupancy | 2024/25 charge \$ | 2025/26 charge \$ | Variance\$ |
|--|---|-------------------|------------|
| Strata Lots | 224.00 | 233.00 | 9.00 |
| Residential Units (Non-Strata Lots) - per unit | 224.00 | 233.00 | 9.00 |
| Service Size per Connection | | | |
| 20mm or ¾" or meter not connected | 335.00 | 348.00 | 13.00 |
| 25mm or 1" | 523.00 | 543.00 | 20.00 |
| 25mm or 1" - reduced pressure | 335.00 | 348.00 | 13.00 |
| 30/32mm or 1.25" | 863.00 | 896.00 | 33.00 |
| 40mm or 1.5" | 1,349.00 | 1,400.00 | 51.00 |
| 50/65mm or 2" | 2,111.00 | 2,191.00 | 80.00 |
| 80mm | 5,395.00 | 5,600.00 | 205.00 |
| 100mm | 8,429.00 | 8,749.00 | 320.00 |
| 150mm | 18,967.00 | 19,688.00 | 721.00 |
| Dungowan Dam Main – traversing property | 50% (rounded) of the applicable service availability charge | | |

The estimated yield from the service availability charges will be \$9,821,072.

WATER SUPPLY CHARGES - CONSUMPTION CHARGE

Council will make a charge under Section 502 of the Act for the rating year 2025/26 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 2025/26 are as follows:

| Property Type | 2024/25 Charge per kilolitre \$ | 2025/26 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 | 1.88 | 1.95 | 0.07 |
| 2nd Tier - 401 to 800kls | 2.83 | 2.93 | 0.10 |
| 3rd Tier - above 800kls | 4.25 | 4.41 | 0.16 |
| All multiple units residential properties (per annum) | | | |
| 1st Tier - 0 to 400kls | 1.88 | 1.95 | 0.07 |
| 2nd Tier - 401 to 800kls | 2.83 | 2.93 | 0.10 |
| 3rd Tier - above 800kls | 4.25 | 4.41 | 0.16 |

Where there are 3 or more 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 | 1.88 | 1.95 | 0.07 |
| All non-residential properties except those listed below (per annum) | | | |
| 1st Tier - 0 to 400kls | 1.88 | 1.95 | 0.07 |
| 2nd Tier - 401 to 800kls | 2.08 | 2.16 | 0.08 |
| 3rd Tier - above 800kls | 2.29 | 2.38 | 0.09 |

| Property Type | 2024/25 Charge per kilolitre \$ | 2025/26 Charge per kilolitre \$ | Variance Charge per kilolitre \$ |
|---|---------------------------------------|---------------------------------------|--|
| Food Processors (per account) | | | |
| Charge per kl | 1.46 | 1.52 | 0.06 |
| Calala Backwash Water | 0.46 | 0.48 | 0.02 |
| AELEC Precinct backwash and Water Harvesting Scheme Treated Water | 1.59 | 1.65 | 0.06 |
| Raw groundwater delivered from a council bore per kL | 0.27 | 0.28 | 0.01 |
| Raw Water (per annum) | | | |
| 1st Tier - 0 to 400kls | 1.30 | 1.35 | 0.05 |
| 2nd Tier - 401 to 800kls | 1.43 | 1.48 | 0.05 |
| 3rd Tier - above 800kls | 1.57 | 1.63 | 0.06 |
| Dungowan Dam Raw Water – main traversing property (per annum) | | | |
| 1st Tier - 0 to 400kls | 0.65 | 0.68 | 0.03 |
| 2nd Tier - 401 to 800kls | 1.43 | 1.48 | 0.05 |
| 3rd Tier - above 800kls | 1.57 | 1.63 | 0.06 |

The estimated yield from the consumption charges, including consumption charges for the Dungowan Dam Gravitation Main, will be \$17,838,738.

SEWERAGE SERVICES - CONNECTION SERVICES

In 2025/26 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 2025/26 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.

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 \$21,361,526. Charges apply to various property categories as follows:

| Category | 2024/25 Charge \$ | 2025/26 Charge \$ | Variance Charge \$ |
|---|----------------------|----------------------|-----------------------|
| Residential | | | |
| Availability | 885.00 | 885.00 | 0.00 |
| Strata Lot Availability | 885.00 | 885.00 | 0.00 |
| Additional Residential Unit | 885.00 | 885.00 | 0.00 |
| Non-Residential | | | |
| Availability (meter not connected) | 885.00 | 885.00 | 0.00 |
| Strata Lot Availability | 885.00 | 885.00 | 0.00 |
| Availability Charge per Connection | | | |
| 20mm or ¾" | 573.00 | 573.00 | 0.00 |
| 25mm or 1" | 893.00 | 893.00 | 0.00 |
| 25mm or 1" – reduced pressure | 573.00 | 573.00 | 0.00 |
| 30/32mm or 1.25" | 1,283.00 | 1,283.00 | 0.00 |
| 40mm or 1.5" | 2,277.00 | 2,277.00 | 0.00 |
| 50/65mm or 2" | 3,557.00 | 3,557.00 | 0.00 |
| 80mm | 9,097.00 | 9,097.00 | 0.00 |
| 100mm | 14,211.00 | 14,211.00 | 0.00 |
| 150mm | 31,965.00 | 31,965.00 | 0.00 |
| Sewer Usage Charge | 1.35 per kL | 1.35 per kL | 0.00 per kL |
| 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 |

SEWERAGE SERVICES – NON-RESIDENTIAL

All business/commercial activities will be levied an Annual Availability Charge and other charges as appropriate.

SEWERAGE SERVICES – NON-RESIDENTIAL – 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-RESIDENTIAL – 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.; and
 - 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.

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All discharge categories can be charged non-compliance charges for failing to install and maintain adequate pre-treatment.

All fees and charges adopted by Council for non-compliance charges have been recommended by DPE. A summary of the types of fees and charges applicable to each category is below:

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

| Charge and Fee Description | Unit of Measure | 2024/25 Charge \$ | 2025/26 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

The Local Government Act 1993 (NSW) (The Act) includes the following provisions:

- Council must levy an annual charge for the provision of 'domestic waste management services' for each parcel of rateable land for which the service is 'available' (see s 496(1));
- Council may levy an annual charge for the provision of 'waste management services (other than domestic waste management services)' for each parcel of rateable land for which the service is 'provided or proposed to be provided'(see s 501(1)); and
- Council may levy either of these charges, under s 496 or s 501, based on the actual use, rather than provision, of the service (see s 502).

Further The Act defines domestic waste management services as services comprising the periodic collection of domestic waste from individual parcels of rateable land and services that are associated with those services. Domestic waste is defined as waste on domestic premises of a kind and quantity ordinarily generated on domestic premises and includes waste that may be recycled, but does not include sewage.

The provisions of The Act and the guidelines from the Office of Local Government encourage user pay 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.

For the Tamworth Regional Council Local Government Area;

- Domestic Waste Management Services are made up of an annual base charge and a collection charge, where collection services are offered and vary depending on the type of collection services available.
- Property owners levied Domestic Waste Management Services charges under s 496 of *the Act* cannot opt out of this service. That is, a property owner must pay the applicable base charge and the waste collection charges, where collection services are offered, even if the service is not used.
- The determining factors whether a Domestic Waste Management Services charge must be applied includes the kind of waste that is generated at the property and the collection service that Council makes available to the property.
- Where a property generates different kinds of waste, for example, because it is used for both residential and non-domestic (for example commercial or farm) use, Council may determine appropriate charges based on the particular circumstances for each property.
- Charges for non-domestic waste management services will be levied on property where there is little to no domestic waste generated. These properties will pay the appropriate annual base charge. If a collection service is offered by Council, the property owner may elect to use this service.
- The "standard" domestic collection service is one Recycling (yellow lid) bin, one General (red lid) bin and, where available, one Garden Organics (green lid) bin. Property owners may request additional services provided they pay the associated fees for servicing each additional bin. The base charge for additional waste services will only be increased for additional General (red lid) collection services. No additional base charge will be incurred for the additional collections of Recycling (yellow lid) or Garden Organics (green lid).
- Properties that fall under s 555 and s 556 of The Act as non-rateable will have a charge levied under s 502 for the actual use of a domestic or non-domestic waste management service however the owner is able to opt out of the charge by electing not to use the service.
- For the purpose of the base charge, all property in the Local Government Area have been allocated to one of the following areas:
 - **Urban**
Generally includes Tamworth, Attunga, Moonbi and Kootingal;
 - **Regional Centre**
Generally includes Nundle, Manilla; and Barraba
 - **Regional Remote**
Generally includes All other areas.

The annual base charge, is calculated based on 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 | |
| Food Organics / Garden Organics (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 servicing frequency of waste collection service is:

- General waste (red lid) bin – weekly;
- Recycling (yellow lid) bin – fortnightly; and
- Garden organics (green lid) bin – fortnightly.

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.

In 2025/26, Council will increase income from annual waste management charges levied via the rate notice by 3.8%.

Council will levy the following annual charges for the rating year 2025/26 for waste management services. The estimated yield via rate notices is \$13,713,846.

The standard kerbside waste collection service is based on the following:

| 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 | |

* Please note, Garden Organics collection services may not be provided to all properties in the "Urban" area

| Area | Charge | Levied Under | 24/25 | 25/26 | Variance |
|-----------------|--|--------------|-------|-------|----------|
| Urban | Domestic Waste Base Charge Will be levied against all developed, undeveloped and vacant domestic land within the service areas of Tamworth, Attunga, Kootingal and Moonbi. | s496 | \$256 | \$266 | \$10 |
| | Domestic Waste Collection Service Charge Domestic Waste Collection Service charge will be levied against all domestic land within the City of Tamworth and the towns of Attunga, Kootingal and Moonbi that can receive a collection service regardless of if the service is to be used. | s496 | \$198 | \$206 | \$8 |
| | Additional Red Bin | | \$99 | \$103 | \$4 |
| | Additional Yellow Bin | | \$65 | \$67 | \$2 |
| | Additional Green Bin | | \$34 | \$36 | \$2 |
| 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. | s496 | \$141 | \$146 | \$5 |
| | 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 located along the routes used by Council's Kerbside Collection Contractor to service these areas that receive a collection service | s496 | \$277 | \$288 | \$11 |
| | Additional Red Bin | | \$212 | \$221 | \$9 |
| | Additional Yellow Bin | | \$65 | \$67 | \$2 |
| Regional Remote | 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. | s496 | \$58 | \$60 | \$2 |
| | 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. | | \$323 | \$335 | \$12 |
| | Additional Red Bin | | \$258 | \$268 | \$10 |
| | Additional Yellow Bin | | \$65 | \$67 | \$2 |

| | | | | | |
|------------------------------------|--|------|-------|-------|------|
| | 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 | s496 | \$167 | \$173 | \$6 |
| Additional Bin Collection Services | Additional bin collection services will be levied a charge equal to the waste collection service charge for the relevant additional bin | | | | |
| Non Domestic | Non-Domestic Waste Management Base Charge A non-domestic waste management base charge will be levied against all non-domestic (commercial) developed, undeveloped and vacant rateable land within the waste collection areas. | s501 | \$148 | \$154 | \$6 |
| | Non-Domestic Waste Management Collection Charge A non-domestic waste management collection charge will be levied against all non-domestic (commercial) land receiving a Council waste and recycling collection service including land located along the routes used by Council's kerbside collection contractor to service these areas that receive a collection service and the property owner has elected to utilise the service | s501 | \$334 | \$347 | \$13 |
| | Additional Red Bin | | \$269 | \$280 | \$11 |
| | Additional Yellow Bin | | \$65 | \$67 | \$2 |
| | 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 | s501 | \$167 | \$173 | \$6 |

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 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 2025/26:

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

The estimated yield from Stormwater Management Charges is \$646,912.

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 2025/26 is 10.5%.

SALE OF ASSETS DURING THE YEAR 2025/26

During the Financial Year 2025/26, 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 2025/26 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 2025/26 is included in this document. The schedule identifies the type and amount of fee approved by the Council to be charged for a service provided in the 2025/26 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 2025/26 Financial Year.

| | |
|---|-------------------|
| Projected Unexpended Loan Balance as at 30 June 2025 | 1,212,608 |
| Add New loans: | |
| Aquatic Centre | 5,855,000 |
| Digitech | 4,850,000 |
| Organics Recycling Facility | 36,640,000 |
| Skywalk | 3,700,000 |
| Tamworth Global Gateway Park | 3,260,208 |
| Total New Loans | 54,305,208 |
| Less Project Expenditure: | |
| Aquatic Centre | 5,854,987 |
| Digitech | 4,913,342 |
| Organics Recycling Facility | 36,640,000 |
| Skywalk | 3,700,000 |
| Tamworth Global Gateway Park | 3,260,208 |
| Barraba Sewerage Augmentation | 100,000 |
| Kootingal Sewerage Augmentation | 200,000 |
| Total Project Expenditure | 54,668,537 |
| Projected Unexpended Loan balance as at 30 June 2026 | 849,279 |

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.

INCOME STATEMENT BY TYPE FOR 2025/26

| | Full Estimate | Internal Eliminations | Adjusted Estimate |
|---|--------------------|--------------------------|----------------------|
| Income from Continuing Operations | | | |
| Rates & Annual Charges | 103,453,026 | 757,603 | 102,695,423 |
| User Charges & Fees | 51,378,562 | 1,916,902 | 49,461,660 |
| Other Revenues | 3,284,898 | | 3,284,898 |
| Grants & Contributions - Operating | 24,418,247 | 1,046,860 | 23,371,387 |
| Grants & Contributions - Capital | 41,901,069 | | 41,901,069 |
| Interest & Investment Revenue | 9,499,608 | 343,799 | 9,155,809 |
| Other Income | 5,163,985 | | 5,163,985 |
| Total Income from Continuing Operations | 239,099,395 | 4,065,164 | 235,034,231 |
| Expenses from Continuing Operations | | | |
| Employee Benefits & On-costs | 73,443,048 | | 73,443,048 |
| Materials & Services | 56,583,868 | 3,721,365 | 52,862,503 |
| Borrowing Costs | 3,975,108 | 343,799 | 3,631,309 |
| Depreciation & Amortisation | 47,556,540 | | 47,556,540 |
| Other Expenses | 4,422,834 | | 4,422,834 |
| Total Expenses from Continuing Operations | 185,981,398 | 4,065,164 | 181,916,234 |
| Net Operating Result – Surplus/(Deficit) | 53,117,997 | | 53,117,997 |
| Net Operating Result before Capital Income Surplus/(Deficit) | 11,216,928 | | 11,216,928 |

Internal eliminations are rates and charges levied on Council property or user fees and charges raised on Council activities. The income and expense for these must be eliminated in the Annual Financial reports and the above figures will be used in the 2025/26 reports for comparison to actual results.

CONSOLIDATED INCOME STATEMENT BY FUNCTION FOR 2025/26 (AFTER INTERNAL ELIMINATIONS)

| Income Statement by function for 2025/26 | Income | Expenses | Operating Result |
|---|--------------------|--------------------|---------------------|
| Our Water Security | 62,954,056 | 45,874,081 | 17,079,975 |
| A Liveable Built Environment | 26,045,975 | 18,329,000 | 7,716,975 |
| Prosperity and Innovation | 10,470,136 | 16,834,260 | (6,364,124) |
| Resilient and diverse communities | 3,493,285 | 12,628,888 | (9,135,603) |
| Connecting our Region and its Citizens | 32,081,566 | 44,272,492 | (12,190,926) |
| Working with and protecting our environment | 23,459,396 | 24,695,573 | (1,236,177) |
| Celebrate our cultures and heritage | 2,383,685 | 6,900,148 | (4,516,463) |
| A Strong and Vibrant Identity | 404,476 | 2,387,159 | (1,982,683) |
| Open and Collaborative Leadership | 1,840,602 | 9,994,633 | (8,154,031) |
| Total of Functions – Surplus/(Deficit) | 163,133,177 | 181,916,234 | (18,783,057) |
| General Purpose Income | 71,901,054 | 0 | 71,901,054 |
| Net Operating Result – Surplus/(Deficit) | 235,034,231 | 181,916,234 | 53,117,997 |

DETAILED ANNUAL OPERATIONAL PLAN BUDGET 2025/26 BY DIRECTORATE

| | | 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 (Surplus/Deficit) | Asset Depreciation and Remediation | Leave Accrual |
| Regional Services | | | | | | | | | | |
| Director & Business Support | Administration and overheads | 611,548 | (626,903) | 0 | 0 | 0 | 0 | 15,355 | 0 | 15,355 |
| Airport & Aviation Development | Airport & Aviation Development | 3,541,232 | 568,394 | 285,808 | 887,050 | 5,897,587 | (615,103) | 0 | 2,156,701 | 20,850 |
| | Pilot Training Facility | 3,052,121 | 332,746 | 1,223,269 | 950,000 | 4,084,908 | 1,473,228 | 0 | 0 | 2,148 |
| Plant, Fleet & Buildings | Corporate Buildings Services | 1,745,428 | 233,695 | 232,600 | 1,990,833 | 1,518,417 | 1,870,096 | (814,043) | 829,862 | 5,021 |
| | Fleet Services | 9,293,776 | 1,110,403 | 0 | 10,252,404 | 16,248,594 | 5,004,049 | 596,060 | 3,800,000 | 54,488 |
| | WHS Business Partner | 127,923 | (92,922) | 0 | 0 | 0 | 0 | (35,001) | 0 | 2,521 |
| | Services Centre | 382,915 | (625,607) | 0 | 182,846 | 0 | 182,846 | 242,692 | 242,346 | 0 |
| | Warehouse Operations | 449,562 | (452,075) | 0 | 0 | 5,000 | 0 | 7,513 | 0 | 6,992 |
| Sports & Recreation | Street cleaning | 120,339 | 0 | 0 | 0 | 0 | 0 | (120,339) | 0 | 0 |
| | Public Cemeteries | 610,032 | 0 | 130,665 | 0 | 496,326 | 0 | (244,371) | 79,106 | 0 |
| | Public conveniences | 164,917 | 0 | 122,839 | 0 | 0 | 50,000 | (237,756) | 0 | 0 |

DETAILED ANNUAL OPERATIONAL PLAN BUDGET 2025/26 BY DIRECTORATE ctd...

| | | 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 (Surplus/Deficit) | Asset Depreciation and Remediation | Leave Accrual |
| Roads & Drainage Overheads | Community Centres & Halls | 22,852 | 0 | 0 | 0 | 0 | 0 | (22,852) | 16,281 | 0 |
| | Sporting grounds & venues | 3,184,521 | (124,249) | 375,666 | 94,764 | 770,757 | 70,505 | (2,689,440) | 1,520,718 | 2,246 |
| | Swimming pools | 2,097,032 | 396,912 | 0 | 144,569 | 449,944 | 144,569 | (2,044,000) | 354,153 | 14,257 |
| | Parks & Gardens (Lakes) | 5,428,386 | 1,317,883 | 0 | 265,343 | 36,000 | 222,956 | (6,752,656) | 1,145,754 | 35,065 |
| | Other Sport & Recreation | 30,750 | 0 | 0 | 0 | 0 | 0 | (30,750) | 0 | 0 |
| | Streets and Roadside Mtce | 1,052,252 | 0 | 0 | 0 | 0 | 0 | (1,052,252) | 0 | 0 |
| | Administration and overheads | 6,617,196 | 2,658,290 | 0 | 0 | 0 | 0 | (9,275,486) | 0 | 14,405 |
| | Oncosts to Divisions | (9,297,091) | 0 | 0 | 0 | 0 | 0 | 9,297,091 | 0 | 0 |
| | Assets | 708,817 | 127,322 | 0 | 0 | 848,708 | 0 | 12,569 | 0 | 12,569 |
| | Survey & Design | 1,251,738 | 224,947 | 0 | 0 | 1,552,835 | 0 | 76,150 | 0 | 16,150 |
| Roads & Drainage Operations | Traffic Facilities | 652,168 | 7,307 | 0 | 400,000 | 793,009 | 243,269 | (23,197) | 180,037 | 0 |
| | Classified Roads | 1,161,753 | 0 | 0 | 1,131,989 | 2,632,300 | (338,558) | 0 | 0 | 0 |
| | Local Roads Maintenance | 17,693,482 | 0 | 0 | 0 | 184,620 | 8,300,220 | (9,208,642) | 0 | 0 |
| | Drainage & Flood Mitigation | 1,330,792 | 0 | 468,896 | 0 | 758,740 | (482,455) | (1,523,403) | 3,585,943 | 0 |
| | Asset Renewal - Local Roads and Drainage | 0 | 0 | 0 | 14,760,701 | 0 | 14,760,701 | 0 | 0 | 0 |
| | | | | | | | | | | |

DETAILED ANNUAL OPERATIONAL PLAN BUDGET 2025/26 BY DIRECTORATE ctd...

| | | 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 (Surplus/Deficit) | Asset Depreciation and Remediation | Leave Accrual |
| | Transport - | 0 | 0 | 716,317 | 0 | 0 | 285,920 | (430,397) | 15,991,271 | 0 |
| | Finance Expenses | | | | | | | | | |
| | Quarries & Gravel Pits | (150,000) | 0 | 0 | 0 | 0 | 0 | 150,000 | 27,054 | 0 |
| | RMCC Routine Works | 805,666 | 0 | 0 | 0 | 805,666 | 0 | 0 | 0 | 0 |
| | RMCC Ordered Works | 0 | 0 | 0 | 4,500,000 | 4,500,000 | 0 | 0 | 0 | 0 |
| | Private Works - Infrastructure & Projects | 14,161 | 0 | 0 | 0 | 14,161 | 0 | 0 | 0 | 0 |
| | Strategy Works | 0 | 0 | 0 | 0 | 4,244,066 | (4,244,066) | 0 | 0 | 0 |
| | Traffic Facilities | 0 | 0 | 0 | 807,000 | 277,000 | 530,000 | 0 | 0 | 0 |
| | Infrastructure Projects | 0 | 0 | 0 | 51,374,265 | 33,427,920 | 16,646,345 | (1,300,000) | 0 | 0 |
| | Tamworth Global Gateway Park | 34,500 | 0 | 5,766,643 | 3,260,208 | 5,766,645 | 3,294,706 | 0 | 0 | 0 |
| | SDA - Transport | 0 | 0 | 0 | (450,000) | 0 | (360,000) | 90,000 | 0 | 0 |
| | Operations - Civil | 103,300 | (103,300) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Rural Fire service | 1,968,314 | 5,793 | 0 | 0 | 342,975 | 0 | (1,631,132) | 52,068 | 0 |
| | State Emergency Services | 322,583 | 1,756 | 0 | 0 | 0 | 0 | (324,339) | 22,197 | 0 |
| Creative Communities & Experiences | | | | | | | | | | |
| Director & Business Support | | | | | | | | | | |
| | Administration and overheads | 531,450 | (541,757) | 0 | 0 | 0 | 0 | 10,307 | 0 | 10,307 |
| | Art Gallery | 1,016,235 | 195,007 | 0 | 69,000 | 129,300 | 3,000 | (1,147,942) | 7,979 | 15,852 |
| | Museums | 440,380 | 20,388 | 0 | 5,000 | 119,300 | 5,000 | (341,468) | 446 | 0 |

DETAILED ANNUAL OPERATIONAL PLAN BUDGET 2025/26 BY DIRECTORATE ctd...

| | | 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 (Surplus/Deficit) | Asset Depreciation and Remediation | Leave Accrual |
| <i>Communications</i> | Destination Development | 1,190,328 | 213,778 | 0 | 10,000 | 404,747 | 0 | (1,009,359) | 2,784 | 6,532 |
| | Communications | 1,759,687 | (52,424) | 0 | 25,500 | 59,875 | 0 | (1,672,888) | 0 | 26,189 |
| <i>Events</i> | Administration and overheads | 1,027,738 | 290,378 | 0 | 0 | 0 | 0 | (1,318,116) | 0 | 18,000 |
| | Tamworth Country Music Festival | 3,412,434 | 0 | 0 | 0 | 2,589,274 | 0 | (823,160) | 0 | 0 |
| <i>Entertainment Venues</i> | Other Community Events | 310,842 | 0 | 0 | 0 | 113,334 | 0 | (197,508) | 0 | 0 |
| | Community Centre | 220,490 | 44,608 | 0 | 0 | 78,059 | (311) | (187,350) | 42,393 | 1,824 |
| | Entertainment Venues | 211,710 | 0 | 0 | 0 | 264,933 | (8,000) | 45,223 | 0 | 0 |
| | Management | 2,031,507 | 250,118 | 0 | 8,000 | 724,125 | (23,389) | (1,588,889) | 20,387 | 20,429 |
| | Capitol Theatre | 370,172 | 19,339 | 0 | 140,000 | 234,057 | 115,425 | (180,029) | 96,714 | 0 |
| | Tamworth Town Hall | (70,982) | 0 | 0 | 0 | 5,000 | 0 | 75,982 | 0 | 0 |
| <i>AELEC Precinct</i> | Lands Building | 1,219,913 | 92,804 | 0 | 5,000 | 620,013 | (124,810) | (822,514) | 303,704 | 9,343 |
| | TRECC | 3,355,947 | 314,375 | 927,282 | 190,808 | 1,887,518 | 190,808 | (2,710,086) | 860,416 | 15,264 |
| Liveable Communities | | | | | | | | | | |
| <i>Director & Business Support</i> | | | | | | | | | | |
| | Administration and overheads | 1,450,228 | (793,333) | 0 | 0 | 130,600 | 0 | (526,295) | 6,327 | 11,579 |

DETAILED ANNUAL OPERATIONAL PLAN BUDGET 2025/26 BY DIRECTORATE ctd...

| | | 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 (Surplus/Deficit) | Asset Depreciation and Remediation | Leave Accrual |
| <i>Community Safety and Wellbeing</i> | Customer Services | 1,503,291 | (1,450,253) | 0 | 0 | 82,260 | 0 | 29,222 | 0 | 29,222 |
| | Administration and overheads | 1,308,316 | 712,412 | 0 | 0 | 391,360 | 5,300 | (1,624,068) | 0 | 41,148 |
| | Cultural & Community Development | 112,386 | 26,021 | 0 | 0 | 0 | 0 | (138,407) | 0 | 1,107 |
| | Community Programs | 0 | 209 | 0 | 0 | 0 | 0 | (209) | 0 | 0 |
| | Youth Service Management | 145,129 | (150,239) | 0 | 0 | 0 | 0 | 5,110 | 0 | 5,110 |
| | Outside School Hours Care (OSHC) | 983,584 | 240,548 | 0 | 11,649 | 1,283,104 | (46,209) | 1,114 | 0 | 11,254 |
| | Youth Services | 479,671 | 134,776 | 0 | 0 | 32,300 | 0 | (582,147) | 0 | 1,714 |
| | Ranger Services | 497,004 | 0 | 0 | 0 | 450,827 | 0 | (46,177) | 0 | 0 |
| | Crime Prevention/CCTV | 49,800 | 0 | 0 | 0 | 0 | 0 | (49,800) | 0 | 0 |
| | Biosecurity | 254,774 | 175,383 | 0 | 0 | 111,300 | 0 | (318,857) | 0 | 1,743 |
| <i>Development/Development Engineering</i> | Development Engineering | 1,156,856 | (724,946) | 0 | 0 | 184,200 | 0 | (247,710) | 0 | 20,603 |
| | Development | 3,122,231 | 528,027 | 0 | 54,000 | 1,691,400 | 16,000 | (1,996,858) | 0 | 59,256 |
| <i>Future Communities</i> | Future Communities | 1,085,425 | 161,436 | 180,760 | 57,000 | 8,970,185 | (8,707,496) | (1,221,932) | 0 | 18,216 |
| | Place Management | 603,719 | 232,757 | 0 | 50,000 | 4,100 | 50,000 | (832,376) | 0 | 9,797 |

DETAILED ANNUAL OPERATIONAL PLAN BUDGET 2025/26 BY DIRECTORATE ctd...

| | | 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 (Surplus/Deficit) | Asset Depreciation and Remediation | Leave Accrual |
| <i>Learning Communities</i> | | | | | | | | | | |
| | Central Northern Regional Library | 1,389,335 | 117,375 | 0 | 447,985 | 1,721,239 | 233,456 | 0 | 244,523 | 19,077 |
| | Tamworth Regional Libraries | 2,762,045 | 356,936 | 0 | 0 | 297,647 | 34,369 | (2,786,965) | 0 | 16,305 |
| Governance and Corporate Support | | | | | | | | | | |
| | Civic Councillors & Mayor | 689,549 | 123,379 | 0 | 0 | 0 | 0 | (812,928) | 14,212 | 0 |
| | Corporate Governance | 278,114 | 3,334,045 | 0 | 0 | 0 | 0 | (3,612,159) | 0 | 0 |
| | Economic & Destination Development | 761,620 | 44,882 | 0 | 0 | 0 | 0 | (806,502) | 0 | 6,217 |
| | Financial Services | 3,911,516 | (3,755,619) | 0 | 0 | 214,325 | 0 | 58,428 | 0 | 58,428 |
| | People & Culture | 2,708,287 | (2,747,278) | 0 | 0 | 145,000 | (145,000) | 38,991 | 0 | 38,991 |
| | Risk & Safety | 1,351,276 | (1,350,487) | 0 | 0 | 0 | 15,375 | 14,586 | 0 | 14,586 |
| | DigiTech | 7,306,504 | (6,803,561) | 865,564 | 5,496,235 | 8,280 | 6,359,442 | (497,020) | 89,156 | 69,291 |
| | Legal | 492,638 | 70,673 | 0 | 0 | 2,990 | 10,928 | (549,393) | 0 | 6,858 |
| | Office of the General Manager | 1,112,132 | 64,117 | 0 | 0 | 58,000 | 0 | (1,118,249) | 0 | 22,106 |
| | Directorate Management - Strategy & Performance | 907,478 | 93,927 | 0 | 0 | 1,500 | 0 | (999,905) | 0 | 7,731 |
| | DigiTech - Managed Services | 88,199 | 0 | 0 | 0 | 427,711 | 0 | 339,512 | 0 | 0 |
| Water and Waste Services | | | | | | | | | | |

DETAILED ANNUAL OPERATIONAL PLAN BUDGET 2025/26 BY DIRECTORATE ctd...

| | | 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 (Surplus/Deficit) | Asset Depreciation and Remediation | Leave Accrual |
| <i>Director, Business Support & Overheads</i> | | | | | | | | | | |
| | Water & Waste Overheads | 4,629,005 | 2,256,753 | 0 | 0 | 0 | 0 | (6,885,758) | 0 | 51,234 |
| | Oncosts to Divisions | (6,936,992) | 0 | 0 | 0 | 0 | 0 | 6,936,992 | 0 | 0 |
| <i>Water Services</i> | | | | | | | | | | |
| | Regional Water Services | 2,968,852 | 2,847,182 | 594,737 | 2,115,598 | 26,216,006 | (1,834,402) | 15,855,235 | 0 | 0 |
| | Attunga Water | 235,934 | 0 | 0 | 0 | 0 | 0 | (235,934) | 31,777 | 0 |
| | Barraba Water | 990,726 | 0 | 365,989 | 40,000 | 0 | 40,000 | (1,356,715) | 608,182 | 0 |
| | Bendemeer Water | 506,750 | 0 | 28,732 | 100,000 | 0 | 100,000 | (535,482) | 85,466 | 0 |
| | Manilla Water | 1,119,412 | 0 | 666,735 | 0 | 828 | 0 | (1,785,319) | 250,375 | 0 |
| | Moonbi/Kootingal Water | 358,323 | 0 | 0 | 0 | 0 | 0 | (358,323) | 188,704 | 0 |
| | Nundle Water | 515,387 | 0 | 0 | 0 | 0 | 0 | (515,387) | 256,301 | 0 |
| | Tamworth Water | 9,967,900 | 0 | 886,962 | 5,080,000 | 1,983,348 | 3,180,000 | (10,771,514) | 6,247,030 | 0 |
| | Private Works - Water | 0 | 0 | 0 | (19,484) | 0 | 0 | 19,484 | 0 | 0 |
| <i>Sewer Services</i> | | | | | | | | | | |
| | Regional Wastewater Services | 2,848,647 | 2,395,057 | (4,015,052) | 2,850,000 | 25,429,583 | (13,565,052) | 7,785,879 | 0 | 0 |
| | Barraba Wastewater | 319,460 | 0 | 14,580 | 100,000 | 0 | 100,000 | (334,040) | 48,073 | 0 |
| | Manilla Wastewater | 516,995 | 0 | 0 | 111,427 | 565 | 111,427 | (516,430) | 159,065 | 0 |
| | Moonbi/Kootingal Wastewater | 373,346 | 0 | 0 | 200,000 | 0 | 200,000 | (373,346) | 77,372 | 0 |

DETAILED ANNUAL OPERATIONAL PLAN BUDGET 2025/26 BY DIRECTORATE ctd...

| | | 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 (Surplus/Deficit) | Asset Depreciation and Remediation | Leave Accrual |
| <i>Waste Management</i> | Tamworth Wastewater Private Works - Sewer | 5,347,117 | 0 | 4,458,373 | 8,790,000 | 3,481,698 | 8,790,000 | (6,323,792) | 6,403,637 | 0 |
| | | 0 | 0 | 0 | (130,996) | 0 | 0 | 130,996 | 0 | 0 |
| | Overheads - Waste Management | (1,419,341) | 1,384,765 | 0 | 0 | 0 | (34,576) | 0 | 0 | 34,576 |
| | Waste Management Services | 7,364,067 | 1,576,009 | 0 | 0 | 13,811,924 | (4,871,848) | 0 | 0 | 0 |
| | Tamworth Landfill | 7,672,455 | 0 | 0 | 0 | 10,819,768 | (3,147,313) | 0 | 1,717,451 | 0 |
| | Rural Landfills | 1,575,365 | 0 | 0 | 0 | 225,176 | 1,350,189 | 0 | 526,995 | 0 |
| | Street Cleaning | 1,000,736 | 0 | 0 | 0 | 43,514 | 957,222 | 0 | 0 | 0 |
| | Small Materials | 1,712,464 | 0 | 0 | 250,000 | 476,263 | 1,486,201 | 0 | 0 | 0 |
| | Resource Facility | | | | | | | | | |
| | Organics Recycling Facility | 7,438 | 0 | 0 | 32,800,000 | 0 | 32,807,438 | 0 | 6,806 | 0 |
| <i>Other Services</i> | Capital and Non-Recurrent Projects | 0 | 0 | 0 | 3,587,216 | 0 | 3,587,216 | 0 | 0 | 0 |
| | Laboratory | 1,642,292 | 361,212 | 0 | 71,200 | 2,258,218 | 71,200 | 254,714 | 38,139 | 17,936 |
| | Sustainability Unit | 794,912 | (885,520) | 0 | 251,000 | 0 | 100,000 | (60,392) | 0 | 5,608 |
| General Purpose Income and Reserve Transfers | | | | | | | | | | |
| <i>General Purpose Income</i> | | | | | | | | | | |
| | Ordinary Rates-Residential (net of pp) | 0 | 0 | 0 | 0 | 39,856,356 | 0 | 39,856,356 | 0 | 0 |

DETAILED ANNUAL OPERATIONAL PLAN BUDGET 2025/26 BY DIRECTORATE ctd...

| | | 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 (Surplus/Deficit) | Asset Depreciation and Remediation | Leave Accrual |
| Other Non-operating receipts | Ordinary Rates-Farmland | 0 | 0 | 0 | 0 | 8,852,152 | 0 | 8,852,152 | 0 | 0 |
| | Ordinary Rates-Mining | 0 | 0 | 0 | 0 | 27,639 | 0 | 27,639 | 0 | 0 |
| | Ordinary Rates-Business | 0 | 0 | 0 | 0 | 10,295,651 | 0 | 10,295,651 | 0 | 0 |
| | Pensioner Rebates (Ordinary Rates) | 0 | 0 | 0 | 0 | (1,304,000) | 0 | (1,304,000) | 0 | 0 |
| | Pensioner Rate Subsidies Received | 0 | 0 | 0 | 0 | 467,500 | 0 | 467,500 | 0 | 0 |
| | Interest-Overdue Rates | 0 | 0 | 0 | 0 | 365,000 | 0 | 365,000 | 0 | 0 |
| | Interest-Unrestricted | 0 | 0 | 0 | 0 | 2,200,000 | 0 | 2,200,000 | 0 | 0 |
| | G P Grants-Financial Assistance | 0 | 0 | 0 | 0 | 13,815,261 | (5,772,494) | 8,042,767 | 0 | 0 |
| | Internal and Community loans | 0 | 0 | (1,233,744) | 0 | 0 | (506,219) | 727,525 | 0 | 0 |
| | Dividends from other funds | 0 | (145,000) | 0 | 0 | 0 | 0 | 145,000 | 0 | 0 |
| | Contributions to governance | 0 | (4,238,651) | 0 | 0 | 0 | 0 | 4,238,651 | 0 | 0 |
| | Funds transferred to Reserves | | | | | | | | | |
| | Election | 0 | 0 | 0 | 0 | 0 | (111,107) | (111,107) | 0 | 0 |
| | Asset Valuations | 0 | 0 | 0 | 0 | 0 | (10,506) | (10,506) | 0 | 0 |

DETAILED ANNUAL OPERATIONAL PLAN BUDGET 2025/26 BY DIRECTORATE ctd...

| | | 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 (Surplus/Deficit) | Asset Depreciation and Remediation | Leave Accrual |
| | Employee Leave Entitlements | 0 | 0 | 0 | 0 | 0 | (900,000) | (900,000) | 0 | 0 |
| | Council Contribution - New s94 Plan | 0 | 0 | 0 | 0 | 0 | (320,076) | (320,076) | 0 | 0 |
| | Information Technology | 0 | 0 | 0 | 0 | 0 | (381,243) | (381,243) | 0 | 0 |
| | Risk and Safety | 0 | 0 | 0 | 0 | 0 | (15,000) | (15,000) | 0 | 0 |
| | Village Improvement Fund | 0 | 0 | 0 | 0 | 0 | (50,000) | (50,000) | 0 | 0 |
| | Flood Recovery Reserve - Sports Facilities | 0 | 0 | 0 | 0 | 0 | (40,000) | (40,000) | 0 | 0 |
| | Roads - Asset Renewal | 0 | 0 | 0 | 0 | 0 | (3,038,747) | (3,038,747) | 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 | (1,773,536) | (1,773,536) | 0 | 0 |
| | Equine Centre Asset Renewal | 0 | 0 | 0 | 0 | 0 | (135,957) | (135,957) | 0 | 0 |
| | Sports Dome Asset Renewal | 0 | 0 | 0 | 0 | 0 | (24,764) | (24,764) | 0 | 0 |
| | Aquatics (Pools Asset Renewal) | 0 | 0 | 0 | 0 | 0 | (144,569) | (144,569) | 0 | 0 |
| | Disability Works | 0 | 0 | 0 | 0 | 0 | (17,448) | (17,448) | 0 | 0 |
| | Sports & Recreation | 0 | 0 | 0 | 0 | 0 | (222,956) | (222,956) | 0 | 0 |
| | Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | (97,375) | (97,375) | 0 | 0 |

DETAILED ANNUAL OPERATIONAL PLAN BUDGET 2025/26 BY DIRECTORATE.

| | | 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 (Surplus/Deficit) | Asset Depreciation and Remediation | Leave Accrual |
| | Legal | 0 | 0 | 0 | 0 | 0 | (134,943) | (134,943) | 0 | 0 |
| | Roads Renewal SV25 | 0 | 0 | 0 | 0 | 0 | (4,500,000) | (4,500,000) | 0 | 0 |
| | Roads Maintenance SV25 | 0 | 0 | 0 | 0 | 0 | (4,000,000) | (4,000,000) | 0 | 0 |
| | Asset Renewal SV25 | 0 | 0 | 0 | 0 | 0 | (1,400,000) | (1,400,000) | 0 | 0 |
| | Drainage - Asset Renewal | 0 | 0 | 0 | 0 | 0 | (392,977) | (392,977) | 0 | 0 |
| | Entertainment Venues - Asset Renewal | 0 | 0 | 0 | 0 | 0 | (119,388) | (119,388) | 0 | 0 |
| | Efficiency savings | (1,600,000) | 0 | 0 | 0 | 0 | 0 | 1,600,000 | 0 | 0 |
| | Grand Total | 151,183,173 | 0 | 13,063,621 | 153,318,110 | 268,416,491 | 50,191,513 | 1,043,100 | 48,337,905 | 905,500 |

GLOSSARY

| Term | Definition |
|--------------------------------|--|
| Action | Is what council has planned for the 12-month period of the operational plan. Actions are categorised into 4 categories: Business as Usual, Strategy, Project and Program. |
| AELEC | Australian Equine and Livestock Events Centre |
| Operational Plan (OP) | This annual operating plan provides details of business as usual, projects and activities contained in the Delivery Program to be undertaken during each financial year |
| Asset | An economic resource owned or controlled by Council that enables services to be provided and that has a used life of greater than 12 months |
| Asset management | A systematic approach through which Council optimally and sustainably manages its assets and asset systems, their associated performance, risks and expenditures over all phases of their life cycles |
| Balance Sheet | This discloses the assets, liabilities and equity of Council |
| Capital income | Income received for the specific purpose of acquiring assets |
| Capital Works Program | Council's major works program assigned to 'capital' budgets (usually achieved over a four-year period). It should be noted that not all expenditure within Council's Capital Works Program is capitalised |
| Cash Flow Statement | This statement presents the cash flows associated with Council's operating, financing and investing activities |
| Catchment | Area of land that drains rainfall into a river or lake |
| Community Strategic Plan (CSP) | Is a community document and identifies the community's main priorities and aspirations for the future. Council's role is to initiate, prepare and maintain the Plan on behalf of the Tamworth region however other partners such as state agencies and community groups also play a role in delivering the long-term objectives of the plan |
| Delivery Program (DP) | This is a statement of a commitment to the community. It outlines how council has planned its operations to achieve the long-term objectives and priorities outlined in the CSP over a four-year period |
| Fair Value | This is a rational and unbiased estimate of the potential market price of a good, service, or asset. It takes into account such objective factors as: acquisition/production/distribution costs, replacement costs, or costs of close substitutes |
| Governance | Governance comprises the traditions, institutions, policies and processes that determine how power is exercised, how citizens are given a voice, and how decisions are made on issues of public concern |
| Heritage | Refers to the extensive Aboriginal, natural, social and built history of the Tamworth region. It consists of those places and objects, including houses, public and commercial buildings, parks and monuments, that we as a community have inherited from the past and want to hand on to future generations. In a planning context, heritage refers to things in our built and natural environment that we want to preserve for future generations to enjoy |

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