



Statement of Revenue Policy

2024/2025



STATEMENT OF REVENUE POLICY 2024/2025

Council levies property ordinary rates in accordance with the provisions of the Local Government Act and Regulations. Each rateable property has a rate levied that comprises two components – an ad valorem rate calculated on the land value but with a minimum amount charged on all categories and sub-categories. For the 2024/25 rating year valuations provided by the Valuer General, with a base date of 1/7/2022, have been used.

The Independent Pricing and Regulatory Tribunal (IPART) set the maximum allowable rate increase for councils each year. For the 2024/25 year the rate peg limit has been set at 4.5%. The rates model incorporated within this Policy incorporates the full increase of 4.5%.

The applicable land valuation for rating purposes is supplied by the Valuer Generals' Department. The Valuation of Land Act 1916 requires Council to levy rates using the most recent land values supplied to Council. Revised Land Valuations are supplied to Council every three years as part of a process termed 'General Revaluation'. The most recent general revaluation occurred in 2022/23.

Land values are used to distribute the rates across the local government area. During a general revaluation year, individual landholders may encounter rises or falls in their rates greater or less than the rate peg percent. This is because land valuations will fluctuate and will not increase by the same proportion for all properties. Any queries or objections in relation to your land value needs to be directed to the Valuer General.

Council is also allowed to recover income lost in the previous financial year due to valuation objections. This is known as "catch-up" and is in addition to the rate peg increase.

In accordance with the Local Government Act, Council levies rates on the following rate categories:

Rating Category / Sub-Category	Description
Farmland	Land that is predominantly used for farming as defined in section 515 in the Local Government Act 1993.
Residential / Town	Land for which the dominant use is for residential accommodation of a non-commercial nature, as defined by section 516 Local Government Act 1993, and is within the Council's urban areas.
Residential / Village/Estate	Land for which the dominant use is for residential accommodation of a non-commercial nature, as defined by section 516 Local Government Act 1993, and which lies within a village or an estate.
Residential / Non-Urban	Land for which the dominant use is for residential accommodation of a non-commercial nature, as defined by section 516 Local Government Act 1993, and which lies outside the area defined as urban, village or estate.
Business / CBD	Land that cannot be defined as farmland, residential or mining, under section 518 Local Government Act 1993, and is within Council's core business areas.
Business / Industrial Estate	Land that cannot be defined as farmland, residential or mining, under section 518 Local Government Act 1993, and is within Council's industrial estates.
Business / Ordinary	Land that cannot be defined as farmland, residential or mining, under section 518 Local Government Act 1993, and which is not within a core business area or an industrial estate.

2024/2025 Rate Structure – 4.5% Rate Peg

The following table provides details of the proposed general rates to be levied in each category/sub-category and the resultant estimated yields for 2024/25:

Rating Category/ sub-category	No. of Assess- ments	Land value \$	Min Rate \$	Min Rate Income \$	Ad Valorem Rate	Ad Valorem Income \$	Est . Revenue \$
Farmland	489	375,248,240	617.00	8,638	0.0030859	1,153,472	1,162,110
Residential - Town	5896	2,030,392,880	861.00	2,440,935	0.0029801	4,361,517	6,802,452
Residential – Village /Estate	2295	908,862,430	861.00	412,419	0.0031190	2,558,545	2,970,964
Residential- Non-Urban	664	261,982,526	861.00	166,173	0.0030891	692,280	858,453
Business -CBD	251	71,617,873	861.00	62,853	0.0091596	626,993	689,846
Business -Industrial Estate	150	45,043,000	861.00	20,664	0.0053460	231,273	251,937
Business -Ordinary	201	74,252,106	861.00	74,907	0.0058872	417,656	492,563
Total	9946	3,767,399,055		3,186,589		10,041,735	13,228,325

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Statement of Charges

Water Annual Charges and Water Usage Charges

In line with the Best Practice Management of Water Supply and Pricing Guidelines, there is an increased emphasis on usage-based pricing with Residential and Non-Residential water usage charges required to generate at least 75% of total water revenue; whilst access charges generate the remaining 25% of total water revenue. Water access charges on multiple occupancy residential properties are charged on a per occupancy basis.

Usage Charges

	2024/25 Usage Charge (\$)	Yield (\$)
Per Kilolitre – all users	3.90	4,875,000

Access Charges

Service	Number of Services	2024/25 Access Charge(\$)	Yield (\$)
20 & 25mm	7,516	184	1,382,944
32mm	2	472	944
40mm	57	736	41,952
50mm	29	1,150	33,350
80mm	7	2,944	20,608
100mm	17	4,600	78,200
Total	7,570		1,557,998

Water meters are read four times per year, unless subject to a reading arrangement made prior to July 2023, and the number of days between meter readings can vary slightly.

Annual Sewerage Charges

Residential sewer access is charged on a per occupancy basis.

Sewerage Access Charges for Non-Residential properties are based on the capacity requirements that their loads place on the system, and determined by the size of their water connection.

Service	Number of Services	2024/25 Access Charge (\$)	Yield (\$)
Unconnected	382	313	119,566
20 & 25mm	500	313	156,500
32mm	2	802	1,604
40mm	54	1,252	67,608
50mm	24	1,957	46,968
80mm	7	5,008	35,056
100mm	13	7,825	101,725
Residential	5,891	828	4,877,748
Residential – Pressured	52	796	41,392
Total	6,925		5,448,167

A Sewerage Usage Charge for sewer connected to non-residential properties is charged for the estimated volume discharged to the sewerage system and calculated using a Sewer Discharge Factor (SDF) x Volume of Water Used x Sewer Usage Charge.

Usage Charge – Non-Residential Only

	2024/25 Usage Charge (\$)	Yield (\$)
Per Kilolitre – all users	4.80	1,032,000

Liquid Trade Waste Charges (Non-Residential Properties)

Non-Residential properties are categorised into a charging category, based on the NSW State Government Liquid Trade Waste Regulation Guidelines.

Category	Number of Services	2024/25 Annual Charge (\$)	Yield (\$)
Trade Waste – Cat 1	49	120.00	5,880
Trade Waste – Cat 1A	6	120.00	720
Trade Waste – Cat 2	106	195.00	20,670
Trade Waste – Cat 3	2	195.00	390
Trade Waste – Cat 4	9	120.00	1,080
Total	172		28,740

A Trade Waste Usage Charge for the estimated volume discharged to the sewerage system is calculated using a Trade Waste Discharge Factor (TWDF) x Volume of Water Used x Trade Waste Usage Charge.

	2024/25 Usage Charge (\$)	Yield (\$)
Trade Waste – conforming	2.22	66,600
Trade Waste –non-conforming	19.99	0

Stormwater Management Charges

The annual charge for Stormwater Management is set by legislation. Currently the maximum residential charge is \$25.00 for dwellings and \$12.50 for strata units.

Land categorised as business is charged \$25.00 for each 350 square metres or part thereof, of the area of the property, currently capped by Council at \$100.00. Individual business strata units are charged the greater of \$5.00 or an amount based on their unit entitlement proportion within the strata plan.

Domestic Waste Management Service Charges

For the 2024/2025 financial year Council proposed to make and levy annual charges for its Domestic Waste Management Service on each parcel of residential land where the service is available. The charge is payable regardless of whether the service provided is actually used. The charge applies to each separate occupancy, secondary dwellings under 60m² do not require a secondary service and it is up to the discretion of the owner if one is provided.

	Number of Services	2024/25 Annual Charge (\$)	Yield (\$)
Full Domestic Service	7,786	639.00	4,975,254
Vacant Waste Management	576	156.00	89,856
Domestic Waste no BGP	79	612.00	48,348
Tip Provision	1,405	174.00	244,470
Total	9,846		5,357,928

*Vacant waste is where the land is vacant, not where the residence is unoccupied

A Domestic Waste Service provides for a kerb side collection of three wheelie bins, one recycling (collected fortnightly), one mixed waste (collected fortnightly) and one organic (collected weekly).

Domestic Waste no BGP (bulky goods pick-up) is provided for properties that are required to take their bins to a specified collection point, not being the kerbside of the property. This charge entitles the property to the weekly bin collection but does not allow for inclusion in the annual bulky goods pick-up.

Additional single bin services are available for parcels of land that receive either the Full Domestic Waste or Domestic Waste no BGP services. The additional services are detailed in Council's Fees and Charges Schedule.

If additional bins are required please phone our Waste Services Coordinator on 02 6568 0244.

Commercial Waste Management Service Charges

For the 2024/2025 financial year, Council proposed to make and levy annual charges for its Commercial Waste Management Service on each parcel of commercial land where the service is available and non-rateable land where the service is provided. The charge applies to each separate occupancy.

	Number of Services	2024/25 Annual Charge (\$)	Yield (\$)
Full Commercial Service	626	612.00	383,112
Vacant Waste Management	91	156.00	14,196
Commercial Waste with BGP	475	639.00	303,525
Total	1,192		700,833

*Vacant waste is where the land is vacant, not where the residence is unoccupied

A Commercial Waste Service provides for a kerb side collection of three wheelie bins, one recycling (collected fortnightly), one mixed waste (collected fortnightly) and one organic (collected weekly).

Commercial Waste with BGP (bulky goods pick-up) is provided for properties that are required to be categorised other than residential by the NSW Local Government Act but which provide residential accommodation e.g. a manufactured home park. This charge provides the individual residential dwelling with the standard three bin collection service and to partake in the annual bulky goods pick-up which is otherwise not included in the Commercial Waste Service.

Additional single bin services are available for parcels of land that receive either the Full Commercial Waste or Commercial Waste with BGP services. The additional services are detailed in Council's Fees and Charges Schedule.

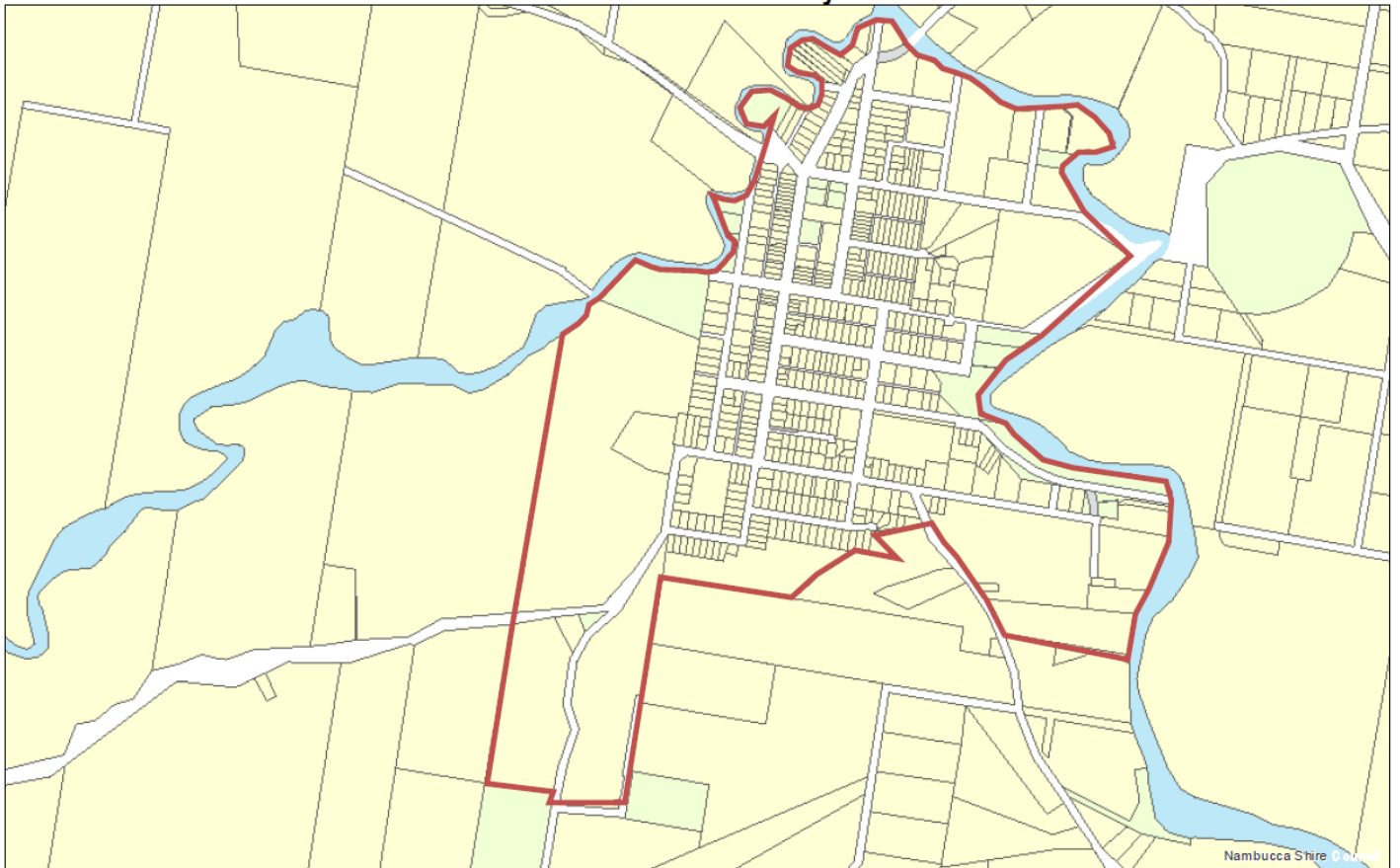
If additional bins are required please phone our Waste Services Coordinator on 02 6568 0244.

Rate Category – Town/Village Boundaries

Nambucca Heads Boundary



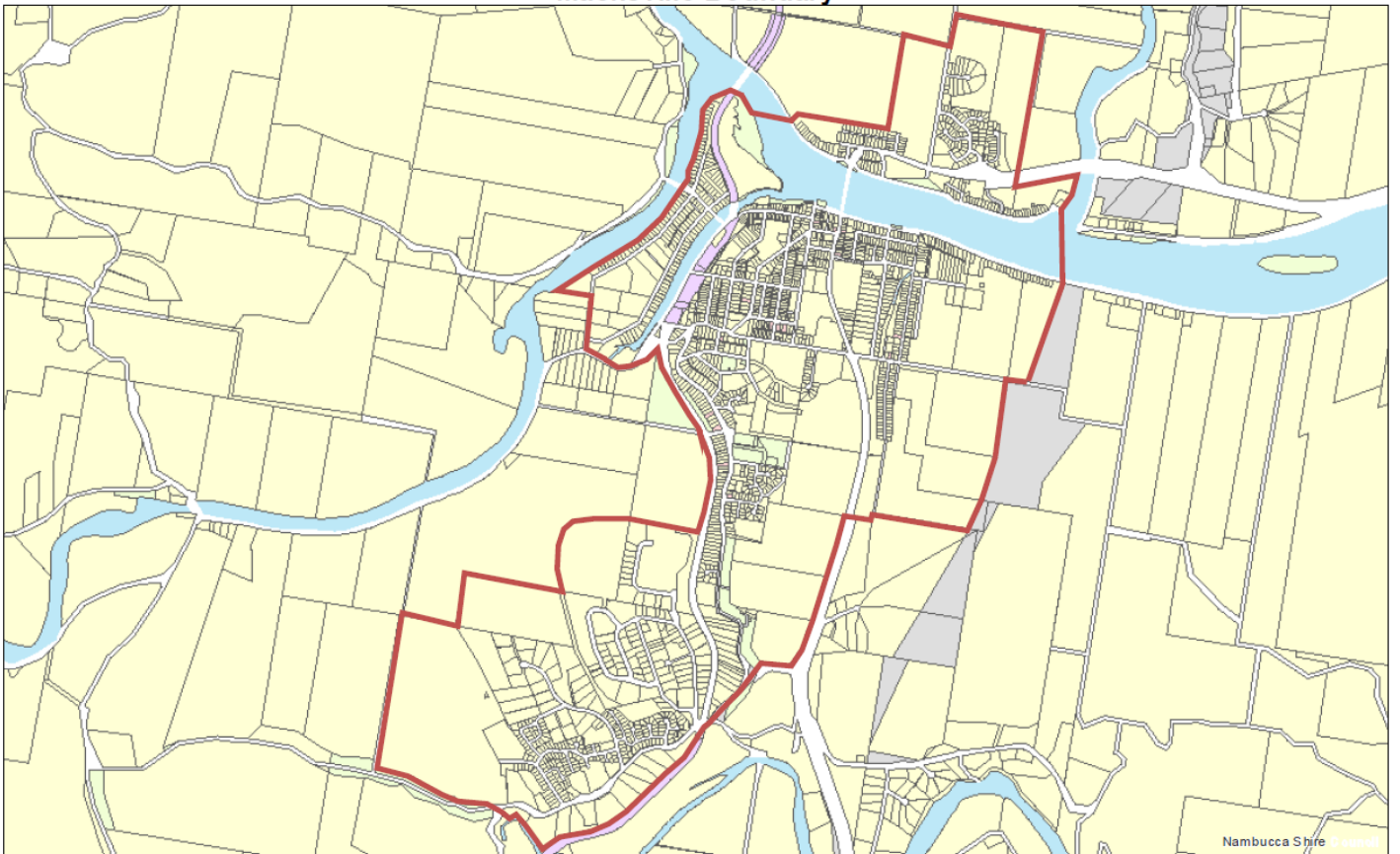
Bowraville Boundary



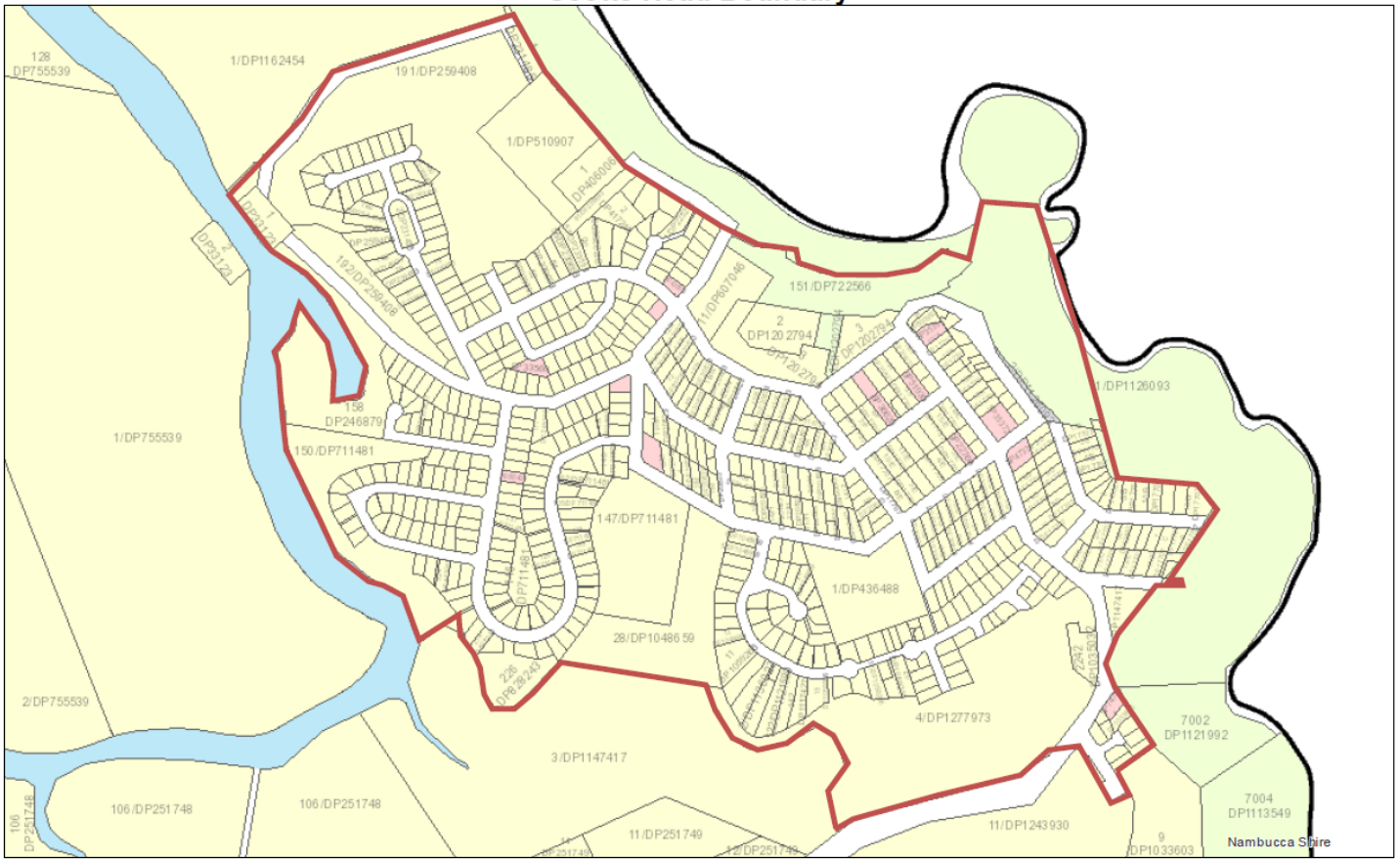
Valla Beach Boundary



Macksville Boundary



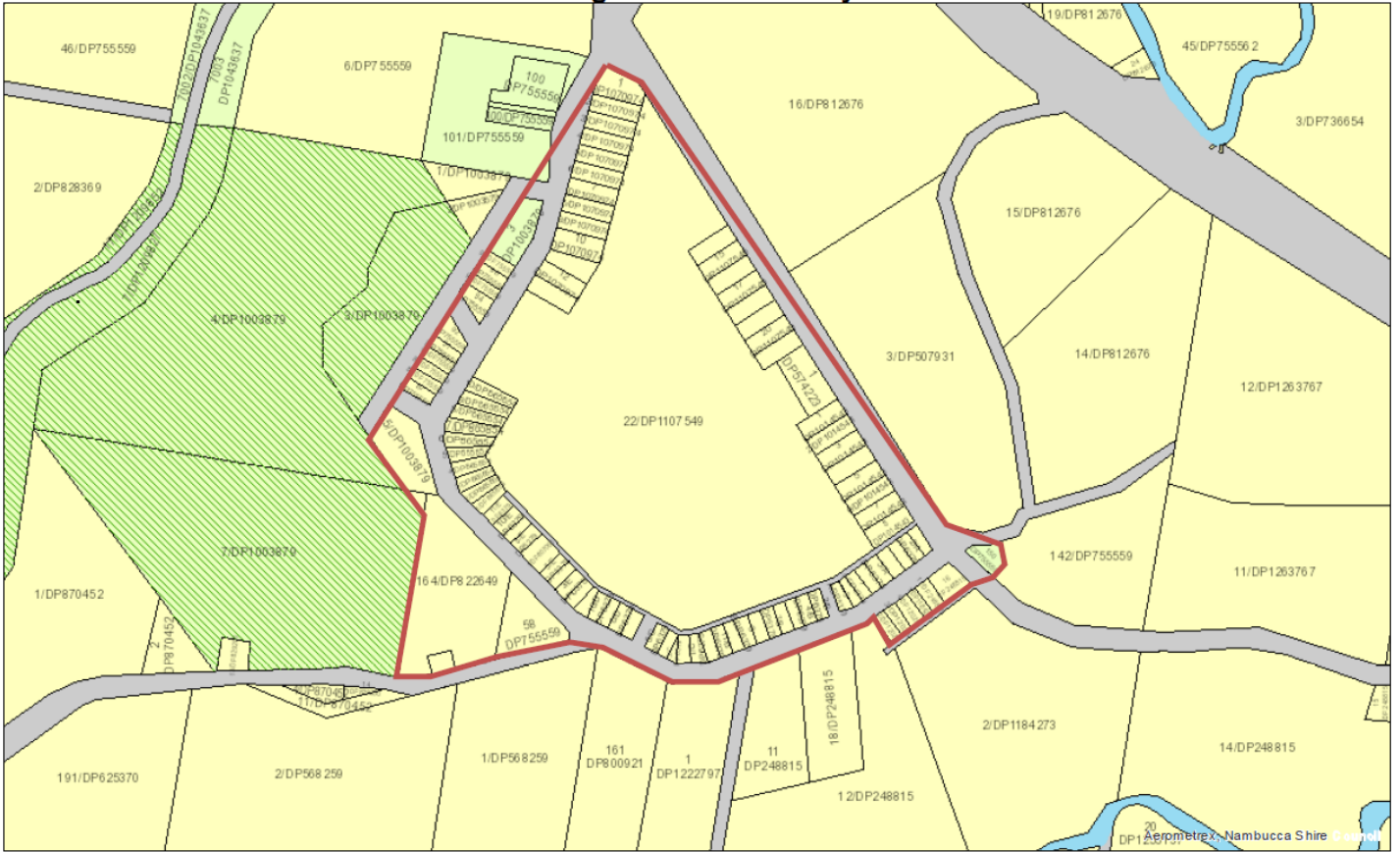
Scotts Head Boundary



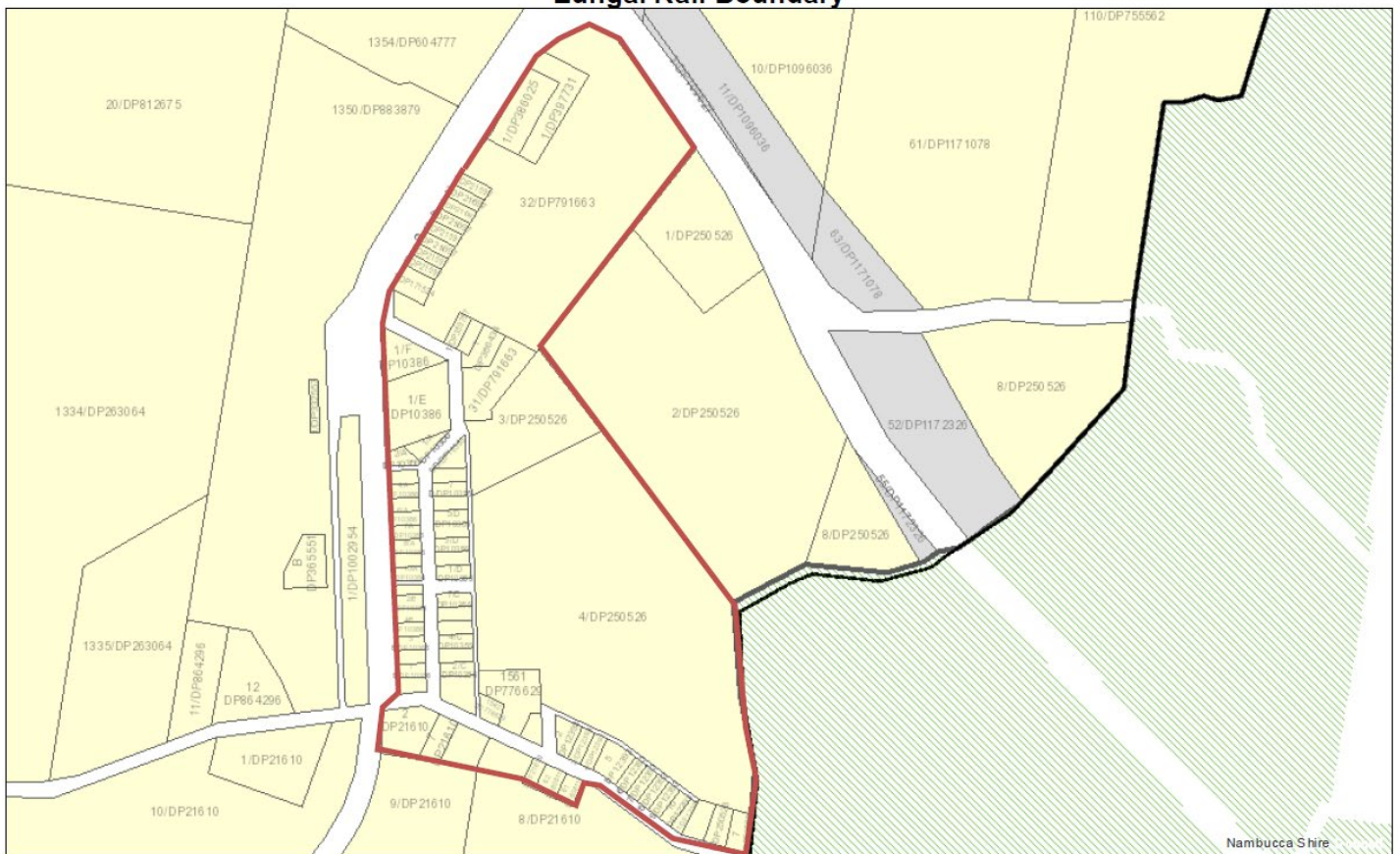
Hyland Park Boundary



Eungai Creek Boundary



Eungai Rail Boundary

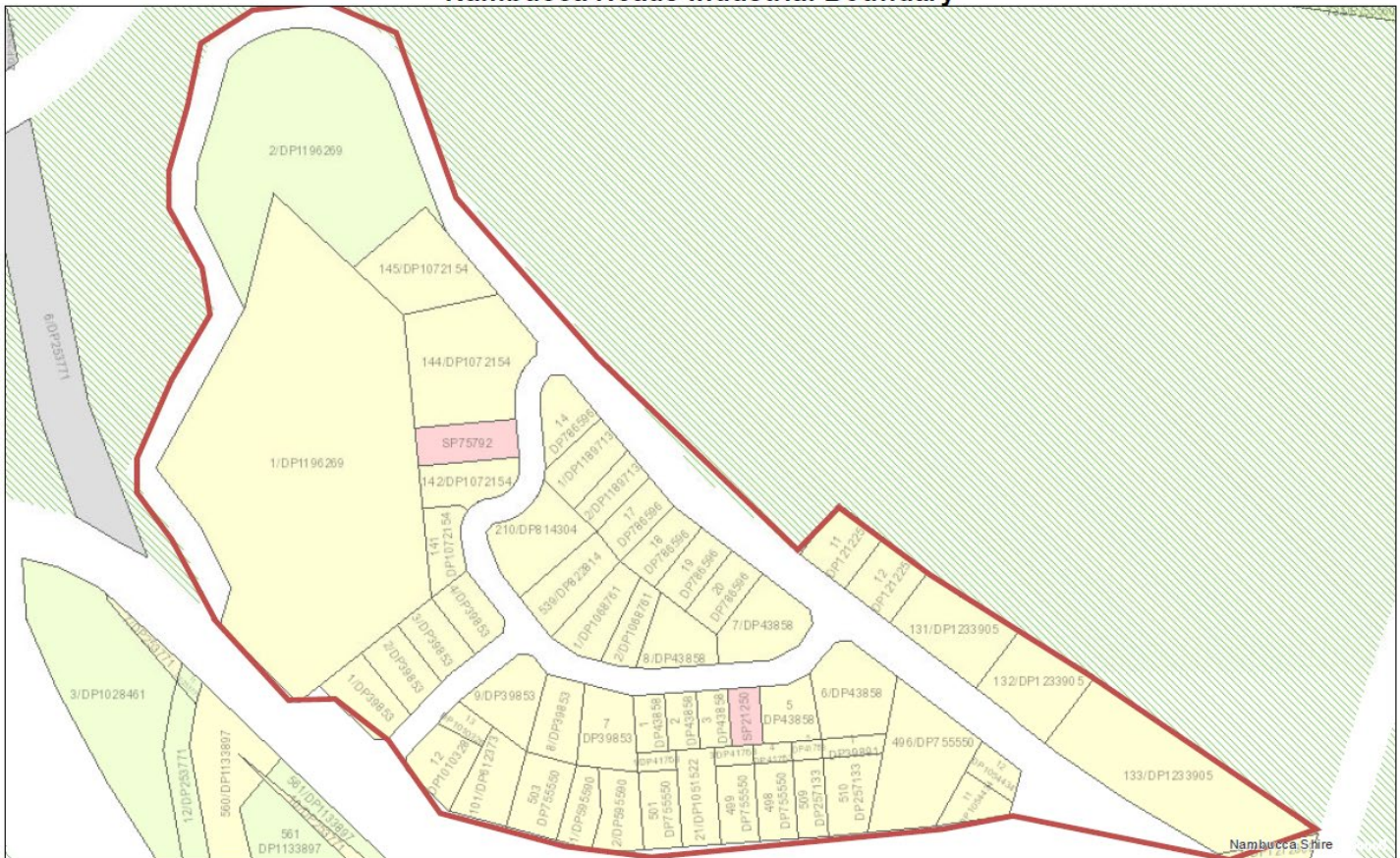


Rate Category – Business Boundaries

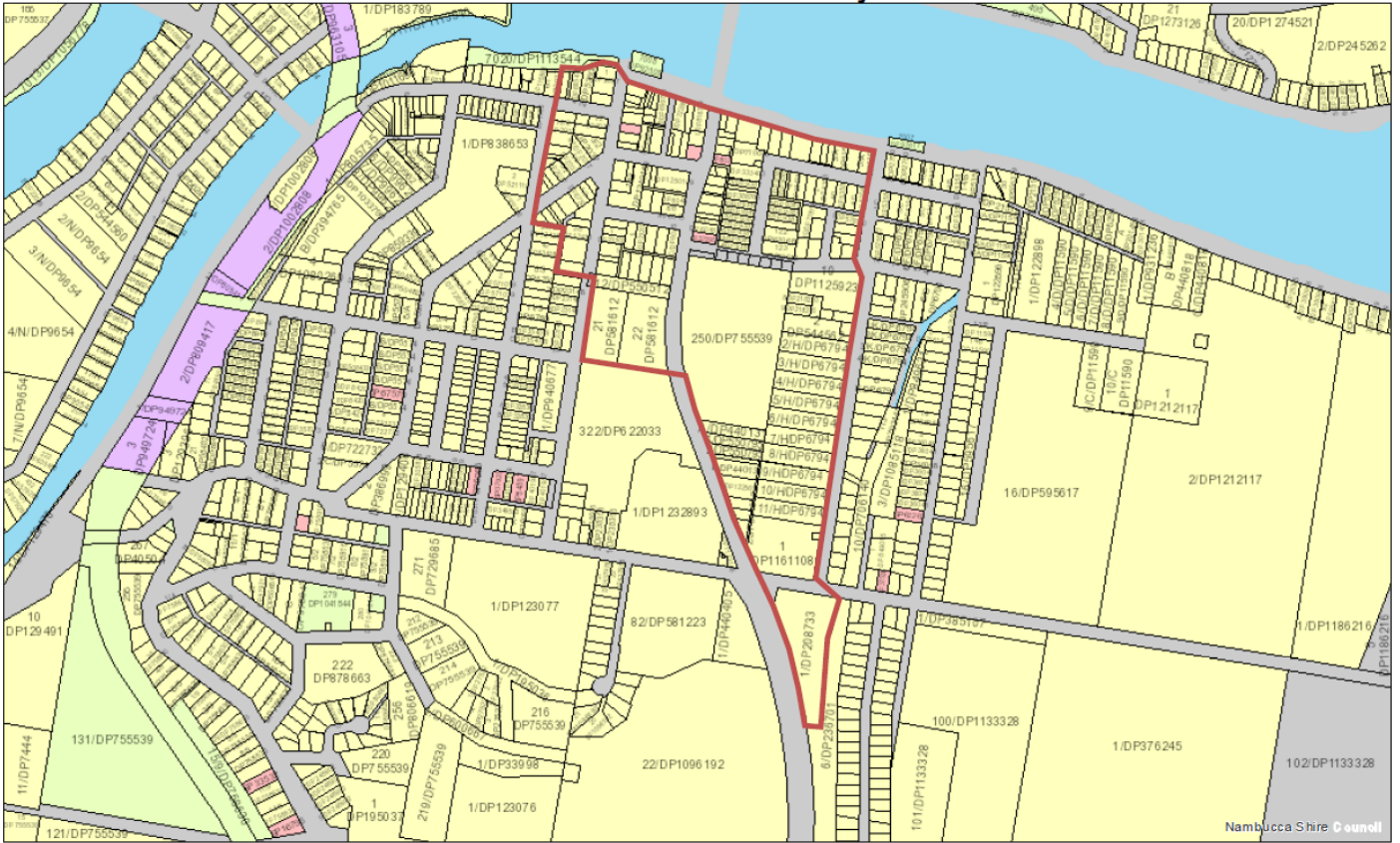
Nambucca Heads CBD Boundary



Nambucca Heads Industrial Boundary



Macksville CBD Boundary



Macksville Industrial Boundary



STATEMENT OF BORROWINGS

To provide for the future needs of our communities Council borrows funds to provide infrastructure and community assets which are not able to be funded out of normal revenue sources. Borrowings by Council are contained in Council's Long-Term Financial Plan and Annual Budget. Should loans be required they would be sourced through TCorp or through a financial institution, as per LG Regulation 229, loans are to be secured against the future income of Council.

Council is not proposing to borrow any funds during the 2024/2025 financial year.

INTEREST ON OVERDUE RATES

Per the NSW Local Government Act 1993 Section 566 the Minister sets the maximum allowable interest rate each financial year by notice in the Gazette. The interest has been set at 10.5% for the 2024/25 financial year.

GRANTS & CONTRIBUTIONS

Council is committed to actively seeking funding through grants that work towards achieving the community's vision. Council's Delivery Program and other strategies, plans and policies will ensure that Council applies and invests in projects that support Council's strategic direction.

Incoming grant funding provides Council with financial assistance to provide resources and opportunities to enhance the provision of services that would not otherwise have been available. Grants may be sourced through a range of government (all tiers), non-government and philanthropic providers through a competitive application process.

Council has a duty to administer grant funding in an efficient, effective, transparent and accountable manner. Council applies for and uses both operating and capital grants to fund its operations and capital program respectively.

PRIVATE WORKS

Council carries out works for residents and organisations on private land as allowed under the Local Government Act 1993. Full details of the proposed charges to apply for private works undertaken by Council are included in Council's Fees and Charges.

INVESTMENTS

Any surplus funds will be invested in accordance with statutory requirements and Councils investment policy to maximise interest income. Investments are made in accordance with the Local Government Act 1993 (as amended), the Local Government (General) Regulation 2021 and Council's Investment Policy and Strategy.

GST IMPLICATIONS

Those goods and services that have been subject to GST have been identified in the Schedule of Fees and Charges. In accordance with taxation legislation the price shown for those goods and services is the GST inclusive price.