



Statement of Revenue Policy – 2023/24

This policy details the basis for the determination of member council contributions and other relevant revenue streams that inform Council’s financial plans. It is designed to ensure funding is available to maintain agreed levels of service and to provide adequate financial capacity for planned capital works and therefore sustainability of services for the region.

This policy forms part of Council’s long term financial plan, which requires a balance of funds from existing operations, established restricted cash assets, and new sources of revenue including loan funds for those assets required due to growth.

Income *Bulk water*

Bulk water sales revenue from member councils and direct retail customers, is calculated on the gross dollar yield required to fund bulk water supply activities. For 2023/24, the gross dollar yield is \$23,837,700, which is an increase of \$1,349,300 (6.0%) on the previous year.

Supply Area	Proportional Weighting	2023/24 \$
Lismore City Council	27.44%	6,542,200
Byron Shire Council	23.37%	5,571,300
Richmond Valley Council	5.66%	1,348,700
Ballina Shire Council	34.97%	8,334,500
Rous County Council Direct Retail	8.56%	2,041,000
	100.00%	23,837,700

Member councils’ contribution of required revenue is calculated based on prior year consumption.

In 2023/24 the notional price per kilolitre of water charged to member councils and Council’s Retail Water Fund is \$2.28 per kilolitre.

Retail Customers

In accordance with Independent Pricing and Regulatory Tribunal (IPART) and NSW State Government's 'Best Practice Management of Water and Sewage Guidelines', Council applies the principle of two-part tariff with quarterly meter reading and billing.

For 2023/24, the price per kilolitre will increase by 7% in line with the Long-Term Financial Plan to \$3.04 per kilolitre. Fixed fee facility charges will also increase by 7%.

Development Servicing Plan

Section 64 of the *Local Government Act 1993* allows Council to levy developers with a contribution charge to provide a source of funds devoted to the augmentation program resulting from increased demand.

The Bulk Water Supply and Retail Water Supply Development Servicing Plans were adopted by Council at its February 2023 meeting, effective 1 July 2023. The plan is in accordance with the 'best practice' guidelines as issued by the NSW Office of Water.

For 2023/24, in accordance with the plan, the bulk water charge increases by \$695 (7.5%) to \$9,951 per Equivalent Tenement. The new retail water charge has been set at \$384 per Equivalent Tenement.

Weed Biosecurity

Council levies assessments on member Councils based on the following formula, which was adopted in 1994 and confirmed by review in 2003 and 2004. The formula is on the basis of 50% Part A and 50% Part B:

Part A: area % + length of roads % + number of rural holdings % + population %.

Part B: number of property inspections % + weed control costs %.

Since July 2013 the contribution weighting has been fixed with the contribution amount increased annually by the rate peg percentage which is determined annually by IPART.

Effective 1 July 2016 services for Kyogle and Tweed councils are now provided under a service level agreement. Their fee is based on the same contribution calculation.

For 2023/24, contributions will increase by rate pegging, which is 3.7%. Amounts listed are exclusive of GST.

Service Area	2023/24 \$
Ballina Shire Council	123,000
Byron Shire Council	123,000
Lismore City Council	161,700
Richmond Valley Council	133,800
<i>Kyogle Council*</i>	<i>134,900</i>
<i>Tweed Shire Council*</i>	<i>185,200</i>
	861,600

**Service level agreement.*

Council regularly attracts government funding for weed biosecurity. Council considers grant-funding matching requirements on a case by case basis.

Flood Mitigation

Council levies assessments on member Councils based on an even portion of gross revenue.

For 2023/24, contributions will increase by 10%. Amounts listed below are exclusive of GST.

Service Area - Flood Mitigation	2023/24 \$
Ballina Shire Council	302,700
Lismore City Council	302,700
Richmond Valley Council	302,700
	908,100

Ex-Drainage Union

Council levies assessments on member Councils for works undertaken on ex- drainage union assets, based on the existing contribution amounts, increased annually by the rate peg percentage which is determined annually by IPART.

For 2023/24, contributions will increase by the rate peg, which is 3.7%. Amounts listed below are exclusive of GST.

Service Area - Ex-Drainage Union	2023/24 \$
Ballina Shire Council	41,800
Lismore City Council	41,800
Richmond Valley Council	4,000
	87,600

Council regularly attracts government funding for flood and estuary related projects. Council considers grant-funding matching requirements on a case-by-case basis.

Borrowings

Council conducts its operations with an approved overdraft limit of \$100,000 provided by the Commonwealth Bank of Australia. This facility is designed to cover short-term liquidity gaps.

Council intends to borrow \$15M from an approved financial institution in 2023/24 for the purpose of commencing construction of groundwater sources. Amounts borrowed will be secured by mortgage over the income of Council.

Factors considered in determining fees and charges include: the cost of providing the service or goods; legislative requirements; market conditions and prices; and whether there is a community service obligation.

Code	Description	
L	Regulatory	A statutory charge set by the government.
Z	Zero Cost Recovery	Priced at 'no cost'; met entirely from general-purpose income.
P	Partial Cost Recovery	Priced to make a considerable (between 50% and 75%) contribution towards the operating costs, both direct and indirect, of providing the good/service. The remainder of the costs are met from general-purpose income.
F	Full Cost Recovery	Priced to make a significant (between 75% and 100%) contribution towards the operating costs, both direct and indirect, of providing the good/service. The remainder of the costs are met from general-purpose income.
M	Market	Priced in accordance with the prevailing market.

Goods and Services Tax (GST)

The following schedule of fees and charges has been prepared using the most current GST information. The impact of GST on Fees and charges is subject to change by legislation. Fees and charges are shown with GST included where appropriate at the time of writing.

T = Deemed to be taxable and fees/charges include GST

N = Deemed to be non-taxable and fees/charges exclude GST

E = Deemed to be exempt as the fee/charge is not a consideration.

Application of Code of Conduct for Commercial Tenancies

Council will manage requests for rental relief in accordance with the National Cabinet's Code of Conduct for commercial tenancies and as legislated by the NSW Government.

Corporate and Commercial

Code	Description	GST	2022/23 (\$)	2023/24 (\$)
Property Information				
L	Property information certificate (section 603 <i>Local Government Act 1993</i>)		90.00	90.00
F	Property information certificate (section 603 <i>Local Government Act 1993</i>) URGENCY fee ** # ** Subject to confirmation that service is available # This fee is in addition to applicable certificate fee	E	90.00	90.00
P	Cancellation/min. processing fee (section 603 <i>Local Government Act 1993</i>)		45.00	45.00
Photocopying and Printing				
F	Photocopying A4 (black)	M	1.45 per page	1.45 per page
	Photocopying A3 (black)		1.50 per page	1.50 per page
	Photocopying A4 (colour)		1.55 per page	1.55 per page
	Photocopying A3 (colour)		1.60 per page	1.60 per page
Dishonoured Payments or Direct Debits				
F	The dishonour fee charged by financial institutions for dishonoured payments or direct debits may be passed on to the customer where payments have been rejected from the nominated financial institution	N	As charged	As charged
Credit Card Surcharge				
P	Council is charged a fee based on a percentage of the payment amount by the credit card provider when a payment is made by credit card. Council will raise a surcharge against the credit card user at point of sale to recover costs incurred by Council.	U	As charged	As charged
Conduct Money				
F	Subpoena to produce	E	Price on application	Price on application
	Subpoena to attend to give evidence* *Generally, the cost of salary and any additional expenses associated with attendance.		Price on application	Price on application

Government Information (Public Access) Fees and Charges						
		Application fee	Other charges	Fee refund	Charge reduction	Fee and charge waiver, reduction or refund
	Open Access Information	No	Photocopying charges as per Fees and Charges schedule.	N/A	N/A	By written application to the General Manager, and based on the circumstances of the case.
	Proactive Release	No	Photocopying charges as per Fees and Charges schedule.	N/A	N/A	
	Informal Release (on Request)	No	No	N/A	N/A	
	Formal Access Application	Personal Information	\$30.00	First 20hrs free then \$30.00/hr thereafter (ss. 64(1) and 67).	Application not dealt with in time (s. 63(1)). Application invalid (s. 52(5)).	50% discount on processing charges where: <ul style="list-style-type: none"> Applicant can demonstrate financial hardship (by producing evidence that they hold a Pensioner Concession card, are a full-time student, or a non-profit organisation (including a person applying for or on behalf of a non-profit organisation) - (s.65 and clause 9 of Regulation). The information applied for is of special benefit to the public generally (s.66).
		Other Information	\$30.00 (incl. first hour of processing) (ss. 41 and 64(3)).	\$30.00/hr (s.64(1)).		
	Review	Internal Review	\$40.00 unless a review of a deemed refusal in which case there is no charge (section 85).	No	If review not decided within specified period (section 86).	N/A

Legislation references in this table are to the *Government Information (Public Access) Act 2009* and *Government Information (Public Access) Regulation 2018*.

Note: No fee is payable for an external review by the Information Commissioner. Information regarding the applicable fees for review by the NSW Civil and Administrative Tribunal can be obtained by visiting the Tribunal's website at: <http://www.ncat.nsw.gov.au/> or contacting the Tribunal directly on 1300 006 228.

General Purpose Revenues				
Code	Description	GST	2022/23 (\$)	2023/24 (\$)
F	Rous retail consumers are levied with a per kilolitre charge (section 399 <i>Local Government Act 1993</i>)	N	2.84	3.04
	Annual facility charge 20mm water meter connection (section 501 <i>Local Government Act 1993</i>)		189.80	201.30
	Annual facility charge 25mm water meter connection (section 501 <i>Local Government Act 1993</i>)		299.30	318.40
	Annual facility charge 32mm water meter connection (section 501 <i>Local Government Act 1993</i>)		492.75	527.00
	Annual facility charge 40mm water meter connection (section 501 <i>Local Government Act 1993</i>)		770.15	823.50
	Annual facility charge 50mm water meter connection (section 501 <i>Local Government Act 1993</i>)		1,204.50	1,288.30
	Annual facility charge 65mm water meter connection (section 501 <i>Local Government Act 1993</i>)		2,036.70	2,177.70
	Annual facility charge 80mm water meter connection (section 501 <i>Local Government Act 1993</i>)		3,087.90	3,301.30
	Annual facility charge 100mm water meter connection (section 501 <i>Local Government Act 1993</i>)		4,828.95	5,164.30
	Backflow device annual charge		196.00	196.00
L	Interest on overdue water charges (section 566(3) <i>Local Government Act 1993</i>) <i>Note: The maximum rate of interest payable on overdue rates and charges for the period 1 July to 30 June determined by the Minister for Local Government will be charged.</i>		6.0%	6.0%
L	Restrictor devices – fee to disconnect any restriction device, which may have been installed due to non-payment of account		328.00	354.00
F	Pensioner rebate (section 575 <i>Local Government Act 1993</i>)	N		
L	Dialysis machine concession of 200 kilolitres per annum without consumption charges (section 502 <i>Local Government Act 1993</i>)	N	Refer to 'Description'	

Operations

Consumer Services				
Code	Description	GST	2022/23 (\$)	2023/24 (\$)
F	Outstanding Notices certificate (section 735A <i>Local Government Act 1993</i>)	E	50.00	50.00
	Outstanding Notices certificate (section 735A <i>Local Government Act 1993</i>) URGENCY fee ** # ** Subject to confirmation that service is available # This fee is in addition to applicable certificate fee		50.00	50.00
	Testing of 20mm water meter	N	388.00	388.00
	Special meter reading	E	88.00	88.00
	Special meter reading – URGENCY fee**# ** Subject to confirmation that service is available # This fee is in addition to applicable certificate fee		88.00	88.00
	Consumer connection fee for a standard 20mm service (section 608 <i>Local Government Act 1993</i>)	N	1,430.00	1,430.00
	Consumer activation fee for a standard 20mm service where water meter already connected (section 608 <i>Local Government Act 1993</i>)		267.00	267.00
	Consumer activation fee for a standard 20mm service where water meter connection also required (section 608 <i>Local Government Act 1993</i>)		437.00	437.00
	Consumer connection fee equal to the estimated actual cost + 10% to provide other than a standard 20mm service to property boundary (section 608 <i>Local Government Act 1993</i>)		Price on application	Price on application
	Disconnection fee (section 608 <i>Local Government Act 1993</i>)		146.00	146.00
Reconnection fee (section 608 <i>Local Government Act 1993</i>)	Price on application		Price on application	
Water Filling stations				
Code	Description	GST	2022/23 (\$)	2023/24 (\$)
P	Annual permit fee charged to bulk water carrier for potable water (section 501 <i>Local Government Act 1993</i>). Fee may be pro-rata from approval date. with min. 3 month increments (Non-refundable)	E	651.00	675.00
	Annual permit fee charged to bulk water carrier for non-potable water (section 501 <i>Local Government Act 1993</i>) Fee may be pro-rata from approval date. with min. 3 month increments (Non-refundable)		651.00	675.00
	Price of water per kilolitre (section 610A <i>Local Government Act 1993</i>)	N	6.06	6.28
F	Filling station access key	E	80.00	80.00
F	Filling station pre-paid credit refund fee	E	51.00	51.00
Temporary Water Supply				
Code	Description	GST	2022/23 (\$)	2023/24 (\$)
P	Special Approved Connections – retail consumers with a temporary connection or, non-payment of capital headworks fee(s), are levied with a per kilolitre charge (section 399 <i>Local Government Act 1993</i>)	N	5.00	5.19

Contract Works				
Code	Description	GST	2022/23 (%)	2023/24 (%)
F	Administration charge % – where the GST exclusive value of the construction work undertaken on behalf of other parties or as part of a mains extension which requires a financial contribution by other parties is \$20,000 or less	T	15	15
	Administration charge % – where the GST exclusive value of the construction work undertaken on behalf of other parties or as part of a mains extension which requires a financial contribution by other parties exceeds \$20,000.		10	10

Development Servicing Charges				
Code	Description	GST	2022/23 (\$ per e.t)	2023/24 (\$ per e.t)
P	Bulk Developer charge	E	9,256.00	9,951.00

Development Servicing Charges				
Code	Description	GST	2022/23 (\$ per e.t)	2023/24 (\$ per e.t)
P	Retail Developer charge	E	N/A	384.00

Water Service Capital Connection Fees				
Code	Description	GST	2022/23 (\$ per e.t.)	2023/24 (\$ per e.t)
P	Bulk Headworks connection fee	E	9,256.00	9,951.00

Note: Water Service Capital Connection fees will be reduced by any applicable contribution paid in relation to supply of water through a development approval process.
 e.t means equivalent tenement.

Permissible Activities on Operational Land				
Code	Description	GST	2022/23 (\$)	2023/24 (\$)
F	Permit processing fee. Charged in addition to a temporary permit fee (*)	E	177.00	177.00
	Ecotourism – temporary permit fee*		265.00	265.00
	Seed collection – temporary permit fee*		151.00	151.00
	Personal fitness training – temporary permit fee*		100.00	103.70
L	Commercial filming and photography fees will be charged in accordance with the Local Government Filming Protocol under the <i>Local Government Act 1993</i>		Price on application	Price on application
F	Wedding ceremony booking fee	T	183.00	183.00

Recovery of Fees under the *Biosecurity Act 2015*

Code	Description	GST	2022/23 (\$)	2023/24 (\$)
F	Recovery of fees charged, or costs or expenses incurred, in connection with the exercise of functions by an authorised officer (see section 373 of <i>Biosecurity Act 2015</i>).	E	COST	COST