

Part 4

Statement of Revenue

DRAFT Operational Plan 2025–2026

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Rating Policy

Revenue Policy

Council's Revenue Policy for Rates, Fees & Charges 2025-2026 outlines policy and pricing for those areas that Council receives income. The Revenue Policy is developed as part of the Operational Plan each year.

There are several sources of income available for Council, however, rates income remains the predominant source of income and is supplemented by statutory and other charges, user fees for services, grants and income from commercial endeavours.

Rate Income

Section 497 of the *Local Government Act 1993* provides the method for structure of a rate. A rate may consist of:

- (a) an ad-valorem amount (which may be subject to a minimum amount); or
- (b) a base amount to which an ad-valorem amount is added.

Uralla Shire Council utilises option (b), being the use of a base amount plus an ad-valorem.

A base amount is an amount paid by every rateable property in each land category, regardless of land value. An Ad Valorem amount (cents in the dollar is applied to Land Value) is the amount calculated in addition to the base amount. The base amount and Ad Valorem amount are combined to give the total amount of the rate.

The Valuer Generals Department is the agency which determines the unimproved capital value of all properties within a Council area for the purposes of rating and re-values all properties within the Uralla Shire Council area once every three years. A revaluation was carried out in 2022 and that has been used for rating purposes in this Operational Plan. Information on the valuation methodology can be obtained through the Valuer General website at

www.valuergeneral.nsw.gov.au/land_values/how_do_we_value_land/valuation_method.

Rates

The total amount of rate revenue to be collected from registered property owners at the commencement of a rating year (General Income) is set by IPART on behalf of the Minister for Local Government. This process, known as the 'Rate Peg', sets the percentage the Council can increase its General Income. Council's General Income from rates is proposed to increase by 4.9% in line with the IPART approved increase.

IPART has set the rate peg for the 2025-26 financial year using a new rate peg methodology. Details on the new methodology can be found at

[IPART - Information on Rate Pegging for NSW Councils 2025-2026](#)

Council determines the allocation of rates to each property based on categorisation, property values (unimproved land values) and the application of a base charge for each category or sub-category.

Council has not varied its categorisation structure for Ordinary Rates from 2024/2025. There are four land categories used for rating purposes, being: Farmland, Residential, Mining and Business. Council has made one sub-category of the Residential Category called Rural Residential.

Farmland Rate

The Farmland Rate applies to all rateable assessments categorised as farmland under Section 515 of the *Local Government Act 1993* throughout the whole of the Council area. A map of the area to which the Farmland Rate applies (whole of shire) is included at the end of this document.

Residential Rate

The Residential Rate applies to all rateable assessments categorised as residential under Section 516 of the *Local Government Act 1993* throughout the whole of the Council area. A map of the area to which the Residential Rate applies (whole of shire) is included at the end of this document.

Rural Residential Rate

The Rural Residential Rate applies to all rateable assessments categorised as Rural Residential under Section 529 of the *Local Government Act 1993* throughout the whole of the Council area. A map of the area to which the Rural Residential Rate applies (whole of shire) is included at the end of this document.

Business Rate

The Business Rate applies to all rateable assessments categorised as Business under Section 518 of the *Local Government Act 1993* throughout the whole of the Council area. A map of the area to which the Business Rate applies (whole of shire) is included at the end of this document.

Mining Rate

The Mining Rate applies to all rateable assessments categorised as Mining under Section 517 of the *Local Government Act 1993* throughout the whole of the Council area. A map of the area to which the Mining Rate applies (whole of shire) is included at the end of this document.

Rates Structure – 2025/2026

Rate Type	Category	Number of Assessment		Ad Valorem Amount		Base Amount (\$)		Total Rate Levy		Yield of Total Rate Levy	
		2025/26	2024/25	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25
Ordinary	Farmland	613	604	\$2,761,446	\$2,637,704	\$187,882	\$177,818	\$2,949,328	\$2,815,522	61.65%	61.57%
Ordinary	Residential	1,477	1,474	\$452,711	\$433,991	\$452,694	\$433,946	\$905,405	\$867,937	18.92%	18.98%
Rural	Residential	875	874	\$554,085	\$529,729	\$268,184	\$257,306	\$822,268	\$787,034	17.19%	17.21%
Ordinary	Business	159	159	\$58,565	\$55,636	\$48,733	\$46,810	\$107,298	\$102,446	2.24%	2.24%
Ordinary	Mining	-	-	-	-	-	-	-	-	0.00%	0.00%
Total		3,124	3,111	\$3,826,807	\$3,657,061	\$957,492	\$915,878	\$4,784,300	\$4,572,939	100%	100%

Note:

The Base Rate for the FY 2025/26 is \$306.50. In 2024/25 the Base Rate was \$294.40.

Ad Valorem for the FY 2025/26 is \$0.2254 cents. In 2024/25 the Ad Valorem was \$0.2155 cents.

Average Rate for each Land Category 2025/2026

	Farmland	Residential	Rural Residential	Business	Mining
Approximate Total Rates from Category	\$2,949,328	\$905,405	\$822,268	\$107,298	\$0
Number of assessments	613	1,477	875	159	0
Average rates per assessment	\$4,811	\$613	\$940	\$675	\$0
Total Land Value of category	\$1,225,099,000	\$200,842,680	\$245,816,290	\$25,982,100	\$0
% of Total Rates Revenue	62%	19%	17%	2%	0%
% of Total Land Value	72%	12%	14%	2%	0%

Average Rate for each Land Category 2024/2025

	Farmland	Residential	Rural Residential	Business	Mining
Approximate Total Rates from Category	\$2,815,522	\$867,937	\$787,034	\$102,446	\$0
Number of assessments	604	1,474	874	159	0%
Average rates per assessment	\$4,661	\$589	\$900	\$644	0
Total Land Value of category	\$1,223,823,400	\$201,360,180	\$245,779,850	\$25,813,700	\$0
% of Total Rates Revenue	62%	19%	17%	2%	\$0
% of Total Land Value	72%	12%	14%	2%	0%

Average Rate for each Land Category 2023/2024

	Farmland	Residential	Rural Residential	Business	Mining
Approximate Total Rates from Category	\$2,693,049	\$828,267	\$750,868	\$98,190	\$0
Number of assessments	601	1463	868	159	0
Average rates per assessment	\$4,481	\$566	\$865	\$618	\$0
Total Land Value of category	\$1,223,684,670	\$201,045,380	\$245,115,250	\$25,813,800	\$0
% of Total Rates Revenue	62%	19	17%	2%	0%
% of Total Land Value	72%	12%	14%	2%	0%

Annual Charges

Water Supply - Access Charges

In accordance with Section 501 of the *Local Government Act 1993*, it is proposed to levy a charge on all consumers connected to, or capable of being connected to, the Uralla or Bundarra water supply systems for water services, based on the table below.

Annual Water Access Charges						
Charge	Annual Fee		Number of Assessments		Total Revenue	
	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25
Uralla Water	\$474.25	\$456.00	1,280	1,275	\$607,040	\$581,400
Bundarra Water	\$474.25	\$456.00	238	237	\$112,872	\$108,072
Total					\$719,912	\$698,472

Water Supply – Consumption Charges

In accordance with Section 502 of the *Local Government Act 1993*, it is proposed to levy a charge for the consumption of water for all properties, as detailed in the table below:

Water Usage Charge						
Charge	Amount per KL		Estimated Consumption (KL)		Estimated Revenue	
	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25
Uralla Water Consumption Charge	\$4.74	\$4.55	172,332	183,139	\$816,853	\$833,282
Bundarra Water Consumption Charge	\$4.74	\$4.55	32,635	33,030	\$154,690	\$150,286
Total			204,967	216,169	\$971,543	\$983,568

In the first half of 2024–25, water consumption was lower than expected, likely due to an extended wet season. As a result, the water consumption revenue estimate for 2025–26 has been reduced.

Sewerage Charges – Residential

In accordance with Sections 501 and 502 of the *Local Government Act 1993*, it is proposed to levy a charge on all residential consumers connected to, or capable of being connected to, the Uralla & Bundarra sewer system for sewerage services, as detailed in the table below:

Annual Sewer Charges – Residential						
Charge	Annual Fee		Number of Assessments		Total Revenue	
	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25
Uralla Sewerage – Vacant	\$847.39	\$814.80	41	44	\$34,743	\$35,851
Bundarra Sewerage – Vacant	\$847.39	\$814.80	19	20	\$16,100	\$16,296
Uralla Sewerage	\$847.39	\$814.80	1051	1036	\$890,607	\$844,133
Bundarra Sewerage	\$847.39	\$814.80	160	159	\$135,582	\$129,553
Total			1271	1259	\$1,077,033	\$1,025,833

Sewerage Charges – Non-Residential

In accordance with Sections 501 and 502 of the *Local Government Act 1993*, it is proposed to levy a charge on all non-residential consumers connected to, or capable of being connected to, the Uralla or Bundarra sewer systems for sewerage services, that is the greater of:

- i) A charge calculated according to Department of Planning, Industry and Environment, Liquid Trade Waste Management Guidelines – 2021
- ii) A charge that is equal to the Sewerage Charges - Residential

Annual Sewer Charges – Non-Residential						
Charge	Amount		Number of Assessments		Total Revenue	
	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25
Uralla Sewerage – Access	\$591.19	\$568.45	110	109	\$65,031	\$61,961
Bundarra Sewerage – Access	\$591.19	\$568.45	26	26	\$15,371	\$14,780
Total			136	135	\$87,611	\$83,589

Trade Waste Charges

In accordance with Sections 501 and 502 of the *Local Government Act 1993*, it is proposed to levy a charge on all premises that are connected to, or capable of being connected to, the Uralla or Bundarra sewer systems and are classified as dischargers of Liquid Trade Waste according to Uralla Shire Council Trade Waste Policy and in line with the Department of Planning, Industry and Environment, Liquid Trade Waste Management Guidelines – 2021.

Trade Waste Charges – Non-Residential						
Charge	Amount		Number of Assessments		Total Revenue	
	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25
Trade Waste – Annual Inspection Fee	\$104.00	\$100.00	38	38	\$3,952	\$3,800
Trade Waste – Non-Compliance Charge	\$312.00	\$300.00	0	0	\$0.00	\$0.00
Total					\$3,952	\$3,800

Trade Waste and Sewer Charges – Non-Residential						
Charge	Amount		Estimated Usage		Total Revenue	
	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25
Sewer Usage	\$2.00	\$1.90	21,397	21,556	\$42,794	\$40,956
Trade Waste	\$1.75	\$1.65	8,721	8,721	\$15,036	\$14,390
Total					\$57,830	\$45,346

Stormwater Management Levy

In accordance with Section 496A of the *Local Government Act 1993*, it is proposed to levy a charge for the provision of stormwater management services.

The levy applies to all urban residential, business and industrial lots with impervious surfaces, as detailed in the table below:

Stormwater Management Levy						
Charge per lot	Amount		Number of Assessments		Estimated Revenue	
	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25
Urban Residential levy	\$25.00	\$25.00	1024	1024	\$25,600	\$25,600
Urban Strata residential levy	\$12.50	\$12.50	21	21	\$263	\$263
Charge per 350m ²	Amount		Number of Assessments		Estimated Revenue	
Urban Business and industrial	\$25.00	\$25.00	300	299	\$7,500	\$7,475
Total					\$33,363	\$33,338

Environmental Levy

In accordance with Section 501 of the *Local Government Act 1993*, it is proposed to levy an annual charge on all rateable properties as an Environmental Levy. This charge recognises that all rateable properties potentially produce waste and hence should contribute to the costs of running Council's Waste Management Facilities. Gate charges will apply as per Council's Fees and Charges Policy.

Environmental Levy						
Charge	Annual Fee		Number of Assessments		Estimated Revenue	
	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25
Environmental Levy	\$392.05	\$363.00	3124	3111	\$1,224,764	\$1,129,293

Domestic Waste Management Service (Residential)

In accordance with Section 496 of the *Local Government Act 1993* Council proposes to levy annual charges for the provision of waste management collection services on each parcel of rateable land for which services are available. The charges will be made as set out in the table below:

Waste Management Charge – Residential						
Charge	Annual Fee		Number of Services		Estimated Revenue	
	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25
Domestic Waste Service to Uralla, Bundarra and Invergowrie General Waste 140L & Recycling Waste 240L services (1 x each bin)	\$493.60	\$433.00	1972	1936	\$973,379	\$838,288
Kentucky Residential Domestic Waste Management – General Waste 240L (per bin)	\$347.70	\$305.00	80	82	\$27,816	\$25,010
Additional – All Residential Areas except Kentucky - General Waste 140L service (per bin)	\$303.25	\$266.00	22	21	\$6,672	\$5,586
Additional – All Residential Areas except Kentucky - Recycling Waste 240L service (per bin)	\$161.90	\$142.00	1	1	\$162	\$142
Additional – Kentucky - General Waste 240L service (per bin)	\$319.20	\$280.00	-	-	-	-
TOTAL					\$1,008,029	\$869,026

Domestic Waste Management Service (Non Rateable)

In accordance with Section 503(2) of the *Local Government Act 1993*, Council proposes to levy an annual charge for the removal of material from non-rateable properties. The charges will be made as set out in the table below:

Charge	Annual Fee	
	2025/26	2024/25
Uralla, Bundarra & Invergowrie – Domestic Waste charge – General Waste 140L & Recycling Waste 240L services (1 x each bin)	\$493.60	\$443.00
Kentucky – Domestic Waste Charge - 1 General Waste x 240L)	\$347.70	\$305.00

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Commercial Waste Management Service

In accordance with Section 501 of the *Local Government Act 1993*, Council proposes to levy an annual charge for the removal of material from non-residential properties. The charges will be made as set out in the table below:

Waste Management Charge – Non-Residential						
Charge	Annual Fee		Number of Services		Revenue	
	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25
Uralla, Bundarra & Invergowrie Commercial Waste service - SMALL General Waste 140L & Recycling Waste 240L (1 x each bin)	\$518.70	\$455.00	36	38	\$18,673	\$17,290
Uralla, Bundarra & Invergowrie Commercial Waste service - LARGE General Waste 240L & Recycling Waste 240L (1 x each bin)	\$644.10	\$565.00	92	90	\$59,257	\$50,850
Kentucky Commercial Waste Service 1 x General Waste 240L	\$364.80	\$320.00	1	-	\$365	-
Additional – General Waste 140L Service (per bin) All Urban Areas except Kentucky	\$319.20	\$280.00	24	22	\$7,661	\$6,160
Additional – General Waste 240L Service (per bin) All Urban Areas except Kentucky	\$347.70	\$305.00	87	89	\$30,250	\$27,145
Additional – Recycling Waste 240L Service (per bin) All Urban Areas except Kentucky	\$161.90	\$142.00	51	47	\$8,257	\$6,674
Additional – General Waste 240L service (per bin) - Kentucky	\$347.70	\$305.00	5	-	\$1,739	-
TOTAL			296	286	\$126,202	\$108,119

Borrowings

There are no planned Borrowings for 2025/26.

Pensioner Rebates

Council is required by the State Government to offer a rebate of up to \$250 to all 'eligible' pensioners if they hold a Pensioner Concession Card from Centrelink on ordinary rates and domestic waste management services.

The rebate is extended if the property is serviced by Councils Water and Sewer by up to \$87.50 for each service connected.

The pensioner concession is only granted for the current rating year and only to eligible pensioners. The amount of the rebate will be proportioned according to the number of full quarters in the rating year after the commencement of pensioner eligibility. The eligible pensioner must:

- Be the owner and reside at the property.
- Hold either a Pensioner Concession Card (PCC) or,
- Gold card embossed with 'TPI' (Totally Permanently Incapacitated) or,
- Gold card embossed with 'EDA' (Extreme Disablement Adjustment).

If the land is jointly owned by others who are not eligible pensioners, the rebate will be apportioned based on the percentage of the ownership for the eligible pensioner residing at the location.

Council will verify the concessional eligibility of pensioners on a regular basis. If eligibility cannot be confirmed, the rebate will be reversed for all following full quarters of the year. A letter will be forwarded to the ratepayer advising the rebate has been removed from the account and any balance remaining to be paid.

Interest on Rates & Charges

Interest will be charged on overdue rates and charges as regulated by the Office of Local Government. Council will apply the maximum rate determined under this regulation. Interest will be calculated on a simple daily basis.

In accordance with section 566(3) of the *Local Government Act 1993*, the Minister has determined that the maximum rate of interest payable on overdue rates and charges for the period 1 July 2025 to 30 June 2026 (inclusive) will be 10.5% per annum.

Fees and Charges

In accordance with Section 608 of the *Local Government Act 1993*, Council proposes a range of fees and charges as contained in the 25/26 Fees and Charges Schedule contained in this document. Council reserves the right to change any of the fees and charges or strike new fees and charges during 2025/26.

The application of these fees and charges will reduce the level of cross subsidisation required to be funded by ordinary rates.

The following factors have been considered in determining the fees:

- the cost of providing the service;
- the importance of the service to the community;
- the price fixed by the relevant industry body;
- any factors specified in the Local Government Regulations;
- National Competition Policy;
- Goods and Services Tax legislation.

Council provides a range of goods and services where statutory charges are set by regulation, examples include:

- section 603 certificates;
- section 10.7 certificates;
- information supplied under *Government Information (Public Access) Act 2009*;
- impounding fees;
- dog registrations; and
- Building application fees.

Pricing Policy

Council is committed to providing a variety of goods and services which reflect concern for the individual and the wider community, and which meets the diverse needs of everyone who lives in, works in, or visits the Council area.

Council will ensure that charges are raised as equitably as possible. The charges or fees set have Goods and Services Tax (GST) included where applicable. Those charges or fees subject to GST are indicated in the Fees and Charges Schedule. The principles of competitive neutrality which is part of the National Competition Policy have been taken into consideration in the pricing policy.

Council adopts a user pays principle in the assessing and levying of fees and charges, whilst recognising the need for supplementing income in particular circumstances.

Council will ensure that all rates, charges and fees are set so as to provide adequate cash flows to meet operating costs and to assist in the provision of funding capital renewal and replacement.

Council will pursue all cost effective opportunities in order to maximise its revenue base and to seek an acceptable commercial rate of return on investments, subject to risk parameters.

Council recognises the need to set prices for goods and services in order to provide the most effective level of service to our community and to ensure resources are deployed most efficiently.

During the next financial year, Council will continue investigations into alternative methods of raising revenue with particular emphasis on user pays principles. Revision of Council's pricing policy will be undertaken during this period.

Council's pricing policy in relation to any particular good or service may be found in the relevant section of the Fees and Charges Schedule.

Council reserves the right to charge for any additional services or facilities, and to cater for legislative changes which are not identified in the fees and charges schedule.

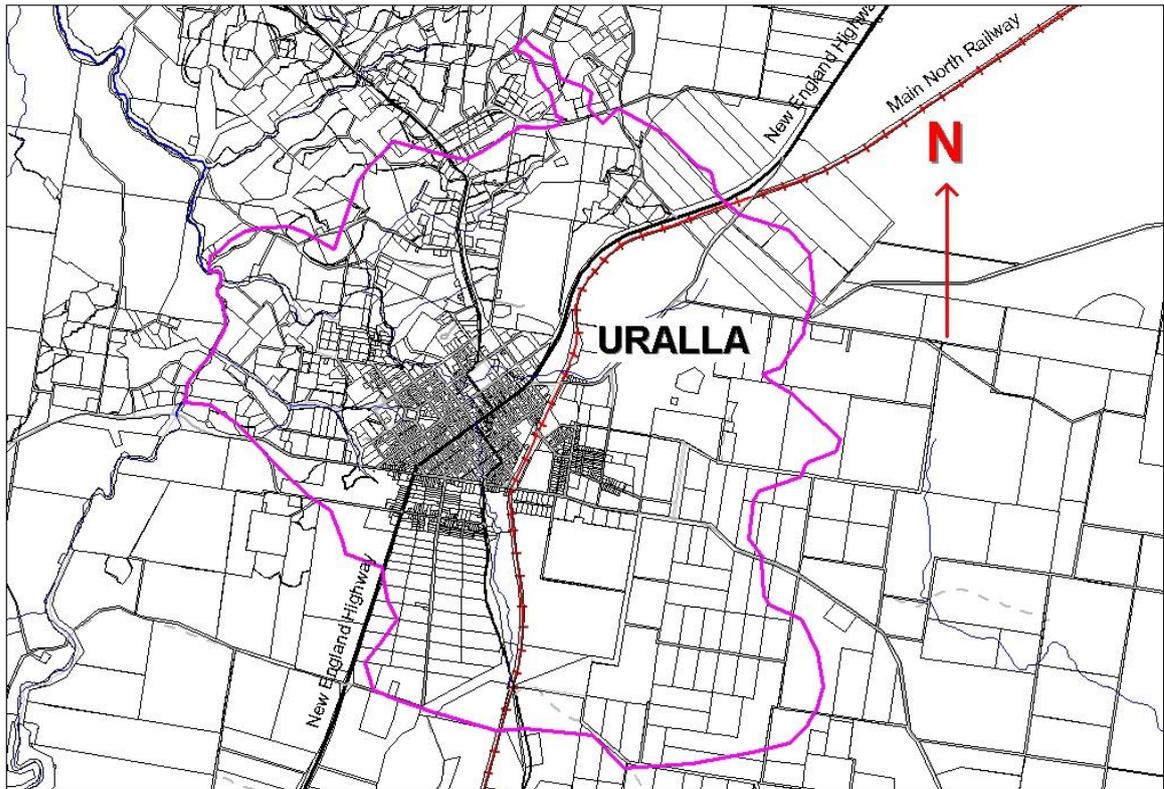
Rating Maps

Map of Ordinary Rate Area



Uralla Shire applies the same base rate and rate in the dollar (ad valorem) for all rating categories (Farmland, Residential, Rural Residential, Mining and Business) across the Shire.

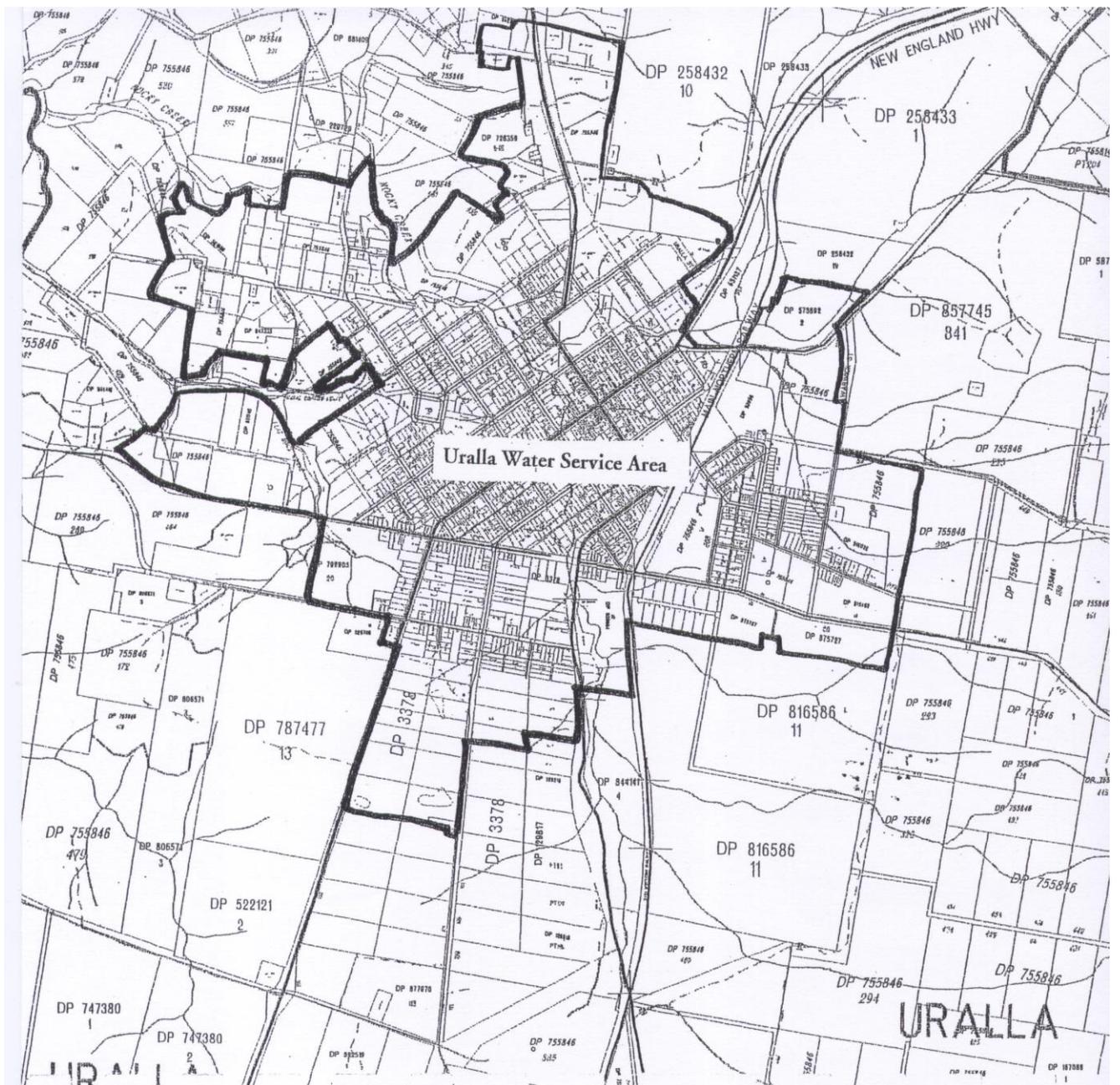
Map of Uralla Stormwater Catchment Area



URALLA SHIRE COUNCIL URBAN STORMWATER CATCHMENT AREA

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Map of Uralla Water Service Area



Map of Bundarra Sewer Service Area

