



**Part 4**  
**Statement of Revenue**

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Operational Plan 2026-2027

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## Rating Policy

### Revenue Policy

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Council's Revenue Policy for Rates, Fees & Charges 2026-2027 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

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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 General's 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 2025 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](http://www.valuergeneral.nsw.gov.au/land_values/how_do_we_value_land/valuation_method)

### Rates

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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 set by the IPART for the financial year 2026-27 is 3.7%. Details on the new methodology can be found at

[IPART - Information on Rate Pegging for NSW Councils 2026-2027](#)

### Special Rate Variation

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The Council has applied to the IPART for a Special Rate Variation (SRV) of 28.50% in 2026-27 and 23.00% in 2027-28. If approved, the rate peg would be 28.50% instead of the 3.70% set by IPART. The IPART is expected to communicate their determination late May or early June 2026.

## Rating Categories

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There are four land categories used for rating purposes, being: Farmland, Residential, Mining, and Business, with a Residential sub-category of "Rural Residential". The Council is planning to introduce a new business sub-category named "Energy Generation" for Ordinary Rates from 2026-2027.

### 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.

### Energy Generation (Proposed)

The Council proposes to introduce a new subcategory within the Business rating category for Energy (Power) Generation, based on the dominant use of the land. These properties, primarily used for energy generation, are currently categorised as Farmland. As per section 518 of the *Local Government Act 1993*, "Business" is the default rating category for land. If the land cannot be categorised as residential, farmland, or mining, it will be categorized as business.

The proposed change is intended to create a fairer and more equitable distribution of rates across all categories by aligning the rating structure with the actual commercial use of the land. It recognises that land used for energy generation operates differently from traditional agricultural activities and places different demands on local infrastructure, planning, and community services. This reform is designed to improve rating equity, reduce the disproportionate burden on genuine farming properties, and ensure that all sectors make an appropriate contribution to the services and infrastructure that support the local community.

### 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 – 2026/2027**

**Scenario With Special Rate Variation**

Category	No. of Assessments		Land Value \$		Ad Valorem		Base Rates \$		Ad Valorem \$		Total Rates		Yield of Total Rates	
	2026/27	2025/26	2026/27	2025/26	2026/27	2025/26	\$390.00	\$306.56	2026/27	2025/26	2026/27	2025/26	2026/27	2025/26
							2026/27	2025/26						
Residential	1495	1477	262,558,250	200,842,680	0.002227	0.002254	583,050	452,789	584,672	452,699	1,167,722	905,488	18.92%	18.93%
Rural Residential	898	876	304,811,950	248,895,290	0.002330	0.002254	350,220	268,547	710,278	554,248	1,060,498	822,795	17.19%	17.20%
Business	160	159	41,021,730	25,982,100	0.001852	0.002254	62,400	48,743	75,985	58,564	138,385	107,307	2.24%	2.24%
Business - Energy Generation	6	0	21,640,000	-	0.014149	0.002254	2,340	-	306,181	-	308,521	-	5.00%	0.00%
Farmland	609	612	1,491,581,400	1,224,919,000	0.002184	0.002254	237,510	187,615	3,257,783	2,760,968	3,495,293	2,948,582	56.65%	61.63%
Mining - Ordinary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3168</b>	<b>3124</b>	<b>\$2,121,613,330</b>	<b>\$1,700,639,070</b>			<b>\$1,235,520</b>	<b>\$957,693</b>	<b>\$4,934,898</b>	<b>\$3,826,478</b>	<b>\$6,170,418</b>	<b>\$4,784,171</b>	<b>100%</b>	<b>100%</b>

**Scenario With Regular Rate Peg (Without Special Rate Variation)**

Category	No. of Assessments		Land Value \$		Ad Valorem Rate		Base Rates \$		Ad Valorem \$		Total Rates		Yield of Total Rates	
	2026/27	2025/26	2026/27	2025/26	2026/27	2025/26	\$315.00	\$306.56	2026/27	2025/26	2026/27	2025/26	2026/27	2025/26
							2026/27	2025/26						
Residential	1495	1477	262,558,250	200,842,680	0.001799	0.002254	470,925	452,789	472,344	452,699	943,269	905,488	18.92%	18.93%
Rural Residential	898	876	304,811,950	248,895,290	0.001882	0.002254	282,870	268,547	573,785	554,248	856,655	822,795	17.19%	17.20%
Business	160	159	41,021,730	25,982,100	0.001496	0.002254	50,400	48,743	61,385	58,564	111,785	107,307	2.24%	2.24%
Business - Energy Generation	6	0	21,640,000	-	0.011429	0.002254	1,890	-	247,329	-	249,219	-	5.00%	0.00%
Farmland	609	612	1,491,581,400	1,224,919,000	0.001764	0.002254	191,835	187,615	2,631,614	2,760,968	2,823,449	2,948,582	56.65%	61.63%
Mining - Ordinary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3168</b>	<b>3124</b>	<b>\$2,121,613,330</b>	<b>\$1,700,639,070</b>			<b>\$997,920</b>	<b>\$957,693</b>	<b>\$3,986,457</b>	<b>\$3,826,478</b>	<b>\$4,984,377</b>	<b>\$4,784,171</b>	<b>100%</b>	<b>100%</b>

## 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 (situated within 225 metres of council water pipes), 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	
	2026/27	2025/26	2026/27	2025/26	2026/27	2025/26
Uralla Water	\$497.95	\$474.25	1,297	1,280	\$645,841	\$607,040
Bundarra Water	\$497.95	\$474.25	240	238	\$119,508	\$112,872
<b>Total</b>					<b>\$765,349</b>	<b>\$719,912</b>

### 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	
	2026/27	2025/26	2026/27	2025/26	2026/27	2025/26
Uralla Water Consumption Charge	\$4.98	\$4.74	168,333	172,322	\$838,300	\$816,852
Bundarra Water Consumption Charge	\$4.98	\$4.74	29,959	32,635	\$149,195	\$154,690
<b>Total</b>			<b>198,292</b>	<b>204,967</b>	<b>\$987,495</b>	<b>\$971,542</b>

The estimates for 2026-27 have been projected based on the average consumption from the financial year 2022-23 through to the first half of financial year 2025-26.

## 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 (land that is situated within 75 metres of Council sewer system), 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	
	2026/27	2025/26	2026/27	2025/26	2026/27	2025/26
Uralla Sewerage – Vacant/Unconnected Lot	\$878.00	\$847.39	36	30	\$31,608	\$25,422
Bundarra Sewerage – Vacant/Unconnected Lot	\$878.00	\$847.39	17	17	\$14,926	\$14,406
Uralla Sewerage	\$889.76	\$847.39	1061	1052	\$944,035	\$891,454
Bundarra Sewerage	\$889.76	\$847.39	163	159	\$145,031	\$134,735
<b>Total</b>			<b>1277</b>	<b>1258</b>	<b>\$1,135,600</b>	<b>\$1,066,017</b>

## 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	
	2026/27	2025/26	2026/27	2025/26	2026/27	2025/26
Uralla Sewerage – Access	\$620.75	\$591.19	110	110	\$68,283	\$65,031
Bundarra Sewerage – Access	\$620.75	\$591.19	26	26	\$16,140	\$15,371
<b>Total</b>			<b>136</b>	<b>136</b>	<b>\$84,422</b>	<b>\$80,402</b>

## 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	
	2026/27	2025/26	2026/27	2025/26	2026/27	2025/26
Trade Waste – Annual Inspection Fee	\$107.65	\$104.00	38	38	\$4,091	\$3,952
Trade Waste – Non-Compliance Charge	\$327.60	\$312.00	0	0	\$0.00	\$0.00
<b>Total</b>					<b>\$4,091</b>	<b>\$3,952</b>

Trade Waste and Sewer Charges – Non-Residential						
Charge	Amount		Estimated Usage		Total Revenue	
	2026/27	2025/26	2026/27	2025/26	2026/27	2025/26
Sewer Usage	\$2.10	\$2.00	20,791	21,397	\$43,661	\$42,794
Trade Waste*	\$1.85	\$1.75	2,469	8,592	\$4,567	\$15,036
<b>Total</b>					<b>\$48,228</b>	<b>\$57,830</b>

\*Trade waste usage charge revenue expectation has been reduced based on lower actual usage trend in the first half of the year 2025–26. The original estimate appears to have been based on higher usage assumptions than realised. The 2026–27 budget has been revised to better reflect current usage levels.

## 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	
	2026/27	2025/26	2026/27	2025/26	2026/27	2025/26
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 <sup>2</sup>	Amount		Number of Assessments		Estimated Revenue	
Urban Business and Industrial	\$25.00	\$25.00	300	300	\$7,500	\$7,500
<b>Total</b>					<b>\$33,363</b>	<b>\$33,363</b>

## 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	
	2026/27	2025/26	2026/27	2025/26	2026/27	2025/26
Environmental Levy	\$419.49	\$392.05	3168	3124	\$1,328,944	\$1,124,764

## 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	
	2026/27	2025/26	2026/27	2025/26	2026/27	2025/26
Domestic Waste Collection Service to Uralla, Bundarra and Invergowrie 1 x 140L General Waste Bin 1 x 240L Recycling Bin	\$542.98	\$493.60	1994	1984	\$1,082,702	\$979,302
Domestic Waste Collection Service to Kentucky 1 x 240L General Waste Bin	\$382.47	\$347.70	82	82	\$31,363	\$28,511
Additional Kerbside General Waste Service (Except Kentucky) 1 x 140L General Waste Bin	\$333.56	\$303.25	24	26	\$8,005	\$7,885
Additional Kerbside Recycling Service (Except Kentucky) 1 x 240L Recycling Bin	\$178.07	\$161.90	3	3	\$534	\$486
Additional Kerbside General Waste Service Kentucky 1 x 240L General Waste Bin	\$351.12	\$319.20	-	-	-	-
<b>TOTAL</b>			<b>2103</b>	<b>2095</b>	<b>\$1,122,604</b>	<b>\$1,016,184</b>

### 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	
	2026/27	2025/26
Domestic Waste Management Service Uralla, Bundarra & Invergowrie 1 x 140L General Waste Bin 1 x 240L Recycling Waste 240L Bin	\$542.98	\$493.60
Domestic Waste Management Service Kentucky 1 x 240L General Waste Bin	\$382.47	\$347.70

## 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	
	2026/27	2025/26	2026/27	2025/26	2026/27	2025/26
Commercial Kerbside Waste Service – SMALL Uralla, Bundarra & Invergowrie 1 x140L General Waste Bin 1 x 240L Recycling Bin	\$570.57	518.70	36	36	\$20,541	\$18,673
Commercial Kerbside Waste Service – LARGE Uralla, Bundarra & Invergowrie 1 x240L General Waste Bin 1 x 240L Recycling Bin	\$708.51	\$644.10	92	92	\$65,183	\$59,257
Commercial Kerbside Waste Service Kentucky 1 x 240L General Waste	\$401.28	\$364.80	1	1	\$401	\$365
Additional Commercial Kerbside General Waste Service All Urban Areas Except Kentucky 1 x 140L General Waste Bin	\$351.12	\$319.20	23	24	\$8,076	\$7,661
Additional Commercial Kerbside General Waste Service All Urban Areas Except Kentucky 1 x 240L General Waste Bin	\$382.47	\$347.70	88	88	\$33,657	\$30,598
Additional Commercial Kerbside Recycling Waste Service All Urban Areas Except Kentucky 1 x 240L Recycling Waste Bin	\$178.07	\$161.90	51	52	\$9,082	\$8,419
Additional Commercial Kerbside General Waste Service Kentucky  1 x 240L General Waste Bin	\$382.47	\$347.70	5	5	\$1,912	\$1,739
<b>TOTAL</b>			<b>296</b>	<b>298</b>	<b>\$138,852</b>	<b>\$126,711</b>

## **Borrowings**

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There are no planned Borrowings for 2026/27.

## **Pensioner Rebates**

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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\***

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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.

The interest rate is determined by the Office of Local Government in accordance with section 566(3) of the *Local Government Act 1993*, the Minister has not yet determined the rate of interest payable on overdue rates and charges for the period 1 July 2026 to 30 June 2027, and will be updated as soon as the Council is advised of the interest rate. The rate for 2025-26 was 10.5% per annum.

- The Office of Local Government has confirmed in a Council Circular that the interest rate for 2026/2027 will be 9.5%.  
[Council circular 26-06 – Rating information](#)

## **Hardship Policy**

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Council offers assistance to ratepayers suffering genuine hardship. Applications for relief under Council Hardship Policy can be submitted by obtaining the relevant forms from Council's finance section. The Hardship Policy is available on Council's website and can also be obtained in hard copy upon request.

## Fees and Charges

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In accordance with Section 608 of the *Local Government Act 1993*, Council proposes a range of fees and charges as contained in the 2026/27 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 2026/27.

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

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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 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 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 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 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

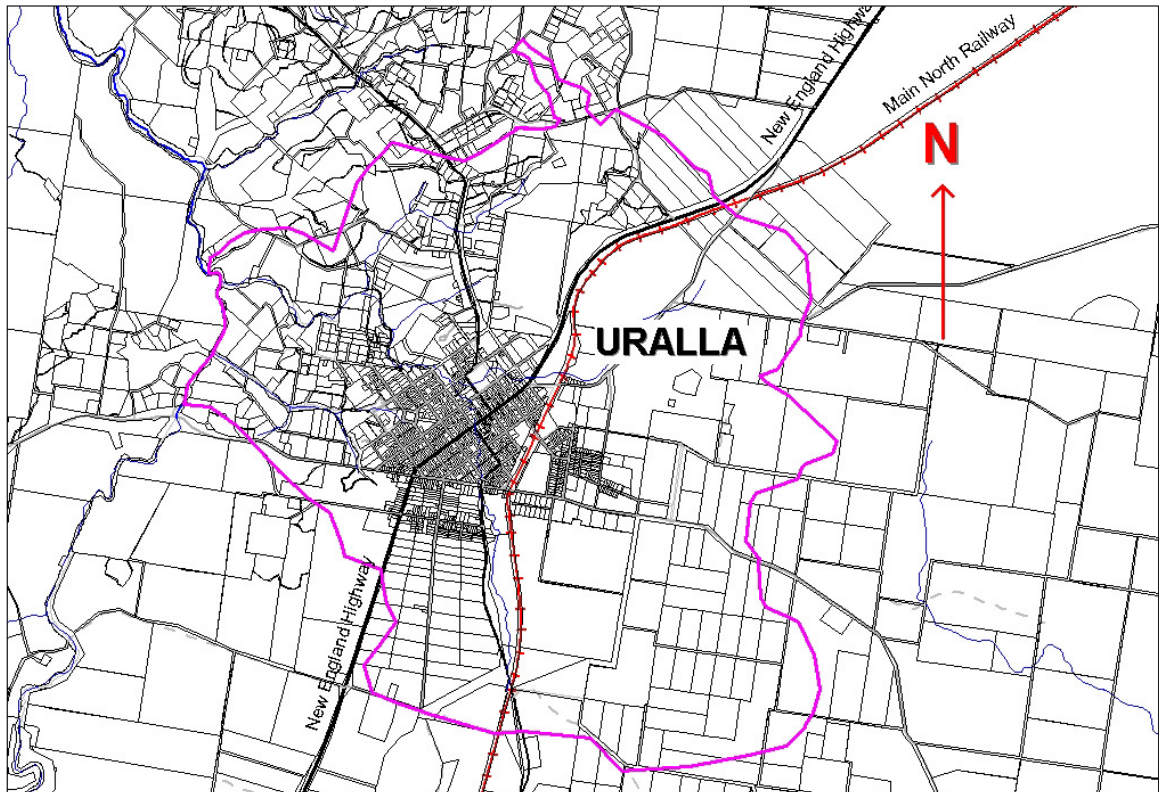
### Map of Ordinary Rate Area



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.

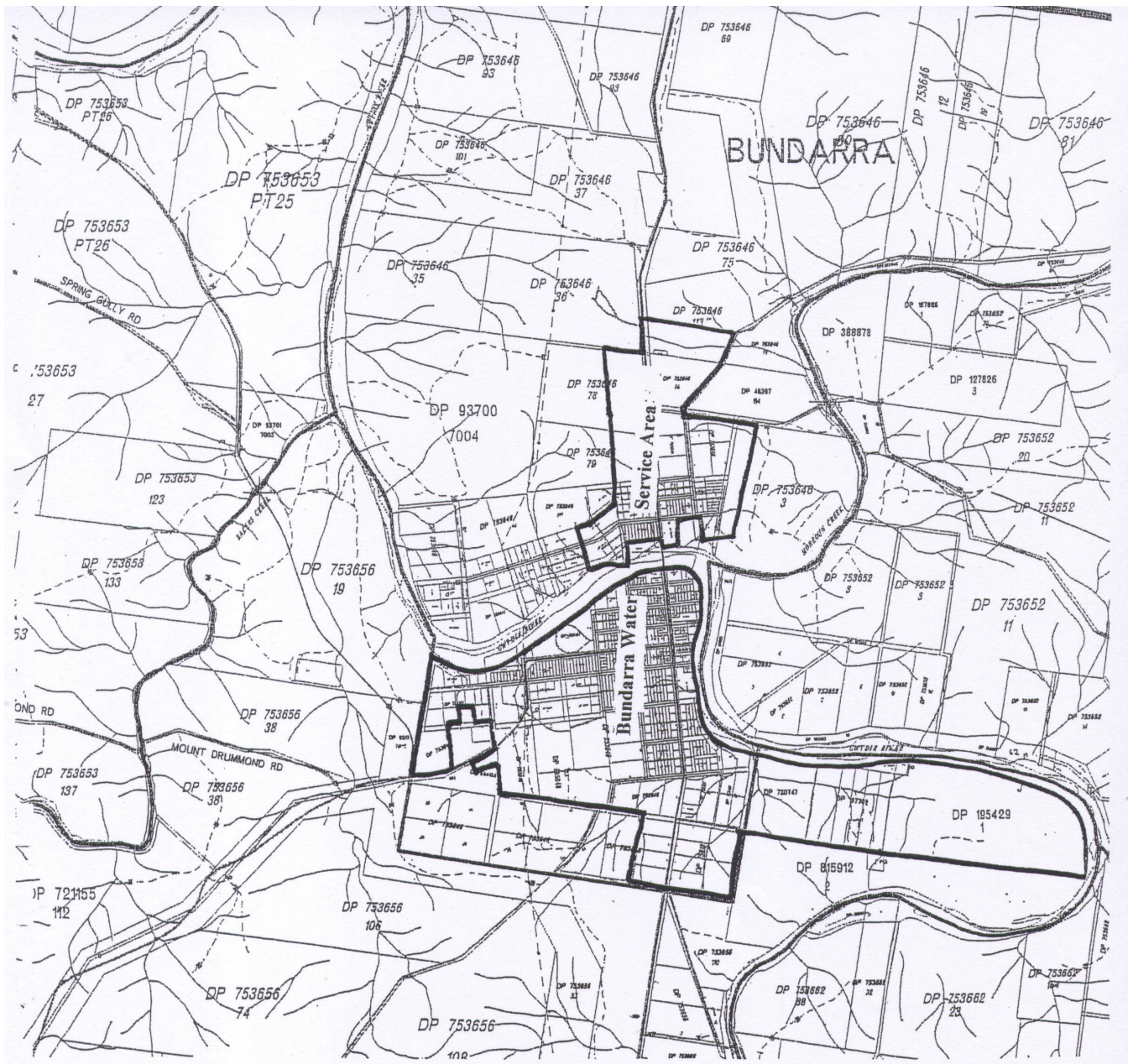
## Map of Uralla Stormwater Catchment Area

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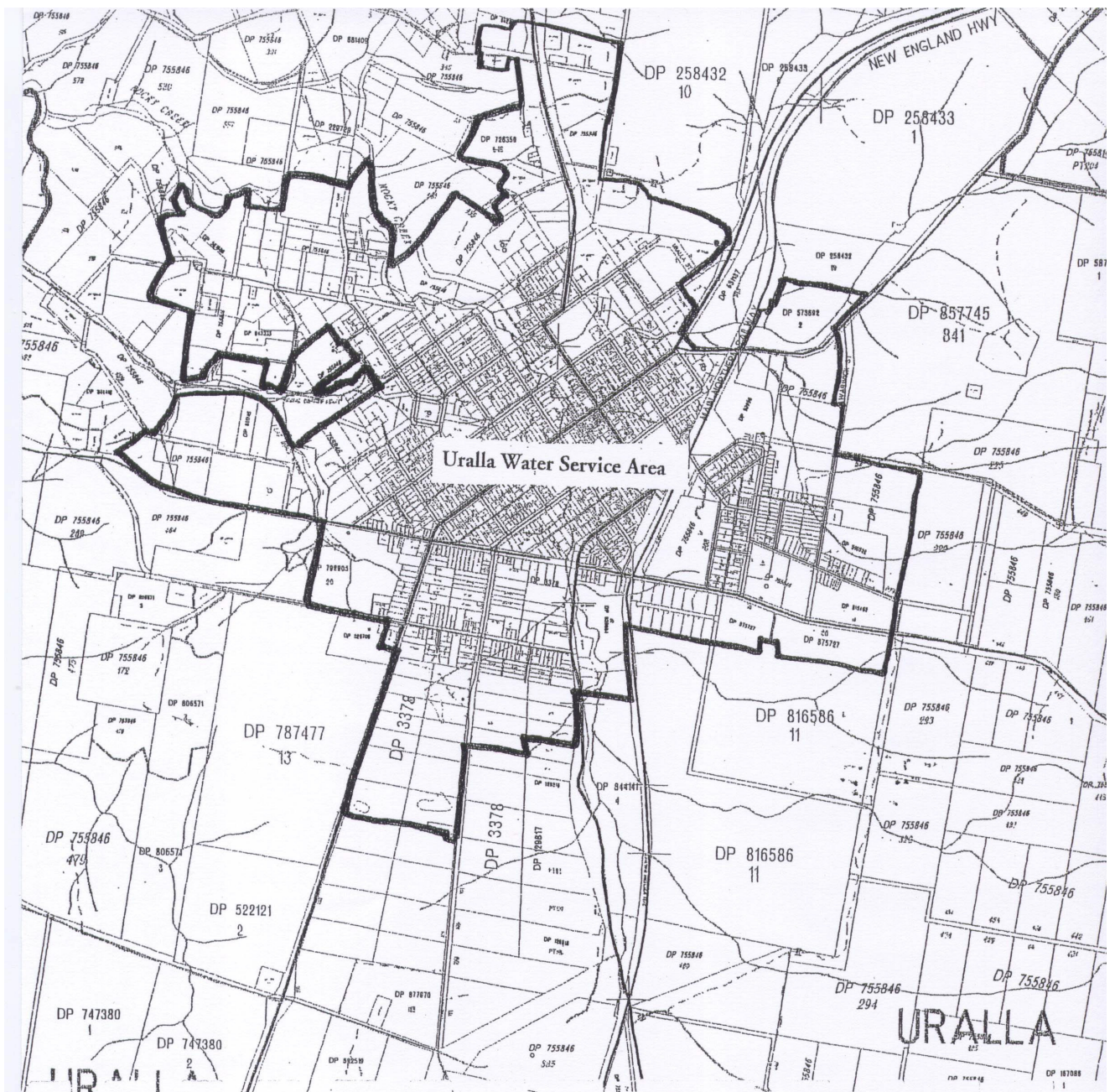


**URALLA SHIRE COUNCIL URBAN STORMWATER CATCHMENT AREA**

# Map of Bundarra Water Service Area



# Map of Uralla Water Service Area





## Map of Bundarra Sewer Service Area

