

COFFS HARBOUR CITY COUNCIL

INTEGRATED PLANNING AND REPORTING



COFFS HARBOUR CITY COUNCIL



FINANCIAL MANAGEMENT INFORMATION

(23 June 2022)





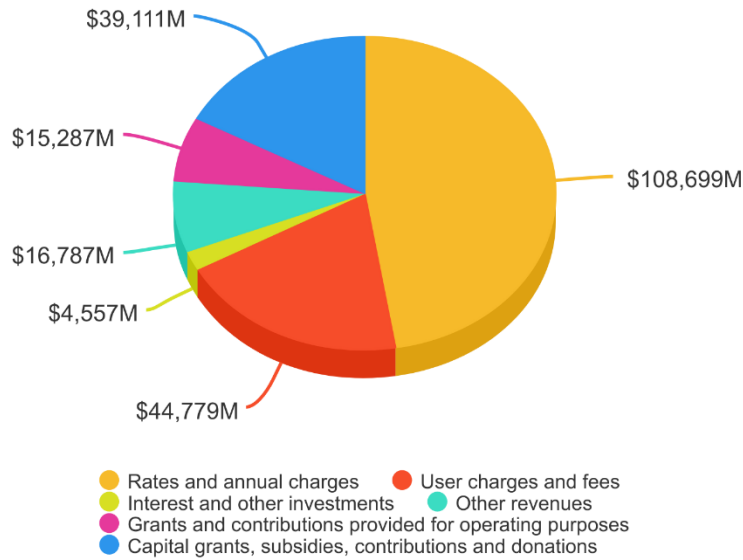
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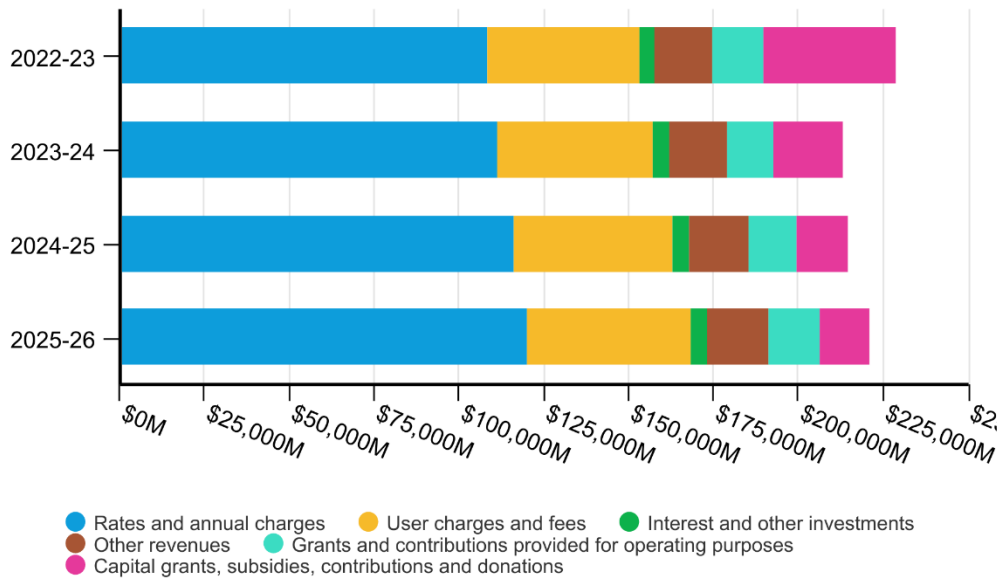


Finance Snapshot

2022-23 Operational Plan Revenue (by Dollars)



Revenue sources over the Delivery Program





2022/23 to 2025/26 Consolidated Income Statements

<i>Description</i>	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Income				
Recurrent Revenue				
Rates & Annual Charges				
User Charges & Fees	108,699	111,629	116,415	120,509
Interest & Investment Revenue	44,779	45,920	47,012	48,135
Other Revenues	4,557	4,644	4,779	4,936
Grants & Contributions provided for Operating Purposes	16,787	16,980	17,535	18,023
	<u>15,287</u>	<u>14,046</u>	<u>14,301</u>	<u>15,039</u>
RECURRENT REVENUE	<u>\$190,109</u>	<u>\$193,219</u>	<u>\$200,042</u>	<u>\$206,642</u>
Recurrent Expenditure				
Employee Benefits & Oncosts	66,085	66,053	67,989	69,785
Borrowing Costs	7,236	6,359	5,328	5,209
Materials & Contracts	193,797	106,449	89,995	91,097
Depreciation & Amortisation	43,058	44,674	45,856	46,471
Other Expenses	10,359	10,733	10,929	9,538
Internal Expenses	0	0	0	0
Less: Capitalised Expenses	<u>(138,446)</u>	<u>(50,551)</u>	<u>(33,561)</u>	<u>(31,588)</u>
RECURRENT EXPENDITURE	<u>\$182,089</u>	<u>\$183,717</u>	<u>\$186,536</u>	<u>\$190,512</u>
NET OPERATING (DEFICIT)	<u>\$8,020</u>	<u>\$9,502</u>	<u>\$13,506</u>	<u>\$16,130</u>
Capital Revenue				
Capital Grants, Subsidies, Contributions and Donations	39,111	20,359	14,660	14,841
CAPITAL REVENUE	<u>\$39,111</u>	<u>\$20,359</u>	<u>\$14,660</u>	<u>\$14,841</u>
NET SURPLUS	<u>\$47,131</u>	<u>\$29,861</u>	<u>\$28,166</u>	<u>\$30,971</u>



2022/23 Fund Income Statement and Funding Sources

Description	General Budget \$'000	Water Budget \$'000	Sewer Budget \$'000	Total Budget \$'000
Recurrent Revenue				
Rates & Annual Charges	73,550	4,749	30,400	108,699
User Charges & Fees	22,716	18,622	3,441	44,779
Interest & Investment Revenue	3,365	497	695	4,557
Other Revenues	16,631	89	67	16,787
Grants & Contributions provided for Operating Purposes	14,676	355	256	15,287
TOTAL RECURRENT REVENUE	\$130,938	\$24,312	\$34,859	\$190,109
Recurrent Expenditure				
Employee Benefits & Oncosts	55,690	3,928	6,467	66,085
Borrowing Costs	1,968	2,469	2,799	7,236
Materials & Contracts	157,845	16,858	19,094	193,797
Depreciation & Amortisation	29,182	5,917	7,959	43,058
Other Expenses	7,694	686	1,979	10,359
Less: Capitalised Expenses	(109,494)	(14,387)	(14,565)	(138,446)
TOTAL RECURRENT EXPENDITURE	\$142,885	\$15,471	\$23,733	\$182,089
Interfund Transactions				
Income Tax Equivalents	(132)	37	95	0
Overheads Allocation	(6,494)	2,683	3,811	0
TOTAL INTERFUND TRANSACTIONS	(\$6,626)	\$2,720	\$3,906	\$0
NET OPERATING SURPLUS (DEFICIT)	(\$5,321)	\$6,121	\$7,220	\$8,020
Capital Revenue				
Capital Grants, Subsidies, Contributions and Donations	32,304	3,760	3,047	39,111
TOTAL CAPITAL REVENUE	\$32,304	\$3,760	\$3,047	\$39,111
NET SURPLUS (DEFICIT)	\$26,983	\$9,881	\$10,267	\$47,131
FUNDING SOURCES				
Operating Funding				
Net Surplus (Deficit)	26,983	9,881	10,267	47,131
Transfer to Reserves	(15,408)	(6,543)	(8,912)	(30,863)
Transfer from Unexpended Loans	0	0	0	0
Transfer from Reserves	4,548	0	0	4,548
Total Operating Funding	\$16,123	\$3,338	\$1,355	\$20,816
Capital Funding				
Loan Advance	5,251	0	0	5,251
Depreciation	29,182	5,917	7,959	43,058
Total Capital Funding	\$34,433	\$5,917	\$7,959	\$48,309
Total Funding	\$50,556	\$9,255	\$9,314	\$69,125
Allocations of Funding				
Constructed and Purchased Assets	(109,494)	(14,387)	(14,565)	(138,446)
Loan Redemptions	(4,144)	(5,497)	(6,267)	(15,908)
Total Allocation of Funding	(\$113,638)	(\$19,884)	(\$20,832)	(\$154,354)
Budget Surplus	(\$63,082)	(\$10,629)	(\$11,518)	(\$85,229)



2022/23 Consolidated Statement of Cash Flows

	2022/23			
	General	Water	Sewer	Total
Cash Flows from Operating Activities				
Receipts:				
Rates & Annual Charges	73,550	4,749	30,400	108,699
User Charges & Fees	22,716	18,622	3,441	44,779
Interest & Investment Revenue Received	3,365	497	695	4,557
Other	16,631	89	67	16,787
Grants & Contributions	14,676	355	256	15,287
Capital Grants and Contributions	32,304	3,760	3,047	39,111
	<u>163,242</u>	<u>28,072</u>	<u>37,906</u>	<u>229,220</u>
Payments:				
Employee Benefits & On-Costs	(55,690)	(3,928)	(6,467)	(66,085)
Borrowing Costs	(1,968)	(2,469)	(2,799)	(7,236)
Materials & Contracts	(162,702)	(15,717)	(15,378)	(193,797)
Other	(7,694)	(688)	(1,979)	(10,359)
Capitalised Expenses	109,494	14,387	14,565	138,446
	<u>(118,560)</u>	<u>(8,413)</u>	<u>(12,058)</u>	<u>(139,031)</u>
Net Cash provided by (or used in) Operating Activities	<u>44,682</u>	<u>19,659</u>	<u>25,848</u>	<u>90,189</u>
Cash Flows from Investing Activities				
Receipts:				
Sale of Investment Securities	36,000	7,800	12,300	56,100
Sale of Investment Property				0
Sale of Real Estate Assets	0			0
Sale of Infrastructure, Property, Plant & Equipment				0
	<u>36,000</u>	<u>7,800</u>	<u>12,300</u>	<u>56,100</u>
Payments:				
Purchase of Investment Securities	(11,063)	(3,714)	(9,694)	1,529
Purchase of Investment Property				0
Purchase of Infrastructure, Property, Plant & Equipment	(109,494)	(14,387)	(14,565)	(138,446)
Purchase of Real Estate Assets				0
	<u>(120,557)</u>	<u>(18,101)</u>	<u>(24,259)</u>	<u>(136,917)</u>
Net Cash provided by (or used in) Investing Activities	<u>(84,557)</u>	<u>(10,301)</u>	<u>(11,959)</u>	<u>(80,817)</u>
Cash Flows from Financing Activities				
Receipts:				
Proceeds from Borrowings & Advances	5,251	0	0	5,251
	<u>5,251</u>	<u>0</u>	<u>0</u>	<u>5,251</u>
Payments:				
Repayment of Borrowings & Advances	(4,144)	(5,497)	(6,267)	(15,908)
	<u>(4,144)</u>	<u>(5,497)</u>	<u>(6,267)</u>	<u>(15,908)</u>
Net Cash Flow provided by (or used in) Financing Activities	<u>1,107</u>	<u>(5,497)</u>	<u>(6,267)</u>	<u>(10,657)</u>
Net Increase/(Decrease) in Cash & Cash Equivalents	<u>(38,768)</u>	<u>3,861</u>	<u>7,622</u>	<u>(27,285)</u>
Cash, Cash Equivalents & Investments - beginning of year	188,955	27,982	44,684	261,621
Cash & Cash Equivalents - end of the year	<u>150,187</u>	<u>31,843</u>	<u>52,306</u>	<u>234,336</u>



2023/24 Fund Income Statement and Funding Sources

<i>Description</i>	<i>General Budget \$'000</i>	<i>Water Budget \$'000</i>	<i>Sewer Budget \$'000</i>	<i>Total Budget \$'000</i>
Recurrent Revenue				
Rates & Annual Charges	74,934	4,895	31,800	111,629
User Charges & Fees	23,365	19,000	3,555	45,920
Interest & Investment Revenue	3,429	506	709	4,644
Other Revenues	16,819	92	69	16,980
Grants & Contributions provided for Operating Purposes	13,437	352	257	14,046
TOTAL RECURRENT REVENUE	\$131,984	\$24,845	\$36,390	\$193,219
Recurrent Expenditure				
Employee Benefits & Oncosts	55,544	4,029	6,480	66,053
Borrowing Costs	1,938	2,073	2,348	6,359
Materials & Contracts	93,486	4,760	8,203	106,449
Depreciation & Amortisation	30,381	6,095	8,198	44,674
Other Expenses	8,052	700	1,981	10,733
Less: Capitalised Expenses	(43,686)	(2,840)	(4,025)	(50,551)
TOTAL RECURRENT EXPENDITURE	\$145,715	\$14,817	\$23,185	\$183,717
Interfund Transactions				
Income Tax Equivalents	(125)	38	96	9
Overheads Allocation	(8,461)	3,707	4,744	(10)
TOTAL INTERFUND TRANSACTIONS	(\$8,586)	\$3,745	\$4,840	(\$1)
NET OPERATING SURPLUS (DEFICIT)	(\$5,145)	\$6,283	\$8,365	\$9,503
Capital Revenue				
Capital Grants, Subsidies, Contributions and Donations	13,863	3,358	3,138	20,359
TOTAL CAPITAL REVENUE	\$13,863	\$3,358	\$3,138	\$20,359
NET SURPLUS (DEFICIT)	\$8,718	\$9,641	\$11,503	\$29,862



2023/24 Consolidated Statement of Cash Flows

	2023/24			
	General	Water	Sewer	Total
Cash Flows from Operating Activities				
Receipts:				
Rates & Annual Charges	74,934	4,895	31,800	111,629
User Charges & Fees	23,365	19,000	3,555	45,920
Interest & Investment Revenue Received	3,429	508	709	4,644
Other	16,819	92	69	16,980
Grants & Contributions	13,437	352	257	14,046
Capital Grants and Contributions	13,863	3,358	3,138	20,359
	<u>145,847</u>	<u>28,203</u>	<u>39,528</u>	<u>213,578</u>
Payments:				
Employee Benefits & On-Costs	(55,544)	(4,029)	(6,480)	(66,053)
Borrowing Costs	(1,938)	(2,073)	(2,348)	(6,359)
Materials & Contracts	(96,082)	(4,259)	(6,108)	(106,449)
Other	(8,052)	(700)	(1,981)	(10,733)
Capitalised Expenses	43,686	2,840	4,025	50,551
	<u>(117,930)</u>	<u>(8,221)</u>	<u>(12,892)</u>	<u>(139,043)</u>
Net Cash provided by (or used in) Operating Activities	27,917	19,982	26,636	74,535
Cash Flows from Investing Activities				
Receipts:				
Sale of Investment Securities	36,000	7,800	12,300	56,100
Sale of Investment Property				0
Sale of Real Estate Assets				0
Sale of Infrastructure, Property, Plant & Equipment				0
	<u>36,000</u>	<u>7,800</u>	<u>12,300</u>	<u>56,100</u>
Payments:				
Purchase of Investment Securities	(36,000)	(14,808)	(21,260)	(72,068)
Purchase of Investment Property				0
Purchase of Infrastructure, Property, Plant & Equipment	(43,686)	(2,840)	(4,025)	(50,551)
Purchase of Real Estate Assets				0
	<u>(79,686)</u>	<u>(17,648)</u>	<u>(25,285)</u>	<u>(122,619)</u>
Net Cash provided by (or used in) Investing Activities	(43,686)	(9,848)	(12,985)	(66,519)
Cash Flows from Financing Activities				
Receipts:				
Proceeds from Borrowings & Advances	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Payments:				
Repayment of Borrowings & Advances	(3,638)	(5,888)	(6,716)	(16,242)
	<u>(3,638)</u>	<u>(5,888)</u>	<u>(6,716)</u>	<u>(16,242)</u>
Net Cash Flow provided by (or used in) Financing Activities	(3,638)	(5,888)	(6,716)	(16,242)
Net Increase/(Decrease) in Cash & Cash Equivalents	(19,407)	4,246	6,935	(8,226)
Cash, Cash Equivalents & Investments - beginning of year	150,187	31,843	52,306	234,336
Cash & Cash Equivalents - end of the year	130,780	36,089	59,241	226,110



2024/25 Fund Income Statement and Funding Sources

<i>Description</i>	<i>General Budget \$'000</i>	<i>Water Budget \$'000</i>	<i>Sewer Budget \$'000</i>	<i>Total Budget \$'000</i>
Recurrent Revenue				
Rates & Annual Charges	78,096	5,043	33,276	116,415
User Charges & Fees	23,737	19,595	3,680	47,012
Interest & Investment Revenue	3,539	517	723	4,779
Other Revenues	17,371	94	70	17,535
Grants & Contributions provided for Operating Purposes	13,694	349	258	14,301
TOTAL RECURRENT REVENUE	\$136,437	\$25,598	\$38,007	\$200,042
Recurrent Expenditure				
Employee Benefits & Oncosts	57,164	4,151	6,674	67,989
Borrowing Costs	1,814	1,649	1,865	5,328
Materials & Contracts	76,733	5,106	8,156	89,995
Depreciation & Amortisation	31,135	6,277	8,444	45,856
Other Expenses	8,257	704	1,968	10,929
Less: Capitalised Expenses	(26,191)	(3,210)	(4,160)	(33,561)
TOTAL RECURRENT EXPENDITURE	\$148,912	\$14,677	\$22,947	\$186,536
Interfund Transactions				
Income Tax Equivalents	(128)	39	98	9
Overheads Allocation	(8,469)	3,715	4,745	(9)
TOTAL INTERFUND TRANSACTIONS	(\$8,597)	\$3,754	\$4,843	\$0
NET OPERATING SURPLUS (DEFICIT)	(\$3,878)	\$7,167	\$10,217	\$13,506
Capital Revenue				
Capital Grants, Subsidies, Contributions and Donations	7,970	3,458	3,232	14,660
TOTAL CAPITAL REVENUE	\$7,970	\$3,458	\$3,232	\$14,660
NET SURPLUS (DEFICIT)	\$4,092	\$10,625	\$13,449	\$28,166



2024/25 Consolidated Statement of Cash Flows

	2024/25			
	General	Water	Sewer	Total
Cash Flows from Operating Activities				
Receipts:				
Rates & Annual Charges	78,098	5,043	33,276	116,415
User Charges & Fees	23,737	19,595	3,680	47,012
Interest & Investment Revenue Received	3,539	517	723	4,779
Other	17,371	94	70	17,535
Grants & Contributions	13,694	349	258	14,301
Capital Grants and Contributions	7,970	3,458	3,232	14,660
	<u>144,407</u>	<u>29,056</u>	<u>41,239</u>	<u>214,702</u>
Payments:				
Employee Benefits & On-Costs	(57,164)	(4,151)	(6,874)	(68,053)
Borrowing Costs	(1,814)	(1,649)	(1,865)	(6,359)
Materials & Contracts	(79,400)	(4,580)	(6,015)	(106,449)
Other	(8,257)	(704)	(1,968)	(10,733)
Capitalised Expenses	26,191	3,210	4,160	50,551
	<u>(120,444)</u>	<u>(7,874)</u>	<u>(12,362)</u>	<u>(139,043)</u>
Net Cash provided by (or used in) Operating Activities	<u>23,963</u>	<u>21,182</u>	<u>28,877</u>	<u>75,659</u>
Cash Flows from Investing Activities				
Receipts:				
Sale of Investment Securities	36,000	7,800	12,300	56,100
Sale of Investment Property				0
Sale of Real Estate Assets				0
Sale of Infrastructure, Property, Plant & Equipment				0
	<u>36,000</u>	<u>7,800</u>	<u>12,300</u>	<u>56,100</u>
Payments:				
Purchase of Investment Securities	(36,000)	(7,800)	(12,300)	(56,100)
Purchase of Investment Property				0
Purchase of Infrastructure, Property, Plant & Equipment	(26,191)	(3,210)	(4,160)	(33,561)
Purchase of Real Estate Assets				0
	<u>(62,191)</u>	<u>(11,010)</u>	<u>(16,460)</u>	<u>(89,661)</u>
Net Cash provided by (or used in) Investing Activities	<u>(26,191)</u>	<u>(3,210)</u>	<u>(4,160)</u>	<u>(33,561)</u>
Cash Flows from Financing Activities				
Receipts:				
Proceeds from Borrowings & Advances	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Payments:				
Repayment of Borrowings & Advances	(3,120)	(6,308)	(7,196)	(16,624)
	<u>(3,120)</u>	<u>(6,308)</u>	<u>(7,196)</u>	<u>(16,624)</u>
Net Cash Flow provided by (or used in) Financing Activities	<u>(3,120)</u>	<u>(6,308)</u>	<u>(7,196)</u>	<u>(16,624)</u>
Net Increase/(Decrease) in Cash & Cash Equivalents	<u>(5,348)</u>	<u>11,664</u>	<u>17,521</u>	<u>23,837</u>
Cash, Cash Equivalents & Investments - beginning of year	<u>130,780</u>	<u>36,089</u>	<u>59,241</u>	<u>226,110</u>
Cash & Cash Equivalents - end of the year	<u>125,432</u>	<u>47,753</u>	<u>76,762</u>	<u>249,947</u>



2025/26 Fund Income Statement and Funding Sources

<i>Description</i>	General Budget \$'000	Water Budget \$'000	Sewer Budget \$'000	Total Budget \$'000
Recurrent Revenue				
Rates & Annual Charges	80,518	5,194	34,797	120,509
User Charges & Fees	24,083	20,245	3,807	48,135
Interest & Investment Revenue	3,676	522	738	4,936
Other Revenues	17,886	96	41	18,023
Grants & Contributions provided for Operating Purposes	14,434	346	259	15,039
TOTAL RECURRENT REVENUE	\$140,597	\$26,403	\$39,642	\$206,642
Recurrent Expenditure				
Employee Benefits & Oncosts	58,636	4,275	6,874	69,785
Borrowing Costs	1,724	1,194	2,291	5,209
Materials & Contracts	78,275	2,756	10,066	91,097
Depreciation & Amortisation	31,308	6,466	8,697	46,471
Other Expenses	8,210	650	678	9,538
Less: Capitalised Expenses	(26,323)	(555)	(4,710)	(31,588)
TOTAL RECURRENT EXPENDITURE	\$151,830	\$14,786	\$23,896	\$190,512
Interfund Transactions				
Income Tax Equivalents	(130)	35	89	(6)
Overheads Allocation	(8,452)	3,722	4,736	6
TOTAL INTERFUND TRANSACTIONS	(\$8,582)	\$3,757	\$4,825	\$0
NET OPERATING SURPLUS (DEFICIT)	(\$2,651)	\$7,860	\$10,921	\$16,130
Capital Revenue				
Capital Grants, Subsidies, Contributions and Donations	8,016	3,528	3,297	14,841
TOTAL CAPITAL REVENUE	\$8,016	\$3,528	\$3,297	\$14,841
NET SURPLUS (DEFICIT)	\$5,365	\$11,388	\$14,218	\$30,971



2025-26 Consolidated Statement of Cash Flows

	2025/26			
	General	Water	Sewer	Total
Cash Flows from Operating Activities				
Receipts:				
Rates & Annual Charges	80,518	5,194	34,797	120,509
User Charges & Fees	24,083	20,245	3,807	48,135
Interest & Investment Revenue Received	3,678	522	738	4,938
Other	17,888	96	41	18,023
Grants & Contributions	14,434	348	259	15,039
Capital Grants and Contributions	8,016	3,528	3,297	14,841
	<u>148,613</u>	<u>29,931</u>	<u>42,939</u>	<u>221,483</u>
Payments:				
Employee Benefits & On-Costs	(58,636)	(4,275)	(6,874)	(68,053)
Borrowing Costs	(1,724)	(1,194)	(2,291)	(6,359)
Materials & Contracts	(81,643)	(2,173)	(7,281)	(108,449)
Other	(8,210)	(650)	(678)	(10,733)
Capitalised Expenses	26,323	555	4,710	50,551
	<u>(123,890)</u>	<u>(7,737)</u>	<u>(12,414)</u>	<u>(139,043)</u>
Net Cash provided by (or used in) Operating Activities	24,723	22,194	30,525	82,440
Cash Flows from Investing Activities				
Receipts:				
Sale of Investment Securities	36,000	7,800	12,300	56,100
Sale of Investment Property				0
Sale of Real Estate Assets				0
Sale of Infrastructure, Property, Plant & Equipment				0
	<u>36,000</u>	<u>7,800</u>	<u>12,300</u>	<u>56,100</u>
Payments:				
Purchase of Investment Securities	(36,000)	(7,800)	(12,300)	(56,100)
Purchase of Investment Property				0
Purchase of Infrastructure, Property, Plant & Equipment	(26,323)	(555)	(4,710)	(33,561)
Purchase of Real Estate Assets				0
	<u>(62,323)</u>	<u>(8,355)</u>	<u>(17,010)</u>	<u>(89,661)</u>
Net Cash provided by (or used in) Investing Activities	(26,323)	(555)	(4,710)	(33,561)
Cash Flows from Financing Activities				
Receipts:				
Proceeds from Borrowings & Advances	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Payments:				
Repayment of Borrowings & Advances	(3,120)	(6,758)	(7,709)	(16,824)
	<u>(3,120)</u>	<u>(6,758)</u>	<u>(7,709)</u>	<u>(16,824)</u>
Net Cash Flow provided by (or used in) Financing Activities	(3,120)	(6,758)	(7,709)	(17,587)
Net Increase/(Decrease) in Cash & Cash Equivalents	(4,720)	14,881	18,106	28,267
Cash, Cash Equivalents & Investments - beginning of year	125,432	47,753	76,762	249,947
Cash & Cash Equivalents - end of the year	120,712	62,634	94,868	278,214



4 Year Restricted Equity (Reserves) Transfers by Reserve Type

BUDGETED INCOME TO BE RESTRICTED - GENERAL ACCOUNT					
Adopted	Adopted	Adopted	Adopted	Adopted	
2021/22 Reserve	2022/23	2023/24	2024/25	2025/26	
Aliprot Long Term Lease	42,040	51,547	48,661	62,085	
o CitySmart Solutions	13,493	13,613	13,911	14,188	
93,388 CBD Masterplan Works	0	0	0	0	
728,459 Coastal Works	395,487	433,621	456,468	478,864	
1,219,231 Community Facilities	1,767,816	1,841,456	2,111,366	2,270,084	
701,433 Non Domestic Waste	229,509	0	0	0	
1,333,556 Domestic Waste	5,052,833	5,242,475	5,397,754	5,505,802	
438,287 Employees Leave Entitlement	825,903	0	0	0	
226,564 Environmental Lab	15,760	27,943	111,193	94,602	
1,564,596 Environmental Levy	1,735,067	1,792,294	1,859,986	1,912,785	
644,039 Holiday Parks	2,255,275	2,316,871	2,356,316	2,445,904	
1,699,738 Infrastructure Renewal Fund	318,470	395,314	436,491	475,915	
606,000 Interest on Reserves	450,000	459,000	468,200	477,550	
108,124 Plant	1,732,954	2,382,956	3,010,675	2,604,718	
2,684 Renewable Energy Fund	0	0	0	0	
3,800,000 Section 7.11	3,592,000	3,663,840	3,737,150	3,811,880	
SRV Reserve	1,662,075	161,132	516,825	312,870	
120,000 Strategic Initiatives Fund	120,000	120,000	120,000	120,000	
3,257,231 T2S Savings - General Fund	0	0	0	0	
18,347 T2S Savings - Waste Fund	0	0	0	0	
96,379 Unexpended Loan	8,341,233	3,110,586	655,744	670,587	
16,658,056	28,549,915	22,012,647	21,300,740	21,257,834	
BUDGETED EXPENDITURE FROM RESTRICTED - GENERAL ACCOUNT					
1,115,756 Aliprot Long Term Lease	9,159,763	621,688	360,150	360,150	
1,699,500 Community Facilities	1,569,050	2,674,600	1,534,100	1,397,600	
o CBD Masterplan Works	467,000	0	0	0	
o Domestic Waste	350,000	150,000	150,000	150,000	
o Non Domestic Waste	350,000	163,977	203,055	434,595	
1,564,596 Environmental Levy	1,565,532	1,580,197	1,603,041	1,625,137	
1,074,973 Holiday Parks	3,155,000	2,099,495	1,900,000	1,610,000	
908,000 Infrastructure Renewal Fund	200,000	0	90,000	0	
4,810,000 Plant	1,426,284	6,393,900	1,932,000	1,970,900	
44,960 Pine Ck Way Handover Funds	50,100	51,100	52,100	53,200	
100,000 Renewable Energy Fund	125,079	125,229	125,429	125,729	
1,137,000 Revotes Reserve	1,014,265	0	0	0	
1,768,401 SRV Revotes Reserve	5,001,511	1,446,491	979,964	1,122,558	
2,054,300 Sapphire to Woolgoolga Handover funds	1,319,916	0	0	0	
4,377,246 Section 7.11	3,858,218	8,405,921	2,916,705	3,523,283	
995,000 Strategic Initiatives	1,375,500	0	0	0	
399,545 T2S	419,027	433,359	443,059	453,051	
1,667,807 Unexpended Loan	48,083,094	3,157,781	1,064,039	421,241	
23,717,083	79,489,339	27,303,738	13,353,642	13,247,444	
BUDGETED INCOME TO BE RESTRICTED - WATER ACCOUNT					
415,550 Interest on Reserves	56,600	57,660	58,740	54,940	
Unexpended Loan - Water	6,486,257	6,433,193	7,076,490	7,512,218	
2,695,000 Section 64 - Water	3,759,760	3,357,500	3,458,300	3,527,500	
Future Works	0	517,500	248,700	2,972,900	
90,284 T2S Savings - Water Fund	0	0	0	0	
3,200,834	10,302,617	10,365,853	10,842,230	14,067,558	
BUDGETED EXPENDITURE FROM RESTRICTED - WATER ACCOUNT					
633,021 Unexpended Loan - Water	3,857,525	0	0	0	
2,350,000 Section 64 - Water	3,759,760	3,357,500	3,458,300	3,527,500	
0	6,770,000	0	0	0	
2,983,021	14,387,285	3,357,500	3,458,300	3,527,500	
BUDGETED INCOME TO BE RESTRICTED - SEWER ACCOUNT					
647,500 Interest on Reserves	150,000	153,000	156,060	159,185	
1,433,034 Unexpended Loan - Sewer	0	0	0	0	
2,585,000 Section 64 - Sewer	3,046,800	3,138,200	3,232,200	3,296,800	
Future Works	8,761,698	9,694,314	11,308,769	11,749,578	
474,882 T2S Savings - Sewer Fund	0	0	0	0	
5,140,416	11,958,498	12,985,514	14,697,029	15,205,563	
BUDGETED EXPENDITURE FROM RESTRICTED - SEWER ACCOUNT					
0 Unexpended Loan - Sewer	3,000,000	0	0	0	
Future Works	8,517,959	886,800	927,800	1,413,200	
2,350,000 Section 64 - Sewer	3,046,800	3,138,200	3,232,200	3,296,800	
2,350,000	14,564,759	4,025,000	4,160,000	4,710,000	



Appendix A – 2023-23 Financial Estimates

General Fund

The following result is projected for Council's General Fund for 2022/23:

Year	Net Operating Before Capital (\$'000)		Net Operating After Capital (\$'000)	
2022/23	(5,321)	Deficit	26,98	Surplus
2023/24	(5,145)	Deficit	8,718	Surplus
2024/25	(3,878)	Deficit	4,092	Surplus
2025/26	(2,651)	Deficit	5,365	Surplus

Operational incomes and expenditures are tightly budgeted and have been subject to constant scrutiny in recent years.

There are significant capital works planned which are funded from rate variations, trading operations, grants, loans, S7:11 contributions, reserves, etc.

- 2022/23 Funding from Levies and Special Variations to General Income is detailed in Appendix B of this document.
- Annual Charges for 2022/23 are detailed in Council's Statement of Revenue Policy (page 5).

Proposed Loan Borrowings for 2022/23

- An interim loan of \$5,250,650 will be sought to help fund the Yarrila Place project in lieu of the delayed sale of 2 Castle St Coffs Harbour.
- Within Council's adopted 2021/22 Operational Plan it endorsed the loan borrowing of \$4.165M for Wiigulga Sports Complex construction and \$2.84M for the Solitary Islands Way / Centenary Drive Intersection Upgrade. These proposed loan borrowings are subject to a report being presented to Council 23/6/22. An endorsement of an external loan at this meeting may result in a drawdown being pushed into early 2022/23.



Water and Sewerage Funds

Both the Water and Sewer Funds have undertaken substantial programs of capital works in recent years. These works have been essential to maintain the integrity of the infrastructure and liveability of our city. These programs have been funded by a combination of loan funds, developer contributions, reserve funds and grants. Loan funds have been the major source, with \$221m borrowed.

Water and Sewer charges have been held to reasonable increases in recent years, despite the significant loan repayments that require to be serviced. The Delivery Program provides for operating surpluses in the Sewer and Water Funds. Details are set out below:

WATER

Year	Net Operating Before Capital (\$'000)		Net Operating After Capital (\$'000)	
2022/23	6,121	Surplus	9,881	Surplus
2023/24	6,283	Surplus	9,641	Surplus
2024/25	7,167	Surplus	10,625	Surplus
2025/26	7,860	Surplus	11,388	Surplus

SEWER

Year	Net Operating Before Capital (\$'000)		Net Operating After Capital (\$'000)	
2022/23	7,220	Surplus	10,267	Surplus
2023/24	8,365	Surplus	11,503	Surplus
2024/25	10,217	Surplus	13,449	Surplus
2025/26	10,921	Surplus	14,218	Surplus

These surpluses are primarily due to reducing loan repayments along with growth in assessments and increased developer contributions.



Appendix B - Statement of Council's Revenue Policy 2022/23

2022/23 Rating Structure

Variation to General Income – 0.7% 'Rate Pegging' Increase plus Additional Special Variation of 1.8%

The 2022/23 Operational Plan allows for the implementation of a 0.7% increase in 'General Income' (income from ordinary and special rates) with a population factor of 0%, as announced by the Independent Pricing and Regulatory Tribunal (IPART) in December 2021 under the Local Government 'Rate Pegging' legislation.

Council applied to IPART for an Additional Special Variation (ASV) of 1.8% to increase the general rate by 2.5% in total in line with Council's adopted Long Term Financial Plan.

Impact on Residential Ratepayers

With a 2.5% increase in 'General Income' for 2022/23, the 'average' residential property can expect a total rates and charges increase (including annual and usage charges not capped by the rate peg increase) of approximately \$99.23 per annum (or \$1.91 per week) which is a 2.5% increase from 2021-22.

The following table shows the impact on the total rates and charges payable in 2022/23 for the 'average' residential property.

The 'average' residential property has been based on a land valuation of \$244,600 and this valuation has been used in the determination of both the residential ordinary rates and the environmental levy.

Rates and Charges	2021/22	2022/23	Increase	
	(\$)	(\$)	Amount (\$)	%
Residential Ordinary Rate	1,261.38	1,293.46	32.08	2.5
Environmental Levy	46.17	47.32	1.15	2.5
Sewerage Access Charge	958.00	996.00	38.00	4.0
Water Access Charge	152.00	155.00	3.00	2.0
Water Usage (250 KL pa)	812.50	830.00	17.50	2.2
Domestic Waste Service	695.00	702.50	7.50	1.1
Stormwater Management	25.00	25.00	0.00	0.0
Totals	3,950.05	4,049.28	99.23	2.5
Increase per Week			1.91	

The following comments should be considered in conjunction with the above information:

1. The Rate Peg % does not apply to Sewer, Water, Waste or Stormwater charges.
2. Water charges include 250 KL of water usage for a year.

Impact on Non-Residential Ratepayers

The following table shows the impact on the 'Ordinary Rate' payable for the 'average' non-residential (Farmland and Business) property in 2022/23 with a 0.7% IPART Rate Peg increase in 'General Income' plus the Additional Special Variation increase of 1.8% for 2022/23.

- The Ordinary Rate for Farmland properties has been based on an average land valuation \$520,600.
- The Ordinary Rate for Business properties (outside of the Coffs Harbour CBD) has been based on an average land valuation of \$485,500.
- The Ordinary Rate for City Centre Business properties has been based on an average land valuation of \$653,400.



Ordinary Rate	2021/22	2022/23	Increase	
	(\$)	(\$)	Amount (\$)	%
Farmland Ordinary Rate	2,211.89	2,267.77	55.88	2.5
Business Ordinary Rate	4,213.31	4,320.51	107.20	2.5
Business - City Centre Ordinary Rate	5,821.92	5,970.05	148.13	2.5

The following tables show the 'Ordinary and Environmental Rate' structure (with estimated yields) for 2022/23 with the IPART Rate Peg in place.

Council applies a 'base amount' and a rate in the dollar (ad valorem rate) to land valuations when determining 'Residential' and 'Farmland' ordinary rates. Council applies an ad valorem rate (with minimum) to land valuations when determining 'Business' and 'Business City Centre' ordinary rates.

Ordinary Rate Structure for 2022/23

Rating Category / Sub-Category	Number of Properties	Ad Valorem Rate (\$)	Base Amount (\$)	Minimum Amount (\$)	Properties on Minimum	Land Value	Land Value on Minimum	Estimated Yield (\$)
Residential	31,177.18	0.0035301	430.00	n/a	n/a	7,600,559,925	n/a	40,236,923.99
Farmland	412.00	0.0035301	430.00	n/a	n/a	206,169,300	n/a	904,958.25
Business	1,534.22	0.0088991	n/a	679.00	294	725,781,806	12,188,447	6,551,322.66
Business (Business City Centre)	324.60	0.0091369	n/a	679.00	11	213,058,952	483,864	1,949,746.32
Totals	33,448.00	n/a	n/a	n/a	305	8,745,569,983	12,472,955	49,642,951.22

Special Rate		Ad Valorem Rate (\$)	Base Amount (\$)	Minimum Amount (\$)	Properties on Minimum	Land Value	Land Value on Minimum	Estimated Yield (\$)
Environmental Levy	33,488	0.0000997	22.93	n/a	n/a	8,745,569,983	n/a	1,638,895.97



Annual Charges for 2022/23

A charge structure applies to annual Water, Sewer, Storm water, Trade Waste, Waste Management and On-Site Sewage Charges. These charges are not subject to rate pegging restrictions.

Water Access Charges

Charges for Water Services are in accordance with the Pricing Policy mandated by the NSW Government and were implemented by Council from 1 July 2006.

- Residential Water Access Charges for occupied land are based on the number of occupations at the property. Secondary dwellings, such as Granny Flats, will be charged separate to the main dwelling, irrespective of the number of services on the property.
- Non-residential Water Access Charges are based on the number and size of water services at the property.

Sewer Access Charges

Charges for Sewerage Services are also in accordance with the Pricing Policy mandated by the NSW Government.

The policy has a user-pays focus. NSW Government guidelines set a Sewer Discharge Factor (SDF) for Non-Residential properties; the SDF determines the percentage of water each property is estimated to dispose of into the sewerage system.

- Non-residential properties are charged a Sewer Access Charge relative to the number and size of water meters and the SDF determined for the property.
- Residential properties are charged a flat sewer access charge per occupation. Secondary dwellings, such as Granny Flats, will be charged separate to the main dwelling, irrespective of the number of services on the property.

Recycled Water Access and Licencing Charges

Charges for Recycled Water were introduced as a user pays model by Council resolution 2021/42 on 11 March 2021 to financially incentivise remedial action against the misuse or neglect of Recycled Water by the paying end user.

Trade Waste Annual Charges

Non-residential properties are charged a trade waste annual charge based on the number of trade waste generators present on the property.

Stormwater Management Service Charge

The NSW Government, recognising the backlog of necessary stormwater management works, made amendments to the Local Government Act 1993 to allow councils to raise a stormwater management service charge on occupied land in urban areas. These funds for 2022/23 will be used towards a program of stormwater works across urban areas.

Waste Management Charges

These charges apply to properties serviced by the kerbside collection service or, in the case of vacant land, if the property is able to be serviced.

Charges are calculated on the number of 3-bin services provided to each property multiplied by the charge per service.

- Non-Residential premises are charged a minimum of one garbage charge for each premise.
- Residential properties are charged a 3-bin service per occupation. Secondary dwellings, such as Granny Flats, will be charged separate to the main dwelling, irrespective of the number of services on the property.



Onsite Sewage Management Fees

Apply to properties where onsite sewage management systems are installed. The fee is calculated on the number of systems multiplied by the unit price. Unit prices vary depending on whether the system has been deemed high, medium or low risk.

The following table shows the proposed annual charge structure (with approximate yields) for 2022/23.

Annual Charge Structure for 2022/23

Annual Charges	Amount (\$)	Unit of Charge	Estimated Annual Yield (\$)	Comments
Water Access Charges				
Residential	155.00	Per occupation	4,390,037	
Vacant Land	155.00	Per assessment	84,475	
Non Residential	155.00	Per occupation	718,978	
Non Residential Water Backflow	67.00	For first device	16,564	
Non Residential Water Backflow	16.75	Per additional device	1,068	
Sewer Access Charges				
Residential	996.00	Per occupation	26,791,230	
Residential – Vacant	687.00	Per assessment	475,301	
Non Residential	975.00	SDF x MF x \$975.00	3,532,380	<i>SDF = Sewer Discharge Factor, MF = Meter Factor (Min \$687.00)</i>
Recycled Water	155.00	Per assessment	6,510	
Private Pump Stations Management Charge	150.00	Per station	9,900	
Stormwater Management Charges				
Residential Properties - Non Strata	25.00	Per assessment	450,175	
Residential Properties - Strata	12.50	Per assessment	80,050	
Business Properties - Non Strata	25.00	Per 350 sq. m (or part of)	197,765	<i>Based on impervious land area</i>
Business Properties - Strata Units	12.50	Per 350 sq. m (or part of)	8,708	<i>Determined by unit entitlement (Min of \$5.00)</i>
Trade Waste Annual Charges				
1 Generator	233.00	Number of Generators	92,495	
2 to 4 Generators	466.00	Number of Generators	21,543	
5 to 9 Generators	1,106.75	Number of Generators	5,534	
10 to 14 Generators	2,155.25	Number of Generators	4,311	
15 to 19 Generators	3,203.75	Number of Generators	3,204	
20 to 24 Generators	4,194.00	Number of Generators	4,194	
25 to 29 Generators	5,126.00	Number of Generators	5,126	
30 to 34 Generators	6,058.00	Number of Generators	0.00	
> 34 Generators	6,990.00	Number of Generators	0.00	
Dump Point	469.00	Per Dump Point	0.00	



Annual Charges	Amount (\$)	Unit of Charge	Estimated Annual Yield (\$)	Comments
Onsite Sewage Charges				
Onsite - Low Risk	36.90	Per system	128,006	
Onsite - Medium Risk	73.80	Per system	158,153	
Onsite - High Risk	221.40	Per system	39,852	
Sullage / Effluent Charges				
Effluent Collection Charge	579.00	Per service	3,474	
Sullage Collection Charge	996.00	Per service	50,796	
Waste Charges (Domestic)				
Domestic Waste	702.50	Per service or tenement	21,936,978	3 Bin Service
Domestic Waste – Vacant	180.00	Per assessment	121,860	
Subsidiary Waste – General	330.00	Per service	182,160	
Subsidiary Waste – Organics	210.00	Per service	33,600	
Subsidiary Waste – Recycling	118.00	Per service	24,308	
Subsidiary Waste - Recycling Upgrade	45.00	Per service	13,590	Upgrade to 360 litre service
Waste Charges (Non-Domestic)				
Non Domestic Waste	702.50	Per service or tenement	1,381,818	
Non Domestic Waste - Vacant	180.00	Per assessment	17,820	
Non Domestic Waste - Non Rateable	702.50	Per service	526,875	
Non Domestic Subsidiary General Charge	330.00	Per service	246,840	
Non Domestic Subsidiary Organics Charge	210.00	Per service	46,830	
Non Domestic Subsidiary Recycling Charge	118.00	Per service	64,192	
Non Domestic Subsidiary Recycling Upgrade Charge	45.00	Per service	2,295	Upgrade to 360 litre service



Usage Charges for 2022/23

A charge structure applies to water, sewer and trade waste usage charges. These charges are not subject to rate pegging restrictions.

Water Usage Charges

Residential Customers

The water usage charge for residential customers is based on a two-step tariff, using the consumption recorded on the water meter(s).

- Tariff Step 1: For water usage less than 1 Kilolitre (KL) per day
- Tariff Step 2: For water usage greater than 1 KL per day

Non-Residential Customers

The water usage charge for non-residential customers is based on a single tariff, using the consumption recorded on the water meter(s).

Sewer Usage Charges

Sewer Usage Charges are levied in accordance with the mandated NSW Government Pricing Policy. The policy has a user pays focus. Non-Residential properties have been inspected and, using NSW Government guidelines, the percentage of water each is estimated to dispose of into the sewerage system has been determined. This is known as the sewerage discharge factor (SDF). Using this SDF, a sewerage usage charge will be included with the 'Water Account' issued each quarter for all non-residential properties.

Recycle Water Usage Charges

The recycled water usage charge for eligible customers is based on a two-step tariff, using the consumption recorded on the water meter(s).

- Tariff Step 1: For recycled water usage up to their allocated supply volume
- Tariff Step 2: For recycled water usage in excess of the allocated supply volume

Trade Waste Usage Charges

Non-residential properties that discharge trade waste into Council's sewer incur usage charges based on the category and volume of waste discharged into the sewerage system.

Non-Residential properties have been inspected and, using NSW Government guidelines, each trade waste generator has been categorised into a charging category.

The estimated volume of trade waste disposed into the sewerage system has been determined and a Trade Waste Discharge Factor (TWDF) applied to relevant water services. The TWDF, in simple terms, is a percentage of the water usage (measured by the water meter) deemed to be discharged into the sewerage system as trade waste.

Using this TWDF, a trade waste usage charge will be included with the 'Water Account' issued each quarter for applicable non-residential properties.



It is important to note that different businesses and commercial activities attract different trade waste charges. These differences are based on the determination of the 'Classification' and 'Charge Category' of the trade waste generator and the level of compliance with Trade Waste regulations.

The following table shows the proposed usage charge structure (with approximate yields) for 2022/23:

Usage Charge	Amount (\$)	Unit of Charge	Estimated Annual Yield (\$)	Comments
Water Usage Charges				
Residential - Tier 1	3.32	per kilolitre	13,709,325	<i>Tier 1: 1KL per day per access charge</i>
Residential - Tier 2	4.98			
Non-Residential	3.32	per kilolitre	3,302,049	<i>Tier 2: Usage over Tier 1</i>
Non-Rateable - Tier 1	3.32	per kilolitre	78,467	<i>Tier 1: 1KL per day per access charge</i>
Non-Rateable - Tier 2 (Residential in nature)	4.98			
Non-Rateable (Non-Residential in nature)	3.32	per kilolitre	1,391,612	<i>Tier 2: Usage over Tier 1</i>
Fire Service	9.96	per kilolitre	45,816	<i>Applied to usage not used for firefighting purposes</i>
Raw Water - Tier 1	1.66	per kilolitre	24,402	<i>Tier 1: 1KL per day per access charge</i>
Raw Water - Tier 2	2.49			
Sewer Usage Charges				
Non-Residential	2.48	SDF x KLS x \$2.48	876,702	<i>SDF = Sewer Discharge Factor, KLS = Water Usage</i>
Non-Rateable	2.48	SDF x KLS x \$2.48	1,894,224	<i>SDF = Sewer Discharge Factor, KLS = Water Usage</i>
Recycled Water Usage Charges				
Up to allocated supply volume	0.00	per kilolitre	-	<i>For non-rateable, non-commercial and sporting bodies who can demonstrate a not-for-profit operating model</i>
Excess of allocated supply volume	2.00	per kilolitre	-	<i>For all users, including non-rateable, non-commercial and sporting bodies</i>
Trade Waste Usage (Category 1)				
Non-Compliant Charge	2.05	TWDF x KLS x \$2.05	12,690	<i>TWDF = Trade Waste Discharge Factor, KLS = Water Usage</i>
Trade Waste Usage (Category 2)				
Compliant Charge	2.05	TWDF x KLS x \$2.05	347,358	<i>TWDF = Trade Waste Discharge Factor, KLS = Water Usage</i>
Non-Compliant Charge	18.69	TWDF x KLS x \$18.69	87,843	<i>TWDF = Trade Waste Discharge Factor, KLS = Water Usage</i>



Pensioner Rebates for 2022/23

Rebates are available to eligible pensioners who are solely or jointly liable for the payment of rates and charges.

These rebates are as follows:

- 50% of Ordinary Rate up to a \$250.00 maximum rebate
- 50% of Water Charges up to a maximum \$87.50 rebate
- 50% of Sewer Access Charge up to a maximum \$87.50 rebate
- 50% of Domestic Waste Charges up to a maximum \$87.50 rebate
- 50% of the Environmental Levy
- Council will write off about \$3.39m in pensioner rates and charges in 2022/23. Of this, Council voluntarily forgoes approximately \$650,000. Council is required to forgo the remaining \$2.74m under NSW Government legislation.
- The amount Council is reimbursed by the NSW Government is approximately \$1.505m, leaving an overall cost to Council of approximately \$1.237m.

Sewerage Access Charging – Granny Flat Exemption

Council has been providing an exemption to water and sewer access charges for a number of properties that have a secondary dwelling. These properties have not benefited from changes to contribution of works for developers enabled by the State Environment Planning Policy (Affordable Rental Housing) 2009. For the exemption to apply, the owner is required to live at the property, the 'Granny Flat' is to be occupied by an elderly or disabled relative or infrequently by a family member and pays minimal or no rent.

Council will continue to provide the exemption to the current ratepayers only until such time as the property is either sold or the "Granny Flat" is rented.



Appendix C – Allocation of Special Rate Variation and Levy Funds

2022/23 Funding from Levies and Special Variations to General Income

Over recent years, Council has secured NSW Government approval on a number of occasions for Special Rate Variations (SRVs) to generate funding for specified priority projects.

It is Council practice to identify SRV allocations each year in the Operational Plan and then account for SRV expenditure in the subsequent Annual Report.

2014/15 to 2016/17 “Financial Sustainability” Program

Council applied for a Special Rate Variation – to be phased in over three years - to help meet a \$6.2m shortfall in annual funding for asset maintenance and renewal to support the delivery of services desired by the community.

The Independent Pricing and Regulatory Tribunal (IPART) approved the SRV in two stages, the first year being 2014/15. The approval was subject to the following conditions:

1. *That Council uses the additional income for the purposes of funding the program of maintenance, rehabilitation and renewal of infrastructure.*
2. *Council reports in its Annual Report for the period 2014/15 to 2023/24 on:*
 - a) *The program of expenditure that was actually funded by the special variation and the reasons for any significant differences from the program listed in Appendix A of IPART’s Determination; and*
 - b) *The outcomes achieved as a result of the special variation.*

In May 2015, IPART announced its approval of the remainder of the SRV package to be implemented in 2015/16 and 2016/17, with the following consent conditions:

1. *The Council uses the additional income for the purposes of funding the proposed program of expenditure (Proposed Program) set out in Appendix A of “Coffs Harbour City Council’s application for a special variation for 2015-16”.*
2. *The Council reports in its Annual Report for each Year, from Year 2015-2016 to Year 2024-2025 (inclusive) on the following for that Year:*
 - a. *The program of expenditure that was actually funded;*
 - b. *Any significant differences between the Proposed Program and the program of expenditure that was actually funded and the reasons for those differences;*
 - c. *The outcomes achieved;*
 - d. *The Council’s actual revenue, expenses and operating balance;*
 - e. *Any significant differences between the Council’s actual revenue, expenses and operating balances and the revenues, expenses and operating balance forecasted in the Long Term Financial Plan and the reasons for those differences; and*
 - f. *Any corrective action taken, or to be taken, to address any differences reported.*

Year	Approved SRV*
2014/15	7.90%
2015/16	8.14%
2016/17	7.75%

**Includes approved ‘rate pegging’ allowance*



The SRV package generates additional ordinary rate funds to address Council's annual General Fund infrastructure maintenance and renewal gap. The table on the following page shows the proposed allocation of works for these additional funds in 2022/23 across particular asset categories and expenditure.

“Financial Sustainability” Program

	2022/23 (\$)
Other Transport Asset Works	
Kerbing Works	561,905
Footpaths and Cycleway Works	105,840
Other Transport Assets	30,000
Road Pavement Renewals	4,127,940
Sub Total	4,825,685
Open Space Asset Works	
Englands Park Seawall	50,000
Lowanna Multi-use / Tennis Renewal	186,045
Minorie Drive Velodrome Resurfacing	30,000
Park and Recreational Asset works	200,000
Jetty Structure Refurbishment Detailed Design	80,000
Sub Total	546,045
Building Renewal Works	
Woolgoolga and Sawtell swimming pool replacement	8,000,160
Toormina Rd Community Hall	100,000
Woolgoolga Sports Field SPS Renewal	60,000
Lifeguard Towers Renewal	100,000
Building Renewals	280,100
York St Amenities	802,000
Sub Total	9,342,260
Additional Asset Maintenance Expenditure	
Road Maintenance	624,912
Building Maintenance	590,410
Asset Management	222,753
Sub Total	1,438,075
Total “Financial Sustainability” Allocations	16,152,065

Please Note: This is a preliminary program only based on preliminary surface investigation.

Changes may be required subject to geotechnical investigation and further asset deterioration. These figures include \$6,733,985 of grant funds and \$4,251,111 of unspent Special Rate funds from 2021/22.



Environmental Levy for 2022/23

The Environmental Levy (a Special Rate) is calculated with a 'base amount' to raise approximately 47% of the levy with the balance raised as an ad valorem rate applied to land values. The purpose of the Environmental Levy is to fund environmental works, and it is levied on all rateable land.

	2022/23 (\$)
Total Revenue	1,506,179

The 2022/23 Environmental Levy Projects schedule is expected to be finalised by Council in June/July 2022.

Flood Mitigation and Drainage Works (2010)

The NSW Government approved a special variation of 7.0% for Coffs Harbour City Council, for a period of ten years commencing in 2010/11, to fund flood mitigation and drainage works. This SRV has now expired, however the Stormwater Management Service charge continues and will raise \$744,156 in 2022/23.

Business City Centre Special Rate Extension (2013/14 – 2022/23)

In June 2013, Coffs Harbour City Council secured Ministerial approval - via the Independent Pricing and Regulatory Tribunal (IPART) – to increase its general income for 2013/14 by 5.43% to allow for the continuation of the CBD special rate for a further ten-year period. This additional revenue funds the ten-year City Centre capital works program which has been developed through the City Centre Masterplan to improve city streetscapes and upgrade car parking and pedestrian and traffic flows.

The approval was subject to the following conditions:

1. *The council uses the additional income for the purposes of funding the program of city centre capital works, including improving city streetscapes and upgrading car parking and pedestrian and traffic flows.*
2. *The council reports in its annual report for each rating year over the period from 2013/2014 to 2022/2023 on:*
 - a. *The program of expenditure that was actually funded by the special variation and the reasons for any significant differences from the program listed in Appendix A of IPART's Determination; and*
 - b. *The outcomes achieved as a result of the special variation.*
3. *The council reports to the Office of Local Government, Department of Premier and Cabinet, by 30 November each year on its compliance with these conditions for each rating year over the period from 2013/2014 to 2022/2023.*

On 11 February 2021 Council adopted not to recoup the 2020/21 Business City Centre Ordinary revenue previously deferred under the COVID-19 "Local Business Support Plan". This resulted in a budgeted amount of \$806,092 in rates to be foregone.

	2022/23 (\$)
Total Special Rate Variation Revenue	954,652



Appendix D - Rate Category Maps

NOTICE UNDER SECTION 405(4) - Local Government Act 1993 for the Rating Period - 12 months: 1 July 2021 to 30 June 2022

Section 405 (4) "During the period of public exhibition, the council must have for inspection at its office (and at such other places as it may determine) a map that shows those parts of its area to which each category and sub-category of the ordinary rate and each special rate included in the draft operational plan applies."

ORDINARY RATE - RESIDENTIAL

The Ordinary Rate - Residential will apply to all rateable land within the Council's area (Map "A") categorised "RESIDENTIAL".

ORDINARY RATE - BUSINESS

The Ordinary Rate - Business will apply to all rateable land within the Council's area (Map "A") categorised "BUSINESS", EXCEPT land sub-categorised City Centre Business.

ORDINARY RATE – CITY CENTRE BUSINESS

The Ordinary Rate – City Centre Business will apply to all rateable land, within the City Centre Business Area (being land within the heavy line shown on Map "B") and categorised/sub-categorised "CITY CENTRE BUSINESS".

ORDINARY RATE - FARMLAND

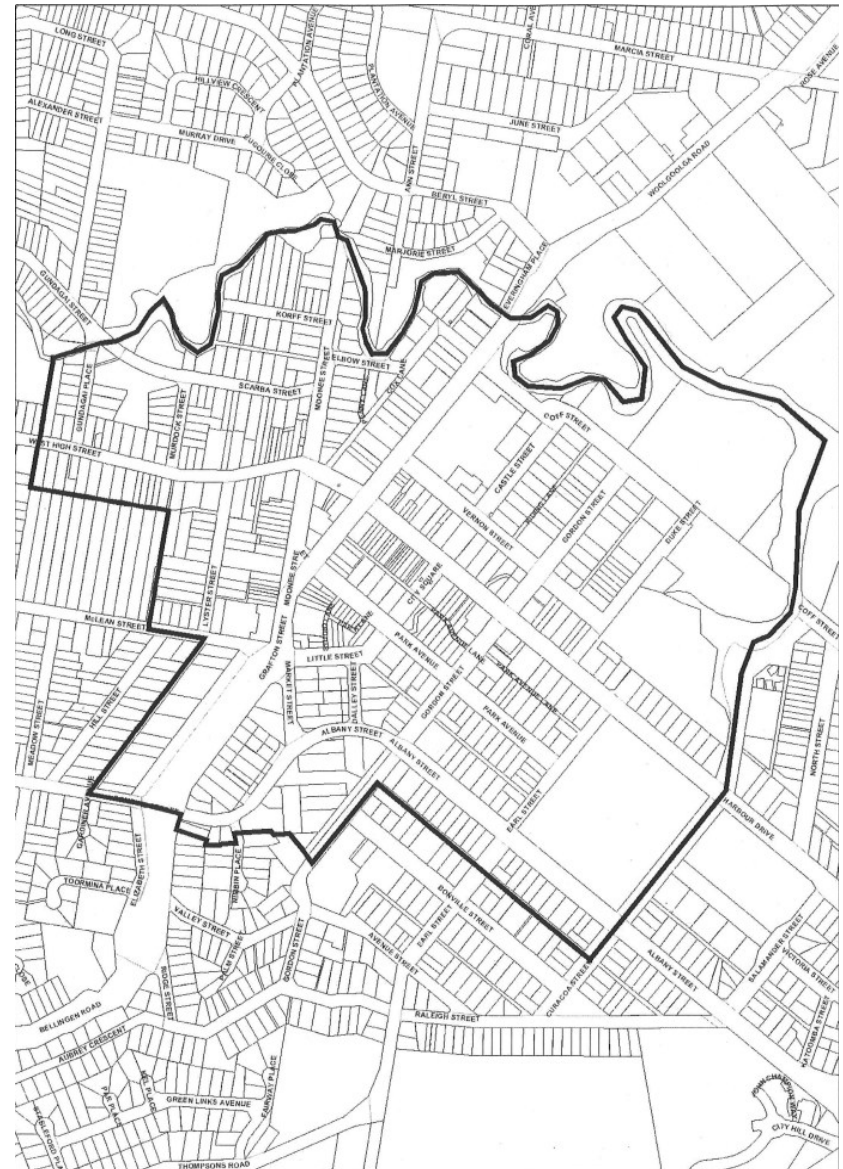
The Ordinary Rate - Farmland will apply to all rateable land within the Council's area (Map "A") categorised "FARMLAND".

SPECIAL RATE – ENVIRONMENTAL LEVY

The Special Rate – Environmental Levy will apply to all rateable land within the Council's area (Map "A").



Council Harbour City LGA "A"



Coffs Harbour City Centre Business "B"