



Balranald Shire Council's

REVENUE POLICY

2026 - 2027

DRAFT

Researched & Written by:
Local Gov Consulting

Prepared by:
Local Gov Consulting

Laurie Knight
LOCAL GOV CONSULTING

Accounting Solutions
Business
Local Government



MR67 widening "Hatfield"

2026/2027 STATEMENT OF REVENUE POLICY

1. STATEMENT

The Local Government Act 1993 (the Act) requires Council, under section 405, to include a Statement of Revenue Policy in its annual Operational Plan. This statement provides information regarding the levying of Council's rates, its fees and charges and other major income sources. Rates and charges provide Council with a major source of revenue to meet the cost of providing services to residents of the Shire.

2. PURPOSE

The policy has been developed to provide the Council with a transparent and consistent framework for making, levying and collecting the 2026/27 Rates and Charges and to inform the community about how this framework will apply.

3. SCOPE

This policy applies to Council when making, levying and collecting its 2026/27 Rates and Charges

4. OBJECTIVE

This policy is developed to assist the Council with the Delivery Program.

Council operations and financial management support ethical, transparent and accountable corporate governance.

5. POLICY IMPLEMENTATION

In compiling this statement, significant factors have been considered in conjunction with the projected Operational Budget. Council is continuing to face cost pressures while being relatively constrained with static revenue base. The 2026/27 Operational Budget has been formulated within these income and cost constraints.

The Revenue Policy is a key component of the Operational Plan and lists Council's Rates, Fees and Charges for 2026/27, including all areas that support the generation of Council's income. Revenue categories include:

- Rates
- Annual charges for services
- Fees for services
- Commonwealth and State Government Grants
- Earnings on investments
- Borrowings
- Other revenues, including income from the sale of assets.

Council adopts its Revenue Policy on an annual basis. The following sections provide information regarding how Council will levy Ordinary land rates, charges and fees in the 2026/27 financial year and the anticipated revenue that will be derived from each separate rate, charge and levy.

General Rates

5.1 Ordinary Rates

Section 494 of the Local Government Act 1993 (LGA) requires Council to make and levy an Ordinary Rate for each year on all ratable land in the local government area.

Land valuations are supplied to Council by the NSW Valuer General's Office (VG) and are based on the value of the land only, not including any structural improvements, or the legal effect of restrictions such as easements.

Council uses land values to equitably levy ordinary land rates by applying a rate in the dollar to an individual property's land valuation. A different rate in the dollar applies to different rating categories and/or sub-categories.

The VG provided Council with an updated general revaluation of all land within the Shire in 2024, with a base date of 1 July 2024 and rating calculations for the 2026-27 financial year will continue to be based on those 2024 valuations.

More information about land valuations and their use by Councils is available from the Property NSW website at http://www.valuergeneral.nsw.gov.au/council_rates.

A detailed review of Council's Rating Categories was presented to Council at its meeting held on 17 March 2026. Council elected is to retain its current structure, with the addition of only one new Sub-Category of Business – Accommodation Camps. The review examined both the relevance of the existing Rating Structure in capturing the diversity of farming, residential and business activities within the local government area, and also the equitable distribution of the rating burden across all ratepayers.

5.1.1 Categorisation of Land for the Purposes of Ordinary Rates

Council has declared all ratable properties in accordance with section 493 and 514 of the Act to be within one of the following rating categories; **Farmland, Residential, Business or Mining**. Council has determined sub-categories for ratable land in its area in accordance with the definitions set out in Sections 529 of the Local Government Act 1993.

5.1.1.1 Farmland

Land is categorised as Farmland if it is a parcel of ratable land valued as one assessment and its dominant use is for farming or agricultural production. In accordance with sections 515 and 529 of The Act, Balranald Shire has the following Farmland sub-categories:

- *Farmland - General* (for farmland that does not fall into the other Farmland subcategories), generally dryland cropping and grazing.
- *Farmland – Intense* – land which has intensive agriculture use, usually in a smaller land area (eg viticulture), generally supported by permanent irrigation.
- *Farmland – Irrigable Horticulture* land which is generally large-scale production with significant economic benefit and is supported by permanent irrigation (eg. Nut, Citrus, other tree orchards)

5.1.1.2 Residential

Land is categorised as Residential if it is a parcel of ratable land valued as one assessment and its dominant use is for residential accommodation or rural residential land, or if it is vacant land, it is zoned or otherwise designated for use under an environmental planning instrument for residential purposes.

Residential land is sub-categorised according to the centre of population. Council has adopted the following subcategories:

- *Residential - Balranald,*
- *Residential - Euston,*
- *Residential - Oxley*

Council also adopted sub-categories for Residential land which lies the village zones, and these include:

Residential - General, if the land area is 0-2ha, or

Residential – Rural, if land that is the site of a dwelling, 2-40ha in area, not zoned for a non-residential use under Council’s LEP, or have a significant and substantial commercial purpose or character.

Council recognises that it is necessary to identify specific residential areas because of significant differences between the areas in relation to access to or demand for, or the cost of providing services or infrastructure - See section 516 and 529 of The Act and the Dictionary to the Act.

5.1.1.3 Business

Land is categorised as Business if it cannot be categorised as Farmland, Residential or Mining in accordance with section 518 of The Act. The Business category may be sub-categorised according to a centre of activity, see section 529 of The Act. The centre of activity is either identified by reference to a specific geographical location, or according to the type of activity occurring in the location identified.

Balranald Shire has the following Business categories as defined by the village area in Council’s LEP or by geographical locality:

- *Business – Balranald* – located within the Balranald village zone.
- *Business – Euston* – located within the Euston village zone.
- *Business – Rural* – located outside of the LEP village zones, but not defined by specific locality or centre of activity.
- *Business – Parishes of Paika, Penarie, Woolpagerie, Willilbah East & Majenta - Gypsum Extraction*
- *Business – Parishes of Willilbah, Bidura, Solferina and Magenta - Mineral Sands Extraction (Loc A)*
- *Business – Parishes of Pitapunga, Crokee, Muckee & Lawrence - Mineral Sands Extraction (Loc B)*
- *Business – Parish of Chadwick - Solar Farms*
- *Business – Rural – Gravel & Sand Extraction*
- *Business – Accommodation Camps.*

5.1.1.4 Mining

Land is categorised as **Mining** if the dominant use of the land is for a coal mine or metalliferous mine. (See the Regulation as categorised according to the Local Government (General) Regulation 2021 (*The Regulation*)), and also section 517 of The Act. Although certain mining activity is undertaken within the Shire, it does not meet the definition of Mining in accordance with the Act and therefore is currently categorised as Business – refer to the above section.

5.1.1.5 Vacant Land

Vacant land is to be categorised according to the zoning and the purpose for which the land may be used with reference to any environmental planning instrument, after taking into account the nature of any improvements or according to the predominant categorisation of surrounding land. See section 519 of The Act.

5.1.2 Total Permissible Revenue – Rate Pegging and Special Rate Variation

The rate peg is a percentage determined by the Independent Pricing and Regulatory Tribunal (IPART) each year, that limits the maximum general income NSW councils can collect, above the notional income it would have collected in the previous year.

The rate peg limit is determined each year and for the year 2026/27, IPART has determined an allowable increase of 4.6% for Balranald Shire.

The rate peg applies to total notional yield income as a whole, therefore an individual property rate may fluctuate more or less than 4.6%, depending upon the rating categorisation, Council's adopted rating structure and the land value of the property.

The Total Permissible Income Yield does not include income derived from fees or charges for water, sewer, waste management, stormwater, on-site sewage management, or other fees levied by Council.

Anticipated yields from the Rating Categories are as follows –

Farmland Rates	\$ 2,077,482
Residential Rates	\$ 561,565
Business Rates (excl mineral sands localities)	\$ 583,799
Business - Mineral Sands	<u>\$ 973,056</u>
Total Notional Income Yield all Rates 2026/27	\$ 4,195,902

Details of all proposed Ad Valorem and Base Rates by Differential Rate Category for 2025/26 are provided in the following table:

BALRANALD SHIRE COUNCIL

RATES & CHARGES
2026/2027

Differential Rate	No of Properties for 2026/27	Property Valuations Base date 1 July 2024	Average Property Value	Proposed Ad Valorem Rate 2026/27 Cents/\$	Ad Valorem Value	Proposed Base Rate 2026/27	Base Rate Value	Notional Income Yield	Base Rate %	Average Rate per Property
Farmland - General	249	792,506,400	3,182,757	0.158630	1,257,152.90	786.00	195,714.00	1,452,866.90	13.5%	5,834.81
Farmland - Irrigable Horticulture	8	38,356,000	4,794,500	0.638870	245,044.98	786.00	6,288.00	251,332.98	2.5%	31,416.62
Farmland - Intense	101	78,794,550	780,144	0.372990	293,895.79	786.00	79,386.00	373,281.79	21.3%	3,695.86
Farmland Total	358	909,656,950			1,796,093.67		281,388.00	2,077,481.67	13.5%	
Residential - Balranald	536	42,430,500	79,161	0.442660	187,822.85	251.00	134,536.00	322,358.85	41.7%	601.42
Residential - Euston	266	30,629,999	115,150	0.251980	77,181.47	251.00	66,766.00	143,947.47	46.4%	541.16
Residential - Oxley	30	164,500	5,483	4.249370	6,990.21	130.00	3,900.00	10,890.21	35.8%	363.01
Residential - General 0-2ha	70	5,560,000	79,429	0.435740	24,227.14	251.00	17,570.00	41,797.14	42.0%	597.10
Residential Rural - 2-40ha	55	11,258,900	204,707	0.255500	28,766.49	251.00	13,805.00	42,571.49	32.4%	774.03
Residential - Total	957	90,043,899			324,988.17		236,577.00	561,565.17	42.1%	
Business - Balranald	68	6,285,500	92,434	2.362780	148,512.54	540.00	36,720.00	185,232.54	19.8%	2,724.01
Business - Euston	17	3,766,000	221,529	1.702770	64,126.32	540.00	9,180.00	73,306.32	12.5%	4,312.14
Business - Rural	105	3,426,850	32,637	1.124240	38,526.02	251.00	26,355.00	64,881.02	40.6%	617.91
Business - Solar Farms	3	5,347,000	1,782,333	3.769820	201,572.28	2,710.00	8,130.00	209,702.28	3.9%	69,900.76
Business - Gravel Extraction	5	46,900	9,380	2.009010	942.23	141.00	705.00	1,647.23	42.8%	329.45
Business - Parishes of Paika, Penarie, Woolpagerie, Willibah East & Magenta - Gypsum Extraction	3	603,000	201,000	6.199290	37,381.72	786.00	2,358.00	39,739.72	5.9%	13,246.57
Business - Parishes of Willibah, Bidura, Solferina & Magenta - Mineral Sands Extraction (Loc A)	1	10,110,000	10,110,000	9.597890	970,346.68	2,710.00	2,710.00	973,056.68	0.28%	973,056.68
Business - Parishes of Pitapunga, Crokee, Muckee & Lawrence - Mineral Sands Extraction (Loc B)	0	0	0	17.9832000	0.00	2,710.00	0.00	0.00	0.00%	0.00
Business - Accommodation Camps	1	250,000	250,000	3.5000000	8,750.00	540.00	540.00	9,290.00	5.81%	9,290.00
Business - Total	203	29,835,250			1,470,157.77		86,698.00	1,556,855.77		
*no assessments as at 31/3/26										
GRAND TOTAL	1,518	1,029,536,099			3,591,239.61		604,663.00	4,195,902.61		

5.2 Charges

Under sections 496, 496A and 501 of the Act, a Council levies annual charges for the following services:

- Water
- Sewer
- Domestic Waste Management
- Non-Domestic Waste Management
- Stormwater Management

Under section 502 of the Act, Council levies charges for actual use for the following services:

- Water Usage
- Sewer Usage
- Liquid Trade Waste (see Council's Fees & Charges)

Water, Sewer and Waste Management charges relating to non-ratable properties will be charged in accordance with sections 496, 501, and 502 of the Act. For the purposes of charging these non-ratable properties that actually use these services in accordance with section 503 (2) of the Act, the charges to be applied are the same as those charged against ratable properties as these charges are representative of use.

5.2.1 Water Access and Usage Charges

In accordance with the provisions of Section 501, 502 and 552 of the Local Government Act 1993, Council has resolved that water supply charges be levied on any property that:

- i) is supplied with water from a water pipe of the Council, or
- ii) is situated within 225 metres of a water pipe of the Council,

whether the land has a frontage or not to the public road (if any) in which the water pipe is laid, and confined within the area shown on each of the Town Water Supply areas, even though the land is not actually supplied with water from any water pipe of the Council; subject to, water being able to be supplied to some part of the land from a standpipe at least 1 metre in height from the ground level, if such a pipe were laid and connected to Council's main.

The **Water Access Charge** is an annual charge, under section 501 of the Act, levied to customers and is independent of the level of consumption. The **Water Usage Charge** is levied under section 502 of the Act on individual properties, based on actual water consumption as measured periodically at the water meter installed on the property.

Council has increased Water Access and Usage charges by 4.6% (rounded) for 2026/27. This takes into consideration increased costs of providing water supply services to the community and also provides some additional contribution towards refurbishment of infrastructure planned in 2026/27 and future years, in accordance with the Long Term Financial Plan (LTFP).

In 2025/26 Council finalised an Integrated Water Cycle Management Strategy (IWCMS) with NSW Public Works, which is designed to provide a long-term view of capital works required to replace ageing water infrastructure and to deliver new infrastructure based on predicted growth.

Council has been advised that funding for forward capital works is currently not guaranteed and this may impact Council in the years ahead. The NSW State Government Department of Climate Change, Energy, the Environment and Water (DCCEEW) has initiated a review of Local Water Utilities across Western NSW, and Balranald Shire Council is participating in the review, along with other councils in the region.

The review is expected to provide the State Government and local councils with a strategic analysis of Water Infrastructure, including gaps in services, infrastructure delivery, capability and funding, the result of which is the development of a blueprint for future funding to replace the 'Safe and Secure Water' funding pool that had previously been available to councils.

Details of proposed Access and User Charges for 2026/27 are included in the following table:

Raw Water - Residential & Non-Residential	Actual 2025-26	Proposed 2026-27
<u>Access Charges based on meter size</u>		
20mm connection	404.00	423.00
25mm connection	631.00	660.00
32mm connection	1,035.00	1,083.00
40mm connection	1,617.00	1,691.00
50mm connection	2,526.00	2,642.00
80mm connection	6,464.00	6,761.00
100mm connection	10,101.00	10,566.00
Total expected income Raw water access	532,578.00	557,437.00
Less Pensioner concessions – Raw Water	-6,000.00	-6,000.00
<u>Raw Water Usage – Residential & Non-Residential</u>		
Usage Charges up to 600kl per annum per kilolitre	1.20	1.25
Usage Charges from 601kl or greater per kilolitre	1.78	1.86
Raw Water Usage Community Land per kilolitre	0.49	0.51
<u>Filtered Water - Residential & Non-Residential</u>		
	Actual 2025-26	Proposed 2026-27
<u>Access Charges based on meter size</u>		
20mm connection (base charge)	464.00	485.00
25mm connection	725.00	758.00
32mm connection	1,188.00	1,243.00
40mm connection	1,857.00	1,942.00
50mm connection	2,901.00	3,034.00
80mm connection	7,426.00	7,768.00

100mm connection	11,603.00	12,137.00
Residential Flats, Units and Multiple Dwellings up to 10 Dwellings for Filtered Access Charge	Connection Charge +50% of base charge per dwelling thereafter	Connection Charge +50% of base charge per dwelling thereafter
Total expected income Filtered water access	510,510.00	533,645.50
Less Pensioner concessions – Filtered water	-6,000.00	-6,000.00
<u>Filtered Water Usage – Residential & Non-Residential</u>		
Usage Charges up to 400kl per annum per kilolitre	1.90	1.98
Usage Charges from 401kl or greater per kilolitre	2.90	3.03

5.2.2 Sewerage Access Charges

The **Sewerage Access Charge** is an annual charge, under section 501 of the Act, levied to customers and is independent of the level of usage. A Sewerage Access Charge is to be levied on all land that is within 75 meters of a sewer main of the council, and is capable of being connected to the sewer main.

5.2.2.3 Sewerage Access Charge

Council is moving towards NSW best practice pricing and guidelines provided by the Independent Pricing and Regulatory Tribunal (IPART) “Pricing Principles for Local Water Authorities.” Council has standardised residential access size to a base 20mm equivalent charge. Non-residential properties access charge is proportional to the size of the water connection, to reflect the greater load that is placed on Council’s sewerage system. Non-residential properties also pay a sewer usage charge according to the actual use, to which a Sewer Discharge Factor (SDF) has been applied. The SDF’s have been determined according to the recommendations given by NSW Department of Climate Change, Energy, the Environment and Water.

5.2.2.4 Pedestal Charge

Council has previously charged a **Pedestal Charge** to non-residential properties, which had 2 or more toilets/cisterns. From financial year 2023/24, Council removed this charge for non-residential properties however, the charge continues to apply to accommodation camps and multiple occupancy properties according to the number of pedestals/urinals in operation. Based on additional service units installed during 2024/25, it is proposed that the Pedestal Charge will remain the same for 2025/26 financial year.

Sewerage Access Charges	Actual 2025-26	Proposed 2026-27
Residential		
Access charge	762.00	797.00
Unconnected Sewer Access (75% of access charge)	571.50	597.75
Additional Dwelling – Sewer Access Charge	381.00	399.00
Residential Flats, Units and Multiple Dwellings up to 10 Dwellings for Sewer Access Charge	Connection Charge + 50% of Access Charge per dwelling thereafter	Connection Charge +50% of Access Charge per dwelling thereafter

Non-Residential		
20mm connection	762.00	797.00
25mm connection	1,190.00	1,245.00
32mm connection	1,866.00	1,866.00
40mm connection	3,049.00	3,189.00
50mm connection	4,763.00	4,982.00
Unconnected Sewer Access (75% of access charge)	571.50	597.75
Total expected Sewerage Access charges	769,575.50	805,163.25
Less Pensioner concession (residential- sewer)	-11,500.00	-\$11,500.00
Volumetric Sewer Discharge		
Volumetric Sewer Discharge Rate per kilolitre	2.30	2.40
Total expected Sewer Usage income	89,870.00	94,000.00
Pedestal Charges		
Pedestal Charges Accommodation Camps/Multiple Occupancy	\$200.00	\$200.00
Total Pedestal Charges	80,800.00	80,800.00

With the exception of the Pedestal charge noted above, Council has increased Sewerage Access and Usage charges by 4.6% (rounded) for 2026/27. This takes into consideration increased costs of providing sewerage services to the community but also provides some additional contribution towards backlog sewer infrastructure works planned in 2026/27.

In 2025/26 Council finalised an Integrated Water Cycle Management Strategy (IWCMS) with NSW Public Works, which is designed to provide a long-term view of capital works required to replace ageing water infrastructure and to deliver new infrastructure based on predicted growth.

Council has been advised that funding for forward capital works is currently not guaranteed and this may impact Council in the years ahead. The NSW State Government Department of Climate Change, Energy, the Environment and Water (DCCEE) has initiated a review of Local Water Utilities across Western NSW, and Balranald Shire Council is participating in the review, along with other councils in the region.

The review is expected to provide the State Government and local councils with a strategic analysis of Water Infrastructure, including gaps in services, infrastructure delivery, capability and funding, the result of which is the development of a blueprint for future funding to replace the 'Safe and Secure Water' funding pool that had previously been available to councils.

5.2.3 Waste Management Charges

Council cannot apply income from ordinary rates towards the cost of providing Domestic Waste Management services. Therefore, Council levies a **Domestic Waste Management Charge** under section 496 of the Act. The charge applies uniformly to each separate residential occupancy of ratable land (including vacant land) for which the service is available (i.e. properties that are along the route of the waste collection service).

In determining the annual Domestic Waste Management Charge, Council must include all expenditure that relates to the delivery of this service, rehabilitation of the land and may include provision for the future increases to allow for equalisation of pricing from year to year.

This is considered a prudent approach as the waste management service operated by Council is subject to changing industry regulation and cost and operational requirements that have a potential for significant variations in the future.

Council also raises annual charges for **Commercial Waste Collection** which is levied against properties that dispose of approved waste which is not of a domestic nature.

In February 2026, Council adopted the Waste Management Strategy for 2025- 2035, following a period of consultation and public exhibition. The strategy aims to ensure the long-term sustainability of Council’s waste management services by enhancing environmental practices and meeting both financial and legislative obligations. The Strategy contains 13 key priority area and recommendations which Council has now adopted. Provision has been made in the Draft Operational Plan and Budget for 2026/27 financial year, to commence action on the recommendations which includes a detailed review of Waste Service Charges.

Until the review has been completed, Council proposes to increase waste charges in 2026/27 by 4.6% to ensure that revenue maintains parity with ongoing operational costs.

Waste Management Charges	Actual 2025-26	Proposed 2026-27
Domestic Waste Charge (all areas)	493.00	516.00
Additional Domestic Waste Collection	345.00	361.00
Vacant Land per property per annum	80.00	84.00
Commercial Waste Collection Balranald – 2 Collections per week per approved bin	724.00	757.00
Additional Commercial Collection - Balranald	493.00	516.00
Commercial Waste Collection Euston – 1 Collection per week per approved bin	493.00	516.00
Additional Commercial Collection – Euston	345.00	361.00
Total Expected Waste Management Charges	592,686.00	629,298.00
Less Pensioner Rebate	-16,000.00	-16,000.00

5.2.4 Stormwater Management Charge

Council levies a **Stormwater Management Charge**, under section 496A of the Act, against ratable properties for which the service is available, in order to establish and sustain a funding source for improved stormwater management. This charge appears as a separate charge on the rate notice.

The charging methodology used by Council was established under the guidelines released by the Office of Local Government. The guidelines provide Council with the opportunity to levy charges on a catchment area or global basis while ensuring that the total income generated does not exceed the level of expenditure for new and additional stormwater management services.

Council will be developing a stormwater capital works program and as a result, a global approach will be used to enable significant works to be funded at a given time using all the revenue levied.

In accordance with CI 125AA of the Local Government (General) Regulation 2021, Council already levies the maximum charge for Stormwater Management and therefore there is no proposed increase in charges for 2026/27.

Stormwater Management Charges	Actual 2025-26	Proposed 2026-27
Residential Property per annum	25.00	25.00
Residential Strata Property per annum	12.50	12.50
Business Property per annum	25.00	25.00
Business Strata Property per annum	12.50	12.50
Total Expected Stormwater Management Charges	19,587.00	19,587.00

Funds derived from the Stormwater Management Charge must be spent on stormwater works and the community must be advised of the proposed works and project as part of the Operational Plan consultation process.

5.3 Revenue Policy – Other

5.3.1 Interest on Overdue Rates and Charges

In accordance with the provisions of Section 566 of the Local Government Act, 1993, the proposed interest rate to apply to overdue rates and charges for the period 1st July 2026 to 30th June 2027 will be the maximum rate as set by the Minister for Local Government.

5.3.2 Part Year Adjustments to Rates and Charges

5.3.2.1 Rates Adjustments

Property rates will be levied annually and issued before 1 August, excepting where:

- a newly ratable parcel of land is created which will be rated from the first full instalment period, e.g. subdivision plan registration date, or newly ratable crown land, new lease or license from date of commencement,
- the Valuer General has issued a new valuation as a result of a valuation objection or
- change of categorisation application was approved within 30 days of issue of rates notice.

Relevant adjustments to rates will be made in accordance with sections 527 and 546 of the Act, from the next rating quarter following the effective date of the charge.

5.3.2.2 Charges Adjustments

Charges will be adjusted on a quarterly basis following a change in service access, such as:

- the construction of a new home or building,
- change to service size, or
- change of service access.

The exception to this is for waste collection charges where adjustments are made either as above or, on a pro-rata basis from the date the service was available, whichever event is earlier.

5.3.2.3 Retrospective Adjustments

Retrospective adjustments would usually be made for the current and previous years only however, Council may decide to make adjustments for a period outside this range in certain cases at its discretion depending upon equity and specific circumstances. Council may choose not to make current year adjustments if the value of the adjustment is less than \$50 if Council considers that the account will be uneconomical to collect.

5.3.3. Making the Rate and Charges and Setting the Interest Rate

In accordance with sections 533, 534, 535, 543 and 566 of the Act, Council must make the Rates and Charges and set the interest rate annually. Council must also give a short name to each Rate and Charge made. A separate report will be presented to Council at its June 2026 Ordinary meeting to adopt the Rates and Charges and interest rate, following the period of public exhibition of the Draft Operational Plan, Budget and Revenue Policy.

5.3.4 Pensioner Concessions

Council provides concessions for eligible pensioners under section 575 of the Act as follows:

- 50 per cent of the combined ordinary land rate and domestic waste management charge up to a \$250 maximum rebate,
- 50 per cent of water fixed and usage charges up to an \$87.50 maximum rebate,
- 50 per cent of sewerage fixed charge up to an \$87.50 maximum rebate.

Council funds 45 per cent of the total concession granted and the remaining 55 per cent is funded by the NSW Government in the form of a subsidy.

Eligible pensioners are:

- Holders of a Pensioner Concession Card (PCC),
- Holders of a gold card embossed with 'TPI' (Totally Permanently Incapacitated),
- Holders of a gold card embossed with 'EDA' (Extreme Disablement Adjustment),
- War widow or widower or wholly dependent partner entitled to the DVA income support supplement.

5.3.5 Borrowings

Council determines borrowing requirements in conjunction with the review of its Delivery Program, Operational Plan and Budget each year. The borrowing of funds, if required, will be in accordance with Sections 621, 622, 623 and 624 of the Act and the 'Borrowing Order' issued by the Minister for Local Government.

Council is proposing to raise a new loan in the 2025/26 financial year to fund the acquisition of land for the upgrade and extension of Balranald Aerodrome, however no new loans are proposed for the 2026/27 financial year.

5.3.6 Pricing Policy

Council's pricing policy aims to be equitable by recognising the detbor's ability to pay and balancing expectation that some services will be cross subsidised for the common good of the community.

Council's key pricing strategies are to:

- develop pricing structure that can be administered simply and inexpensively and be easily understood by members of the public,
- explore all cost-effective opportunities to maximise Council's revenue base,
- balance the dependences on rates and grants against other funding sources, and
- apply full cost attribution to all business activities considered to be of a commercial nature

Council's pricing principles are:

- **Statutory**

The price for goods / services are a statutory charge set by government legislation.

- **Full cost Recovery**

The price for goods / services are set to recover the total operating costs, both direct and indirect, of providing this good / service. Indirect costs are to include taxation equivalent payments, where applicable, in accordance with the principles of National Competition Policy.

- **Partial Cost Recovery**

The price for goods / services are set to make a significant contribution towards the operating costs, both direct and indirect, of providing the goods / services. The remainder of the costs are met from property rates and general-purpose income.

- **Reference Price**

The price for goods / services are set by reference to prices charged for similar goods / services by like councils or competitors. Council's schedule of Fees and Charges has been prepared using the best information available in relation to the GST impact on the fees and charges at the time of publication. If a fee that is shown as being subject to GST is subsequently proven not to be subject to GST, that fee will be amended by reducing the GST to nil. Conversely, if Council is advised that a fee which is shown as being not subject to GST becomes subject to GST then the fee will be increased, but only to the extent of the GST.

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