



## Policy

---

### 41

## STATEMENT OF REVENUE POLICY

Strategic Outcome:	Good government	
Policy type	Statutory	
Date of Adoption:	3 October 2022	Minute Number: ELT 03.10.2022
Date for Review:	2 October 2023	
Responsible Officer:	Chief Executive Officer	
Document Control:	Replaces the Statement of Revenue Policy 2021/22	
Delivery Program Link:	2.1.3 Council operations and financial management support ethical, transparent and accountable corporate governance	

### 1. POLICY STATEMENT

[Clause 201 of the Local Government \(General\) Regulation 2005](#) requires Berrigan Shire Council to prepare an annual statement of the Council's revenue policy

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 adopted to provide the Council with a transparent and consistent framework for making, levying and collecting the 2022/23 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 2022/23 Rates and Charges

### 4. OBJECTIVE

This policy is developed to assist the Council with the Delivery Program Objective 2.1.3



## Policy

---

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

### **5. POLICY IMPLEMENTATION**

Total revenue raised from the levying of land rates continues to be capped by the NSW Government with the Independent Pricing & Regulatory Tribunal (IPART) having developed a Local Government Cost Index (LGCI) for use in setting the maximum allowable increase in general income for local government. [IPART has set the maximum allowable increase as 0.9%](#) for the 2022-2023 rating year

#### **5.1 General rate**

[Section 494 of the Local Government Act 1993 \(LGA\)](#) requires Council to make and levy an Ordinary rate for each year on all rateable land in the local government area.

Ordinary rates are applied to properties based on applying an ad-valorem Rate-in-\$ to the independent land valuations provided by the NSW Department of Lands (Valuer General's Office).

Council is required to use the latest valuations received up until 30 June of the previous year for rating purposes in the current financial year. Shire-wide general revaluations are undertaken every 3 years.

Valuations with a base date of 1 July 2019 will be used for rating purposes for 1 July 2022 – 30 June 2023.



## Policy

Category		Ad-Valorem Rate (rate in the \$)	Estimated Yield	% total yield
<b>Farmland</b>		0.0040374	\$2,010,502	35.65
<b>Barooga</b>	Residential	0.009671	\$615,813	10.92
	Business	0.009671	\$98,151	1.74
<b>Berrigan</b>	Residential	0.032585	\$361,929	6.42
	Business	0.032585	\$82,906	1.47
<b>Finley</b>	Residential	0.025735	\$733,615	13.01
	Business	0.025735	\$184,339	3.27
<b>Finley</b>	Business Alt Energy	0.0124779	\$36,186	0.64
<b>Tocumwal</b>	Residential	0.010498	\$865,201	15.34
	Business	0.010498	\$201,889	3.58
<b>Residential Rural</b>		0.005285	\$398,944	7.07
<b>Residential - Riverland</b>		0.009598	\$48,961	0.86

### 5.1.1 Categories

In accordance with Section 493 and 514 of the *Local Government Act 1993*, all parcels of rateable land within Councils boundaries have been declared to be within one of the following categories:

- Farmland
- Residential
- Business
- Mining

The determination of the sub category for each parcel of rateable land is in accordance with the definitions set out in Sections 515, 516, 517, 518, 518A, 519 and 529 of the *Local Government Act 1993*

### 5.1.2 Farmland

Land is categorised as farmland if it is a parcel of rateable land valued as one assessment and its dominant use is for farming or agricultural production.



## Policy

---

The Farmland rate is sub-categorised into regional districts, based on the urban/town locations.

One ad-valorem rate will be applied to all Farmland assessments across all of Berrigan Shire.

### 5.1.3 Residential

Land is categorised as residential if it is a parcel of rateable 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.

Each town in the Shire (i.e. Barooga, Berrigan, Finley and Tocumwal) has a separate Residential sub-category.

Berrigan Shire Council determines its ordinary rate on the basis that each town should be provided with a similar level of service and amenity in an overall sense. On that basis, the Residential rate for each sub-category is set so that the average-valued property for each town is charged the same ordinary rate as each of the other towns – i.e. the average-valued Barooga property in will be charged the same ordinary rate as the average-valued Berrigan property, the average valued Finley property and the average valued Tocumwal property.

### 5.1.4 Business

Land is categorised as Business if it is of a business, commercial or industrial nature. Land is to be categorised as business if it cannot be categorised as farmland or residential. Business has four sub-categories: Business Industry, Business Ordinary, Business Hospitality and Business Rural

Each town in the Shire (i.e. Barooga, Berrigan, Finley and Tocumwal) has separate Business sub-categories with each category has the same ad Valorem as Residential.

### 5.1.5 Business – Alternative Energy

This is a sub category of Business. Land categorised, as Business Alternative Energy will home a Solar Farm or like source of Alternative Energy. The ad valorem will be half the amount of the Business rate in the closest town.

### 5.1.6 Residential Rural

Residential Rural is a sub-category of Residential. Land categorised as Residential Rural is usually outside a town category. The ad-valorem rate is lower that Residential to reflect a generally lower level of service available.

One ad-valorem rate will be applied to all Residential Rural assessment across all of Berrigan Shire.

### 5.1.7 Residential Riverland

---



## Policy

This is a sub-category of Residential and is for semi-rural properties that may not strictly fit Residential or Rural Residential criteria. It will generally be less than the adjoining towns' ad-valorem rate.

### 5.2 Domestic Waste and Non-Domestic Waste Management Services

Berrigan Shire Council intends to make the following charges for levying in 2022-2023 to meet the reasonable costs associated with the collection, disposal and recycling of waste in accordance with Sections 496, 501 and 504 of the *Local Government Act 1993*.

Council's waste collection service includes a weekly waste service and a fortnightly recycling service. A weekly waste service and a fortnightly recycling service is made available to occupied commercial premises. The following Table sets out the intended waste management charges for 2022/2023:

Service provided	Fee (\$) per annum	Estimated revenue
Domestic Waste Collected 1 x Weekly Pick up of 120 litre small garbage bin (Green) 1 x Fortnightly pick up 240 litre recycling bin (Blue)	\$339.00	\$1,159,380
Additional Service Collected 1 x Weekly Pick up of 120 litre small garbage bin (Green)	\$213.00	\$9,159
Uncollected (vacant charge) Charged on vacant land within the collection zone – no service is provided.	\$63.00	\$15,057
Business / Non Residential Garbage Charge 1 x Weekly pick up of 240 litre big bin. (Green)	\$298.00	\$76,586
Garbage and Recycling Charge 1 x Weekly pick up of 240 litre big garbage bin. (Green) 1 x Fortnightly pick up of 240 litre recycling bin. (Blue)	\$461.00	\$24,433
Recycling Collected 1 x Fortnightly pick up of 240 litre recycling bin. (Blue)	\$164.00	\$6,724



## Policy

---

### 5.3 Sewer charges

Berrigan Shire Council intends to make the following charges for levying in 2022-2023 to meet the reasonable costs associated with the collection, disposal and recycling of waste in accordance with Sections 496, 501 and 504 of the *Local Government Act 1993*.

In accordance with the provisions of Section 535, 501 and 552 of the *Local Government Act 1993*, a special rate or charge relating to sewerage will be levied on all rateable land confined within the area shown on each of the Town Sewer Supply areas except:

- i) Land which is more than 75 metres from a sewer of the Council and is not connected to the sewer;
- ii) Land from which sewerage could not be discharged into any sewer of the Council.

Berrigan Shire Sewerage will operate as one entity and each rateable property in Barooga, Berrigan, Finley and Tocumwal will have the same sewerage supply charge applied as specified in Council's Annual Fees and Charges. In addition, a standard pedestal charge per cistern/water closet in excess of two will be raised on all rateable properties with more than 2 cisterns/water closets.

In special circumstances, an on-site low pressure sewer maintenance charge will apply to those properties connected to Council's sewer supply via a low-pressure sewer pump. The Council will maintain the pump in perpetuity subject to the owner of the property entering into an agreement for maintenance and paying the annual low- pressure charge.

These charges are specified in Council's Annual Fees and Charges.

- **For non-rateable properties**

A standard pedestal charge per cistern/water closet will be raised on all non-rateable properties connected to the sewerage supply.

- **For rateable properties outside village boundaries**

Rateable properties outside the existing village boundaries, and connected to the town sewer supply, will be charged the normal town sewer supply charges, including pedestal charges if applicable.

The following Table sets out the intended sewer charges for 2022/2023



## Policy

Service provided	Fee (\$)	per	Estimated revenue annum
<b>Sewer Supply Charge</b> Charged to all rateable land utilising the town sewer system or zoned residential and within 75m of Councils sewer system.	\$599.00		\$2,159,994
<b>Pedestal Charge</b> Any property with more than 2 (two) cisterns/water closets will be charged a pedestal charge per excess cistern/water closet. A pedestal charge per cistern/water closet will be raised on all non-rateable properties connected to the sewer supply	\$127.00		\$184,531
<b>On-Site Low Pressure Maintenance Charge</b> Applied to properties connected to Councils' sewerage supply via a low-pressure pump. Council maintains the pump in perpetuity subject to the owner paying the On-site low pressure maintenance charge.	\$167.00		\$20,875

### 5.4 Stormwater management

Under the provisions of Section 535 of the *Local Government Act 1993*, Council has resolved to levy a Stormwater Management Services Charge in accordance with [Sections 496A of the Local Government Act](#), and [clause 125A and clause 125AA, of the Local Government \(General\) Regulation 2005](#)

This charge will be applicable for each non-vacant urban property, or all eligible properties for which the works or service is either provided or proposed to be provided

The Table below sets out the intended stormwater management charges for 2022/2023

Service provided	Fee (\$)	per	Estimated revenue annum
Residential Premises on urban land	\$25.00		\$77,062
Strata properties (per Strata)	\$12.50		
Vacant land	Exempt		
Commercial Premises on urban land	\$25.00		



## Policy

### 5.5 Water supply

In accordance with the provisions [of Section 501, 502, 535 and 552 of the Local Government Act 1993](#), Council has resolved that water supply charges be levied on all properties that

- i) Land that is supplied with water from a water pipe of the Council; or
- ii) Land that 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.

Except for those non-rateable properties described below:

- Non-rateable State Government properties of non-commercial nature without a water connection and not using the service will not be levied an annual fixed Water Access Charge

The Table below sets out the intended water supply charges for 2022/2023:

Service provided	Fee (\$) per annum	Estimated revenue
<b>Water Access Charge</b> Applied to all properties supplied with water from a water pipe of the Council or land that is situated within 225m of Councils' water supply pipes. (see Appendix A)	\$582.00	\$2,346,624
<b>Water Consumption Charges – Unfiltered (Barooga, Berrigan &amp; Finley)</b>	\$0.77 per kl (stage 4 restrictions in force) \$0.55 per kl (other restrictions in force) \$0.50 per kl (no restrictions)	
<b>Water Consumption Charges – Treated (Barooga, Berrigan &amp; Finley)</b>	\$1.55 per kl (stage 4 restrictions in force) \$1.10 per kl (other restrictions in force) \$1.00 per kl (no restrictions)	
<b>Water Consumption Charges – Treated (Tocumwal)</b>	\$1.03 per kl (stage 4 restrictions in force) \$0.73 per kl (other restrictions in force) \$0.66 per kl (no restrictions)	





## Policy

---

### 5.6 Concessions, hardship, due dates and penalties

#### 5.6.1 Pensioner concessions

[Section 575 of the \*Local Government Act 1993\*](#), provides for concessions on Council rates and charges for eligible pensioners. By virtue of Section 575, an eligible pensioner may apply to Council for annual concessions on a rate or charge of:

- Up to \$250.00 on all ordinary rates and charges for domestic waste management services
- Up to \$87.50 on annual water charges
- Up to \$87.50 on annual sewer charges

Applications for concessions must be made in writing using the appropriate form available from Council's Rates Department.

Council believes that the concession rates set by the NSW State Government are adequate, equitable and require no additional concession to be offered by the Council.

#### 5.6.2 Developer concessions

Council may offer incentives in the form of rating waivers relative to annual water and sewerage charges to developers involved with multi-lot subdivisions. Applications for developer concessions are as follows:

- Written application should be submitted to the Council prior to 31 May for consideration at the June ordinary meeting of Council
- Annual water and sewerage charges may be waived on the undeveloped lots of a subdivision, up to a maximum period of three (3) years, or until the lots are built upon, sold, leased or otherwise occupied (whichever is the sooner).
- No concessions under this section are given for Domestic Waste, Stormwater, Pedestal or Water Consumption Charges.

#### 5.6.3 Issuing of notices and due dates for notices

Berrigan Shire rates and charges are payable in full or by quarterly instalments in accordance with [Section 562 of the \*Local Government Act 1993\*](#).

Annual Rates and charges notices are issued in July each year and are payable in four (4) instalments on 31 August, 30 November, 28 February and 31 May.

A rate notice, or rate instalment notice, is issued at least thirty (30) days before each instalment is due.

---



## Policy

---

Water Consumption Notices are issued on a quarterly basis, approximately 30 days before the charge is due for payment.

### 5.6.4 Penalty interest

In accordance with [Section 566 of the Local Government Act 1993](#) Council charges interest on all rates and charges which remain unpaid after they become due and payable.

Interest will be calculated on a daily basis. The rate of interest will be 6.0% per annum the maximum rate as specified by the Minister for Local Government and [published in the NSW Government Gazette](#)

Council may write off interest charges on overdue rates, in accordance with Section 567 of the *Local Government Act 1993*. Ratepayers seeking to have interest written off under hardship provisions are to submit a written application to the Council as per the Council's adopted Debt Management and Hardship Policy.

### 5.6.5 Hardship

Council may offer incentives in the form of rating waivers relative to annual water and sewerage charges to developers involved with multi-lot subdivisions. Applications for developer concessions are as follows:

Council requires all ratepayers to pay their rates in full by the due date(s). However, some ratepayers experience genuine financial hardship. Ratepayers having difficulty meeting their commitments may be eligible for assistance and consideration.

All applications for assistance and consideration will be assessed as per the Council's adopted Debt Management and Hardship Policy

### 5.6.6 User fees and charges

The Council will set user fees and charges in line with the principles set out in its [User Fees and Charges Policy](#).

The general principal of this policy states

*Where legally possible, the Council intends to charge users for the provision of **all** goods and services that it provides.*

*As a general rule the Council will set its fees and charges at a rate to generate the maximum amount of revenue possible to offset the cost burden of the provision of services borne by other sources of revenue such as rates and untied grants.*

## Policy

*Therefore, the Council will at a minimum seek to recover the full cost of service provision from its customers and clients. This general principle will only be modified where the other specific fee and charge setting principles apply*

The complete Register of Fees and Charges is also included in the Operational Plan.

### 5.7 Redemption and borrowings

The Council has five outstanding loans as summarised in the following Table.

Purpose	Amount	Term	Rate	Annual repayments	DUE	Lender
LIRS Drainage	\$1,630,000	10 y	4.260%	\$200,488	Dec 2024	NAB
LCLI Lewis Crescent	\$1,000,000	10 y	2.32%	\$112,391	May 2030	ANZ
LCLI Water Plant	\$4,000,000	10 y	1.48%	\$430,586	Jan 2031	NAB
Water Fund – Finley WTP	\$2,600,000	10 y	1.48%	\$281,630	June 2031	Sewer Fund
General Fund	\$1,000,000	10 y	1.48 %	\$108,319	June 2031	Sewer Fund

The interest cost of the LIRS Drainage loan is partially offset by a 3% interest rate subsidy from the NSW government under the Local Infrastructure Renewal Scheme (LIRS) program.

The interest cost of both of the LCLI loans are partially offset by half of the interest rate charged, as part of the Low Cost Loans Initiative (LCLI) from the NSW government.

Based on the loan program, the Council's projected outstanding debt is:

FUND	30 JUNE 2022	30 JUNE 2023	30 JUNE 2024	30 JUNE 2025
	\$	\$	\$	\$
General	2,610,996	2,185,954	1,748,333	1,381,726
Water	5,578,283	4,945,578	4,303,471	3,668,401
Sewer	-	-	-	-
<b>Sub Total</b>	<b>8,189,279</b>	<b>7,131,532</b>	<b>6,051,804</b>	<b>5,050,127</b>
Less Internal loans	2,921,678	2,574,969	2,223,129	1,882,662
<b>TOTAL</b>	<b>5,267,601</b>	<b>4,556,562</b>	<b>3,828,674</b>	<b>3,167,465</b>

## Policy

---

Total repayments of principal and interest would be as follows:

FUND	2022/2023 \$	2023/2024 \$	2024/2025 \$	2025/2026 \$
General	482,169	482,169	398,632	281,680
Water	712,216	712,216	720,035	720,035
Sewer	-	-	-	-
Sub Total	<b>1,194,385</b>	<b>1,194,385</b>	<b>1,118,667</b>	<b>1,001,715</b>
Less Internal loans	389,950	389,950	397,768	397,768
TOTAL	<b>804,435</b>	<b>804,435</b>	<b>720,899</b>	<b>603,947</b>
Less LIRS subsidy	11,694	6,120	-	-
Less LCLI subsidy	33,038	29,084	20,969	16,806
NET COST	<b>759,703</b>	<b>769,231</b>	<b>699,930</b>	<b>587,141</b>

## 6. RELATED LEGISLATION, POLICIES AND STRATEGIES

### 6.1 Legislation

- *Local Government Act 1993*
- Local Government (General) Regulation 2021
- OLG Debt Management and Hardship Guidelines (2002)

### 6.2 Council policies and guidelines

- User Fees and Charges Policy
- Debt Management and Hardship Policy
- Financial Strategy 2021

## 7. RECORDS MANAGEMENT

All Records must be kept in accordance with Council's Records Management Policy (currently under development) and destroyed as per the General Retention and Disposal Authority: Local Government Records (GA39).

## 8. REVIEW AND EVALUATION

This policy (procedure) will be evaluated and reviewed at least annually as per Council's Governance Policy (currently under development) or as required.



## Policy

---

### 9. DOCUMENT AVAILABILITY

A number of legislative instruments require Councils to have the policy available for inspection at Council's principal office (i.e. Policies made under Part 3, of the Local Government Act 1993). Each document should therefore state the ways in which the policy is available including any relevant fees and charges for access to such policy. An example of the required statement is provided below:

This policy will be available for inspection at Council's principal office during ordinary business hours as per the requirements of section 18 (c) of the *Government Information (Public Access) Act 2009* and section 167 of the *Local Government Act 1993*.

Access to the policy in digital format is free and is available on Council's website <https://www.berriganshire.nsw.gov.au/>

Printed copies of the document are available at Council's principal office (address noted below) and are subject to Council's Fees and Charges.

*Berrigan Shire Council*  
*56 Chanter Street*  
*BERRIGAN NSW 2712*

*Ph: 03 5888 5100*

*Email: [mail@berriganshire.nsw.gov.au](mailto:mail@berriganshire.nsw.gov.au)*

### 10. VERSION CONTROL

Version Number	Date	Summary	Responsible Officer
1.0	29/06/2022	New Policy document	Deputy Chief Executive Officer



## Policy

### APPENDICES

#### Appendix A – Rates and Charges Yield Tables 2021 - 2026

The proposed yields from the Council Rates and Annual Charges are shown in Table 11 below. The gross yield from each charge is shown separately.

The pension rebate has been calculated for each fund and is shown as a net figure – the rebate provided by the Council, less the partial subsidy provided by the NSW Government.

The 2021/2022 yield shown is the actual figure levied last year. The 2022/2023 figure is an estimate based on the rate increase proposed using land values as they exist in **April 2022**. The 2023/2024, 2024/2025 and 2025/2026 figures are projections based on the 2022/2023 estimates

ORDINARY RATES					
% Increase-total nett ordinary rate revenue	2.0%	2.0%	2.0%	2.0%	2.0%
Rate Category	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
Farmland	\$1,995,061	\$2,013,016	\$2,053,276	\$2,094,341	\$2,136,227
Residential	\$48,536	\$48,972	\$49,951	\$50,950	\$51,969
Residential Rural	\$383,863	\$387,317	\$395,063	\$402,964	\$411,023
Res. River Land - Barooga	\$0	\$0	\$0	\$0	\$0
Res. River Land - Tocumwal	\$0	\$0	\$0	\$0	\$0
Residential - Barooga	\$609,450	\$614,935	\$627,233	\$639,777	\$652,572
Residential - Berrigan	\$355,528	\$358,727	\$365,901	\$373,219	\$380,683
Residential - Finley	\$725,993	\$732,526	\$747,176	\$762,119	\$777,361
Residential - Tocumwal	\$856,700	\$864,410	\$881,698	\$899,311	\$917,297
Business - Barooga	\$97,165	\$98,039	\$99,999	\$101,998	\$104,037
Business - Berrigan	\$81,763	\$82,498	\$84,147	\$85,829	\$87,545
Business - Finley	\$182,919	\$184,565	\$188,256	\$192,021	\$195,861
Business - Tocumwal	\$199,699	\$201,496	\$205,525	\$209,635	\$213,475
Business Alt Energy - Fin	\$36,186	\$36,511	\$37,241	\$37,985	\$38,744
<b>GROSS YIELD</b>	<b>\$5,572,868</b>	<b>\$5,623,012</b>	<b>\$5,735,466</b>	<b>\$5,850,149</b>	<b>\$5,966,794</b>
Less Net Pension Rebate	-\$95,000	-\$95,000	-\$95,000	-\$95,000	-\$95,000
<b>NET YIELD</b>	<b>\$5,477,868</b>	<b>\$5,528,012</b>	<b>\$5,640,466</b>	<b>\$5,755,149</b>	<b>\$5,871,794</b>

WATER CHARGES					
% Increase - Access Charge	3.5%	3.5%	3.5%	3.5%	3.5%
Access	\$2,254,744	\$2,333,660	\$2,415,338	\$2,499,874	\$2,587,369



## Policy

Consumption	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000
<b>GROSS YIELD</b>	<b>\$3,004,744</b>	<b>\$3,133,660</b>	<b>\$3,215,338</b>	<b>\$3,299,874</b>	<b>\$3,387,369</b>
Less Net Pension Rebate	-\$46,000	-\$46,000	-\$46,000	-\$46,000	-\$46,000
<b>NET YIELD</b>	<b>\$2,958,744</b>	<b>\$3,087,660</b>	<b>\$3,169,338</b>	<b>\$3,253,874</b>	<b>\$3,341,369</b>

SEWER CHARGES					
% Increase		3.5%	3.5%	3.5%	3.5%
Sewerage	\$2,081,640	\$2,154,497	\$2,229,904	\$2,307,950	\$2,388,728
Pedestal	\$178,719	\$184,974	\$191,448	\$198,148	\$205,083
Low Pressure Sewer	\$20,125	\$20,829	\$21,558	\$22,312	\$23,092
<b>GROSS YIELD</b>	<b>\$2,280,484</b>	<b>\$2,360,300</b>	<b>\$2,442,910</b>	<b>\$2,528,410</b>	<b>\$2,616,903</b>
Less Net Pension Rebate	-\$44,000	-\$44,000	-\$44,000	-\$44,000	-\$44,000
<b>NET YIELD</b>	<b>\$2,236,484</b>	<b>\$2,316,300</b>	<b>\$2,398,910</b>	<b>\$2,484,410</b>	<b>\$2,572,903</b>

STORMWATER MANAGEMENT					
No increase - fixed by regulation		0%	0%	0%	0%
<b>GROSS YIELD</b>	<b>\$77,062</b>	<b>\$77,062</b>	<b>\$77,062</b>	<b>\$77,062</b>	<b>\$77,062</b>

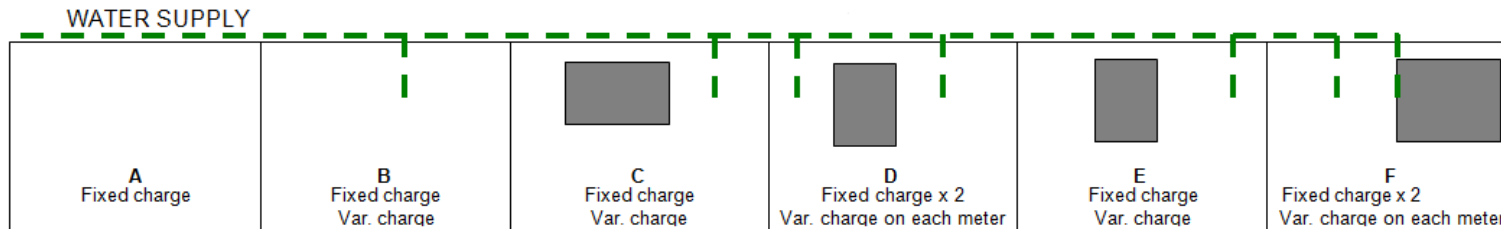
TOTAL – ALL RATES AND CHARGES					
	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
<b>GROSS YIELD</b>	<b>\$12,173,000</b>	<b>\$12,475,199</b>	<b>\$12,796,780</b>	<b>\$13,127,908</b>	<b>\$13,468,574</b>
Less Net Pension Rebate	-\$226,500	-\$226,500	-\$226,500	-\$226,500	-\$226,500
<b>NET YIELD</b>	<b>\$11,946,500</b>	<b>\$12,248,699</b>	<b>\$12,570,280</b>	<b>\$12,901,408</b>	<b>\$13,242,074</b>

## Policy

### Appendix B –Water supply charging

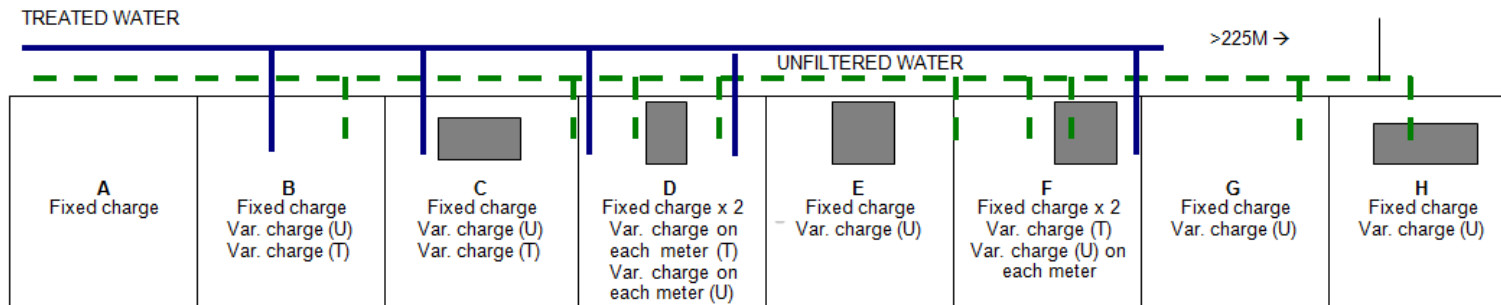
#### WHERE SINGLE SUPPLY IS AVAILABLE TO PROPERTY

(Tocumwal) – Not including proposed new subdivisions outside village boundary



#### 2. WHERE DUAL SUPPLY IS AVAILABLE TO PROPERTY (EXCEPT "H" – SINGLE AVAILABLE ONLY)

(Barooga, Berrigan and Finley) – Not including proposed new subdivisions outside village boundary



NOTE: Indicates residence or residential use with house

(T) Treated Supply  
(U) Unfiltered Supply