

**ORDINARY COUNCIL MEETING**

**WEDNESDAY, 28 AUGUST 2019**

**ATTACHMENT BOOKLET 4**

Attachment No. 5      Review of the Local Government Rating System – Final Report

Attachment No. 6      Capital Expenditure Report – July 2019

# REVIEW OF THE LOCAL GOVERNMENT RATING SYSTEM

FINAL REPORT

# HISTORY

- 18 December 2015 – IPART tasked by then Premier Mr Mike Baird to undertake a review and make recommendations for potential reforms to the rating system for Local Government NSW.
- June 2016 – IPART delivered an interim report to the Government which was released on the IPART Website on 1 August 2016.
- Public hearings were held in Sydney and Dubbo as well as other consultation. 175 Submissions were received in response to the draft recommendations.
- 21 June 2019 the Minister for Local Government released the final report on the Review of the Local Government Rating System (as well as two other final reports dealing with a Review of the reporting and compliance burdens on Local Government 2016 and the Review of Local Government compliance and enforcement 2014).

# HISTORY

- The Government has been carefully considering each and every recommendation and has ruled out some recommendations because they would impact on vulnerable members of the community, affect regional jobs and economies, and substantially increase costs for taxpayers and the broader community.
- In addition, a number of recommendations have already been implemented through other reform programs.
- The Government is seeking to carry out widespread consultation with residents, council staff, councillors, peak bodies and other key stakeholders as the Government finalises its response to these complex reports.
- 13 September 2019 Consultation closes on the Review of the Local Government Rating System.

# GOVERNMENT'S INITIAL RESPONSE

The Government has ruled out implementing recommendations that would adversely impact vulnerable members of the community, such as pensioners or charities, or have a substantial financial impact upon taxpayers or the broader community. These include;

- Fundamental restructure of the current rates exemption framework, including the removal of a number of important rates exemptions. Instead the Government will address clear anomalies with existing rating exemptions (recommendations 14, 15, 17 and 19-21); and
- The creation of a rates deferral scheme for eligible pensioners to replace the existing pensioner concession framework (recommendation 26-28).

The Government is now seeking additional feedback from councils, communities and other interested stakeholders on the remaining recommendations in IPART's final reports.

To support the community in providing feedback, a consultation guide has been issued with each report indicating which of IPART's proposals are still under consideration.

Following the completion of public consultation, the NSW Government will consider what further action should be taken on IPART's recommendations.

# RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON:

Please note, in all cases options are:

- Support
- Don't Support
- Partially Support
- Unsure

# RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

1. The Local Government Act 1993 should be amended to mandate Capital Improved Value (CIV) as the basis for setting ad valorem rates in the metropolitan council areas as defined by IPART
  - Feedback  Don't support
  - Staff Comments: Council's should be free to decide for themselves the best valuation method to use for setting ad valorem rates.
  - As market rates can change quickly, valuations may need to be undertaken more often to avoid people being disadvantaged.

# RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

- Refer to comments by Mr John Comrie incorporated into the Council Report



## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

2. The Local Government Act 1993 should be amended to allow non-metropolitan councils to choose between the Capital Improved Value and unimproved value (UV) methods as the basis for setting ad valorem rates at the rating category level.

- Feedback  Support
- Staff Comments: Councils should have the right to choose the valuation method most suited to their local environment.

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

3. If Recommendation 1 and/or 2 are supported by the NSW Government, should the Local Government Act 1993 be amended to facilitate a gradual transition of rates to a Capital Improved Value Method?
  - OLG COMMENT: The amount of rates that any ratepayer is liable to pay to the council should increase by no more than 10 percentage points above the rate peg (as adjusted for Special Variations) each year as a result of a council adopting a Capital Improved Value method for setting rates. Councils could apply to IPART to exceed this 10% limit.
  - Feedback  Don't Support
  - Staff Comments: Councils should have the right to choose the valuation method most suited to their local environment.

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

4. If Recommendation 1 and/or 2 are supported by the NSW Government, should section 497 of the Local Government Act 1993 be amended to remove minimum amounts from the structure of a rate, and section 548 of the Local Government Act 1993 should be removed?
- Feedback  Support
  - Staff Comments: TSC has moved from Minimum rates to base rates to create greater fairness and equity to ratepayers based on their Unimproved Capital Value.

# RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

5. If Recommendation 1 and/or 2 are supported by the NSW Government, should the Local Government Act 1993 be amended so that growth in rates revenue outside the rate peg is calculated using the formula based on changes in the CIV, as defined by IPART

- Feedback  Support
- Staff Comments: While Councils should have the right to choose the valuation method most suited to their local environment, whatever the valuation method is, it should be used for this calculation.

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

6. If Recommendation 1 and/or 2 are supported by the NSW Government, should the NSW Government fund the NSW Valuer General for the upfront cost of establishing the database to determine Capital Improved Values?

- Feedback  Support
- Staff Comments: Not just the upfront cost but ongoing costs above current valuation costs to Councils.

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

7. If Recommendation 1 and/or 2 are supported by the NSW Government, should the NSW Government fund the cost for a non-metropolitan council to set up a Capital Improved Value database for the purposes of implementing IPART's recommended formula for calculating growth in rates revenue outside the rate peg, where the Unimproved Value method for setting rates is maintained?
  - Feedback  Support
  - Staff Comments: If Councils are given a choice it makes sense to have the data available.
  - Councillor Comments:

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

8. The Local Government Act 1993 should be amended to allow councils to levy a new type of special rate for new infrastructure jointly funded with other levels of Government. This special rate should be permitted for services or infrastructure that benefit the community, and funds raised under this special rate should not:
  - form part of a council's general income permitted under the rate peg, nor
  - require councils to receive regulatory approval from IPART.

- Feedback  Support

# RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

9. Section 511 of the Local Government Act 1993 should be amended to reflect that, where a council does not apply the full percentage increase of the rate peg (or any applicable Special Variation) in a year, within the following 10-year period, the council can set rates in a subsequent year to return it to the original rating trajectory for that subsequent year.

- Feedback  Support



## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

10. The Local Government Act 1993 should be amended to remove the requirement to equalise residential rates by 'centre of population'. Instead, the Local Government Act 1993 should allow councils to determine a residential subcategory, and set a residential rate, by:

- separate town or village, or
- residential area.

- Feedback  Support

# RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

11. The Local Government Act 1993 should outline that:

- A 'residential area' is an area within a contiguous urban locality that has, on average, different access to, demand for, or costs of providing council services or infrastructure (relative to other areas in that locality).
- Councils could use geographic markers to define the boundaries for a residential area, including postcode boundaries, suburb boundaries, geographic features (eg, waterways, bushland) and/or the location of major infrastructure (eg, arterial roads, railway lines).

- Feedback  Support
- Staff Comments: Residential land is not just about an area, but more about dominant use so while this is a useful addition for Metropolitan Councils, in Rural Councils it is important to be able to rate according to the dominant use of the land.

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

12. The Local Government Act 1993 should be amended so, where a council uses different residential rates within a contiguous urban locality, it should be required to:
  - ensure the highest rate structure is no more than 1.5 times the average rate structure across all residential subcategories (ie, so the maximum difference between the highest and average ad valorem rates and base amounts is 50%), or obtain approval from IPART to exceed this maximum difference, and
  - publish the different rates (along with the reasons for the different rates) on its website and in the rates notice received by ratepayers.
- Feedback  Don't Support
- Staff Comments: Councils should be free to set rates without interference from IPART after Community Consultation has occurred.

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

13. At the end of the 4-year rate path freeze, new councils determine whether any pre-merger areas are separate towns or villages, or different residential areas.
  - In the event that a new council determines they are separate towns or villages, or different residential areas, it should be able to continue the existing rates or set different rates for these pre-merger areas, subject to metropolitan councils seeking IPART approval if they exceed the 50% maximum differential. It could also choose to equalise rates across the pre- merger areas, using the gradual equalisation process outlined in the report.
  - In the event that a new council determines they are not separate towns or villages, or different residential areas, or it chooses to equalise rates, it should undertake a gradual equalisation of residential rates. The amount of rates a resident is liable to pay to the council should increase by no more than 10 percentage points above the rate peg (as adjusted for Special Variations) each year as a result of this equalisation. The Local Government Act 1993 should be amended to facilitate this gradual equalisation.

Not Applicable to TSC

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

14. Sections 555 and 556 of the Local Government Act 1993 should be amended to:
  - exempt land on the basis of use rather than ownership, and to directly link the exemption to the use of the land, and
  - ensure land used for residential and commercial purposes is rateable unless explicitly exempted.
- OLG COMMENT: Not for consultation

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

15. Land that is used for residential care as defined in Section 41-3(1) of the Aged Care Act 1997 (Cth) be proportionally rateable according to the share of places whose maximum Refundable Accommodation Deposit is above the level set by the Minister for Health and Aged Care (currently \$550,000). Sections 555 and 556 of the Local Government Act 1993 should be amended to:

OLG COMMENT: Not for consultation

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

16. Section 556(1)(i) of the Local Government Act 1993 should be amended to include land owned by a private hospital and used for that purpose.
  - Feedback  Don't Support
  - Staff Comments: Private Hospitals are a business that should be rated.

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

17. The following exemptions be removed:

- land that is vested in, owned by, or within a special or controlled area for, the Hunter Water Corporation, Water NSW or the Sydney Water Corporation (Local Government Act 1993 section 555(1)(c) and section 555(1)(d))
- land that is below the high water mark and is used for the cultivation of oysters (Local Government Act 1993 section 555(1)(h))
- land that is held under a lease from the Crown for private purposes and is the subject of a mineral claim (Local Government Act 1993 section 556(1)(g)), and
- land that is managed by the Teacher Housing Authority and on which a house is erected (Local Government Act 1993 section 556(1)(p)).

OLG COMMENT: Not for consultation



## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

18. Section 555(1)(b1) of the Local Government Act 1993 should be amended to remove the current rating exemption for land that is the subject of a conservation agreement and instead require it to be rated using the Environmental Land category.

- Feedback  Support

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

19. The following exemptions not be funded by local councils and hence should be removed from the Local Government Act and Regulation:
- land that is vested in the Sydney Cricket and Sports Ground Trust (Local Government Act 1993 section 556(1)(m))
  - land that is leased by the Royal Agricultural Society in the Homebush Bay area (Local Government (General) Regulation 2005 reg 123(a))
  - land that is occupied by the Museum of Contemporary Art Limited (Local Government (General) Regulation 2005 reg 123(b)), and
  - land comprising the site known as Museum of Sydney (Local Government (General) Regulation 2005 reg 123(c)).

The NSW Government should consider whether to fund these local rates through State taxes.

OLG COMMENT: Not for consultation

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

20. Where a portion of land is used for an exempt purpose and the remainder for a non-exempt activity, only the former portion should be exempt, and the remainder should be rateable.

OLG COMMENT: Not for consultation

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

21. Where land is used for an exempt purpose only part of the time, a self-assessment process should be used to determine the proportion of rates payable for the non-exempt use.

OLG COMMENT: Not for consultation

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

- 22. A council's maximum general income not be modified as a result of any changes to exemptions from implementing IPART's recommendations.
  - Feedback  Unsure
  - Staff Comments: Depends on what changes are being made to the exemptions and the impact it could have on Councils.

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

23. A council may apply to IPART for a Special Variation to take account of the changes in exemptions using a streamlined process in the year that IPART's recommended exemption changes come into force. The council would need to demonstrate:
- it satisfies the first criteria for Special Variation applications in the OLG guidelines relating to the need for and purpose of a different revenue path for the council's General Fund, and
  - that any subcategory rating structure applied to previously exempt properties is no greater than the average rate structure across the relevant rating category.
- Feedback  Support

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

24. The Local Government Act 1993 should be amended to remove the current exemptions from water and sewerage special charges in section 555 and instead allow councils discretion to exempt these properties from water and sewerage special rates in a similar manner as occurs under section 558(1).

- Feedback  Support
- Staff Comments: This wouldn't impact on TSC.

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

25. At the start of each rating period, councils calculate the estimated value of rating exemptions within the council area. This information should be published in the council's annual report or otherwise made available to the public.

- Feedback  Don't Support



# RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

- Staff Comments:
- a) putting in an average amount across all exempt properties doesn't highlight the proportion exempt under each section; and
- b) even if the value of exemptions were to be listed by section of the act, the decision has already been made to provide these exemptions and we have had this review of rating where potentially nothing much is changing in this area, so what is the purpose of reporting on it? We could say to ratepayers if we could rate these properties each individuals rates bill would be lower but we can't so doesn't it become irrelevant? We've been given the opportunity to lobby for changes and some things won't change. It would therefore only create more work for the rates staff for no useful purpose.

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

26. For new and existing eligible pensioners, introduce a rate deferral scheme operated by the NSW Government, where:

- Eligible pensioners would be allowed to defer payment of ordinary council rates up to \$1,000 per annum and indexed to CPI, or any other amount as determined by the NSW Government.

OLG COMMENT: Not for consultation

- Councillor Comments: Despite it being marked not for consultation, we restate our total opposition to the Government introducing deferred rates in place of the Pensioner Rebate.

# RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

27. (Inter-related to Recommendation 26. If you do not support Recommendation 26, continue to Recommendation 29.)

If the NSW Government supports Recommendation 26, should the NSW Government give existing eligible pensioners the option to access, either:

- the current pensioner concession, or
- the rate deferral scheme, as defined in Recommendation 26.

OLG COMMENT: Not for consultation

# RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

28. (Inter-related to Recommendation 26. If you do not support Recommendation 26, continue to Recommendation 29.)

If the NSW Government supports Recommendation 26, should the NSW Government support funding pensioner assistance through:

- Continuing the current pensioner concession funding arrangements.
- The rate deferral scheme (defined in Recommendation 26) funded by the NSW Government. The loan should be charged interest at the NSW Government's 10-year borrowing rate, and could become due when property ownership changes.

OLG COMMENT: Not for consultation

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

29. Section 493 of the Local Government Act 1993 should be amended to add a new environmental land category and a definition of 'environmental land' should be included in the Local Government Act 1993. • Land subject to a state conservation agreement is categorised as 'environmental land' for the purposes of setting rates.
- Feedback  Support
  - Staff Comments: This would be useful for rates staff as it would provide greater clarity.

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

30. Section 529(2)(d) of the Local Government Act 1993 should be amended to allow business land to be subcategorised as 'industrial' and or 'commercial' in addition to centre of activity.
  - Feedback  Support
  - Staff Comments: Doesn't really affect Tenterfield Shire Council.

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

31. Sections 493, 519 and 529 of the Local Government Act 1993 should be amended to add an optional vacant land subcategory for residential, business and mining land.

- Feedback  Support
- Staff Comments: Two views here – one is around development and wanting infrastructure to be built and another is around service payment for perceived service delivery but for flexibility to Councils we support this recommendation.

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

32. Section 529 (2)(a) of the Local Government Act 1993 should be replaced to allow farmland subcategories to be determined based on geographic location.

- Feedback Support

Staff Comments: We support recommendation 32 but would go further and believe that there should be more guidance around the farmland category per se under section 515 (1).



## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

33. Section 518 of the Local Government Act 1993 should be amended to reflect that a council may determine by resolution which rating category will act as the residual category.
- The residual category that is determined should not be subject to change for a 4-year period.
  - If a council does not determine a residual category, the business category should act as the default residual rating category.

Feedback  Support

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

34. Any difference in the rate charged by a council to a mining category compared to its average business rate should primarily reflect differences in the council's costs of providing services to the mining properties.
  - Feedback  Don't Support
  - Staff Comments: Mines should be able to be charged higher than business rates to reflect the environmental impact and potential for large profits.

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

35. Councils have the option to engage the State Debt Recovery Office to recover outstanding council rates and charges.

OLG COMMENT: Not for consultation

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

36. The existing legal and administrative process to recover outstanding rates be streamlined by reducing the period of time before a property can be sold to recover rates from five years to three years.
  - Feedback  Support

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

37. All councils adopt an internal review policy, to assist those who are late in paying rates, before commencing legal proceedings to recover unpaid rates.

OLG COMMENT: Not for consultation

Staff Comments: The recently released Debt Management and Hardship Guidelines supersede this recommendation.

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

38. The Local Government Act 1993 should be amended or the Office of Local Government should issue guidelines to clarify that councils can offer flexible payment options to ratepayers.

OLG COMMENT: Not for consultation

Staff Comments: The recently released Debt Management and Hardship Guidelines supersede this recommendation.

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

39. The Local Government Act 1993 should be amended to allow councils to offer a discount to ratepayers who elect to receive rates notices in electronic formats, eg, via email.

OLG COMMENT: Not for consultation

Staff Comments: The recently released Debt Management and Hardship Guidelines supersede this recommendation.

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

40. The Local Government Act 1993 should be amended to remove section 585 and section 595, so that ratepayers are not permitted to postpone rates as a result of land rezoning, and councils are not required to write-off postponed rates after five years.

- Feedback  Support
-



## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

41. The valuation base date for the Emergency Services Property Levy and council rates be aligned.
- The NSW Government should levy the Emergency Services Property Levy on a Capital Improved Value basis when Capital Improved Value data becomes available state-wide.

OLG COMMENT: Not for consultation

## RECOMMENDATIONS COUNCIL HAS BEEN ASKED TO COMMENT ON (CONTINUED):

42. After the NSW Valuer General has established the database to determine Capital Improved Values for rating purposes, councils be given the choice to directly buy valuation services from private valuers that have been certified by the NSW Valuer General.

(Inter-related to Recommendation 1)

- Feedback  Don't Support
- 
- Staff Comments: No. The Valuer-General should be the sole determinant of values.



**Tenterfield Shire Council  
Capital Expenditure Report  
July 2019-20**

COA	19/20 Full Year Budget	19/20 YTD Actuals July	19/20 YTD Budgets July	19/20 Percentage Spent	Variance Comments
<b>Asset Management &amp; Resourcing</b>					
6205500. Survey Instrumentation - GPS Equip, Cable Detector, Bridge Assyst	50,000	0	4,338	0.00%	No significant variance
6205507. Asset Management System	100,000	1,200	8,333	1.20%	No significant variance
	<b>150,000</b>	<b>1,200</b>	<b>12,671</b>		
<b>Buildings &amp; Amenities</b>					
4200501. Admin Building -- Refurbishment	1,200,000	0	100,000	0.00%	Design Development Commenced
4205501. Council Houses Renewal	23,000		1,917	0.00%	Bathroom scope of works developed for quoting
	<b>1,223,000</b>	<b>0</b>	<b>101,917</b>		
<b>Corporate and Governance</b>					
1810255. Risk Management Module	8,000	0	667	0.00%	To be a QBR change from Operational to Capital
1810500. Office Furniture & Equipment	3,000	0	917	0.00%	No significant variance
2220505. Corporate Planning & Performance (OS)	50,000	0	4,167	0.00%	No significant variance
	<b>61,000</b>	<b>0</b>	<b>5,751</b>		
<b>Economic Growth and Tourism</b>					
5400505. VIC Refurbishment	34,000	0	2,833	0.00%	No significant variance
	<b>34,000</b>	<b>0</b>	<b>2,833</b>		
<b>Emergency Services</b>					
5800017. RFS New Station Mingoola category 2A - Seed Funding - Expenditure	90,000	0	7,000	0.00%	No significant variance
	<b>90,000</b>	<b>0</b>	<b>7,000</b>		
<b>Finance &amp; Technology</b>					
1810501. Computer Equipment	300,000	0	25,167	0.00%	No Significant variance
1810507. Fibre Optic Cabling of Sites	50,000	0	4,167	0.00%	No Significant variance
1810508. Capitalised Software	100,000	0	8,333	0.00%	No Significant variance
1810509. Furniture & Equipment Purchases	40,000	0	9,014	0.00%	No Significant variance
2200500. Monthly Operational Plan Digitisation	0	7,346	0	0.00%	To be funded from carry over 18/19 in Sept QBR
	<b>490,000</b>	<b>7,346</b>	<b>46,681</b>		
<b>Library Services</b>					
5000500. Library Resources	21,094	928	1,758	4.40%	No Significant variance
5000515. Local Priority Grant 2019/20	12,000	0	1,000	0.00%	Not received until Februray 2020
5000516. Library - Furniture & Fittings	789	0	66	0.00%	No Significant variance
5000517. Library - Office Equipment	3,601	0	300	0.00%	No Significant variance
5000518. Library - Intangible Assets	4,180	0	348	0.00%	No Significant variance
	<b>41,664</b>	<b>928</b>	<b>3,472</b>		

COA	19/20 Full Year Budget	19/20 YTD Actuals July	19/20 YTD Budgets July	19/20 Percentage Spent	Variance Comments
<b>Livestock Saleyards</b>					
4220501. Renewal Timber Rails With Metal (SRV)	28,000	0	2,333	0.00%	No significant variance
4220504. Improvements to Loading Ramps & Traffic Facilities	1,241,097	0	103,424	0.00%	No significant variance
	<b>1,269,097</b>	<b>0</b>	<b>105,757</b>		
<b>Organisation Leadership</b>					
1000502. Strategic Projects	20,000	0	1,667	0.00%	No Significant variance
	<b>20,000</b>	<b>0</b>	<b>1,667</b>		
<b>Parks, Gardens and Open Space</b>					
4215502. Cemeteries - Earthworks Preparation for Stage 1 Expansion	13,800	0	1,150	0.00%	No significant variance
4605504. Renewal of Legume Playground Equipment (SRV)	32,202	0	2,683	0.00%	No significant variance
4605508. Tenterfield Main Street Lighting	16,000	0	1,333	0.00%	No significant variance
4605509. Rouse Street Irrigation & Replanting	45,000	0	7,913	0.00%	No significant variance
4605510. Shade Structure over Rotary Park Playground	40,000	0	3,333	0.00%	No significant variance
4605511. Exercise Stations x 2 on Bike Track	20,000	0	1,667	0.00%	No significant variance
4610506. Urbenville & Drake Playground Enhancements SCCF - 1063	0	(150)	0	0.00%	No significant variance
4610509. Tenterfield Town Centre Revitalisation - Phase 2 SCCF -1094	0	17,654	6,778		No significant variance
4610650. Tenterfield Archery Grant - SCCF - 0769	0	0	0	0.00%	No significant variance
6240504. Villages Streetscape & Signage Revitalisation	48,461	0	4,038	0.00%	No significant variance
	<b>215,463</b>	<b>17,504</b>	<b>28,895</b>		
<b>Planning &amp; Regulation</b>					
3008000. Tenterfield Shire - Vibrant & Connected Liston SCCF - Round 1	0	0	0	0.00%	Toilet tenders being reviewed
	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Plant, Fleet &amp; Equipment</b>					
6210500. Public Works Plant - Purchases	3,755,253	51,045	76,546	1.36%	No significant variance
6210502. Minor Plant Purchases	0	0	417	0.00%	No significant variance
	<b>3,755,253</b>	<b>51,045</b>	<b>76,963</b>		
<b>Sewerage Service</b>					
7872512. Tenterfield Drummond Street PS - Flood Proofing	161,500	0	13,458	0.00%	No significant variance
7872513. Tenterfield Safety Repairs - Access Drummond Street PS	64,600	0	5,383	0.00%	No significant variance
7872515. Tenterfield Upgrade Road to Tertiary Ponds	150,800	0	12,567	0.00%	No significant variance
7872519. Tenterfield Network Renewal	184,500	0	15,375	0.00%	No significant variance
7872523. Tenterfield STP - Entrance Road & Drainage Repair	16,000	0	1,333	0.00%	No significant variance
7872801. Removal Sludge from Tertiary Ponds/Renewal of Capacity	10,300	0	858	0.00%	No significant variance
7872809. STP - Pad and Building including access to STP - Urbenville	8,000	0	667	0.00%	No significant variance
7872810. Surface Aerator/Mixer sized for Urbenville	14,000	0	1,167	0.00%	No significant variance
7872941. Moving Dehydrator to Urbenville STP	2,000	0	167	0.00%	No significant variance
7872942. Pad and Building including access to STP Jennings	8,000	0	667	0.00%	No significant variance
7872943. Surface Aerator/Mixer sized for Jennings	14,000	0	1,167	0.00%	No significant variance
	<b>633,700</b>	<b>0</b>	<b>52,809</b>		

COA	19/20 Full Year Budget	19/20 YTD Actuals July	19/20 YTD Budgets July	19/20 Percentage Spent	Variance Comments
<b>Stormwater &amp; Drainage</b>					
8252502. Drainage Pits - Upgrade	20,000	0	1,667	0.00%	No significant variance
8252510. Rouse & Miles Street Construction	210,000	0	17,500	0.00%	No significant variance
8252524. Pelham Street - Manners to Miles Child Proofing Culvert	5,000	0	417	0.00%	No significant variance
8252525. Stormwater Works Investigation	50,000	0	4,167	0.00%	No significant variance
	<b>285,000</b>	<b>0</b>	<b>23,751</b>		
<b>Swimming Complex</b>					
4600501. Engineering Assessment of Pool Condition (SRV)	15,000	0	1,250	0.00%	No significant variance
4600504. Masterplan for the Memorial Pool	56,000	0	4,667	0.00%	No significant variance
4600506. Shade Structure Over BBQ at Pool	20,000	0	1,667	0.00%	No significant variance
4600507. Repaint Pools	50,000	0	7,511	0.00%	No significant variance
	<b>141,000</b>	<b>0</b>	<b>15,095</b>		
<b>Transport Network</b>					
6215110. Regional & Local Roads Traffic Facilities	66,028	1,082	318,439	1.64%	No Significant variance
6215509. Regional Roads Block Grant - Gravel Resheeting Program.	250,000	0	20,833	0.00%	No Significant variance
6215510. Regional Roads Block Grant - Reseals Program.	0	1,020	(75,833)		No Significant variance
6215514. Roads to Recovery 2014-19	1,035,468	8,053	86,289	0.78%	No Significant variance
6215531. Special Grant Mt Lindesay Road (RMS/Fed)	10,000,000	188,624	833,330	1.89%	No Significant variance
6215532. NDRRA 2017 - 12 March - Local Roads (Restoration)	0	2,254	0		No Significant variance
6215538. NDRRA 2017 - 28 March - Local Roads (Restoration)	0	25,560	0		EoT 19/20 \$232,230 - Sawyers Gully Causeway and Rivertree Rd
6215539. NDRRA 2017 - 28 March - Regional Roads (Restoration)	0	50,003	0		EoT 19/20 \$322,910 Mt Lindesay Road Woodenbong Culverts
62155410. MR290 Repair Program 201/19	0	52,433	0		Journal has been completed to correct costing
6215548. Restart NSW Funding - Beaury Creek Bridge Replacement - Tooloom Road - Expenditure	795,000	3,132	66,250	0.39%	No Significant variance
6215551. Repair Program 2019/20	895,890	0	74,658	0.00%	No Significant variance
6220270. Boonoo Boonoo Bridge, Mt Lindesay Road - Restart NSW Funding	1,459,500	14,170	269,956	0.97%	No Significant variance
6220275. Emu Creek Bridge Replacement - Hootens Road - Restart NSW Funding	910,000	3,132	89,294	0.34%	No Significant variance
6220280. Restart NSW Funding - Bridge Interim Solutions Project - Expenditure	1,313,000	15,096	113,566	1.15%	No Significant variance
6220500. Urban Streets - Reseal Program	105,000	0	8,749	0.00%	No Significant variance
6220501. Road Renewal - Gravel Roads	605,000	21,363	50,417	3.53%	No Significant variance
6220503. Gravel Resheets	617,000	0	51,416	0.00%	No Significant variance
6220505. Kerbing & Guttering	40,000	0	18,001	0.00%	No Significant variance
6220506. Bridges / Causeways (SRV to 2023/24)	510,000	23,904	175,333	4.69%	No Significant variance
6220507. Rural Roads - Reseal Program	252,828	0	92,984	0.00%	No Significant variance
6220512. Culverts & Pipes	134,000	7,200	11,167	5.37%	No Significant variance
6240101. Gravel Pit Rehabilitation	10,250	0	854	0.00%	To be a QBR change from Operational to Capital
6240502. Main Street - Complete Final Stage	0	11,527	0		Work being completed from 18/19
6240503. Road Rehabilitation	95,000	0	7,917	0.00%	No Significant variance
6250501. Tenterfield Depot - Building Extension	145,000	0	12,083	0.00%	No Significant variance
6250502. Tenterfield Depot - Wash Down & Recycle Bay	160,000	0	13,333	0.00%	No Significant variance
6250503. Tenterfield Depot - Water Wise Initiatives	20,000	0	1,667	0.00%	No Significant variance
6250504. Tenterfield Depot - Minor Works & Furniture Replacement	36,000	0	3,000	0.00%	No Significant variance
6250505. Tenterfield Depot - Carpet	16,250	0	1,311	0.00%	No Significant variance
6250506. Tenterfield Depot - Training Room Furniture	20,000	0	3,862	0.00%	No Significant variance
6250507. Urbenville Depot - Demountable	100,000	0	8,333	0.00%	No Significant variance
	<b>19,591,214</b>	<b>428,553</b>	<b>2,257,209</b>		

COA	19/20 Full Year Budget	19/20 YTD Actuals July	19/20 YTD Budgets July	19/20 Percentage Spent	Variance Comments
<b>Waste Management</b>					
7080500. 240L Wheelie Bins	2,000	1,050	167	52.50%	Due to timing of phasing
7080503. Industrial Bins	6,000	4,843	18,206	80.72%	No significant variance
7080553. Boonoo Boonoo - New Cell Construction	200,000	0	16,667	0.00%	No significant variance
7080554. Boonoo Boonoo -develop/operate borrow area	10,000	0	833	0.00%	No significant variance
7080555. Boonoo Boonoo - New Cell Remediation Asset (Non Cash)	50,000	0	4,334	0.00%	No significant variance
7080558. Tip shop - Drake, Liston & Tenterfield	10,000	0	833	0.00%	No significant variance
7080559. Green Waste Hungry Bin - School Trial	10,000	202	833	2.02%	No significant variance
7080560. Boonoo Boonoo New Office	15,000	0	1,250	0.00%	No significant variance
7080720. Mingoola - Open Transfer Station	70,000	0	5,833	0.00%	No significant variance
7080731. Torrington Landfill - Capping Cell (Remediation)	75,000	0	6,250	0.00%	No significant variance
7080732. Torrington Landfill - Convert to Transfer	70,000	0	5,833	0.00%	No significant variance
7080733. New Pump Combination	15,000	0	1,250	0.00%	No significant variance
7080811. Tenterfield WTS Groundwater Bores	100,000	0	14,166	0.00%	No significant variance
7080815. Tenterfield WTS EIS - Return to Landfill	50,000	0	4,167	0.00%	No significant variance
7080819. Tenterfield Meet EPA Requirements to Open	250,000	0	20,833	0.00%	No significant variance
7080821. Tenterfield WTS Bailer Bay Structure	60,000	0	13,333	0.00%	No significant variance
	<b>993,000</b>	<b>6,096</b>	<b>114,788</b>		
<b>Water Supply</b>					
7484500. Tenterfield Sludge Removal	0	5,699	0		
7484505. Tenterfield Mains Replacement	262,700	0	21,892	0.00%	No significant variance
7484506. Tenterfield Meter Replacement	21,000	0	1,750	0.00%	No significant variance
7484516. Tenterfield Shirley Park Bore Flood Damage Restoration	2,000	782	1,917	39.11%	No significant variance
7484522. Tenterfield Water Treatment Plant Construct	9,350,000	0	0	0.00%	No significant variance
7484525. Tenterfield Dam Wall Project Management Costs	16,800	0	1,400	0.00%	No significant variance
7484531. Tenterfield - Additional Bore Water Supply	0	1,304	0		No significant variance
7484532. Tenterfield Water Supply - Drought Augmentation	0	32,883	0		To be updated in the first Quarterly Budget review
7484801. Urbenville Mains Extension	5,000	0	417	0.00%	No significant variance
7484901. Jennings Mains Replacement	10,600	0	883	0.00%	No significant variance
	<b>9,668,100</b>	<b>40,668</b>	<b>28,259</b>		
<b>Total Capital Expenditure</b>	<b>38,661,491</b>	<b>553,340</b>	<b>2,885,518</b>		