Independent Pricing and Regulatory Tribunal



Our reference: 12/591 Your reference:

PO Box Q290, QVB Post Office NSW 1230 Level 8, 1 Market Street Sydney NSW 2000 T (02) 9290 8400 F (02) 9290 2061 ABN 49 202 260 878

4 June 2014

www.ipart.nsw.gov.au

Mr Glenn Inglis General Manager Armidale Dumaresq Council PO Box 75A ARMIDALE NSW 2350

Contact Michael Seery T (02) 9290 8421 E michael_seery@ipart.nsw.gov.au

Dear Mr Inglis

INSTRUMENT OF APPROVAL AND FULL REPORT FOR SPECIAL RATE VARIATION APPLICATION 2014/15

I refer to IPART's determination on Armidale Dumaresq Council's application for a special rate variation in 2014/15 which was issued on 3 June 2014.

I am writing to advise you that copies of the final reports on our special variation determinations are now available on the IPART website. I have attached a hard copy of the final report and the Instrument for Approval for Armidale Dumaresq Council for your records.

If you have any queries, please contact Michael Seery on 9290 8421 or Tony Camenzuli on 02 9113 7706.

Yours sincerely

Hugo Harmstorf

Chief Executive Officer

LOCAL GOVERNMENT ACT 1993

INSTRUMENT UNDER SECTION 508(2)

ARMIDALE DUMARESQ COUNCIL

The Independent Pricing and Regulatory Tribunal (IPART), delegate of the Minister for Local Government, pursuant to the delegation dated 6 September 2010, determines:

- 1. under section 508(2) of the *Local Government Act 1993* (the Act), that the percentage by which Armidale Dumaresq Council may increase its general income for the year 2014/2015 is 12.30%.
- 2. the percentage increase set out in clause 1 above (special variation) is subject to the following conditions:
 - I. The council uses the Additional Income for the purposes of funding the program of asset renewals for roads, stormwater drainage, recreation facilities and buildings. This program of expenditure is listed in Appendix A of IPART's determination dated June 2014 of the council's application under section 508(2) of the Act (IPART's Determination).

Additional Income means:

- a) the additional general income raised in accordance with clause 1 of this instrument, less
- b) the additional general income that would otherwise be available to the council under section 506 of the Act.
- II. The council reports in its annual report for each rating year over the period from 2014/2015 to 2020/2021 on:
 - a) the program of expenditure that was actually funded by the special variation and the reasons for any significant differences from the program listed in Appendix A of IPART's Determination; and
 - b) the outcomes achieved as a result of the special variation.
- III. The council reduces its general income for the 2021/2022 rating year by:
 - a) \$1,287,368 (Initial Reduction Amount); and
 - b) the cumulative additional income derived for the 2015/2016 to 2020/2021 rating years on the application of:
 - any special variation percentage approved under section 508(2) or 508A of the Act for the council for each rating year during the period 2015/2016 to 2020/2021; and
 - 2) any general variation percentage approved under section 506 of the Act for the council for each rating year during the period 2015/2016 to 2020/2021,

to the Reduction Amount.

Reduction Amount means:

The Initial Reduction Amount as increased by the additional income derived for each previous rating year relating to the Initial Reduction Amount.

[Note: The purpose of this clause is to reduce the council's general income to the amount of general income that the council would have had in 2021/2022 without this special variation.]

IV. The council reports to the Office of Local Government by 30 November each year on its compliance with these conditions for each rating year over the period from 2014/2015 to 2020/2021.

June

Dated this

3 2

day of

2014

Dr Peter J. Boxall, AO

Boxelle

Chairman, Independent Pricing and Regulatory Tribunal



Armidale Dumaresq Council's application for a special variation for 2014/15

under section 508(2) of Local Government Act 1993

Local Government — DeterminationJune 2014



Armidale Dumaresq Council's application for a special variation for 2014/15

under section 508(2) of Local Government Act 1993

Local Government — Determination June 2014

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The Tribunal members for this review are:

Dr Peter J. Boxall AO, Chairman

Dr Paul Paterson

Ms Catherine Jones

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Determination 1

The Independent Pricing and Regulatory Tribunal of NSW (IPART) is responsible for setting the amount by which councils may increase their general income, which mainly comprises rates income. Each year, we determine a standard increase that applies to all NSW councils, based on our assessment of the annual change in their costs and other factors. This increase is known as the rate peg.

Councils may apply for a special variation that allows them to increase their general income by more than the rate peg. We are required to assess these applications against criteria in the Guidelines set by the Office of Local Government (OLG),1 and may allow special variations under either section 508A or 508(2) of the Local Government Act 1993 (the Act).

Armidale Dumaresq Council applied for a special variation in 2014/15 of 12.3%, to remain in the rate base on a temporary basis for 7 years. After assessing the council's application, we have decided to allow the special variation as requested. We have made this decision under section 508(2) of the Act.

Box 1.1 The Guidelines for 2014/15

We assess applications for special variations using criteria in the Guidelines for the preparation of an application for a special variation to general income, issued by the Office of Local Government.

The Guidelines adopt the same criteria for applications for a special variation under either section 508A or 508(2) of the Local Government Act 1993.

The Guidelines emphasise the importance of the council's Integrated Planning and Reporting (IP&R) documents to the special variation process. Councils are expected to engage with the community about service levels and funding when preparing their strategic planning documents. As a result, for most criteria, the IP&R documents (eg, Delivery Program and Long Term Financial Plan) must contain evidence that supports a council's application for a special variation.

Division of Local Government, Department of Premier and Cabinet, Guidelines for the preparation of an application for a special variation to general income for 2014/15, September 2013 (the Guidelines). Effective 24 February 2014, the Division of Local Government became the Office of Local Government.

1.1 Our decision

We determined that Armidale Dumaresq Council may increase its general income by 12.3% in 2014/15, including the rate peg of 2.3% that is available to all councils (see Table 1.1). The increase above the rate peg can be retained in the council's general income base for 7 years.

We have attached conditions to this decision, including that the council uses the income raised from the special variation for the purposes set out in its application and that, on 1 July 2021, the council reduces its general income to what it would have been without the increase.

Table 1.1 sets out our decision and Box 1.2 summarises the conditions attached to it.

Table 1.1 IPART's decision on Armidale Dumaresq Council's application for a special variation in 2014/15

Component	%
Increase to fund asset renewals	10.0
Rate peg	2.3
Total increase	12.3

Box 1.2 Conditions attached to the approved special variation

IPART's approval of Armidale Dumaresq Council's application for a special variation in 2014/15 is subject to the following conditions:

- The council uses the additional income from the special variation for the purposes of asset renewals as outlined in the council's application and listed in Appendix A.
- ▼ The council reports in its annual report for each year from 2014/15 to 2020/21 on:
 - expenditure consistent with the council's application, and the reasons for any significant differences from the proposed expenditure
 - the outcomes achieved as a result of the actual program of expenditure.
- The council reports to the Office of Local Government by 30 November each year on its compliance with these conditions.
- The council, on 1 July 2021, reduces its general income for 2021/22 to what it would have been without the temporary component of the special variation in 2014/15.

2 What did the council request and why?

Armidale Dumaresq Council requested a special variation of 12.3% in 2014/15,2 comprising 2 components:

- ▼ a 10.0% increase for 7 years
- ▼ the rate peg of 2.3%.

The council estimates that the 10.0% increase above the rate peg will generate \$1.3m in additional revenue in 2014/15, and \$9.8m over 7 years. The increase is to fund asset renewals.3

The council has indicated that over the 7 years to 2020/21, it would use the \$9.8m of additional revenue to help fund asset renewals. This includes \$5.1m on road renewals, \$2.7m on stormwater and drainage renewals, \$1.0m on recreation facilities renewals and \$1.0m on building renewals. The council's program of capital expenditure is set out in Appendix A.

How did we reach our decision? 3

We assessed Armidale Dumaresq Council's application against the criteria in the Guidelines. In making our assessment we also considered a range of comparative data about the council.

Armidale Dumaresq Council has applied on the basis of its adopted Integrated and Reporting (IP&R) documents, in particular the Community Strategic Plan (CSP), Long Term Financial Plan (LTFP) and Asset Management Plan (AMP).

We found that the application met the criteria. In particular, we found that:

- 1. the need for the proposed revenue is demonstrated in the council's IP&R documents, and reflects community priorities
- 2. the council provided evidence that the community is aware of the need for, and extent of, the rates increase and that it has considered the community's capacity and willingness to pay the proposed rates rises
- 3. the impact of the proposed rates increase on ratepayers is moderate and reasonable given the purpose of the special variation and that the council has taken account of ratepayers' willingness and capacity to pay
- 4. the council made realistic assumptions concerning its projected service delivery and budget

Armidale Dumaresq Council, Section 508(2) Special Variation Application - Part A (Armidale Dumaresq Council Part A), Worksheet 1.

Armidale Dumaresq Council, Special Variation Application Form - Part B (Armidale Dumaresq Council Part B), p 11.

5. the council reported productivity savings in past years, and indicated its intention to realise further savings during the period of the special variation.

Table 3.1 summarises our assessment against the criteria. Sections 3.1 and 3.2 discuss our findings against criteria 3 and 5 in more detail.

Table 3.1 IPART's assessment against the criteria in the Guidelines

Criterion

- 1. Need for and purpose of the special variation must be clearly articulated in the council's IP&R documents. Evidence could include community need/desire for service levels/projects and limited council resourcing alternatives, and the assessment of the council's financial sustainability made by the NSW Treasury Corporation (TCorp). LTFP must include scenarios both with and without the special variation.
- 2. Evidence that the community is aware of need for, and extent of, the proposed rate rises. The IP&R documents should clearly explain the rates increase, canvas alternatives to the rate rise, the impact of any rises on the community, and the council's consideration of community capacity and willingness to pay higher rates. The council should demonstrate use of an appropriate variety of engagement methods to raise community awareness and provide opportunities for input.
- 3. Impact on affected ratepayers must be reasonable, having regard to current rates levels, existing ratepayer base and proposed purpose of the variation. The council's IP&R process should establish that proposed rate rises are affordable, having regard to the community's capacity to pay.

IPART findings

The application identified the need for extra revenue to renew Armidale Dumaresq Council's existing infrastructure. This is consistent with the community priorities outlined in the Community Strategic Plan, Delivery Program and Asset Management Strategy.^a In addition:

- TCorp identified underspending on asset renewal in its review of the council's financial sustainability.b
- The council is unable to fund the asset renewals without the special variation. Its LTFP shows operating deficits (before capital) over most of the next 10 years.^c

The Armidale Dumaresq Council has generally made the community aware of the need for additional renewal through media and public consultation. It used a variety of community engagement methods, including a letter to all ratepayers, online information, media advertising, public information sessions and a telephone survey.

The council consulted on 2 options; each was to be temporary, for 7 years only. The options were for a 1-year 20.0% increase or 10.0% increases in 2 consecutive years.f In response to community concerns about affordability expressed during consultation, the council revised its proposal and requested a 1-year increase of 12.3% for a period of 7 years.

We recognise the impact on ratepayers from the Armidale Dumaresq Council is moderate, but consider that it is reasonable, given current rate levels, the socio economic indicators, and council's hardship policy. The council considered the impact on the community, as reflected in its IP&R documents. It concluded that the rise was affordable based on:

- ▼ the rises in median individual and household income 28.06% and 15.9% respectively between 2006 and 2011g
- having reasonable financial hardship policies to assist ratepayers having difficulties paying their ratesh

Criterion	IPART findings
	 current low residential rates compared with similar areasi A fairly high socio-economic indexes for
	areas (SEIFA) ranking (109 out of 153) suggests relative capacity to pay, but average annual income is slightly less than peer average.j
Delivery Program and LTFP must show evidence of realistic assumptions.	The delivery program and LTFP contain realistic assumptions regarding the rates base, asset ownership, interest rates, funding sources, proposed level of service and assumed rate of work to address asset backlogs.k
 Productivity improvements and cost containment strategies realised in past years must be explained, as well as plans to realise savings over the proposed special variation period. 	The council has made significant cost savings through process improvements including the automation of the S 149 Planning Certificates. This has allowed council to reallocate staff and combine positions. Over the past 6 years, council has identified \$3.8 million in productivity improvements, including a 23.5 FTE saving. Future improvements are centred on implementing software functionality.

a Armidale Dumaresq Council Part B, Attachment 12, Extract from the Community Strategic Plan, p 1; Attachment 8, Community Strategic Delivery Program 2014-2018, pp 5-6; Attachment 10a, Asset Management Strategy and Asset Management Plan Summary.

- c Armidale Dumaresq Council Part B, Attachment 9, Long Term Financial Plan, p 43.
- d Armidale Dumaresq Council Part B, pp 12–17; Attachment 17, Community Engagement Strategy, pp 6-8.
- e Armidale Dumaresq Council Part B, Attachment 17, Community Engagement Strategy, pp 6-8.
- f Armidale Dumaresq Council Part B, p 6.
- 9 Armidale Dumaresq Council Part B, p 20.
- h Armidale Dumaresq Council Part B, Attachment 13, Finance Hardship due to Valuation Changes; Attachment 14, Finance Writing Off Accrued Interest.

Note: The Council's hardship policy includes waiving of rates and charges and interest accrued and extended rate repayment plans.

i OLG, Unpublished data, Average Rates (2011/12), March 2013.

Note: Similar areas are defined by OLG Group 4 - urban small/medium regional with a population up to 70,000. Group 4 includes Albury City Council, Byron Shire Council, Wagga Wagga City Council and Tamworth Regional Council. Armidale Dumaresq Council residential rates are \$827 compared to the OLG Group 4 average residential rates of \$840.

- j OLG, Unpublished data, Socio-Economic Indexes for Areas (SEIFA) 2011, March 2013. Armidale Dumaresq average total income is \$39,858 pa compared with the OLG Group 4 average of \$41,104 pa.
- k Armidale Dumaresq Council Part B, pp 21-28.
- I Armidale Dumaresq Council Part B, pp 28-29.

b NSW Treasury Corporation, Armidale Dumaresq Council Financial Assessment, Sustainability and Benchmarking Report, 21 March 2013, p 15.

3.1 Reasonable impact on ratepayers

We consider that the impact of the special variation will be moderate but reasonable.

In assessing the reasonableness of the impact of the special variation on ratepayers, we examined Armidale Dumaresq Council's special variation history, submissions, income levels, and issues raised during consultation. Since 1997/98 the council has applied for and been granted only a s 508(2) special variation of 5.78% in 2005/06 for 7 years, which has now expired.

The Armidale Dumaresq Council received 103 submissions (including from residential, farmland and business ratepayers). Of these 88 opposed the application, 5 supported the application and 10 requested further information. IPART received 55 submissions. The submissions expressed concerns about the affordability of the rate increases, particularly in the current economic climate. The submissions included a petition from a cross section of the community with 1,654 signatures. The petition did not support any rate increases above the rate peg on the basis of affordability.

However, we found median individual and household income had risen by 28.1% and 15.9% respectively between 2006 and 2011.⁴ Furthermore, vulnerable socio economic groups will be covered under the hardship policy⁵ and pensioners receive a statutory rebate. A fairly high SEIFA⁶ ranking (109 out of 153) suggests relatively high capacity to pay, though average annual income is slightly less than peer average. The rates to income ratio for Armidale Dumaresq Council at 2.1% is in line with OLG Group 4 average which is also 2.1%.⁷

The council consulted on a 20% up front increase for 7 years and the alternative was two 10% rises over the next 2 years.⁸ The council gave weight to the community's concerns about affordability that were expressed during consultation and responded by reducing the increase from 20% to 12.3%. In addition, this special variation will not remain in the rate base permanently but will be removed after 7 years.

3.2 Productivity and cost savings

The Armidale Dumaresq Council's application sets out the cost containment and productivity improvement initiatives it has undertaken in recent years and plans to implement in the future.

⁴ Armidale Dumaresq Council Part B, p 20.

⁵ Armidale Dumaresq Council Part B, Attachment 13 and 14.

⁶ SEIFA (Socio Economic Indexes for Areas) is published by the Australian Bureau of Statistics and measures relative disadvantage. LGAs (Local Government Areas) are ranked from 1 to 153, with 153 being the least disadvantaged.

⁷ OLG, Unpublished data, Capacity to Pay Indicators.

⁸ Armidale Dumaresq Council Part B, p 6.

The council submitted that in 2006 a continuous improvement program to review and improve operational processes commenced. In 2009/10, the General Manager set a 3% per annum productivity target for the Council.

Productivity savings have allowed Armidale Dumaresq Council to reallocate staff to other duties or combine positions due to the time savings provided by the improved processes and council has been able to achieve FTE savings. Two examples of this process improvement are:9

- ▼ the automation of the 149 Planning Certificates resulting in cost savings of \$60,380 (recurring)
- implementation of e-Timesheets across the council resulting in cost savings of \$93,038 per annum.

We considered several indicators of productivity performance, as set out in Appendix B. In particular, we noted staff numbers have dropped from 256 in 2009/10 to 236 in 2011/12.10 We note that contractor/consultancy expenses increased from \$2.4m in 2009/10 to \$5.0m in 2011/12. The council has indicated that this is mainly due to one-off costs in 2012 including biodiversity consultancy and sewer mains relining.

On balance, in relation to this criterion we concluded the council has made significant progress in making productivity improvements. This is evident by past savings of \$3.6 million in productivity improvements over the past 6 years including a 23.5 FTE saving. Furthermore, future cost savings are targeted to be achieved through process improvements centred on implementing enhanced software functionality.11

4 What does our decision mean for the council?

Our decision means that Armidale Dumaresq Council may increase its general income by an estimated \$1.6m in 2014/15 as indicated by Table 4.1.12 On 1 July 2021, the council is to reduce its general income to the level it would have been without the special variation. After 2020/21, general income will increase by the annual rate peg unless we approve further special variations.¹³

¹¹ Armidale Dumaresq Council Part B, p 29.

Armidale Dumaresq Council Part B, pp 28-29.

¹⁰ OLG, unpublished data.

¹² Armidale Dumaresq Council Part A, Worksheet 1.

¹³ General income in future years cannot be determined with precision, as it will be influenced by several factors apart from the rate peg. These factors include changes in the number of rateable properties and adjustments for previous under- or over-collection of rates. The OLG is responsible for monitoring and ensuring compliance.

Table 4.1 Impact of approved special variation on Armidale Dumaresq Council income in 2014/15

Notional general income 2014/15 (\$)	Adjustment: expiring special variation	Increase in general income (%)	Annual increase in general income (\$)	Adjust- ments: Catch-ups, valuations ^a	Permissible general income 2014/15 (\$)
12,873,681	-	12.3	1,531,767	-51,696	14,405,448

a For Armidale Dumaresq Council there is a prior year rates catch-up \$51,696.

Source: Armidale Dumaresq Council Part A, Worksheet 1.

What does our decision mean for ratepayers? 5

We set the allowable increase in general income, but it is a matter for each individual council to determine how it allocates any increase across different categories of ratepayer, consistent with our determination.

Table 5.1 sets out the proposed impact of rates increases on all affected ratepayer categories.

Table 5.1 Indicative rate increases under the approved special variation

Category ^a	Average rates 2013/14	Approved increase	Approved increase	Average rates 2014/15
	(\$)	(\$)	(%)	(\$)
Average residential rate	935	97	10.4	1,032
Average business rate	3,272	553	16.9	3,825
Average farmland rate	2,529	287	11.3	2,816
Average mining rate	2,105	269	12.8	2,374

a Average rates include all applicable ordinary and special rates rounded to the nearest dollar-

Source: Armidale Dumaresq Council Part A, Worksheet 5 and IPART calculations.

Appendices

Α **Expenditure to be funded from the special** variation

Tables A.1 and A.2 show how the Armidale Dumaresq Council intends to spend the extra special variation income that it receives above the rate peg.

The council will use the additional special variation revenue of \$9.8m over 7 years to fund \$9.8m in extra renewals including:

- ▼ \$5.1m for road renewals
- ▼ \$2.7m for stormwater drainage renewals
- ▼ \$1.0m for recreation facilities renewals
- ▼ \$1.0m for building renewals.

The council will indicate in its Annual Reports how the actual expenditure compares with the proposed program of expenditure.

Table A.1 Income and proposed expenditure related to the special variation (\$000)

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Special variation income above rate peg	1,287	1,318	1,358	1,399	1,441	1,484	1,528			
Funding for capital expenditure	1,260	1,290	1,329	1,369	1,410	1,452	1,705			
Balance of funding	27	28	29	30	31	32	-177			

Source: Armidale Dumaresq Council Part A, Worksheet 6.

Table A.2 Proposed capital program related to the special variation (\$000)

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Roads renewals	720	722	793	366	659	819	1,055				5,134
Stormwater and drainage renewals	147	298	248	652	427	482	416				2,672
Recreation and facilities renewals	273	137	145	130	113	104	89				990
Building renewals	120	133	142	221	211	47	145				1,019
Total	1,260	1,290	1,329	1,369	1,410	1,452	1,705				9,814

Source: Armidale Dumaresq Council Part A, Worksheet 6.

В Comparative indicators

Indicators of council performance may be considered across time, either for one council or across similar councils, or by comparing similar councils at a point in time.

In Table B.1 we show how selected indicators for Armidale Dumaresq Council have changed over the 3 years to 2011/12.

Table B.1 Trends in selected indicators for Armidale Dumaresq Council, 2009/10 to 2011/12

	2009/10	2010/11	2011/12
Productivity (labour input) indicatorsa			
FTE staff (number)	256	248	236
Ratio of population to FTE	100	104	107
Average cost per FTE (\$)	66,828	68,246	73,627
Employee costs as % operating expenditure (General Fund only) (%)	42.6	36.6	40.5
Consultancy/contractor expenses (\$m)	2.4	4.4	5.0
Consultancy/contractor expenses as % operating expenditure (%)	6.0	10.3	10.7

a Based upon total council operations that include General Fund, Water & Sewer and other funds, if applicable. Source: OLG, unpublished data.

In Table B.2 we compare the latest selected published data for Armidale Dumaresq Council with the average of the councils in DLG Group 4 and with NSW councils as a whole.

It is worth noting the average cost per FTE has risen by 7.9% from 2009/10 to 2011/12 while the number of staff has decreased. The council indicated that this is due to the Council's implementation of economic development projects and environmental initiatives driven by the Community Strategic Plan. required a higher skill level relative to the redundancies made. The higher wages in 2011/12 were also driven by an unusually high overtime bill of \$100,000 due to storm damage.14

Furthermore, consultancy/contractor expenses increased from \$2.4m in 2009/10 to \$5.0m in 2011/12. The council indicated that this has been driven by one off costs in 2012 including bio diversity consultancy and sewer main relining.¹⁵

¹⁴ Information sourced directly from Armidale Council.

¹⁵ Information sourced directly from Armidale Council.

Table B.2 Select comparative indicators for Armidale Dumaresq Council, 2011/12

	Council	OLG Group 4 average ^a	NSW average
General profile indicators			
Area (km²)	4,212		
Population	25,270		
General Fund operating expenditure (\$m)	35.8		
General Fund operating revenue per capita (\$)	1,272	1414	2011
Rates revenue as % total General Fund income (%)	41.7	40.6	45.7
Average rate indicators ^b			
Average rate – residential (\$)	827	840	685
Average rate – business (\$)	3,101	3,023	2,552
Average rate – farmland (\$)	2,312	1,735	2,123
Socio-economic/capacity to pay indicators ^c			
Average annual income for individuals, 2010 (\$)	39,858	41,104	44,140
Growth in average annual income, 2006-2010 (% pa)	2.7	3.2	3.0
Ratio of average residential rates 2011/12, to average annual income, 2010 (%)	2.1	2.1	1.6
SEIFA, 2011 (NSW rank; 153 is least disadvantaged)	109		
Outstanding rates and annual charges ratio (incl water and sewerage charges) (%)	7.0	5.7	7.0
Productivity indicators ^d			
FTE staff (number)	236	315	293
Ratio of population to FTE	107	125	126
Average cost per FTE (\$)	73,627	74,599	74,438
Employee costs as % operating expenditure (General Fund only) (%)	40.5	37.1	36.8
Consultancy/contractor expenses (\$m)	5.0	5.3	6.9
Consultancy/contractor expenses as % operating expenditure (%)	10.7	6.7	9.3

a OLG Group 4 is classified as Urban Small to Medium Regional councils with a population of up to 70,000. The group comprises 32 councils including Tamworth, Wagga Wagga, Orange and Broken Hill.

Source: OLG, Unpublished data; ABS, National Regional Profiles, NSW, November 2011; ABS, Regional Population Growth, July 2012; ABS, Estimates of Personal Income for Small Areas, 2005-06 to 2009-10, February 2013, ABS, Socio-Economic Indexes for Areas (SEIFA) 2011, March 2013.

b Average rates equal total rates revenue divided by the number of assessments in each category.

c Average annual income includes income from all sources excluding government pensions and allowances.

d Based upon total council operations including General Fund, Water & Sewer and other funds, if applicable. There are difficulties in comparing councils using this data because councils' activities differ widely in scope and they may be defined and measured differently between councils.