



ATTACHMENTS

ORDINARY MEETING AGENDA

THURSDAY 27 AUGUST 2020

~ REFERENCE TO ATTACHMENTS ~

PART A – ACTION

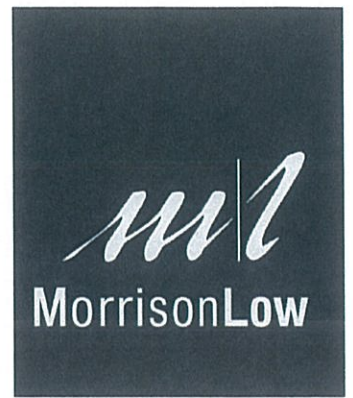
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Landfill Contingent Liability and Remediation Costs Position Paper

Cobar Shire Council

March 2020



Document status

Job #	Version	Approving Director	Date
7443	1	Tim McCarthy	March 2020

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1 Context

Cobar Shire Council has operating landfill sites that give rise to an obligation to rehabilitate and monitor the sites for a significant period into the future. These obligations create a liability for council. The liability may be significant, and the correct measurement and treatment is vital to ensure financial reports are presented fairly.

2 Objective

The specific objective of this position paper is to identify contingent liabilities and provide an estimate of cost for the liability of these council owned and/or operated landfill sites.

3 Process

3.1 Key Issues

A contingent liability is a potential liability that may occur, depending on the outcome of an uncertain future event. A contingent liability is recorded in the accounting records (statement of financial position) if the contingency is likely and the amount of the liability can be reasonably be estimated. If one of these factors is absent the contingent liability doesn't appear in the statement of financial position but is still discussed in the financial statement notes. A contingent liability that is unlikely to occur is neither listed on the statement of financial position nor discussed in the notes.

Council as part of its annual financial statements must identify all contingent liabilities including landfill sites.

Accounting for landfills give rise to two specific accounting issues, namely:

- accounting for site improvements
- accounting for rehabilitation costs.

While these issues are related, from an accounting perspective they each need to be considered separately.

Discussions with key stakeholders, including auditors, should be undertaken early to avoid potential issues impacting on year end timelines.

3.2 Professional Guidance

The following accounting standards and interpretations have been issued, providing detailed guidance and direction on the accounting issues associated with landfills:

- AASB 116 – Property, Plant and Equipment
- AASB 136 - Impairment of Assets
- AASB 137 - Provisions, Contingent Liabilities and Contingent Assets
- AASB 138 - Intangible Assets

- Interpretation 1 - Changes in Existing Decommissioning, Restoration and Similar Liabilities

3.3 Determination of future costs

Given the potential for significant impacts on assets and liabilities the accurate and complete determination of future costs is critical to the integrity of the required calculations. Accordingly, Cobar Shire Council will utilise appropriate expertise from within (and at times external to) council to ensure accurate and complete estimates can be made.

4 Guidance

4.1 Accounting for site improvements

The establishment of a landfill facility will result in the acquisition and/or construction of a range of site improvements that are necessary for the appropriate functioning and control of the facility. Upon commencement of a landfill these assets are to be recognised in accordance with council's asset recognition policy. Assets are to be depreciated over the life of the asset to council, or the life of the landfill site, whichever is the shorter.

It is important to note that some site improvements, such as fencing, will potentially have a life that extends beyond the operational life of the site and into its rehabilitation phase, whereas others are unlikely to have a life that could exceed the operational life of the site.

Typically, site improvements capitalised as part of the establishment of a landfill will include:

- roadways
- drainage
- leachate ponds
- fencing
- site huts/shedding
- weighbridge.

Other improvements could also be included as part of this asset. Site improvements do not necessarily need to be accounted for as one asset. Where it makes sense and is more practical to do so the individual improvements can be accounted for within other (consistent) categories. However regardless of the approach taken the improvements should not be given a life greater than that of the overall landfill site.

4.2 Accounting for cell construction

In addition to site improvements there will be cost incurred directly in relation to the construction of individual landfill cells. Costs incurred in the construction of the landfill cells should be capitalised as a tangible asset. This asset should then be depreciated over the life of the cell.

It is acknowledged that at times judgement will need to be exercised to determine if particular costs are to be included as part of the cell construction or broader land improvement categories.

4.3 Accounting for rehabilitation, monitoring and aftercare costs

Most landfills are subject to Environment Protection Authority (EPA) requirements that result in landfill operators being obligated to rehabilitate the site and continue to monitor and provide aftercare for between 30 and 50 years after the closure of the site. The costs associated with post closure monitoring and after care are to be included in the calculation of the rehabilitation provision. These costs are to be included for the duration of any EPA requirements.

Post closure costs cannot be offset or reduced on the basis of potential future revenue streams (such as from the sale of gas generated by the site). While future revenues may occur, offsetting these against current obligations would be effectively recognising the revenue prior to councils meeting the service delivery requirements of the contract.

The asset shall be measured based on the net present value of the future cash flows required to meet the rehabilitation requirements detailed in the landfill licencing agreement. As such its initial recognition is consistent with that required for the related provision.

The process for the initial measurement of the landfill rehabilitation provision (and airspace asset) requires council to:

- Determine a best estimate of the current cost to rehabilitate the landfill site based on the existing licence conditions, including post closure monitoring and aftercare costs.
- Index that amount out to its future value based on a reasonable estimate of likely cost increases. (council should have a reasonable understanding of these cost increases through their capital works program, however the Australian Bureau of Statistics (ABS) at www.abs.gov.au publish a construction price index that may also be of assistance).
- Discount the future value back to its Net Present Value (NPV) by applying the Group of 100 (G100) rate which is published at <http://group100.com.au/g100-discount-rate/>. This rate has been selected due to the likely extended life of the landfill which is beyond long-term government bond rates.

The amount determined through this calculation is the provision that will require recognition in the statement of financial position as a liability.

4.4 Accounting for landfill and airspace (intangible asset)

4.4.1 Initial recognition of airspace assets (intangible) and landfill rehabilitation provisions

A rehabilitation provision shall be accounted for in accordance with AASB 137 Provisions, Contingent Liabilities and Contingent Assets (AASB 137). Due to the remoteness of the facility, recognition of airspace valuation is not applicable for the Cobar landfill facility. The basis for this recognition is within AASB 116 Property, Plant and Equipment (AASB 116).

4.4.2 Impairment and cash generating units

Impairment testing, under AASB 136 is to be undertaken on the basis of cash generating units. A cash generating unit is the smallest identifiable group of assets that generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

The carrying value of the landfill cell cash generating unit cannot exceed the NPV of the future cash flows

that cash generating unit will generate. If it does then only the NPV of the future cash flows is to be recognised as an asset, any amount in excess of the NPV of the future cash flows is to be expensed (by reducing intangible airspace asset) in the current period.

4.4.3 Ongoing monitoring of rehabilitation provisions

The rehabilitation provision will need to be recalculated annually to ensure that the provision is measured at the NPV of the best estimate of future cash outflows and that the asset meets an impairment test.

The accounting for changes in the rehabilitation provision (and related assets), subject to their initial recognition, is specifically dealt with in AASB Interpretation 1 Changes in Existing Decommissioning, Restoration and Similar Liabilities (Interpretation 1). Interpretation 1 distinguishes between changes that reflect the passage of time (also referred to as the unwinding of the discount) and other changes. The interpretation states that:

- The unwinding of the discount shall be recognised in the profit and loss as a finance cost as it is incurred.
- Other changes such as timing or amount of economic outflow or a change in the discount rate shall be accounted for as follows:
 - If the asset is measured at cost – changes in the provision shall be added to or deducted from the cost of the asset.
 - If the asset is measured using the revaluation model – changes in the provision shall alter the revaluation increase or decrease previously recognised.

In simple terms the interpretation requires that changes, other than those reflecting the unwinding of the discount, should be recognised by making an equivalent adjustment to the asset. This is always subject to the asset not exceeding the NPV of the future cash flows associated with its ongoing operations.

In practice this will mean that changes to the rehabilitation requirements of a cell as it is nearing the end of its life are less likely to be supported than those that occur earlier in the life of the asset.

4.4.4 Unwinding of the discount rate

In the determination of present value, the unwinding of the discount rate is typically recognised as a finance cost. The unwinding reflects that, in most instances, the discount rate applied (e.g. long-term bond rate) is lower than the anticipated cost increases (indexation rate). This results in an annual increase in the liability that is to be recognised as a finance cost.

For example, if a council currently expects it to cost \$100, in today's value, in 1 year to rehabilitate a site, with an anticipated cost increase of 5% and a discount rate of 2%, the liability in the current year will be \$103 (calculated as $(\$100 * 1.05)/1.02$). In the following year, the cost to rehabilitate will have increased to \$105 and the movement from \$103 to \$105 should be recognised as a finance cost (unwinding of discount).

5 Landfill pricing

Landfill gate fees typically cover costs of operation, overheads, mobile plant and equipment, labour, depreciation costs for roads and buildings and other fixed assets and profit. But the costs (and therefore the gate fee) need to include 30 to 50 years post closure management, long-term monitoring and reporting and replacement of the landfill asset itself.

Post closure management can be very expensive and depends on the scale of the landfill, location, risk profile and proximity to sensitive environments. Failure to account for these costs in the operating gate fee leaves an unfunded liability. This has an unintended consequence of future users paying off the landfill, via debt service costs built into the gate fee or special rates and undermining recycling and resource recovery opportunities.

6 References

- AASB 116 - Property, Plant and Equipment, www.aasb.gov.au
- AASB 136 - Impairment of Assets, www.aasb.gov.au
- AASB 137 - Provisions, Contingent Liabilities and Contingent Assets, www.aasb.gov.au
- AASB 138 - Intangible Assets, www.aasb.gov.au
- Interpretation 1 - Changes in Existing Decommissioning, Restoration and Similar Liabilities, www.aasb.gov.au.

7 Acknowledgments

- State of Victoria - Local Government - Accounting for Landfills
- NSW EPA - Draft Environmental Guidelines - Solid Waste Landfills
- MRA Consulting Group - The Tipping Point - What is Air Worth? How to Price a Landfill.



Landfill Remediation Methodology

Cost of remediation

Landfill remediation costs for Cobar Shire Council were calculated in accordance with the Environment Protection Authority (EPA) Environmental Guidelines – *Solid Waste Landfills - Second Edition 2016*. Costs were calculated in the following way.

Preparation of site for final cover and support layer

This includes backfilling of below grade areas with structural fill and creating a seal-bearing surface, consisting of a properly designed and engineered layer of material at least 300 millimetres thick, to support the sealing layer. Costs were estimated based upon Rawlinsons (pg. 232) Balanced Cut and Fill rates in Sandy Soils and Rawlinsons (pg. 232) Crushed Rock filling.

Balanced Cut and Fill (Average 0.5 – 1m Depth)	Rate: \$10.70 / m ²
Crushed Rock Fill @ thickness = 300mm	Rate: \$22.50 / m ²
Subtotal	Rate: \$33.20 / m²

Low permeability soil layer

This includes the hauling, spreading and compaction of a low permeability clay fill to act as a sealing layer with a minimal thickness of 600mm. This layer is assumed to be composed of 25% excavated material and 75% imported clay and were based upon Rawlinsons (pg. 232) fill rates.

Excavated material as filling	Rate: \$8.20 / m ³
Clay Fill (30% bulking factor applied to Clean Sand Filling)	Rate: \$85.80 / m ³
Subtotal @ thickness = 600mm	Rate: \$39.84 / m²

Protective soil and vegetation layer

The revegetation layer includes a 200mm thick topsoil layer as well as a Hydro mulch cover. The revegetation layer should promote water removal by evapotranspiration and runoff; protect the sealing layer from desiccation and/or damage; and sustain microbial populations that oxidise a proportion of any methane passing up through the cap. Costs were estimated based upon Rawlinsons (pg. 245) Top soil spread in layers over ground rates and Rawlinsons (pg. 700) Hydro mulch, sprayed grass seed compound.

Topsoil spread in layers over ground, raked and levelled (200mm)	Rate: \$14.12 / m ²
Hydro mulch, sprayed grass seed compound	Rate: \$0.33 / m ²
Subtotal	Rate: \$15.45/ m²

Leachate control

The 2018 Cobar Waste Facility review highlighted that due to low average rainfall, depth of water table and high evaporation rate, it is very unlikely that any water bodies containing aquatic life will be affected by loss of leachate. As such leachate control measures will be limited to surface water diversion.

- **Gas control**

Due to the size and average annual tonnage of waste collected it was deemed that passive vents were appropriate for this site. Costs were determined from similar cost estimates for closure and capping works developed for the Scarborough Landfill in Kaikoura District Council.

- Passive vent – gas control Rate: \$6.56 / m²

- **Project overheads and Cobar locality factor**

Project overheads and locality factor were estimated based on Rawlinsons 2019.

- Project management, design, preliminaries Rate: 12.5%
- Cobar locality factor Rate: 34.0%
- **Subtotal overheads** **Rate: 46.5%**

Cobar Waste Facility

Based on site contours and locations of current and future cells provided by Council, the current area for remediation of Cobar Waste Facility has been estimated as 5.4 Ha.

Activity	Rate	Total Cost
Site preparation and support layer	\$33.20 / m ²	\$1,792,800
Low permeability soil layer	\$39.84 / m ²	\$2,151,360
Protective soil and vegetation layer	\$15.45/ m ²	\$834,300
Gas control	\$6.56 / m ²	\$354,240
Subtotal		\$5,132,700
Project overheads and locality	46.5%	\$2,386,706
Grand total		\$7,519,406

Other facilities

Cobar Shire Council's other tips are unlicensed due to the low volume of waste deposited each year and as such do not require remediation costs to be calculated. However, the above methodology has been applied to provide indicative costs of remediation for the following:

Sites	Tip Area (Ha)	Rehabilitation Cost
Nymagee	1.9	\$2,617,812.16
Mount Hope	3.068	\$4,227,077.74
Eubalong	28.14	\$38,771,175.92
Eubalong West	1.617	\$2,227,895.93
Conbelago	1.185	\$1,632,688.11

Net present value

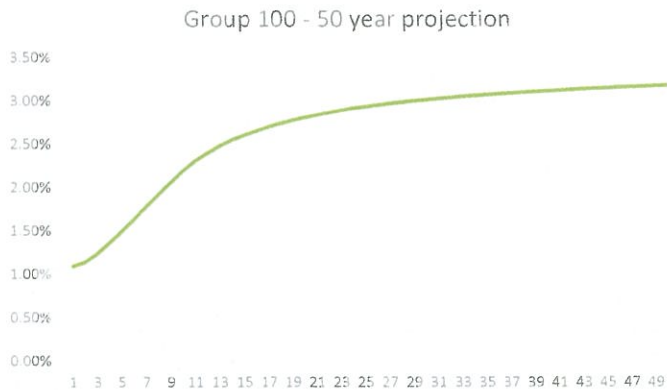
The contingent liability of the landfill is the present value of the future cost of remediation as well as the present value of on-going monitoring and maintenance of the remediated site.

Assumptions:

- Remaining life of tip – the Cobar Waste Facility is to be remediated in 30 years.
- Inflation rate and construction cost index – due to the extended life of the waste facility, the Group 100 – 50 year inflation projections have been used as the basis for the inflation and construction cost index rates.
- Cost of monitoring and maintenance – maintenance and monitoring costs have been estimated at \$10,000 p.a. based upon similar remediation projects.
- Number of years of monitoring and maintenance – it has been estimated that the site will be monitored and maintained for a further 20 years.

Methodology

The net present value of the landfill remediation has been calculated as per the Landfill Contingent Liability and Remediation Costs Position Paper Section 4.4.1.



- Waste facility remediation
 - present cost of Cobar Waste Facility if it was remediated today = \$7,519,406
 - future cost of Cobar Waste Facility if it is remediated in year 30 = \$15,187,450.11
 - net present cost of Cobar Waste Facility if it is remediated in year 30 = \$6,239,171.69.
- Ongoing maintenance and operations (20 years)
 - net present cost of ongoing maintenance and operations = \$58,805.71.
- Therefore, Net present value of remediation = \$6,297,977.40

Commented [GS1]: reference for table below



Year	Interest Rate	Cost	Discount Factor	Discounted Cost
0		\$ 7,519,405.50		
1	1.09%	\$ 7,601,541.29	0.989194851	
2	1.14%	\$ 7,688,172.61	0.977590712	
3	1.24%	\$ 7,783,206.69	0.963815009	
4	1.36%	\$ 7,888,888.49	0.947482036	
5	1.49%	\$ 8,006,638.12	0.928598736	
6	1.63%	\$ 8,137,417.47	0.907364152	
7	1.78%	\$ 8,281,931.41	0.884066174	
8	1.92%	\$ 8,440,743.98	0.859027788	
9	2.06%	\$ 8,614,347.32	0.83257842	
10	2.19%	\$ 8,803,203.36	0.805038095	
11	2.30%	\$ 9,005,979.26	0.778408759	
12	2.40%	\$ 9,221,771.55	0.752660277	
13	2.47%	\$ 9,449,971.35	0.727763513	
14	2.54%	\$ 9,690,179.21	0.703690293	
15	2.60%	\$ 9,942,149.43	0.680413375	
16	2.65%	\$ 10,205,752.41	0.65790642	
17	2.70%	\$ 10,480,948.64	0.636143957	
18	2.74%	\$ 10,767,770.16	0.615101361	
19	2.77%	\$ 11,066,307.29	0.59475482	
20	2.80%	\$ 11,376,698.87	0.575081309	
21	2.83%	\$ 11,699,124.98	0.556058565	
22	2.86%	\$ 12,033,801.50	0.537665062	
23	2.88%	\$ 12,380,976.02	0.519879986	
24	2.91%	\$ 12,740,924.73	0.502683211	
25	2.93%	\$ 13,113,950.00	0.486055277	
26	2.95%	\$ 13,500,378.63	0.469977368	
27	2.96%	\$ 13,900,560.45	0.454431289	
28	2.98%	\$ 14,314,867.36	0.439399449	
29	3.00%	\$ 14,743,692.57	0.424864838	
30	3.01%	\$ 15,187,450.11	0.410811008	\$ 6,239,171.69
31	3.02%	\$ 10,000.00	0.397222056	\$ 3,972.22
32	3.04%	\$ 10,000.00	0.384082603	\$ 3,840.83
33	3.05%	\$ 10,000.00	0.371377782	\$ 3,713.78
34	3.06%	\$ 10,000.00	0.359093216	\$ 3,590.93
35	3.07%	\$ 10,000.00	0.347215003	\$ 3,472.15
36	3.08%	\$ 10,000.00	0.335729702	\$ 3,357.30
37	3.09%	\$ 10,000.00	0.324624315	\$ 3,246.24
38	3.10%	\$ 10,000.00	0.313886277	\$ 3,138.86
39	3.10%	\$ 10,000.00	0.303503435	\$ 3,035.03
40	3.11%	\$ 10,000.00	0.29346404	\$ 2,934.64
41	3.12%	\$ 10,000.00	0.283756733	\$ 2,837.57
42	3.13%	\$ 10,000.00	0.274370527	\$ 2,743.71
43	3.13%	\$ 10,000.00	0.265294801	\$ 2,652.95
44	3.14%	\$ 10,000.00	0.256519285	\$ 2,565.19
45	3.15%	\$ 10,000.00	0.248034049	\$ 2,480.34
46	3.15%	\$ 10,000.00	0.23982949	\$ 2,398.29



Year	Interest Rate	Cost	Discount Factor	Discounted Cost
47	3.16%	\$ 10,000.00	0.231896325	\$ 2,318.96
48	3.16%	\$ 10,000.00	0.224225576	\$ 2,242.26
49	3.17%	\$ 10,000.00	0.216808563	\$ 2,168.09
50	3.17%	\$ 10,000.00	0.209636892	\$ 2,096.37
				\$ 6,297,977.40

Cobar Shire Council

Income Statement

for the year ended 30 June 2020

<i>Original unaudited budget</i>				<i>Actual</i>	<i>Actual</i>
2020	\$ '000		Notes	2020	2019
		Income from continuing operations			
6,282		Rates and annual charges	3a	6,173	6,192
16,566		User charges and fees	3b	13,668	18,616
–		Other revenues	3c	2,040	518
11,138		Grants and contributions provided for operating purposes	3d,3e	10,146	9,418
8,030		Grants and contributions provided for capital purposes	3d,3e	5,653	10,701
325		Interest and investment income	4	355	515
–		Net gains from the disposal of assets		–	85
–		Net share of interests in joint ventures and associates using the equity method	20	–	3,733
42,341		Total income from continuing operations		38,035	49,778
		Expenses from continuing operations			
13,534		Employee benefits and on-costs	5a	13,137	13,564
76		Borrowing costs	5b	83	83
8,724		Materials and contracts	5c	8,217	10,830
6,746		Depreciation and amortisation	5d	6,837	6,394
5,674		Other expenses	5e	2,694	3,690
180		Net losses from the disposal of assets		96	–
–		Write off of asset	5d	–	587
–		Net share of interests in joint ventures and associates using the equity method	20	405	–
34,934		Total expenses from continuing operations		31,469	35,148
7,407		Operating result from continuing operations		6,566	14,630
7,407		Net operating result for the year		6,566	14,630
7,407		Net operating result attributable to council		6,566	14,630
(623)		Net operating result for the year before grants and contributions provided for capital purposes		913	3,929

The Council has not restated comparatives when initially applying AASB 1058 *Income of Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations.

The above Income Statement should be read in conjunction with the accompanying notes.

Cobar Shire Council

Statement of Financial Position

as at 30 June 2020

\$ '000	Notes	2020	2019
ASSETS			
Current assets			
Cash and cash equivalents	7(a)	7,746	10,546
Investments	7(b)	15,000	13,000
Receivables	8	4,473	3,680
Inventories		1,280	1,111
Total current assets		28,499	28,337
Non-current assets			
Receivables	8	308	160
Infrastructure, property, plant and equipment	11(a)	334,822	328,382
Right of use assets	15a	93	–
Investments accounted for using the equity method	20	663	3,733
Total non-current assets		335,886	332,275
Total assets		364,385	360,612
LIABILITIES			
Current liabilities			
Payables	16	2,038	3,048
Income received in advance	16	–	151
Contract liabilities	14b	2,073	–
Lease liabilities	15b	100	–
Borrowings	16	219	196
Provisions	17	2,292	2,228
Total current liabilities		6,722	5,623
Non-current liabilities			
Borrowings	16	601	834
Provisions	17	162	146
Total non-current liabilities		763	980
Total liabilities		7,485	6,603
Net assets		356,900	354,009
EQUITY			
Accumulated surplus	18	114,887	112,309
Revaluation reserves	18	242,013	241,700
Total equity		356,900	354,009

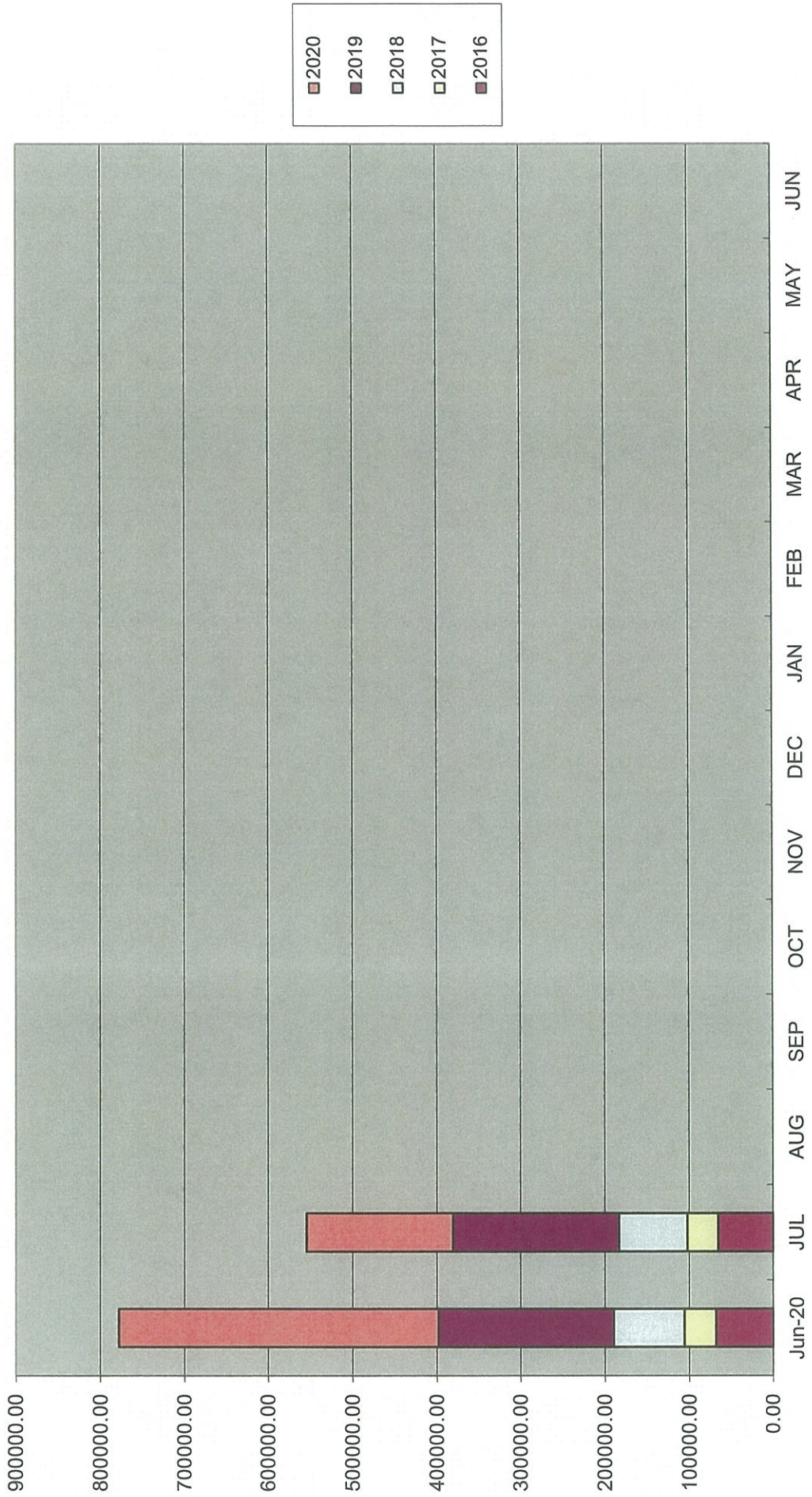
The Council has not restated comparatives when initially applying AASB 1058 *Income of Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations.

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

WorkOrder Statistics for the Period 1/07/2019 to 30/06/2020

	<u>Outstanding B/Fwd</u>	<u>New</u>	<u>Completed</u>	<u>Outstandin</u>
<u>Corporate & Economic Development</u>				
Totals for Crime Prevention	0	1	1	0
Totals for Community Service	0	1	1	0
Totals for Corporate & Economic Development	0	2	2	0
<u>Engineering Services</u>				
Totals for Cemetery	0	3	3	0
Totals for Crime Prevention	0	1	1	
Totals for Cobar Sporting Fields	0	1	1	
Totals for Drains	0	2	2	
Totals for Footpaths	1	25	22	4
Totals for Land	0	1	1	
Totals for Overgrown Land	0	6	5	1
Totals for Parks & Gardens	0	29	29	
Totals for Parking Facilities	0	2	2	
Totals for Public Toilets	0	2	2	
Totals for Private Works	0	1	1	0
Totals for Roads Maintenance	0	34	34	0
Totals for Rubbish	0	7	7	0
Totals for Sewer	0	3	3	
Totals for Signs	0	8	8	0
Totals for Trees	1	31	30	2
Totals for Water	0	133	133	0
Totals for Engineering Services	2	289	284	7
<u>Finance & Community Services</u>				
Totals for Admin General	0	1	1	
Totals for Rates	0	57	57	0
Totals for Swimming Pool	0	1	1	
Totals for Finance & Community Services	0	59	59	0
<u>Executive Management</u>				
Totals for Staff Compliments	0	1	1	
Totals for Executive Management	0	1	1	
<u>Planning & Environmental Services</u>				
Totals for Animals	0	49	49	0
Totals for Buildings	0	6	6	0
Totals for Council Buildings	0	6	6	0
Totals for Certificates	0	1	1	
Totals for Development	0	4	4	0
Totals for Food Premises	0	1	1	
Totals for Garbage	0	14	14	
Totals for Health Concerns	0	6	6	
Totals for Land	0	12	11	1
Totals for Noise	1	4	5	
Totals for Parking Facilities	0	1	1	
Totals for Pollution	0	3	3	
Totals for Vehicles	0	2	2	
Totals for Planning & Environmental Services	1	109	109	1
Totals	3	460	455	8

Rate Arrears 2020 - 2021
General Rates, Water Access, Sewer, Domestic Waste, Interest & Legal Costs



Total Rates Outstanding
General Rates, Water Access, Sewer Access, Domestic Waste, Legal
Costs, Interest

