



# Parkes Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2007

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*"Progress, opportunities and a quality  
lifestyle for our residents"*



## Special Schedules for the financial year ended 30 June 2007

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<sup>1</sup> Special Purpose Schedules are not audited.

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### Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such as;
- i the NSW Grants Commission
  - i the Australian Bureau of Statistics (ABS),
  - i the Department of Energy, Utilities & Sustainability (DEUS), and
  - i the Department of Local Government (DLG).
- (ii) The financial data is collected for various uses including;
- i the allocation of Financial Assistance Grants,
  - i the incorporation of Local Government financial figures in national statistics,
  - i the monitoring of loan approvals,
  - i the allocation of borrowing rights, and
  - i the monitoring of specific service financial activities.
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Special Schedule No. 1 - Net Cost of Services  
for the financial year ended 30 June 2007

\$'000

Function or Activity	Expenses from continuing operations		Income from continuing operations			Net Cost of Services	
	Expenses	Group Totals	Non Capital Revenues	Capital Revenues	Group Totals	Net Cost	Group Totals
<b>Governance</b>	530	<b>530</b>	-	-	-	(530)	<b>(530)</b>
<b>Administration</b>							
Corporate Support	1,819		66	-	-	(1,753)	
Engineering and Works	1,881		1,669	-	-	(212)	
Other Support Services	15	<b>3,715</b>	55	-	<b>1,790</b>	40	<b>(1,925)</b>
<b>Public Order and Safety</b>							
Fire Protection – Other	426		87	545		206	
Animal Control	171		8			(163)	
Enforcement of Local Govt Regs	-		3			3	
Emergency Services	103		70			(33)	
Road Safety Officer	119	<b>819</b>	116		<b>829</b>	(3)	<b>10</b>
<b>Health</b>							
Administration and Inspection	542		32			(510)	
Immunisations	3		-			(3)	
Insect/Vermin Control	4		-			(4)	
Noxious Plants	126		34			(92)	
Health Centres	19		12			(7)	
Other	-	<b>694</b>	-		<b>78</b>	-	<b>(616)</b>
<b>Community Services and Education</b>							
Family Day Care	495		511			16	
Youth Services	17		4	-		(13)	
Aged and Disabled	1		-			(1)	
Other Community Services	10		-	4		(6)	
Education	20	<b>543</b>	1		<b>520</b>	(19)	<b>(23)</b>
<b>Housing and Community Amenities</b>							
Housing	10		15			5	
Town Planning	269		118			(151)	
Domestic Waste Management	901		853			(48)	
Other Waste Management	90		282			192	
Street Cleaning	163		-			(163)	
Urban Stormwater Drainage	239		113	79		(47)	
Environmental Protection	41		6			(35)	
Public Cemeteries	86		83			(3)	
Public Conveniences	147		-			(147)	
Other Community Amenities	-	<b>1,946</b>			<b>1,549</b>	-	<b>(397)</b>
<b>Water Supplies</b>	4,458	<b>4,458</b>	6,967	123	<b>7,090</b>	2,632	<b>2,632</b>
<b>Sewerage Services</b>	1,272	<b>1,272</b>	1,990	76	<b>2,066</b>	794	<b>794</b>

Special Schedule No. 1 - Net Cost of Services (continued)  
for the financial year ended 30 June 2007

\$'000

Function or Activity	Expenses from continuing operations		Income from continuing operations			Net Cost of Services		
	Expenses	Group Totals	Non Capital Revenues	Capital Revenues	Group Totals	Net Cost	Group Totals	
<b>Recreation and Culture</b>								
Public Libraries	452		79	10		(363)		
Museums	91		25	-		(66)		
Community Centres	42		-	7		(35)		
Other Cultural Services	150		2	5		(143)		
Swimming Pools	473		95	-		(378)		
Sporting Grounds	228		(5)	98		(135)		
Parks and Gardens (Lakes)	656		7	-		(649)		
Other Sport and Recreation	106	2,198	-	-	323	(106)	(1,875)	
<b>Fuel and Energy</b>								
<b>Mining, Manufacturing and Construction</b>								
Building Control	1		187			186		
Quarries and Pits	153	154	186		373	33	219	
<b>Transport and Communication</b>								
Urban Roads (UR) - Local	1,869		179	637		(1,053)		
Sealed Rural Roads (SRR) - Local	557		411	501		355		
Sealed Rural Roads - Regional	2,404		471	1,196		(737)		
Unsealed Rural Roads (URR) - Local	2,340		1,009	89		(1,242)		
Unsealed Rural Roads - Regional	176		512	-		336		
Bridges on URR - Local	31		-	30		(1)		
Bridges on URR - Regional	28		-	150		122		
Footpaths	122		-	-		(122)		
Aerodromes	342		217			(125)		
Parking Areas	9		5			(4)		
Bus Shelters and Services	2			26		24		
Street Lighting	236		50			(186)		
Other	339	8,455	55	13	5,551	(271)	(2,904)	
<b>Economic Affairs</b>								
Caravan Parks	123		190			67		
Tourism and Area Promotion	281		10	20		(251)		
Industrial Development Promotion	(7)		10			17		
Saleyards and Markets	157		7			(150)		
Other Business Undertakings	329	883	400		637	71	(246)	
<b>Totals – Functions</b>		<b>25,667</b>	<b>17,197</b>	<b>3,609</b>	<b>20,806</b>		<b>(4,861)</b>	
<b>General Purpose Revenues<sup>(1)</sup></b>			<b>10,898</b>		<b>10,898</b>	<b>10,898</b>	<b>10,898</b>	
Share of interests - joint ventures & associates using the equity method			-	-	-	-	-	
<b>NET OPERATING RESULT FOR YEAR</b>			<b>25,667</b>	<b>28,095</b>	<b>3,609</b>	<b>31,704</b>	<b>6,037</b>	<b>6,037</b>

Notes:

(1) Includes: Rates &amp; Annual Charges (incl. Ex Gratia), Non Capital General Purpose Grants &amp; Interest on Investments (excl. Restricted Assets)

## Special Schedule No. 2(a) - Statement of Long Term Debt (all purpose)

for the financial year ended 30 June 2007

\$'000

Classification of Debt	Principal outstanding at beginning of the year			New Loans raised during the year	Debt redemption during the year		Transfers to Sinking Funds	Interest applicable for Year	Principal outstanding at the end of the year		
	Current	Non Current	Total		From Revenue	Sinking Funds			Current	Non Current	Total
<b>Loans (by Source)</b>											
Commonwealth Government			-							-	-
Treasury Corporation			-							-	-
Other State Government			-							-	-
Public Subscription			-							-	-
Financial Institutions			-							-	-
Other			-							-	-
<b>Total Loans</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Other Long Term Debt</b>											
Ratepayers Advances			-							-	-
Government Advances			-							-	-
Finance Leases			-							-	-
Deferred Payments			-							-	-
<b>Total Long Term Debt</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Debt</b>	-	-	-	-	-	-	-	-	-	-	-

Notes: Excludes (i) Internal Loans & (ii) Principal Inflows/Outflows relating to Loan Re-Financing.

This Schedule is prepared using the Face Value of debt obligations, rather than Fair Value (as per the GPFRR's).

Special Schedule No. 2(b) - Statement of Internal Loans [Section 410(3) LGA 1993]  
for the financial year ended 30 June 2007

\$'000

Summary of Internal Loans

Borrower (by purpose)	Amount originally raised	Total repaid during the year (Principal & Interest)	Principal Outstanding at end of year
General			
Water			
Sewer			
Domestic Waste Management			
Gas			
Other			
<b>Totals</b>	-	-	-

Note: The summary of Internal Loans (above) represents the total of Council's Internal Loans categorised according to the borrower.

Details of Individual Internal Loans

Borrower (by purpose)	Lender (by purpose)	Date of Ministers approval	Date Raised	Term (years)	Dates of Maturity	Rate of Interest	Amount originally raised	Total repaid during the year (Princ. & Int.)	Principal outstanding at end of year
<b>Totals</b>							-	-	-

## Special Schedule No. 3 - Water Supply Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.

for the financial year ended 30 June 2007

\$'000	Actuals 2007	Actuals 2006
<b>A Expenses and Income Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	261	254
b. Engineering and Supervision	166	164
<b>2. Operation and Maintenance</b>		
<b>- Dams &amp; Weirs</b>		
a. Operation expenses	15	7
b. Maintenance expenses	64	37
<b>- Mains</b>		
c. Operation expenses	207	226
d. Maintenance expenses	52	56
<b>- Reservoirs</b>		
e. Operation expenses	23	17
f. Maintenance expenses	73	23
<b>- Pumping Stations</b>		
g. Operation expenses (excluding energy costs)	255	176
h. Energy costs	1,060	732
i. Maintenance expenses	276	191
<b>- Treatment</b>		
j. Operation expenses (excluding energy costs)	199	209
k. Chemical costs	188	161
l. Maintenance expenses	53	55
<b>- Other</b>		
m. Operation expenses	276	250
n. Maintenance expenses	87	79
o. Purchase of water	129	161
<b>3. Depreciation</b>		
a. System assets	1,077	1,055
b. Plant and equipment	59	51
<b>4. Miscellaneous expenses</b>		
a. Other expenses	319	457
<b>5. Total expenses</b>	<b>4,839</b>	<b>4,361</b>

### Special Schedule No. 3 - Water Supply Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2007

\$'000	Actuals 2007	Actuals 2006
<b>Income</b>		
<b>6. Residential charges</b>		
a. Access (including rates)	1,485	1,461
b. User charges	1,687	1,527
<b>7. Non-residential charges</b>		
a. Access (including rates)	304	299
b. User charges	1,716	1,439
<b>8. Extra charges</b>	12	7
<b>9. Interest income</b>	1,318	1,039
<b>10. Other income</b>	422	482
<b>11. Grants</b>		
a. Grants for acquisition of assets	11	85
b. Grants for pensioner rebates	58	59
c. Other grants	-	-
<b>12. Contributions</b>		
a. Developer charges	112	235
b. Developer provided assets	-	-
c. Other contributions	-	97
<b>13. Total income</b>	<u>7,125</u>	<u>6,730</u>
<b>14. Gain or loss on disposal of assets</b>	(6)	(7)
<b>15. Operating Result</b>	<u>2,280</u>	<u>2,362</u>
<b>15a. Operating Result (less grants for acquisition of assets)</b>	2,269	2,277

## Special Schedule No. 3 - Water Supply Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2007

\$'000	Actuals 2007	Actuals 2006
<b>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>16. Acquisition of Fixed Assets</b>		
a. Subsidised scheme	-	-
b. Other new system assets	1,547	2,078
c. Renewals	-	-
d. Plant and equipment	238	144
<b>17. Repayment of debt</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>18. Transfer to sinking fund</b>	-	-
<b>19. Totals</b>	<b>1,785</b>	<b>2,222</b>
<b>Non-operating funds employed</b>		
<b>20. Proceeds from disposal of assets</b>	97	107
<b>21. Borrowing utilised</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>22. Transfer from sinking fund</b>	-	-
<b>23. Totals</b>	<b>97</b>	<b>107</b>
<b>C Rates and charges</b>		
<b>24. Number of assessments</b>		
a. Residential (occupied)	4,835	4,652
b. Residential (unoccupied)	393	352
c. Non-residential (occupied)	916	715
d. Non-residential (unoccupied)	74	32
<b>25. Number of ETs for which developer charges were received</b>	14 ET	61 ET
<b>26. Total amount (actual dollars) of pensioner rebates</b>	\$ 47,000	\$ 48,000

Special Schedule No. 3 - Water Supply Cross Subsidies  
for the financial year ended 30 June 2007

\$'000	Yes	No	Amount
<b>D Best practice annual charges and developer charges<sup>#</sup></b>			
<b>27. Annual charges</b>			
<b>a.</b> Does Council have best-practice water supply annual charges and usage charges*?	<input type="checkbox"/>	<input type="checkbox"/>	
If Yes, go to 28a.			
If No, please report if council has removed <b>land value</b> from access charges (ie rates)?	<input type="checkbox"/>	<input type="checkbox"/>	
* Such charges for both residential customers and non-residential customers comply with section 3.2 of Water Supply, Sewerage and Trade Waste Pricing Guidelines, Department of Water & Energy, December, '2002. Such charges do not involved significant cross subsidies.			
<b>b.</b> Cross-subsidy <b>from</b> residential customers using less than allowance (page 25 of Guidelines)			-
<b>c.</b> Cross-subsidy <b>to</b> non-residential customers (page 24 of Guidelines)			-
<b>d.</b> Cross-subsidy <b>to</b> large connections in unmetered supplies (page 26 of Guidelines)			-
<b>28. Developer charges</b>			
<b>a.</b> Has council completed a water supply Development Servicing** Plan?	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b.</b> Total cross-subsidy in water supply developer charges for 2006/07 (page 47 of Guidelines)			-
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, Department of Water and Energy, Dec 2002.			
<b>29. Disclosure of cross-subsidies</b>			
<b>Total of cross-subsidies (27b +27c + 27d + 28b)</b>			-
<sup>#</sup> Councils which have not yet implemented best practice water supply pricing should disclose cross-subsidies in items 27b, 27c and 27d above.			
However, disclosure of cross-subsidies is <b>not</b> required where a Council has implemented best practice pricing and is phasing in such pricing over a period of 3 years.			

## Special Schedule No. 4 - Water Supply Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.

as at 30 June 2007

\$'000	Actuals Current	Actuals Non Current	Actuals Total
<b>ASSETS</b>			
<b>30. Cash and investments</b>			
a. Developer charges	853	-	853
c. Accrued leave	249	-	249
f. Other	17,850	-	17,850
<b>31. Receivables</b>			
a. Specific purpose grants	60	-	60
b. Rates and charges	627	-	627
c. Other	313	-	313
<b>32. Inventories</b>	71	-	71
<b>33. Property, plant and equipment</b>			
a. System assets	-	65,192	65,192
b. Plant and equipment	-	465	465
<b>34. Other assets</b>	-	-	-
<b>35. Total assets</b>	<u>20,023</u>	<u>65,657</u>	<u>85,680</u>
<b>LIABILITIES</b>			
<b>36. Bank overdraft</b>	-	-	-
<b>37. Creditors</b>	80	-	80
<b>38. Borrowings</b>	-	-	-
<b>39. Provisions</b>			
Other	275	-	275
<b>40. Total liabilities</b>	<u>355</u>	<u>-</u>	<u>355</u>
<b>41. NET ASSETS COMMITTED</b>	<u>19,668</u>	<u>65,657</u>	<u>85,325</u>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			63,544
<b>43. Asset revaluation reserve</b>			<u>21,781</u>
<b>44. TOTAL EQUITY</b>			<u>85,325</u>
<b>Note to system assets:</b>			
<b>45. Current replacement cost</b> of system assets			124,157
<b>46. Accumulated current cost</b> depreciation of system assets			<u>(58,500)</u>
<b>47. Written down current cost</b> of system assets			65,657

## Special Schedule No. 5 - Sewerage Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2007

\$'000	Actuals 2007	Actuals 2006
<b>A Expenses and Income Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	89	86
b. Engineering and Supervision	78	75
<b>2. Operation and Maintenance</b>		
<b>- Mains</b>		
a. Operation expenses	60	39
b. Maintenance expenses	179	116
<b>- Pumping Stations</b>		
c. Operation expenses (excluding energy costs)	-	-
d. Energy costs	-	-
e. Maintenance expenses	-	-
<b>- Treatment</b>		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	421	336
g. Chemical costs	10	10
h. Energy costs	16	17
i. Effluent Management	75	46
j. Biosolids Management	-	-
k. Maintenance expenses	8	37
<b>- Other</b>		
l. Operation expenses	113	-
m. Maintenance expenses	-	-
<b>3. Depreciation</b>		
a. System assets	261	304
b. Plant and equipment	17	18
<b>4. Miscellaneous expenses</b>		
a. Other expenses	87	66
<b>5. Total expenses</b>	<b>1,414</b>	<b>1,150</b>

## Special Schedule No. 5 - Sewerage Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2007

\$'000	Actuals 2007	Actuals 2006
<b>Income</b>		
<b>6. Residential charges</b> (including rates)	1,107	995
<b>7. Non-residential charges</b>		
a. Access (including rates)	112	90
b. User charges	159	95
<b>8. Trade Waste Charges</b>		
a. Annual Fees	19	18
b. User charges	36	12
c. Excess mass charges & re-inspection fees	-	-
<b>9. Extra charges</b>	-	-
<b>10. Interest income</b>	447	336
<b>11. Other income</b>	75	30
<b>12. Grants</b>		
a. Grants for acquisition of assets	51	3
b. Grants for pensioner rebates	67	52
c. Other grants	-	-
<b>13. Contributions</b>		
a. Developer charges	7	212
b. Developer provided assets	-	-
c. Other contributions	-	59
<b>14. Total income</b>	<u>2,080</u>	<u>1,902</u>
<b>15. Gain or loss on disposal of assets</b>	(5)	-
<b>16. Operating Result</b>	<u>661</u>	<u>752</u>
<b>16a. Operating Result (less grants for acquisition of assets)</b>	610	749

## Special Schedule No. 5 - Sewerage Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2007

\$'000	Actuals 2007	Actuals 2006
<b>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>17. Acquisition of Fixed Assets</b>		
a. Subsidised scheme	-	-
b. Other new system assets	102	358
c. Renewals	-	-
d. Plant and equipment	63	2
<b>18. Repayment of debt</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>19. Transfer to sinking fund</b>	-	-
<b>20. Totals</b>	<b>165</b>	<b>360</b>
<b>Non-operating funds employed</b>		
<b>21. Proceeds from disposal of assets</b>	34	-
<b>22. Borrowing utilised</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>23. Transfer from sinking fund</b>	-	-
<b>24. Totals</b>	<b>34</b>	<b>-</b>
<b>C Rates and charges</b>		
<b>25. Number of assessments</b>		
a. Residential (occupied)	4,027	4,045
b. Residential (unoccupied)	393	352
c. Non-residential (occupied)	574	520
d. Non-residential (unoccupied)	74	32
<b>26. Number of ETs for which developer charges were received</b>	3 ET	55 ET
<b>27. Total amount (actual dollars) of pensioner rebates</b>	\$ 42,000	\$ 42,000

Special Schedule No. 5 - Sewerage Cross Subsidies  
for the financial year ended 30 June 2007

\$'000	Yes	No	Amount
<b>D Best practice annual charges and developer charges<sup>#</sup></b>			
<b>28. Annual charges</b>			
a. Does Council have best-practice sewerage annual charges, usage charges and trade waste fees & charges*?	<input type="checkbox"/> Yes	<input type="checkbox"/>	
If Yes, go to 29a.			
If No, please report if council has removed <b>land value</b> from access charges (ie rates)?	<input type="checkbox"/>	<input type="checkbox"/>	
* Such charges for both residential customers and non-residential customers comply with section 4.2 & 4.3 of the Water Supply, Sewerage and Trade Waste Pricing Guidelines, Department of Water and Energy, December, 2002. Such charges do not involve significant cross subsidies.			
b. Cross-subsidy <b>to</b> non-residential customers (page 45 of Guidelines)			-
c. Cross-subsidy <b>to</b> trade waste discharges (page 46 of Guidelines)			-
<b>29. Developer charges</b>			
a. Has council completed a sewerage Development Servicing** Plan?	<input type="checkbox"/> Yes	<input type="checkbox"/>	
b. Total cross-subsidy in sewerage developer charges for 2006/07 (page 47 of Guidelines)			-
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, Department of Water & Energy , Dec 2002.			
<b>30. Disclosure of cross-subsidies</b>			
<b>Total of cross-subsidies (28b + 28c + 29b)</b>			-

<sup>#</sup> Councils which have not yet implemented best practice sewer pricing & liquid waste pricing should disclose cross-subsidies in items 28b and 28c above.

However, disclosure of cross-subsidies is **not** required where a Council has implemented best practice sewerage and liquid waste pricing and is phasing in such pricing over a period of 3 years.

## Special Schedule No. 6 - Sewerage Service Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.

as at 30 June 2007

\$'000	Actuals Current	Actuals Non Current	Actuals Total
<b>ASSETS</b>			
<b>31. Cash and investments</b>			
a. Developer charges	633		633
b. Special purpose grants	-	-	-
c. Accrued leave	79	-	79
d. Unexpected loans	-	-	-
e. Sinking fund	-	-	-
f. Other	5,658		5,658
<b>32. Receivables</b>			
a. Specific purpose grants	71	-	71
b. Rates and charges	177	-	177
c. Other	-	132	132
<b>33. Inventories</b>	16	-	16
<b>34. Property, plant and equipment</b>			
a. System assets	-	26,156	26,156
b. Plant and equipment	-	131	131
<b>35. Other assets</b>	-	-	-
<b>36. Total Assets</b>	<u>6,634</u>	<u>26,419</u>	<u>33,053</u>
<b>LIABILITIES</b>			
<b>37. Bank overdraft</b>	-	-	-
<b>38. Creditors</b>	-	-	-
<b>39. Borrowings</b>	-	-	-
<b>40. Provisions</b>			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	85	100	185
<b>41. Total Liabilities</b>	<u>85</u>	<u>100</u>	<u>185</u>
<b>42. NET ASSETS COMMITTED</b>	<u>6,549</u>	<u>26,319</u>	<u>32,868</u>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			17,401
<b>44. Asset revaluation reserve</b>			15,467
<b>45. TOTAL EQUITY</b>			<u>32,868</u>
<b>Note to system assets:</b>			
<b>46. Current replacement cost</b> of system assets			48,656
<b>47. Accumulated current cost</b> depreciation of system assets			(22,369)
<b>48. Written down current cost</b> of system assets			<u>26,287</u>

## Notes to Special Schedule No.'s 3 & 5 for the financial year ended 30 June 2007

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### Administration<sup>(1)</sup>

(item 1a of Special Schedules 3 and 5) comprises the following:

- Administration staff:
  - Salaries and allowance
  - Travelling expenses
  - Accrual of leave entitlements
  - Employment overheads.
- Meter reading.
- Bad and doubtful debts.
- Other administrative/corporate support services.

### Engineering and supervision<sup>(1)</sup>

(item 1b of Special Schedules 3 and 5) comprises the following:

- Engineering staff:
  - Salaries and allowance
  - Travelling expenses
  - Accrual of leave entitlements
  - Employment overheads.
- Other technical and supervision staff:
  - Salaries and allowance
  - Travelling expenses
  - Accrual of leave entitlements
  - Employment overheads.

**Operational expenses** (item 2 of Special Schedules 3 and 5) comprise the day to day operational expenses excluding maintenance expenses.

**Maintenance expenses** (item 2 of Special Schedules 3 and 5) comprise the day to day repair and maintenance expenses. (Refer to Section 5 of the Local Government Asset Accounting Manual regarding capitalisation principles and the distinction between capital and maintenance expenditure).

**Other expenses** (item 4b of Special Schedules 3 and 5) include all expenses not recorded elsewhere.

**Residential charges<sup>(2)</sup>** (items 6a, 6b and item 6 of Special Schedules 3 and 5 respectively) include all income from residential charges. Item 6 of Schedule 3 should be separated into 6a Access Charges (including rates if applicable) and 6b User Charges.

**Non-residential charges<sup>(2)</sup>** (items 7a, 7b of Special Schedules 3 and 5) include all income from non-residential charges separated into 7a Access Charges (including rates if applicable) and 7b User Charges.

**Trade waste charges** (item 8 of Special Schedule 5) include all income from trade waste charges separated into 8a Annual Fees, 8b Usage Charges and 8c Excess Mass Charges and Re-inspection Fees.

**Other income** (items 10 and 11 of Special Schedules 3 and 5 respectively) include all income not recorded elsewhere.

**Other contributions** (items 12c and 13c of Special Schedules 3 and 5 respectively) include capital contributions for water supply or sewerage services received by Council under Section 565 of the Local Government Act.

### Notes:

<sup>(1)</sup> Administration and engineering costs for the development of capital works projects should be reported as part of the capital cost of the project and not as part of the recurrent expenditure (ie. in item 16 for water supply and item 17 for sewerage, and **not** in items 1a and 1b).

<sup>(2)</sup> To enable accurate reporting of **average residential bills**, it is essential for councils to accurately separate their residential (item 6) charges and non-residential (item 7) charges.





## Special Schedule No. 8 - Financial Projections

as at 30 June 2007

\$ million	Actual <sup>(1)</sup> 06/07	Forecast 07/08	Forecast 08/09	Forecast <sup>(3)</sup> 09/10
<b>(i) RECURRENT BUDGET</b>				
Income from continuing operations	31.7	34.7	30.8	39.0
Expenses from continuing operations	25.7	27.0	26.9	27.8
<b>Operating Result from Continuing Operations</b>	<b><u>6.0</u></b>	<b><u>7.7</u></b>	<b><u>3.9</u></b>	<b><u>11.2</u></b>
<b>(ii) CAPITAL BUDGET</b>				
New Capital Works <sup>(2)</sup>	3.2	15.7	3.7	20.2
Replacement/Refurbishment of Existing Assets	6.3	2.7	1.6	10.7
<b>Total Capital Budget</b>	<b><u>9.5</u></b>	<b><u>18.4</u></b>	<b><u>5.3</u></b>	<b><u>30.9</u></b>
<b>Funded by:</b>				
- Loans	-	1.6	-	2.4
- Asset sales	0.7	-	-	-
- Reserves	2.6	5.0	1.4	15.8
- Grants/Contributions	3.6	5.6	2.5	10.7
- Recurrent revenue	2.6	6.2	1.4	2.0
- Other	-	-	-	-
	<b><u>9.5</u></b>	<b><u>18.4</u></b>	<b><u>5.3</u></b>	<b><u>30.9</u></b>

**Notes:**

(1) From 06/07 Income Statement.

(2) New Capital Works are major non-recurrent projects, eg new Leisure Centre, new Library, new Swimming pool etc.

(3) If Council has only adopted 3 years of projections then only show 3 years.