

Warrumbungle Shire Council

SPECIAL SCHEDULES

for the year ended 30 June 2013

"excellence in local government"



Warrumbungle Shire Council

Special Schedules

for the financial year ended 30 June 2013

Contents

Page

Special Schedules¹

- Special Schedule No. 1	Net Cost of Services	2
- Special Schedule No. 2(a)	Statement of Long Term Debt (all purposes)	4
- Special Schedule No. 2(b)	Statement of Internal Loans (Sect. 410(3) LGA 1993)	5
- Special Schedule No. 3	Water Supply - Income Statement	6
- Special Schedule No. 4	Water Supply - Statement of Financial Position	10
- Special Schedule No. 5	Sewerage Service - Income Statement	11
- Special Schedule No. 6	Sewerage Service - Statement of Financial Position	15
- Notes to Special Schedules No. 3 & 5		16
- Special Schedule No. 7	Condition of Public Works	17
- Special Schedule No. 8	Financial Projections	20

¹ Special Purpose Schedules are not audited.

Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such as;
 - the NSW Grants Commission
 - the Australian Bureau of Statistics (ABS),
 - the NSW Office of Water,
 - the Department of Environment, Climate Change and Water, and
 - the Division of Local Government (DLG).
- (ii) The financial data is collected for various uses including;
 - the allocation of Financial Assistance Grants,
 - the incorporation of Local Government financial figures in national statistics,
 - the monitoring of loan approvals,
 - the allocation of borrowing rights, and
 - the monitoring of the financial activities of specific services.

Warrumbungle Shire Council

Special Schedule No. 1 - Net Cost of Services

for the financial year ended 30 June 2013

\$'000

Function or Activity	Expenses from. Continuing. Operations.	Income from continuing operations		Net Cost. of Services.
		Non Capital.	Capital.	
Governance	351	-	-	(351)
Administration	4,548	754	32	(3,762)
Public Order and Safety				
Fire Service Levy, Fire Protection, Emergency Services	3,355	2,857	293	(205)
Beach Control	-	-	-	-
Enforcement of Local Govt. Regulations	303	3	-	(300)
Animal Control	112	14	-	(98)
Other	30	22	-	(8)
Total Public Order & Safety	3,800	2,896	293	(611)
Health	715	613	-	(102)
Environment				
Noxious Plants and Insect/Vermin Control	93	-	-	(93)
Other Environmental Protection	-	-	-	-
Solid Waste Management	1,766	1,679	-	(87)
Street Cleaning	232	-	-	(232)
Drainage	87	-	-	(87)
Stormwater Management	-	-	-	-
Total Environment	2,178	1,679	-	(499)
Community Services and Education				
Administration & Education	114	91	-	(23)
Social Protection (Welfare)	29	31	-	2
Aged Persons and Disabled	860	840	-	(20)
Children's Services	2,061	2,101	-	40
Total Community Services & Education	3,064	3,063	-	(1)
Housing and Community Amenities				
Public Cemeteries	131	65	-	(66)
Public Conveniences	201	-	-	(201)
Street Lighting	103	-	-	(103)
Town Planning	117	108	-	(9)
Other Community Amenities	354	-	-	(354)
Total Housing and Community Amenities	906	173	-	(733)
Water Supplies	2,769	2,728	247	206
Sewerage Services	1,262	1,339	-	77

Warrumbungle Shire Council

Special Schedule No. 1 - Net Cost of Services (continued)

for the financial year ended 30 June 2013

\$'000

Function or Activity	Expenses from. Continuing. Operations.	Income from continuing operations		Net Cost. of Services.
		Non Capital.	Capital.	
Recreation and Culture				
Public Libraries	571	67	-	(504)
Museums	-	-	-	-
Art Galleries	-	-	-	-
Community Centres and Halls	170	13	-	(157)
Performing Arts Venues	-	-	-	-
Other Performing Arts	-	-	-	-
Other Cultural Services	-	-	-	-
Sporting Grounds and Venues	292	31	-	(261)
Swimming Pools	578	97	-	(481)
Parks & Gardens (Lakes)	769	3	-	(766)
Other Sport and Recreation	602	-	-	(602)
Total Recreation and Culture	2,982	211	-	(2,771)
Fuel & Energy	-	-	-	-
Agriculture	-	-	-	-
Mining, Manufacturing and Construction				
Building Control	159	47	-	(112)
Other Mining, Manufacturing & Construction	293	324	-	31
Total Mining, Manufacturing and Const.	452	371	-	(81)
Transport and Communication				
Urban Roads (UR) - Local	958	-	-	(958)
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	1,852	-	-	(1,852)
Sealed Rural Roads (SRR) - Regional	2,572	2,502	400	330
Unsealed Rural Roads (URR) - Local	3,471	2,223	-	(1,248)
Unsealed Rural Roads (URR) - Regional	-	-	-	-
Bridges on UR - Local	157	-	-	(157)
Bridges on SRR - Local	-	-	-	-
Bridges on URR - Local	-	-	-	-
Bridges on Regional Roads	165	-	-	(165)
Parking Areas	9	-	-	(9)
Footpaths	145	-	34	(111)
Aerodromes	109	4	-	(105)
Other Transport & Communication	3,800	2,786	-	(1,014)
Total Transport and Communication	13,238	7,515	434	(5,289)
Economic Affairs				
Camping Areas & Caravan Parks	-	-	-	-
Other Economic Affairs	569	155	-	(414)
Total Economic Affairs	569	155	-	(414)
Totals – Functions	36,834	21,497	1,006	(14,331)
General Purpose Revenues⁽²⁾		13,392		13,392
Share of interests - joint ventures & associates using the equity method	-	10		10
NET OPERATING RESULT⁽¹⁾	36,834	34,899	1,006	(929)

(1) As reported in the Income Statement

(2) Includes: Rates & Annual Charges (incl. Ex Gratia, excl. Water & Sewer), Non Capital General Purpose Grants, Interest on Investments (excl. Ext. Restricted Assets) & Interest on overdue Rates & Annual Charges

Warrumbungle Shire Council

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

for the financial year ended 30 June 2013

\$'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
Loans (by Source)											
Commonwealth Government	-	-	-							-	-
Treasury Corporation	-	-	-							-	-
Other State Government	-	-	-							-	-
Public Subscription	-	-	-							-	-
Financial Institutions	96	1,580	1,676	3,800	183			200	392	4,901	5,293
Other	-	-	-							-	-
Total Loans	96	1,580	1,676	3,800	183	-	-	200	392	4,901	5,293
Other Long Term Debt											
Ratepayers Advances	-	-	-							-	-
Government Advances	-	-	-							-	-
Finance Leases	57	5	62		57			3	5	-	5
Deferred Payments	-	-	-							-	-
Total Long Term Debt	57	5	62	-	57	-	-	3	5	-	5
Total Debt	153	1,585	1,738	3,800	240	-	-	203	397	4,901	5,298

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** (which are reported in the GPFS).

Warrumbungle Shire Council

Special Schedule No. 2(b) - Statement of Internal Loans [Section 410(3) LGA 1993]

for the financial year ended 30 June 2013

\$'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	1,500,000	198,737	1,385,809
Water	-	-	-
Sewer	-	-	-
Domestic Waste Management	-	-	-
Totals	1,500,000	198,737	1,385,809

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 Minister's Approval	Date Raised	Term (years)	Dates of Maturity	Rate of Interest	Amount Originally raised	Total repaid during year (Princ. & Int.)	Principal Outstanding at end of year
General Fund	Sewer Fund	23/12/12	01/07/12	10	30/06/21	5.80%	1,500,000	198,737	1,385,809
Totals							1,500,000	198,737	1,385,809

Warrumbungle Shire Council

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 2013

\$'000	Actuals 2013	Actuals 2012
A Expenses and Income Expenses		
1. Management expenses		
a. Administration	237	196
b. Engineering and Supervision	142	147
2. Operation and Maintenance expenses		
- Dams & Weirs		
a. Operation expenses	23	21
b. Maintenance expenses	-	-
- Mains		
c. Operation expenses	5	19
d. Maintenance expenses	358	329
- Reservoirs		
e. Operation expenses	35	23
f. Maintenance expenses	44	31
- Pumping Stations		
g. Operation expenses (excluding energy costs)	32	36
h. Energy costs	153	156
i. Maintenance expenses	20	14
- Treatment		
j. Operation expenses (excluding chemical costs)	347	291
k. Chemical costs	115	68
l. Maintenance expenses	184	114
- Other		
m. Operation expenses	55	66
n. Maintenance expenses	75	66
o. Purchase of water	3	2
3. Depreciation expenses		
a. System assets	723	721
b. Plant and equipment	56	30
4. Miscellaneous expenses		
a. Interest expenses	46	48
b. Revaluation Decrements	-	-
c. Other expenses	116	244
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	-
f. Aboriginal Communities Water & Sewerage Program	-	-
g. Tax Equivalents Dividends (actually paid)	-	-
5. Total expenses	2,769	2,622

Warrumbungle Shire Council

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 2013

\$'000	Actuals 2013	Actuals 2012
Income		
6. Residential charges		
a. Access (including rates)	988	971
b. Usage charges	1,039	672
7. Non-residential charges		
a. Access (including rates)	224	222
b. Usage charges	298	212
8. Extra charges	-	-
9. Interest income	65	55
10. Other income	61	48
10a. Aboriginal Communities Water and Sewerage Program	-	-
11. Grants		
a. Grants for acquisition of assets	247	-
b. Grants for pensioner rebates	45	40
c. Other grants	-	-
12. Contributions		
a. Developer charges	8	9
b. Developer provided assets	-	-
c. Other contributions	-	-
13. Total income	2,975	2,229
14. Gain (or loss) on disposal of assets	-	-
15. Operating Result	206	(393)
15a. Operating Result (less grants for acquisition of assets)	(41)	(393)

Warrumbungle Shire Council

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 2013

\$'000	Actuals 2013	Actuals 2012
B Capital transactions		
Non-operating expenditures		
16. Acquisition of Fixed Assets		
a. New Assets for Improved Standards	243	293
b. New Assets for Growth	-	11
c. Renewals	153	78
d. Plant and equipment	-	-
17. Repayment of debt		
a. Loans	36	34
b. Advances	-	-
c. Finance leases	-	-
18. Transfer to sinking fund	-	-
19. Totals	432	416
Non-operating funds employed		
20. Proceeds from disposal of assets	-	-
21. Borrowing utilised		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
22. Transfer from sinking fund	-	-
23. Totals	-	-
C Rates and charges		
24. Number of assessments		
a. Residential (occupied)	2,659	2,647
b. Residential (unoccupied, ie. vacant lot)	165	170
c. Non-residential (occupied)	464	465
d. Non-residential (unoccupied, ie. vacant lot)	65	66
25. Number of ETs for which developer charges were received	- ET	- ET
26. Total amount of pensioner rebates (actual dollars)	\$	-

Warrumbungle Shire Council

Special Schedule No. 3 - Water Supply Cross Subsidies

for the financial year ended 30 June 2013

\$'000	Yes	No	Amount
D Best practice annual charges and developer charges*			
27. Annual charges			
a. Does Council have best-practice water supply annual charges and usage charges*?	<input type="checkbox"/> Yes	<input type="checkbox"/>	
If Yes, go to 28a.			
If No, please report if council has removed land value from access charges (ie rates)?			
<input type="checkbox"/>			
NB. Such charges for both residential customers and non-residential customers comply with section 3.2 of Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.			
b. Cross-subsidy from residential customers using less than allowance (page 25 of Guidelines)			<input type="text"/>
c. Cross-subsidy to non-residential customers (page 24 of Guidelines)			<input type="text"/>
d. Cross-subsidy to large connections in unmetered supplies (page 26 of Guidelines)			<input type="text"/>
28. Developer charges			
a. Has council completed a water supply Development Servicing** Plan?	<input type="checkbox"/>	<input type="checkbox"/> No	
b. Total cross-subsidy in water supply developer charges for 2012/13 (page 47 of Guidelines)			<input type="text"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.			
29. Disclosure of cross-subsidies			
Total of cross-subsidies (27b + 27c + 27d + 28b)			<input type="text" value="-"/>

* 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 **not** required where a Council has implemented best practice pricing and is phasing in such pricing over a period of 3 years.

Warrumbungle Shire Council

Special Schedule No. 4 - Water Supply Statement of Financial Position

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2013

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
30. Cash and investments			
a. Developer charges	87	-	87
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	883	388	1,271
31. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	222	-	222
c. User Charges	656	-	656
d. Other	-	-	-
32. Inventories	37	-	37
33. Property, plant and equipment			
a. System assets	-	27,548	27,548
b. Plant and equipment	-	2,054	2,054
34. Other assets	-	-	-
35. Total assets	1,885	29,990	31,875
LIABILITIES			
36. Bank overdraft	-	-	-
37. Creditors	111	-	111
38. Borrowings			
a. Loans	38	823	861
b. Advances	-	-	-
c. Finance leases	-	-	-
39. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	189	4	193
40. Total liabilities	338	827	1,165
41. NET ASSETS COMMITTED	1,547	29,163	30,710
EQUITY			
42. Accumulated surplus			20,568
43. Asset revaluation reserve			10,142
44. TOTAL EQUITY			30,710
Note to system assets:			
45. Current replacement cost of system assets			58,403
46. Accumulated current cost depreciation of system assets			(30,855)
47. Written down current cost of system assets			27,548

Warrumbungle Shire Council

Special Schedule No. 5 - Sewerage Service Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2013

\$'000	Actuals 2013	Actuals 2012
A Expenses and Income Expenses		
1. Management expenses		
a. Administration	109	145
b. Engineering and Supervision	62	26
2. Operation and Maintenance expenses		
- Mains		
a. Operation expenses	27	39
b. Maintenance expenses	85	90
- Pumping Stations		
c. Operation expenses (excluding energy costs)	49	33
d. Energy costs	59	54
e. Maintenance expenses	69	45
- Treatment		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	306	300
g. Chemical costs	16	8
h. Energy costs	16	19
i. Effluent Management	7	4
j. Biosolids Management	-	-
k. Maintenance expenses	48	85
- Other		
l. Operation expenses	7	15
m. Maintenance expenses	-	1
3. Depreciation expenses		
a. System assets	386	386
b. Plant and equipment	16	26
4. Miscellaneous expenses		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	-	-
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	-
f. Aboriginal Communities Water & Sewerage Program	-	-
d. Tax Equivalents Dividends (actually paid)	-	-
5. Total expenses	1,262	1,276

Warrumbungle Shire Council

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 2013

\$'000	Actuals 2013	Actuals 2012
Income		
6. Residential charges (including rates)	820	821
7. Non-residential charges		
a. Access (including rates)	187	194
b. Usage charges	128	108
8. Trade Waste Charges		
a. Annual Fees	-	-
b. Usage charges	-	-
c. Excess mass charges	-	-
d. Re-inspection fees	-	-
9. Extra charges	-	-
10. Interest income	147	55
11. Other income	15	23
11a. Aboriginal Communities Water & Sewerage Program	-	-
12. Grants		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	41	29
c. Other grants	-	-
13. Contributions		
a. Developer charges	-	-
b. Developer provided assets	-	-
c. Other contributions	1	-
14. Total income	1,339	1,230
15. Gain (or loss) on disposal of assets	-	-
16. Operating Result	77	(46)
16a. Operating Result (less grants for acquisition of assets)	77	(46)

Warrumbungle Shire Council

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 2013

\$'000	Actuals 2013	Actuals 2012
B Capital transactions		
Non-operating expenditures		
17. Acquisition of Fixed Assets		
a. New Assets for Improved Standards	-	-
b. New Assets for Growth	-	24
c. Renewals	19	3
d. Plant and equipment	-	-
18. Repayment of debt		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
19. Transfer to sinking fund	-	-
20. Totals	19	27
Non-operating funds employed		
21. Proceeds from disposal of assets	-	-
22. Borrowing utilised		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
23. Transfer from sinking fund	-	-
24. Totals	-	-
C Rates and charges		
25. Number of assessments		
a. Residential (occupied)	2,069	2,003
b. Residential (unoccupied, ie. vacant lot)	116	116
c. Non-residential (occupied)	402	373
d. Non-residential (unoccupied, ie. vacant lot)	74	71
26. Number of ETs for which developer charges were received	- ET	- ET
27. Total amount of pensioner rebates (actual dollars)	\$	-

Warrumbungle Shire Council

Special Schedule No. 5 - Sewerage Cross Subsidies

for the financial year ended 30 June 2013

\$'000	Yes	No	Amount
D Best practice annual charges and developer charges*			
28. Annual charges			
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 land value from access charges (ie rates)?	<input type="checkbox"/>	<input type="checkbox"/>	
NB. 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, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.			
b. Cross-subsidy to non-residential customers (page 45 of Guidelines)			<input type="text"/>
c. Cross-subsidy to trade waste discharges (page 46 of Guidelines)			<input type="text"/>
29. Developer charges			
a. Has council completed a sewerage Development Servicing** Plan?	<input type="checkbox"/> No	<input type="checkbox"/>	
b. Total cross-subsidy in sewerage developer charges for 2012/13 (page 47 of Guidelines)			<input type="text"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.			
30. Disclosure of cross-subsidies			
Total of cross-subsidies (28b + 28c + 29b)			<input type="text" value="-"/>

* 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.

Warrumbungle Shire Council

Special Schedule No. 6 - Sewerage Service Statement of Financial Position

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2013

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
31. Cash and investments			
a. Developer charges	27	-	27
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	1,058	1,067	2,125
32. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	473	-	473
c. User Charges	82	-	82
d. Other	127	1,266	1,393
33. Inventories	4	-	4
34. Property, plant and equipment			
a. System assets	-	20,868	20,868
b. Plant and equipment	-	688	688
35. Other assets	-	-	-
36. Total Assets	1,771	23,889	25,660
LIABILITIES			
37. Bank overdraft	-	-	-
38. Creditors	25	-	25
39. Borrowings			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
40. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	49	1	50
41. Total Liabilities	74	1	75
42. NET ASSETS COMMITTED	1,697	23,888	25,585
EQUITY			
42. Accumulated surplus			13,348
44. Asset revaluation reserve			12,237
45. TOTAL EQUITY			25,585
Note to system assets:			
46. Current replacement cost of system assets			34,522
47. Accumulated current cost depreciation of system assets			(13,654)
48. Written down current cost of system assets			20,868

Warrumbungle Shire Council

Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2013

Administration ⁽¹⁾

(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 ⁽¹⁾

(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 4c of Special Schedules 3 and 5) includes all expenses not recorded elsewhere.

Revaluation decrements (item 4b of Special Schedules 3 and 5) is to be used when I,PP&E decreases in FV.

Impairment Losses (item 4d & 4e of Special Schedules 3 and 5) are to be used when the carrying amount of an asset exceeds its recoverable amount (refer to page D-31).

Aboriginal Communities Water and Sewerage Program (item 4f of Special Schedules 3 and 5) is to be used when operation and maintenance work has been undertaken on behalf of the Aboriginal Communities Water and Sewerage Program. Similarly, income for item 11a of Special Schedule 3 and item 12a of Special Schedule 5 are for services provided to the Aboriginal Communities Water and Sewerage Program and is not part of Council's water supply and sewerage revenue.

Residential charges ⁽²⁾ (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 Usage Charges.

Non-residential charges ⁽²⁾ (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 Usage 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 8d 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) incl. capital contributions for water supply or sewerage services received by Council under Section 565 of the Local Government Act.

Notes:

⁽¹⁾ 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).

⁽²⁾ To enable accurate reporting of **residential revenue from usage charges**, it is essential for councils to accurately separate their residential (item 6) charges and non-residential (item 7) charges.

		Dep'n. Rate (%)	Dep'n Expense (\$)			Accum. Depreciation Amortisation & Impairment	Carrying Amount (WDV)		Estimated cost to bring up to a satisfactory condition / standard ⁽¹⁾	Required ⁽²⁾ Annual Maintenance	Current ⁽³⁾ Annual Maintenance
ASSET CLASS	Asset Category			Cost	Valuation			Asset Condition#.			
Buildings		per Note 1	per Note 4	<<<<<<<<<< per Note 9 >>>>>>>>>							
	Council Offices	1% to 7%	29		7,178	2,682	4,496	1.83	2,447	73	218
	Council Works Depot	1% to 7%	42		4,506	2,758	1,748	2.70	1,470	87	153
	Council Halls	1% to 7%	125		10,882	6,804	4,078	3.34	6,936	246	193
	Council Houses	1% to 7%	37		2,488	994	1,494	2.45	299	51	40
	Medical Centres	1% to 7%	20		1,585	577	1,008	2.12	-	37	60
	Library	1% to 7%	23		1,501	429	1,072	2.00	-	36	5
	Recreation & Culture	1% to 7%	91		12,468	8,082	4,386	2.97	8,586	170	279
	Childcare Centre(s)	1% to 7%	18		2,507	868	1,639	1.84	-	24	8
	Amenities/Toilets	1% to 7%	9		2,084	608	1,476	1.71	41	29	201
	Emergency Centres	1% to 7%	31		3,019	749	2,270	1.26	152	71	5
	Other	1% to 7%	97		11,254	5,395	5,859	2.31	2,966	271	-
	sub total		522	-	59,472	29,946	29,526		22,897	1,095	1,162
Other Structures											
	Assets not included in Buildings	2.80%	327		11,479	3,708	7,771	2.25	1,651	81	31
	sub total		327	-	11,479	3,708	7,771		1,651	81	31
Public Roads											
	Sealed Roads	1.90%	3,227		166,686	23,324	143,362	1.63	6,896	575	1,885
	Unsealed Roads	8.00%	1,553		19,202	3,228	15,974	2.30	14,130	3,071	1,956
	Bridges	1.00%	185		43,960	6,358	37,602	1.75		119	37
	Footpaths	3.30%	107		4,488	1,224	3,264	2.45	204	109	38
	Carparks	1.60%	5		300	34	266	2.08	-	1	-
	Kerb and Gutter	1.40%	87		12,770	2,507	10,263	1.92	128	87	59
	Other Aerodromes	1.60%	38		2,272	216	2,056	1.72	103	59	71
	sub total		5,202	-	249,678	36,891	212,787		21,461	4,021	4,046

		Dep'n. Rate (%)	Dep'n Expense (\$)	Cost	Valuation	Accum. Depreciation Amortisation & Impairment	Carrying Amount (WDV)	Asset Condition ^{#.}	Estimated cost to bring up to a satisfactory condition / standard ⁽¹⁾	Required ⁽²⁾ Annual Maintenance	Current ⁽³⁾ Annual Maintenance
ASSET CLASS	Asset Category										
Water		per Note 1	per Note 4	<<<<<<<<<< per Note 9 >>>>>>>>>							
	Treatment Plants	2.40%	211		12,396	4,522	7,874	2.24	-	170	184
	Reservoirs	1.30%	187		21,951	9,942	12,009	2.34	1,355	50	44
	Mains	1.40%	288		22,662	15,502	7,160	2.85	7,616	319	433
	Pump Station	2.40%	37		1,394	889	505	2.53	37	20	20
	sub total		723	-	58,403	30,855	27,548		9,008	559	681
Sewerage											
	Pump Stations	2.40%	112		6,467	2,759	3,708	2.69	704	53	69
	Mains	1.10%	148		21,490	6,216	15,274	1.95	-	183	85
	Treatment Works	1.80%	120		6,268	4,575	1,693	2.93	813	58	48
	Reservoirs	2.00%	6		297	104	193	3.00	-	-	-
	sub total		386	-	34,522	13,654	20,868		1,517	294	202

ASSET CLASS	Asset Category	Dep'n. Rate (%)	Dep'n Expense (\$)	Cost	Valuation	Accum. Depreciation Amortisation & Impairment	Carrying Amount (WDV)	Asset Condition ^{#.}	Estimated cost to bring up to a satisfactory condition / standard ⁽¹⁾	Required ⁽²⁾ Annual Maintenance	Current ⁽³⁾ Annual Maintenance
Drainage Works		per Note 1	per Note 4	<<<<<<<<<< per Note 9 >>>>>>>>>							
	Stormwater Conduits	2.00%	112	-	6,767	2,368	4,399	3.32	2,944	114	35
	Other (Pits)	2.00%	28	-	1,419	457	962	3.04	692	23	5
	Other (Headwalls)	2.00%	1	-	17	4	13	3.46	2	1	-
	sub total			141	-	8,203	2,829	5,374		3,638	138
	TOTAL - ALL ASSETS		7,301	-	421,757	117,883	303,874		60,172	6,188	6,162

- (1). Satisfactory refers to estimated cost to bring the asset to a satisfactory condition as deemed by Council. It does not include any planned enhancements to the existing asset.
- (2). Required Annual Maintenance is what should be spent to maintain assets in a satisfactory standard.
- (3). Current Annual Maintenance is what has been spent in the current year to maintain assets.

1	Excellent - No work required (normal maintenance)
2	Good - Only minor maintenance work required
3	Average - Maintenance work required
4	Poor - Renewal required
5	Very Poor - Urgent renewal/upgrading required

Warrumbungle Shire Council

Special Schedule No. 8 - Financial Projections

as at 30 June 2013

\$'000	Actual ⁽¹⁾ 12/13	Forecast ⁽³⁾ 13/14	Forecast ⁽³⁾ 14/15	Forecast ⁽³⁾ 15/16	Forecast ⁽³⁾ 16/17	Forecast ⁽³⁾ 17/18	Forecast ⁽³⁾ 18/19	Forecast ⁽³⁾ 19/20	Forecast ⁽³⁾ 20/21	Forecast ⁽³⁾ 21/22	Forecast ⁽³⁾ 22/23
(i) OPERATING BUDGET											
Income from continuing operations	35,905	34,643	36,246	36,422	37,347	38,258	39,125	40,170	41,145	42,241	43,297
Expenses from continuing operations	36,834	37,549	38,089	39,097	40,236	41,346	42,501	43,688	44,838	46,104	47,257
Operating Result from Continuing Operations	(929)	(2,906)	(1,843)	(2,675)	(2,889)	(3,088)	(3,376)	(3,518)	(3,693)	(3,863)	(3,960)
(ii) CAPITAL BUDGET											
New Capital Works ⁽²⁾	5,690	9,334	7,483	7,217	6,825	8,135	7,755	7,223	7,001	7,166	7,345
Replacement/Refurbishment of Existing Assets	8,303	870	1,838	733	643	1,210	1,404	960	1,090	1,068	1,095
Total Capital Budget	13,993	10,204	9,321	7,950	7,468	9,345	9,159	8,183	8,091	8,234	8,440
Funded by:											
– Loans	3,800	2,350	520	230	-	-	-	-	-	-	-
– Asset sales	1,338	859	890	865	864	864	864	864	864	864	864
– Reserves	220	-	-	-	-	-	-	-	-	-	-
– Grants/Contributions	2,402	2,050	2,920	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050
– Recurrent revenue	6,233	4,945	4,991	4,805	4,554	6,431	6,245	5,269	5,177	5,320	5,526
– Other	-	-	-	-	-	-	-	-	-	-	-
	13,993	10,204	9,321	7,950	7,468	9,345	9,159	8,183	8,091	8,234	8,440

Notes:

(1) From 12/13 Income Statement.

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

(3) Financial projections should be in accordance with Council's Integrated Planning and Reporting framework.