

Warrumbungle Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2014

"excellence in local government"



Warrumbungle Shire Council

Special Schedules

for the financial year ended 30 June 2014

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¹ Special Schedules are not audited (with the exception of Special Schedule 9).

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 (NOW), and
 - the Office of Local Government (OLG).
- (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 2014

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Governance	333	2	-	(331)
Administration	5,202	656	-	(4,546)
Public Order and Safety				
Fire Service Levy, Fire Protection, Emergency Services	3,411	2,255	363	(793)
Beach Control	-	-	-	-
Enforcement of Local Govt. Regulations	257	70	-	(187)
Animal Control	156	21	-	(135)
Other	30	8	-	(22)
Total Public Order & Safety	3,854	2,354	363	(1,137)
Health	215	82	-	(133)
Environment				
Noxious Plants and Insect/Vermin Control	95	-	-	(95)
Other Environmental Protection	-	-	-	-
Solid Waste Management	1,970	2,034	-	64
Street Cleaning	252	-	-	(252)
Drainage	250	-	-	(250)
Stormwater Management	-	-	-	-
Total Environment	2,567	2,034	-	(533)
Community Services and Education				
Administration & Education	106	81	-	(25)
Social Protection (Welfare)	39	37	-	(2)
Aged Persons and Disabled	809	904	-	95
Children's Services	2,244	2,016	-	(228)
Total Community Services & Education	3,198	3,038	-	(160)
Housing and Community Amenities				
Public Cemeteries	117	65	-	(52)
Public Conveniences	438	50	-	(388)
Street Lighting	88	20	-	(68)
Town Planning	111	103	-	(8)
Other Community Amenities	-	-	-	-
Total Housing and Community Amenities	754	238	-	(516)
Water Supplies	2,923	2,868	325	270
Sewerage Services	1,449	1,362	-	(87)

Warrumbungle Shire Council

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

for the financial year ended 30 June 2014

\$'000

Function or Activity	Expenses from Continuing Operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Recreation and Culture				
Public Libraries	550	55	-	(495)
Museums	-	-	-	-
Art Galleries	-	-	-	-
Community Centres and Halls	231	39	-	(192)
Performing Arts Venues	-	-	-	-
Other Performing Arts	-	-	-	-
Other Cultural Services	-	-	-	-
Sporting Grounds and Venues	346	41	-	(305)
Swimming Pools	1,318	115	-	(1,203)
Parks & Gardens (Lakes)	868	7	-	(861)
Other Sport and Recreation	12	-	-	(12)
Total Recreation and Culture	3,325	257	-	(3,068)
Fuel & Energy	-	-	-	-
Agriculture	-	-	-	-
Mining, Manufacturing and Construction				
Building Control	160	59	-	(101)
Other Mining, Manufacturing & Construction	1,726	1,568	-	(158)
Total Mining, Manufacturing and Const.	1,886	1,627	-	(259)
Transport and Communication				
Urban Roads (UR) - Local	805	42	-	(763)
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	1,981	-	-	(1,981)
Sealed Rural Roads (SRR) - Regional	2,873	2,543	400	70
Unsealed Rural Roads (URR) - Local	3,250	905	122	(2,223)
Unsealed Rural Roads (URR) - Regional	-	-	-	-
Bridges on UR - Local	-	-	-	-
Bridges on SRR - Local	314	-	-	(314)
Bridges on URR - Local	-	-	-	-
Bridges on Regional Roads	-	-	-	-
Parking Areas	10	-	-	(10)
Footpaths	249	65	-	(184)
Aerodromes	156	4	-	(152)
Other Transport & Communication	3,045	2,806	-	(239)
Total Transport and Communication	12,683	6,365	522	(5,796)
Economic Affairs				
Camping Areas & Caravan Parks	-	-	-	-
Other Economic Affairs	681	195	-	(486)
Total Economic Affairs	681	195	-	(486)
Totals – Functions	39,070	21,078	1,210	(16,782)
General Purpose Revenues ⁽²⁾		10,897		10,897
Share of interests - joint ventures & associates using the equity method	-	26		26
NET OPERATING RESULT ⁽¹⁾	39,070	32,001	1,210	(5,859)

(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 2014

\$'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	392	4,901	5,293	-	389	-	-	302	440	4,464	4,904
Other	-	-	-							-	-
Total Loans	392	4,901	5,293	-	389	-	-	302	440	4,464	4,904
Other Long Term Debt											
Ratepayers Advances	-	-	-							-	-
Government Advances	-	-	-							-	-
Finance Leases	5	-	5		5			43		-	-
Deferred Payments	-	-	-							-	-
Total Long Term Debt	5	-	5	-	5	-	-	43	-	-	-
Total Debt	397	4,901	5,298	-	394	-	-	345	440	4,464	4,904

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 2014

\$'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	1,264,850
Water			
Sewer			
Domestic Waste Management			
Gas			
Other			
Totals	1,500,000	198,737	1,264,850

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	1,264,850
Totals							1,500,000	198,737	1,264,850

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 2014

\$'000	Actuals 2014	Actuals 2013
A Expenses and Income Expenses		
1. Management expenses		
a. Administration	202	237
b. Engineering and Supervision	271	142
2. Operation and Maintenance expenses		
- Dams & Weirs		
a. Operation expenses	13	23
b. Maintenance expenses	-	-
- Mains		
c. Operation expenses	10	5
d. Maintenance expenses	396	358
- Reservoirs		
e. Operation expenses	32	35
f. Maintenance expenses	59	44
- Pumping Stations		
g. Operation expenses (excluding energy costs)	29	32
h. Energy costs	244	153
i. Maintenance expenses	23	20
- Treatment		
j. Operation expenses (excluding chemical costs)	349	347
k. Chemical costs	97	115
l. Maintenance expenses	173	184
- Other		
m. Operation expenses	41	55
n. Maintenance expenses	44	75
o. Purchase of water	-	3
3. Depreciation expenses		
a. System assets	756	723
b. Plant and equipment	72	56
4. Miscellaneous expenses		
a. Interest expenses	42	46
b. Revaluation Decrements	-	-
c. Other expenses	70	116
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	-
f. Aboriginal Communities Water & Sewerage Program	-	-
g. Tax Equivalents Dividends (actually paid)	-	-
5. Total expenses	2,923	2,769

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 2014

\$'000	Actuals 2014	Actuals 2013
Income		
6. Residential charges		
a. Access (including rates)	1,003	988
b. Usage charges	1,086	1,039
7. Non-residential charges		
a. Access (including rates)	228	224
b. Usage charges	296	298
8. Extra charges	-	-
9. Interest income	114	65
10. Other income	97	61
10a. Aboriginal Communities Water and Sewerage Program	-	-
11. Grants		
a. Grants for acquisition of assets	325	247
b. Grants for pensioner rebates	44	45
c. Other grants	-	-
12. Contributions		
a. Developer charges	-	8
b. Developer provided assets	-	-
c. Other contributions	-	-
13. Total income	3,193	2,975
14. Gain (or loss) on disposal of assets	-	-
15. Operating Result	270	206
15a. Operating Result (less grants for acquisition of assets)	(55)	(41)

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 2014

\$'000	Actuals 2014	Actuals 2013
B Capital transactions		
Non-operating expenditures		
16. Acquisition of Fixed Assets		
a. New Assets for Improved Standards	326	243
b. New Assets for Growth	-	-
c. Renewals	34	153
d. Plant and equipment	-	-
17. Repayment of debt		
a. Loans	35	36
b. Advances	-	-
c. Finance leases	-	-
18. Transfer to sinking fund	-	-
19. Totals	395	432
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)	2,658	2,659
b. Residential (unoccupied, ie. vacant lot)	163	165
c. Non-residential (occupied)	451	464
d. Non-residential (unoccupied, ie. vacant lot)	63	65
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 2014

\$'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"/> <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 2014

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
30. Cash and investments			
a. Developer charges	89	-	89
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	1,834	203	2,037
31. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	761	-	761
c. User Charges	-	-	-
d. Other	7	-	7
32. Inventories	6	-	6
33. Property, plant and equipment			
a. System assets	-	29,798	29,798
b. Plant and equipment	-	391	391
34. Other assets	-	-	-
35. Total assets	2,697	30,392	33,089
LIABILITIES			
36. Bank overdraft	-	-	-
37. Creditors	17	-	17
38. Borrowings			
a. Loans	68	758	826
b. Advances	-	-	-
c. Finance leases	-	-	-
39. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	150	2	152
40. Total liabilities	235	760	995
41. NET ASSETS COMMITTED	2,462	29,632	32,094
EQUITY			
42. Accumulated surplus			20,989
43. Asset revaluation reserve			11,105
44. TOTAL EQUITY			32,094
Note to system assets:			
45. Current replacement cost of system assets			60,219
46. Accumulated current cost depreciation of system assets			(32,497)
47. Written down current cost of system assets			27,722

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 2014

\$'000	Actuals 2014	Actuals 2013
A Expenses and Income Expenses		
1. Management expenses		
a. Administration	158	109
b. Engineering and Supervision	88	62
2. Operation and Maintenance expenses		
- Mains		
a. Operation expenses	36	27
b. Maintenance expenses	169	85
- Pumping Stations		
c. Operation expenses (excluding energy costs)	50	49
d. Energy costs	61	59
e. Maintenance expenses	62	69
- Treatment		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	324	306
g. Chemical costs	12	16
h. Energy costs	18	16
i. Effluent Management	14	7
j. Biosolids Management	-	-
k. Maintenance expenses	57	48
- Other		
l. Operation expenses	3	7
m. Maintenance expenses	1	-
3. Depreciation expenses		
a. System assets	378	386
b. Plant and equipment	18	16
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	-	-
g. Tax Equivalents Dividends (actually paid)	-	-
5. Total expenses	1,449	1,262

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 2014

\$'000	Actuals 2014	Actuals 2013
Income		
6. Residential charges (including rates)	930	820
7. Non-residential charges		
a. Access (including rates)	174	187
b. Usage charges	91	128
8. Trade Waste Charges		
a. Annual Fees	-	-
b. Usage charges	-	-
c. Excess mass charges	-	-
d. Re-inspection fees	-	-
9. Extra charges	-	-
10. Interest income	223	147
11. Other income	10	15
11a. Aboriginal Communities Water & Sewerage Program	-	-
12. Grants		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	12	41
c. Other grants	-	-
13. Contributions		
a. Developer charges	-	-
b. Developer provided assets	-	-
c. Other contributions	-	1
14. Total income	1,440	1,339
15. Gain (or loss) on disposal of assets	-	-
16. Operating Result	(9)	77
16a. Operating Result (less grants for acquisition of assets)	(9)	77

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 2014

\$'000	Actuals 2014	Actuals 2013
B Capital transactions		
Non-operating expenditures		
17. Acquisition of Fixed Assets		
a. New Assets for Improved Standards	8	-
b. New Assets for Growth	-	-
c. Renewals	25	19
d. Plant and equipment	68	-
18. Repayment of debt		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
19. Transfer to sinking fund	-	-
20. Totals	101	19
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)	2,009	2,069
b. Residential (unoccupied, ie. vacant lot)	118	116
c. Non-residential (occupied)	367	402
d. Non-residential (unoccupied, ie. vacant lot)	69	74
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 2014

\$'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"/>	<input type="checkbox"/> NO	
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 2014

\$'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	1,950	558	2,508
32. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	587	-	587
c. User Charges	-	-	-
d. Other	131	1,137	1,268
33. Inventories	-	-	-
34. Property, plant and equipment			
a. System assets	-	21,622	21,622
b. Plant and equipment	-	282	282
35. Other assets	-	-	-
36. Total Assets	2,695	23,599	26,294
LIABILITIES			
37. Bank overdraft	-	-	-
38. Creditors	24	-	24
39. Borrowings			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
40. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	55	1	56
41. Total Liabilities	79	1	80
42. NET ASSETS COMMITTED	2,616	23,598	26,214
EQUITY			
42. Accumulated surplus			12,245
44. Asset revaluation reserve			13,969
45. TOTAL EQUITY			26,214
Note to system assets:			
46. Current replacement cost of system assets			35,519
47. Accumulated current cost depreciation of system assets			(14,425)
48. Written down current cost of system assets			21,094

Warrumbungle Shire Council

Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2014

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.

Warrumbungle Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets

as at 30 June 2014

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard ⁽¹⁾	Required Annual Maintenance ⁽²⁾	Actual Maintenance 2013/14 ⁽³⁾	Written Down Value (WDV) ⁽⁴⁾	Assets in Condition as a % of WDV ^{(4), (5)}				
						1	2	3	4	5
Buildings	Council Offices	-	75	293	10,445	39%	9%	53%	0%	0%
	Council Works Depot	236	89	154	3,031	12%	6%	76%	7%	0%
	Council Public Halls	-	252	254	4,078	20%	3%	77%	0%	0%
	Council Houses	-	52	74	2,110	0%	50%	50%	0%	0%
	Medical Centres	-	38	67	2,344	19%	38%	43%	0%	0%
	Library	-	37	-	1,224	0%	100%	0%	0%	0%
	Recreation & Culture	330	174	336	8,665	7%	5%	85%	3%	1%
	Specialised Buildings	57	278	36	5,350	21%	7%	72%	1%	0%
	Childcare Centre(s)	-	25	-	1,002	99%	1%	1%	0%	0%
	Amenities/Toilets	-	30	216	814	52%	0%	48%	0%	0%
	Emergency Centres	-	73	-	2,470	81%	4%	15%	0%	0%
	sub total	623	1,123	1,430	41,533	25.9%	12.8%	60.0%	1.1%	0.1%
Other Structures	Other Structures	3,627	83	21	7,728	23%	28%	26%	22%	0%
	sub total	3,627	83	21	7,728	23.3%	28.2%	26.2%	22.3%	0.0%
Roads	Sealed Roads Surface	294	144	496	29,660	28%	9%	63%	1%	0%
	Sealed Roads Structure	77	431	1,765	112,037	36%	62%	2%	0%	0%
	Unsealed Roads	2,444	3,148	1,829	15,303	20%	14%	57%	9%	0%
	Bridges	2,117	122	42	40,107	46%	10%	37%	6%	0%
	Footpaths	287	112	54	3,599	29%	11%	58%	2%	0%
	Carparks	-	1	5	200	0%	88%	12%	0%	0%
	Kerb and Gutter	157	89	49	10,214	12%	17%	68%	3%	0%
	Other Aerodromes	103	60	108	1,256	93%	1%	4%	3%	0%
	sub total	5,479	4,107	4,348	212,376	34.8%	37.7%	25.3%	2.2%	0.1%

Warrumbungle Shire Council

Special Schedule No. 7 - Condition of Public Works (continued)

as at 30 June 2014

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard ⁽¹⁾	Required Annual Maintenance ⁽²⁾	Actual Maintenance 2013/14 ⁽³⁾	Written Down Value (WDV) ⁽⁴⁾	Assets in Condition as a % of WDV ^{(4), (5)}				
						1	2	3	4	5
Water Supply Network	Mains	3,908	327	396	7,225	6%	28%	48%	18%	0%
	Reservoirs	746	51	59	12,156	0%	68%	30%	2%	0%
	Pumping Station/s	38	21	23	478	4%	42%	54%	1%	0%
	Treatment Plants	-	174	173	7,863	7%	63%	30%	0%	0%
	Other	-	-	44	-	0%	0%	0%	0%	0%
	sub total	4,692	573	695	27,722	3.8%	55.4%	35.3%	5.5%	0.0%
Sewerage Network	Mains	-	188	169	15,554	10%	86%	4%	0%	0%
	Pumping Station/s	705	54	62	3,622	0%	52%	25%	22%	0%
	Treatment Works	835	59	57	1,918	1%	7%	91%	0%	0%
	sub total	1,540	301	288	21,094	7.3%	73.0%	15.9%	3.8%	0.0%

Warrumbungle Shire Council

Special Schedule No. 7 - Condition of Public Works (continued)

as at 30 June 2014

\$'000

Asset Class	Asset Category	Estimated cost to bring up to a satisfactory standard ⁽¹⁾	Required Annual Maintenance ⁽²⁾	Actual Maintenance 2013/14 ⁽³⁾	Written Down Value (WDV) ⁽⁴⁾	Assets in Condition as a % of WDV ^{(4), (5)}				
						1	2	3	4	5
Stormwater Drainage	Retarding Basins	-	-	-	-	0%	0%	0%	0%	0%
	Outfalls	-	-	-	-	0%	0%	0%	0%	0%
	Stormwater Culverts	2,944	117	40	4,440	11%	2%	55%	32%	0%
	Other (Pits)	692	24	9	933	0%	3%	54%	43%	0%
	Other (Headwalls)	2	1	-	12	0%	9%	81%	10%	0%
	sub total	3,638	142	49	5,385	9.1%	2.2%	54.9%	33.9%	0.0%
	TOTAL - ALL ASSETS	19,599	6,329	6,831	315,838	28.4%	37.5%	30.6%	3.5%	0.1%

Notes:

- (1). Satisfactory is defined as "satisfying expectations or needs, leaving no room for complaint, causing satisfaction, adequate".
The estimated cost to bring assets to a satisfactory standard is the amount of money that is required to be spent on an asset to ensure that it is in a satisfactory standard.
This estimated cost should not include any planned enhancements (ie.to heighten, intensify or improve the facilities).
- (2). Required Annual Maintenance is "what should be spent to maintain assets in a satisfactory standard.
- (3). Actual Maintenance is what has been spent in the current year to maintain the assets.
Actual Maintenance may be higher or lower than the required annual maintenance due to the timing of when the maintenance actually occurs.
- (4). Written Down Value is in accordance with Note 9 of Council's General Purpose Financial Statements
- (5). **Infrastructure Asset Condition Assessment "Key"**

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. 7 - Report on Infrastructure Assets (continued)
for the financial year ended 30 June 2014

\$ '000	Amounts 2014	Indicator 2014	Prior Period 2013	
Infrastructure Asset Performance Indicators Consolidated				
1. Building and Infrastructure Renewals Ratio				
Asset Renewals (Building and Infrastructure) ⁽¹⁾	4,526	59.75%	63.28%	44.38%
Depreciation, Amortisation & Impairment	7,575			
2. Infrastructure Backlog Ratio				
Estimated Cost to bring Assets to a Satisfactory Condition	19,599	0.06	0.20	0.27
Total value ⁽²⁾ of Infrastructure, Building, Other Structures & depreciable Land Improvement Assets	317,395			
3. Asset Maintenance Ratio				
Actual Asset Maintenance	6,831	1.08	1.00	1.00
Required Asset Maintenance	6,329			
4. Capital Expenditure Ratio				
Annual Capital Expenditure	9,971	0.99	1.21	0.75
Annual Depreciation	10,061			

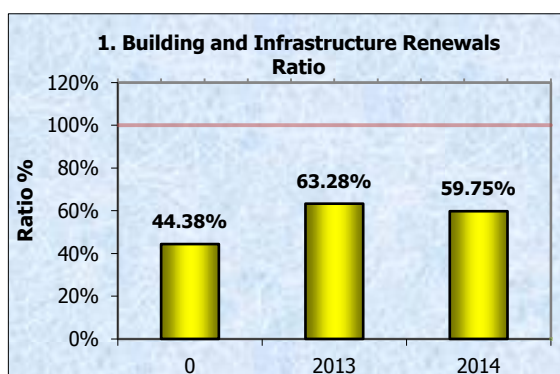
Notes

⁽¹⁾ Asset Renewals represent the replacement &/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance. Asset Renewals include building and infrastructure assets only.

⁽²⁾ Written down value

Warrumbungle Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued) for the financial year ended 30 June 2014



Minimum 100.00%

Source for Benchmark: TCorp Sustainability Review of NSW Local Govt. (2013)

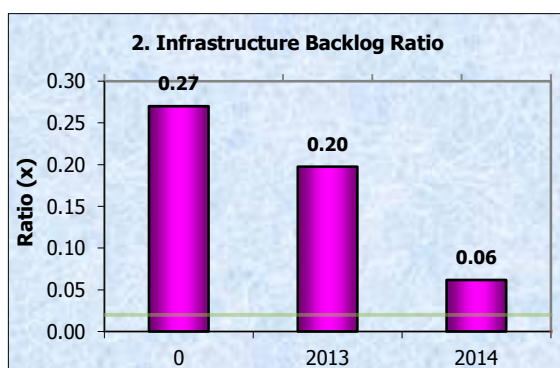
Purpose of Asset Renewals Ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on 2013/14 Result

2013/14 Ratio 59.75%

Council's Asset Renewal Ratio is below the required benchmark due to overly conservative depreciation assumptions relating to Council's road network, significant capital expenditure over the last few years on capital expansion (in particular the new Council building) which is now being re-directed to renewals. This ratio should improve in coming years.



Maximum 0.02

Source for Benchmark: TCorp Sustainability Review of NSW Local Govt. (2013)

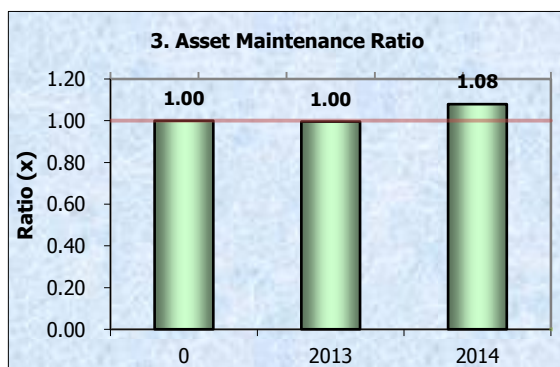
Purpose of Infrastructure Backlog Ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on 2013/14 Result

2013/14 Ratio 0.06 x

Council's backlog has decreased over the last few years as Council improves its understanding of asset management principles, and reviews asset condition data as part of recent revaluations, and community expectations and service levels as part of Council's new Delivery Program.



Minimum 1.00

Source for Benchmark: TCorp Sustainability Review of NSW Local Govt. (2013)

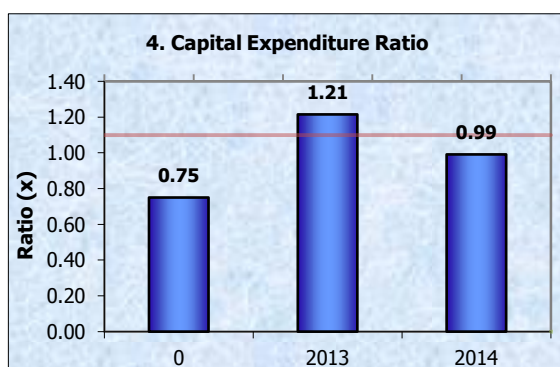
Purpose of Asset Maintenance Ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the Infrastructure Backlog growing.

Commentary on 2013/14 Result

2013/14 Ratio 1.08 x

Although the true cost of Council's asset maintenance requirements is difficult to measure, it is Council's view that it is spending sufficient maintenance monies on its asset network when compared to the required level of expenditure.



Minimum 1.10

Source for Benchmark: TCorp Sustainability Review of NSW Local Govt. (2013)

Purpose of Capital Expenditure Ratio

To assess the extent to which a Council is expanding its asset base thru capital expenditure on both new assets and the replacement and renewal of existing assets.

Commentary on 2013/14 Result

2013/14 Ratio 0.99 x

Council has generally met or come close to meeting this ratio over the last three years due to significant expenditure on the new Council building which has been treated as capital expansion.

Warrumbungle Shire Council

Special Schedule No. 7 - Report on Infrastructure Assets (continued) for the financial year ended 30 June 2014

\$ '000	Water 2014	Sewer 2014	General ⁽¹⁾ 2014
Infrastructure Asset Performance Indicators By Fund			
1. Building and Infrastructure Renewals Ratio			
<u>Asset Renewals (Building and Infrastructure) ⁽¹⁾</u>	4.34%	6.65%	69.79%
Depreciation, Amortisation & Impairment			
prior period:	20.56%	4.76%	72.20%
2. Infrastructure Backlog Ratio			
<u>Estimated Cost to bring Assets to a Satisfactory Condition</u>	0.16	0.07	0.05
Total value ⁽³⁾ of Infrastructure, Building, Other Structures & Depreciable Land Improvement Assets			
prior period:	0.32	0.07	0.19
3. Asset Maintenance Ratio			
<u>Actual Asset Maintenance</u>	1.21	0.96	1.07
Required Asset Maintenance			
prior period:	1.22	0.69	0.99
4. Capital Expenditure Ratio			
<u>Annual Capital Expenditure</u>	0.06	0.08	1.11
Annual Depreciation			
prior period:	0.51	0.05	1.34

Notes

⁽¹⁾ General Fund refers to all of Council's activities except for its Water & Sewer activities which are listed separately.

⁽²⁾ Asset Renewals represent the replacement &/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance. Asset Renewals include building and infrastructure assets only.

⁽³⁾ Written down value

Warrumbungle Shire Council

Special Schedule No. 8 - Financial Projections

as at 30 June 2014

\$'000	Actual ⁽¹⁾ 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	Forecast ⁽³⁾ 23/24
(i) OPERATING BUDGET											
Income from continuing operations	33,211	37,161	37,489	38,535	39,595	39,726	40,919	42,167	43,460	44,791	46,174
Expenses from continuing operations	39,070	37,833	38,836	39,925	41,003	42,265	43,372	44,569	45,798	47,082	48,455
Operating Result from Continuing Operations	(5,859)	(672)	(1,347)	(1,390)	(1,408)	(2,539)	(2,453)	(2,402)	(2,338)	(2,291)	(2,281)
(ii) CAPITAL BUDGET											
New Capital Works ⁽²⁾	2,327	3,005	1,988	1,927	1,897	1,130	1,266	982	1,182	1,362	879
Replacement/Refurbishment of Existing Assets	8,480	7,083	7,880	6,742	7,115	9,120	8,222	7,565	8,168	7,707	8,272
Total Capital Budget	10,807	10,088	9,868	8,669	9,012	10,250	9,488	8,547	9,350	9,069	9,151
Funded by:											
– Loans	-	2,180	400	-	-	-	-	-	-	-	-
– Asset sales	1,051	859	848	850	850	850	850	850	850	850	850
– Reserves	-	-	-	-	-	-	-	-	-	-	-
– Grants/Contributions	1,210	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015
– Recurrent revenue	8,546	6,034	7,605	6,804	7,147	8,385	7,623	6,682	7,485	7,204	7,286
– Other	-	-	-	-	-	-	-	-	-	-	-
	10,807	10,088	9,868	8,669	9,012	10,250	9,488	8,547	9,350	9,069	9,151

Notes:

(1) From 13/14 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.

Warrumbungle Shire Council

Special Schedule No. 9 - Permissible Income Calculation

for the financial year ended 30 June 2015

\$'000		Calculation 2013/14	Calculation 2014/15
Notional General Income Calculation ⁽¹⁾			
Last Year Notional General Income Yield	a	6,923	7,163
Plus or minus Adjustments ⁽²⁾	b	(3)	(6)
Notional General Income	c	6,920	7,157
Permissible Income Calculation			
Special variation percentage ⁽³⁾	d	0.00%	0.00%
or Rate peg percentage	e	3.40%	2.30%
or Crown land adjustment incl. rate peg percentage	f	0.00%	0.00%
less expiring Special variation amount	g	-	-
plus Special variation amount	h = c x d	-	-
or plus Rate peg amount	i = c x e	235	165
or plus Crown land adjustment and rate peg amount	j = c x f	-	-
sub-total	k = (c+g+h+i+j)	7,155	7,322
plus (or minus) last year's Carry Forward Total	l	8	6
less Valuation Objections claimed in the previous year	m	-	(6)
sub-total	n = (l + m)	8	0
Total Permissible income	o = k + n	7,163	7,322
less Notional General Income Yield	p	7,163	7,342
Catch-up or (excess) result	q = o - p	0	(20)
plus Income lost due to valuation objections claimed ⁽⁴⁾	r	6	1
less Unused catch-up ⁽⁵⁾	s	-	-
Carry forward to next year	t = q + r - s	6	(19)

Notes

- ¹ The Notional General Income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- ² Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called "supplementary valuations" as defined in the Valuation of Land Act 1916.
- ³ The Special Variation Percentage is inclusive of the Rate Peg percentage and where applicable crown land adjustment.
- ⁴ Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer-General. Councils can claim the value of the income lost due to valuation objections in any single year.
- ⁵ Unused catch-up amounts will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in setting the rates in a future year.