

Narrandera Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2008

"Achieving together"



Narrandera Shire Council

Special Schedules

for the financial year ended 30 June 2008

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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 Department of Energy, Utilities & Sustainability (DEUS), and
 - the Department 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 specific service financial activities.
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Narrandera Shire Council

Special Schedule No. 1 - Net Cost of Services
for the financial year ended 30 June 2008

\$'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
Governance	581	581	4	-	4	(577)	(577)
Administration							
Corporate Support	1,391		86	-		(1,305)	
Engineering and Works	41		90	-		49	
Other Support Services	-	1,432	-	-	176	-	(1,256)
Public Order and Safety							
Contributions to Fire Service Levy	-		-	-		-	
Fire Protection – Other	273		162	34		(77)	
Animal Control	90		13	-		(77)	
Beach Control	-		-	-		-	
Enforcement of Local Govt Regs	-		-	-		-	
Emergency Services	-		-	-		-	
Other	13	376	-	-	209	(13)	(167)
Health							
Administration and Inspection	36		27	-		(9)	
Immunisations	1		-	-		(1)	
Food Control	-		-	-		-	
Insect/Vermin Control	-		-	-		-	
Noxious Plants	90		12	-		(78)	
Health Centres	-		-	-		-	
Other	-	127	-	-	39	-	(88)
Community Services and Education							
Administration	-		-	-		-	
Family Day Care	-		-	-		-	
Child Care	-		-	-		-	
Youth Services	41		21	-		(20)	
Other Families and Children	-		-	-		-	
Aged and Disabled	650		538	-		(112)	
Teloca Services	1,950		1,770	-		(180)	
Aboriginal Services	-		-	-		-	
Other Community Services	30		15	-		(15)	
Education	44	2,715	93	-	2,437	49	(278)

Narrandera Shire Council

Special Schedule No. 1 - Net Cost of Services (continued)
for the financial year ended 30 June 2008

\$'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
Housing and Community Amenities							
Housing	13		23	-		10	
Town Planning	133		87	-		(46)	
Domestic Waste Management	343		528	-		185	
Other Waste Management	-		-	-		-	
Street Cleaning	-		-	-		-	
Other Sanitation and Garbage	-		-	-		-	
Drainage	96		78	-		(18)	
Stormwater Management	-		-	-		-	
Environmental Protection	23		54	-		31	
Public Cemeteries	99		110	-		11	
Public Conveniences	3		-	-		(3)	
Other Community Amenities	-	710	-	-	880	-	170
Water Supplies	1,077	1,077	1,114	-	1,114	37	37
Sewerage Services	1,069	1,069	879	-	879	(190)	(190)
Recreation and Culture							
Public Libraries	277		72	-		(205)	
Museums	-		-	-		-	
Art Galleries	-		-	-		-	
Community Centres	18		-	-		(18)	
Public Halls	-		-	-		-	
Other Cultural Services	-		-	-		-	
Swimming Pools	319		-	-		(319)	
Sporting Grounds	263		89	-		(174)	
Parks and Gardens (Lakes)	1,177		823	-		(354)	
Other Sport and Recreation	63	2,117	34	-	1,018	(29)	(1,099)
Fuel and Energy							
Gas Supplies	-	-	-	-	-	-	-
Mining, Manufacturing and Construction							
Building Control	-		-	-		-	
Abattoirs	-		-	-		-	
Quarries and Pits	-		-	-		-	
Other	-	-	-	-	-	-	-

Narrandera Shire Council

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

for the financial year ended 30 June 2008

\$'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
Transport and Communication							
Urban Roads (UR) - Local	665		15	-		(650)	
Urban Roads - Regional	-		-	-		-	
Sealed Rural Roads (SRR) - Local	883		-	-		(883)	
Sealed Rural Roads - Regional	-		-	-		-	
Unsealed Rural Roads (URR) - Local	658		-	-		(658)	
Unsealed Rural Roads - Regional	-		-	-		-	
Bridges on UR - Local	35		-	-		(35)	
Bridges on UR - Regional	-		-	-		-	
Bridges on SRR - Local	-		-	-		-	
Bridges on SRR - Regional	-		-	-		-	
Bridges on URR - Local	-		-	-		-	
Bridges on URR - Regional	-		-	-		-	
Footpaths	-		-	-		-	
Aerodromes	211		182	115		86	
Parking Areas	1		-	-		(1)	
Bus Shelters and Services	-		-	-		-	
Water Transport	-		-	-		-	
RTA Works (State)	677		729	292		344	
Street Lighting	75		19	-		(56)	
Other	23	3,228	38	375	1,765	390	(1,463)
Economic Affairs							
Private Works	44		55	-		11	
Caravan Parks	29		83	-		54	
Tourism and Area Promotion	314		118	-		(196)	
Industrial Development Promotion	56		3	-		(53)	
Saleyards and Markets	4		-	-		(4)	
Real Estate Development	1		81	-		80	
Council Buildings	42		66	-		24	
Other Business Undertakings	-	490	48	-	454	48	(36)
Totals – Functions		13,922	8,159	816	8,975		(4,947)
General Purpose Revenues⁽¹⁾			6,856		6,856	6,856	6,856
Share of interests - joint ventures & associates using the equity method	-	-	-	-	-	-	-
NET OPERATING RESULT FOR YEAR		13,922	15,015	816	15,831	1,909	1,909

Notes:

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

Narrandera Shire Council

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

for the financial year ended 30 June 2008

\$'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	5	65	70	-	5	-	-	5	5	60	65
Other	-	-	-	-	-	-	-	-	-	-	-
Total Loans	5	65	70	-	5	-	-	5	5	60	65
Other Long Term Debt											
Ratepayers Advances	-	-	-	-	-	-	-	-	-	-	-
Government Advances	-	-	-	-	-	-	-	-	-	-	-
Finance Leases	-	-	-	-	-	-	-	-	-	-	-
Deferred Payments	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Debt	-	-	-	-	-	-	-	-	-	-	-
Total Debt	5	65	70	-	5	-	-	5	5	60	65

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 GPFR's).

Narrandera Shire Council

Special Schedule No. 2(b) - Statement of Internal Loans [Section 410(3) LGA 1993] for the financial year ended 30 June 2008

\$'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	708	94	531
Sewer			
Domestic Waste Management			
Gas			
Other			
Totals	708	94	531

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
Airport - Reseal Runway	Water		30/06/08	10		7%	112	-	112
GF - Sports Ground Lights	Water	20/06/05	01/01/06	10	31/12/2015	5.75%	288	37	226
GF - Street Sweeper	Water	15/03/06	30/06/08	5	31/12/2010	5.75%	248	57	133
Caravan Park Improvements	Water		30/06/08	5		7%	60	-	60
Totals							708	94	531

Narrandera 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 2008

\$'000	Actuals 2008	Actuals 2007
A Expenses and Income		
Expenses		
1. Management expenses		
a. Administration	153	170
b. Engineering and Supervision	84	60
2. Operation and Maintenance		
- Dams & Weirs		
a. Operation expenses	-	-
b. Maintenance expenses	-	-
- Mains		
c. Operation expenses	-	-
d. Maintenance expenses	138	163
- Reservoirs		
e. Operation expenses	17	16
f. Maintenance expenses	-	-
- Pumping Stations		
g. Operation expenses (excluding energy costs)	-	-
h. Energy costs	183	164
i. Maintenance expenses	122	148
- Treatment		
j. Operation expenses (excluding energy costs)	-	-
k. Chemical costs	13	14
l. Maintenance expenses	-	-
- Other		
m. Operation expenses	-	-
n. Maintenance expenses	8	3
o. Purchase of water	11	7
3. Depreciation		
a. System assets	165	153
b. Plant and equipment	-	-
4. Miscellaneous expenses		
a. Interest expenses	-	-
b. Revaluation Decrements	546	-
c. Other expenses	43	43
d. Tax Equivalents Dividends (actually paid)	-	-
5. Total expenses	1,483	941

Narrandera 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 2008

\$'000	Actuals 2008	Actuals 2007
Income		
6. Residential charges		
a. Access (including rates)	424	422
b. User charges	427	574
7. Non-residential charges		
a. Access (including rates)	98	88
b. User charges	112	193
8. Extra charges	31	7
9. Interest income	-	325
10. Other income	-	-
11. Grants		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	23	23
c. Other grants	-	-
12. Contributions		
a. Developer charges	-	-
b. Developer provided assets	-	-
c. Other contributions	30	6
13. Total income	<u>1,145</u>	<u>1,638</u>
14. Gain or loss on disposal of assets	-	-
15. Operating Result	<u>(338)</u>	<u>697</u>
15a. Operating Result (less grants for acquisition of assets)	(338)	697

Narrandera 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 2008

\$'000	Actuals 2008	Actuals 2007
B Capital transactions		
Non-operating expenditures		
16. Acquisition of Fixed Assets		
a. Subsidised scheme	-	-
b. Other new system assets	265	476
c. Renewals	-	-
d. Plant and equipment	-	-
17. Repayment of debt		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
18. Transfer to sinking fund	-	-
19. Totals	265	476
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)	1,800	1,794
b. Residential (unoccupied)	89	94
c. Non-residential (occupied)	279	255
d. Non-residential (unoccupied)	75	77
25. Number of ETs for which developer charges were received	ET	- ET
26. Total amount (actual dollars) of pensioner rebates	\$ 42,852	\$ 43,000

Narrandera Shire Council

Special Schedule No. 3 - Water Supply Cross Subsidies
for the financial year ended 30 June 2008

\$'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, Department of Water & Energy, December, '2002. Such charges do not involved 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 2007/08 (page 47 of Guidelines)			<input type="text"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, Department of Water and Energy, Dec 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.			

Narrandera Shire Council

Special Schedule No. 4 - Water Supply Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2008

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
30. Cash and investments			
a. Developer charges	-	-	-
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	4,223	-	4,223
31. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and charges	120	-	120
c. Other	106	425	531
32. Inventories	-	-	-
33. Property, plant and equipment			
a. System assets	-	8,000	8,000
b. Plant and equipment	-	-	-
34. Other assets	-	-	-
35. Total assets	<u>4,449</u>	<u>8,425</u>	<u>12,874</u>
LIABILITIES			
36. Bank overdraft	225	-	225
37. Creditors	17	-	17
38. Borrowings			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
39. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
40. Total liabilities	<u>242</u>	<u>-</u>	<u>242</u>
41. NET ASSETS COMMITTED	<u>4,207</u>	<u>8,425</u>	<u>12,632</u>
EQUITY			
42. Accumulated surplus			11,425
43. Asset revaluation reserve			<u>1,207</u>
44. TOTAL EQUITY			<u>12,632</u>
Note to system assets:			
45. Current replacement cost of system assets			14,294
46. Accumulated current cost depreciation of system assets			<u>(5,868)</u>
47. Written down current cost of system assets			8,426

Narrandera Shire Council

Special Schedule No. 5 - Sewerage Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
for the financial year ended 30 June 2008

\$'000	Actuals 2008	Actuals 2007
A Expenses and Income		
Expenses		
1. Management expenses		
a. Administration	96	96
b. Engineering and Supervision	180	141
2. Operation and Maintenance		
- Mains		
a. Operation expenses	-	-
b. Maintenance expenses	75	84
- Pumping Stations		
c. Operation expenses (excluding energy costs)	81	86
d. Energy costs	-	-
e. Maintenance expenses	-	6
- Treatment		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	126	150
g. Chemical costs	-	-
h. Energy costs	38	31
i. Effluent Management	3	7
j. Biosolids Management	-	-
k. Maintenance expenses	27	21
- Other		
l. Operation expenses	21	33
m. Maintenance expenses	16	14
3. Depreciation		
a. System assets	295	117
b. Plant and equipment	-	-
4. Miscellaneous expenses		
a. Interest expenses	-	-
b. Revaluation Decrements	276	2,743
c. Other expenses	40	43
d. Tax Equivalent Dividends (actually paid)	-	-
5. Total expenses	1,274	3,572

Narrandera 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 2008

\$'000	Actuals 2008	Actuals 2007
Income		
6. Residential charges (including rates)	707	745
7. Non-residential charges		
a. Access (including rates)	144	151
b. User charges	-	-
8. Trade Waste Charges		
a. Annual Fees	-	-
b. User charges	-	-
c. Excess mass charges & re-inspection fees	-	-
9. Extra charges	5	4
10. Interest income	-	180
11. Other income	6	4
12. Grants		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	22	22
c. Other grants	-	-
13. Contributions		
a. Developer charges	-	-
b. Developer provided assets	-	-
c. Other contributions	-	-
14. Total income	<u>884</u>	<u>1,106</u>
15. Gain or loss on disposal of assets	-	-
16. Operating Result	<u>(390)</u>	<u>(2,466)</u>
16a. Operating Result (less grants for acquisition of assets)	(390)	(2,466)

Narrandera 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 2008

\$'000	Actuals 2008	Actuals 2007
B Capital transactions		
Non-operating expenditures		
17. Acquisition of Fixed Assets		
a. Subsidised scheme	-	-
b. Other new system assets	353	449
c. Renewals	-	-
d. Plant and equipment	-	-
18. Repayment of debt		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
19. Transfer to sinking fund	-	-
20. Totals	353	449
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)	1,596	1,591
b. Residential (unoccupied)	10	7
c. Non-residential (occupied)	214	212
d. Non-residential (unoccupied)	15	18
26. Number of ETs for which developer charges were received	ET	- ET
27. Total amount (actual dollars) of pensioner rebates	\$ 39,615	\$ 40,000

Narrandera Shire Council

Special Schedule No. 5 - Sewerage Cross Subsidies
for the financial year ended 30 June 2008

\$'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, Department of Water and Energy, 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 2007/08 (page 47 of Guidelines)			<input type="text"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, Department of Water & Energy , Dec 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.

Narrandera Shire Council

Special Schedule No. 6 - Sewerage Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2008

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
31. Cash and investments			
a. Developer charges	-	-	-
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	2,224	-	2,224
32. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and charges	61	-	61
c. Other	-	-	-
33. Inventories	-	-	-
34. Property, plant and equipment			
a. System assets	-	6,084	6,084
b. Plant and equipment	-	-	-
35. Other assets	-	-	-
36. Total Assets	<u>2,285</u>	<u>6,084</u>	<u>8,369</u>
LIABILITIES			
37. Bank overdraft	172	-	172
38. Creditors	30	-	30
39. Borrowings			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
40. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
41. Total Liabilities	<u>202</u>	<u>-</u>	<u>202</u>
42. NET ASSETS COMMITTED	<u>2,083</u>	<u>6,084</u>	<u>8,167</u>
EQUITY			
42. Accumulated surplus			8,167
44. Asset revaluation reserve			-
45. TOTAL EQUITY			<u>8,167</u>
Note to system assets:			
46. Current replacement cost of system assets			10,183
47. Accumulated current cost depreciation of system assets			(4,099)
48. Written down current cost of system assets			<u>6,084</u>

Narrandera Shire Council

Notes to Special Schedule No.'s 3 & 5 for the financial year ended 30 June 2008

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

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 User 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 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:

⁽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.

Narrandera Shire Council

Special Schedule No. 8 - Financial Projections
as at 30 June 2008

\$ million	Actual ⁽¹⁾ 07/08	Forecast 08/09	Forecast 09/10	Forecast ⁽³⁾ 10/11	Forecast ⁽³⁾ 11/12
(i) RECURRENT BUDGET					
Income from continuing operations	15.8	16.7	16.7	16.8	
Expenses from continuing operations	13.9	13.7	13.8	14.0	
Operating Result from Continuing Operations	1.9	3.0	2.9	2.8	-
(ii) CAPITAL BUDGET					
New Capital Works ⁽²⁾	-	-	-	-	
Replacement/Refurbishment of Existing Assets	5.1	7.8	3.8	3.8	
Total Capital Budget	5.1	7.8	3.8	3.8	-
Funded by:					
– Loans	-	-	-	-	
– Asset sales	0.7	0.1	0.1	0.1	
– Reserves	0.6	5.0	0.9	0.4	
– Grants/Contributions	0.4	0.7	0.6	0.6	
– Recurrent revenue	3.4	1.9	2.1	2.6	
– Other	-	0.1	0.1	0.1	
	5.1	7.8	3.8	3.8	-

Notes:

(1) From 07/08 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.