

Brewarrina Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2013

*Building on the economic and social sustainability
in order to preserve the rich heritage of the community*



Brewarrina Shire Council

Special Schedules

for the financial year ended 30 June 2013

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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 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.

Brewarrina 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	439	1	-	(438)
Administration	2,377	205	-	(2,172)
Public Order and Safety				
Fire Service Levy, Fire Protection, Emergency Services	185	92	-	(93)
Beach Control	-	-	-	-
Enforcement of Local Govt. Regulations	-	-	-	-
Animal Control	137	11	-	(126)
Other	-	-	-	-
Total Public Order & Safety	322	103	-	(219)
Health	571	222	97	(252)
Environment				
Noxious Plants and Insect/Vermin Control	55	-	-	(55)
Other Environmental Protection	42	-	179	137
Solid Waste Management	215	246	-	31
Street Cleaning	121	-	-	(121)
Drainage	32	-	-	(32)
Stormwater Management	-	-	-	-
Total Environment	465	246	179	(40)
Community Services and Education				
Administration & Education	71	57	-	(14)
Social Protection (Welfare)	50	53	-	3
Aged Persons and Disabled	13	7	-	(6)
Children's Services	485	441	-	(44)
Total Community Services & Education	619	558	-	(61)
Housing and Community Amenities				
Public Cemeteries	48	16	-	(32)
Public Conveniences	46	-	-	(46)
Street Lighting	43	8	-	(35)
Town Planning	170	98	-	(72)
Other Community Amenities	-	-	-	-
Total Housing and Community Amenities	307	122	-	(185)
Water Supplies	1,233	1,127	39	(67)
Sewerage Services	642	590	-	(52)

Brewarrina 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	58	22	-	(36)
Museums	-	-	-	-
Art Galleries	-	-	-	-
Community Centres and Halls	109	6	-	(103)
Performing Arts Venues	-	-	-	-
Other Performing Arts	-	-	-	-
Other Cultural Services	-	-	-	-
Sporting Grounds and Venues	84	1	-	(83)
Swimming Pools	156	-	-	(156)
Parks & Gardens (Lakes)	224	5	-	(219)
Other Sport and Recreation	-	-	-	-
Total Recreation and Culture	631	34	-	(597)
Fuel & Energy	-	-	-	-
Agriculture	-	-	-	-
Mining, Manufacturing and Construction				
Building Control	-	8	-	8
Other Mining, Manufacturing & Construction	87	181	-	94
Total Mining, Manufacturing and Const.	87	189	-	102
Transport and Communication				
Urban Roads (UR) - Local	488	-	-	(488)
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	62	-	-	(62)
Sealed Rural Roads (SRR) - Regional	1,370	1,441	-	71
Unsealed Rural Roads (URR) - Local	1,488	839	-	(649)
Unsealed Rural Roads (URR) - Regional	488	783	-	295
Bridges on UR - Local	-	-	-	-
Bridges on SRR - Local	-	-	-	-
Bridges on URR - Local	85	-	-	(85)
Bridges on Regional Roads	48	-	-	(48)
Parking Areas	-	-	-	-
Footpaths	92	-	-	(92)
Aerodromes	162	2,962	-	2,800
Other Transport & Communication	2,222	-	117	(2,105)
Total Transport and Communication	6,505	6,025	117	(363)
Economic Affairs				
Camping Areas & Caravan Parks	28	-	-	(28)
Other Economic Affairs	656	259	-	(397)
Total Economic Affairs	684	259	-	(425)
Totals – Functions	14,882	9,681	432	(4,769)
General Purpose Revenues⁽²⁾		3,545		3,545
Share of interests - joint ventures & associates using the equity method	-	-		-
NET OPERATING RESULT⁽¹⁾	14,882	13,226	432	(1,224)

(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

Brewarrina 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	80	2,243	2,323	500	90	-	-	155	125	2,608	2,733
Other	-	-	-	-	-	-	-	-	-	-	-
Total Loans	80	2,243	2,323	500	90	-	-	155	125	2,608	2,733
Other Long Term Debt											
Ratepayers Advances	-	-	-	-	-	-	-	-	-	-	-
Government Advances	-	-	-	-	-	-	-	-	-	-	-
Finance Leases	-	-	-	-	-	-	-	-	-	-	-
Deferred Payments	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Debt	-	-	-	-	-	-	-	-	-	-	-
Total Debt	80	2,243	2,323	500	90	-	-	155	125	2,608	2,733

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).

Brewarrina 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	83	79
b. Engineering and Supervision	71	61
2. Operation and Maintenance expenses		
- Dams & Weirs		
a. Operation expenses	-	-
b. Maintenance expenses	-	-
- Mains		
c. Operation expenses	6	-
d. Maintenance expenses	92	92
- Reservoirs		
e. Operation expenses	11	13
f. Maintenance expenses	-	4
- Pumping Stations		
g. Operation expenses (excluding energy costs)	36	37
h. Energy costs	52	42
i. Maintenance expenses	44	19
- Treatment		
j. Operation expenses (excluding chemical costs)	173	140
k. Chemical costs	56	51
l. Maintenance expenses	16	17
- Other		
m. Operation expenses	2	7
n. Maintenance expenses	-	-
o. Purchase of water	-	-
3. Depreciation expenses		
a. System assets	246	188
b. Plant and equipment	-	-
4. Miscellaneous expenses		
a. Interest expenses	6	-
b. Revaluation Decrements	-	-
c. Other expenses	37	41
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	-
f. Aboriginal Communities Water & Sewerage Program	304	239
g. Tax Equivalents Dividends (actually paid)	-	-
5. Total expenses	1,235	1,030

Brewarrina 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)	439	555
b. Usage charges	381	-
7. Non-residential charges		
a. Access (including rates)	53	186
b. Usage charges	-	-
8. Extra charges	29	24
9. Interest income	13	9
10. Other income	12	2
10a. Aboriginal Communities Water and Sewerage Program	265	238
11. Grants		
a. Grants for acquisition of assets	39	47
b. Grants for pensioner rebates	2	2
c. Other grants	-	-
12. Contributions		
a. Developer charges	-	-
b. Developer provided assets	-	-
c. Other contributions	-	-
13. Total income	<u>1,233</u>	<u>1,063</u>
14. Gain (or loss) on disposal of assets	-	-
15. Operating Result	<u>(2)</u>	<u>33</u>
15a. Operating Result (less grants for acquisition of assets)	(41)	(14)

Brewarrina 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	53	94
b. New Assets for Growth	-	-
c. Renewals	-	-
d. Plant and equipment	-	-
17. Repayment of debt		
a. Loans	5	-
b. Advances	-	-
c. Finance leases	-	-
18. Transfer to sinking fund	-	-
19. Totals	58	94
Non-operating funds employed		
20. Proceeds from disposal of assets	-	-
21. Borrowing utilised		
a. Loans	16	-
b. Advances	-	-
c. Finance leases	-	-
22. Transfer from sinking fund	-	-
23. Totals	16	-
C Rates and charges		
24. Number of assessments		
a. Residential (occupied)	484	501
b. Residential (unoccupied, ie. vacant lot)	43	43
c. Non-residential (occupied)	63	70
d. Non-residential (unoccupied, ie. vacant lot)	8	4
25. Number of ETs for which developer charges were received	- ET	- ET
26. Total amount of pensioner rebates (actual dollars)	\$ 3,894	\$ 4,112

Brewarrina 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"/>	<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.

Brewarrina 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	-	-	-
b. Special purpose grants	7	-	7
c. Accrued leave	-	-	-
d. Unexpended loans	234	-	234
e. Sinking fund	-	-	-
f. Other	1,065	-	1,065
31. Receivables			
a. Specific purpose grants	103	-	103
b. Rates and Availability Charges	158	13	171
c. User Charges	284	-	284
d. Other	-	-	-
32. Inventories	3	-	3
33. Property, plant and equipment			
a. System assets	-	5,028	5,028
b. Plant and equipment	-	-	-
34. Other assets	-	-	-
35. Total assets	<u>1,854</u>	<u>5,041</u>	<u>6,895</u>
LIABILITIES			
36. Bank overdraft	-	-	-
37. Creditors	2	-	2
38. Borrowings			
a. Loans	19	226	245
b. Advances	-	-	-
c. Finance leases	-	-	-
39. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	12	-	12
40. Total liabilities	<u>33</u>	<u>226</u>	<u>259</u>
41. NET ASSETS COMMITTED	<u>1,821</u>	<u>4,815</u>	<u>6,636</u>
EQUITY			
42. Accumulated surplus			2,726
43. Asset revaluation reserve			3,910
44. TOTAL EQUITY			<u>6,636</u>
Note to system assets:			
45. Current replacement cost of system assets			13,310
46. Accumulated current cost depreciation of system assets			(8,282)
47. Written down current cost of system assets			<u>5,028</u>

Brewarrina 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	22	39
b. Engineering and Supervision	24	34
2. Operation and Maintenance expenses		
- Mains		
a. Operation expenses	-	-
b. Maintenance expenses	36	22
- Pumping Stations		
c. Operation expenses (excluding energy costs)	31	34
d. Energy costs	23	22
e. Maintenance expenses	15	12
- Treatment		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	80	90
g. Chemical costs	-	-
h. Energy costs	2	1
i. Effluent Management	-	-
j. Biosolids Management	-	-
k. Maintenance expenses	4	3
- Other		
l. Operation expenses	-	-
m. Maintenance expenses	-	-
3. Depreciation expenses		
a. System assets	159	148
b. Plant and equipment	-	-
4. Miscellaneous expenses		
a. Interest expenses	-	1
b. Revaluation Decrements	-	-
c. Other expenses	18	16
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	-	-
f. Aboriginal Communities Water & Sewerage Program	229	270
g. Tax Equivalent Dividends (actually paid)	-	-
5. Total expenses	643	692

Brewarrina 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)	363	315
7. Non-residential charges		
a. Access (including rates)	45	71
b. Usage charges	-	-
8. Trade Waste Charges		
a. Annual Fees	-	-
b. Usage charges	-	-
c. Excess mass charges	-	-
d. Re-inspection fees	-	-
9. Extra charges	16	13
10. Interest income	5	4
11. Other income	-	-
11a. Aboriginal Communities Water & Sewerage Program	191	270
12. Grants		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	2	2
c. Other grants	-	-
13. Contributions		
a. Developer charges	-	-
b. Developer provided assets	-	-
c. Other contributions	3	1
14. Total income	<u>625</u>	<u>676</u>
15. Gain (or loss) on disposal of assets	-	-
16. Operating Result	<u>(18)</u>	<u>(16)</u>
16a. Operating Result (less grants for acquisition of assets)	(18)	(16)

Brewarrina 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	-	-
c. Renewals	-	-
d. Plant and equipment	-	45
18. Repayment of debt		
a. Loans	3	3
b. Advances	-	-
c. Finance leases	-	-
19. Transfer to sinking fund	-	-
20. Totals	3	48
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)	454	465
b. Residential (unoccupied, ie. vacant lot)	36	44
c. Non-residential (occupied)	53	62
d. Non-residential (unoccupied, ie. vacant lot)	18	4
26. Number of ETs for which developer charges were received	- ET	- ET
27. Total amount of pensioner rebates (actual dollars)	\$ -	\$ 3,937

Brewarrina 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"/>	<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"/> -

* 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.

Brewarrina 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	-	-	-
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	664	-	664
32. Receivables			
a. Specific purpose grants	72	-	72
b. Rates and Availability Charges	112	29	141
c. User Charges	-	-	-
d. Other	-	-	-
33. Inventories	-	-	-
34. Property, plant and equipment			
a. System assets	-	5,101	5,101
b. Plant and equipment	-	21	21
35. Other assets	-	-	-
36. Total Assets	848	5,151	5,999
LIABILITIES			
37. Bank overdraft	-	-	-
38. Creditors	-	-	-
39. Borrowings			
a. Loans	6	-	6
b. Advances	-	-	-
c. Finance leases	-	-	-
40. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	6	3	9
41. Total Liabilities	12	3	15
42. NET ASSETS COMMITTED	836	5,148	5,984
EQUITY			
42. Accumulated surplus			601
44. Asset revaluation reserve			5,383
45. TOTAL EQUITY			5,984
Note to system assets:			
46. Current replacement cost of system assets			10,621
47. Accumulated current cost depreciation of system assets			(5,520)
48. Written down current cost of system assets			5,101

Brewarrina 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.

Brewarrina 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	13,658	10,430	8,890	9,046	9,201	9,477	9,761	10,054	10,356	10,667	10,987
Expenses from continuing operations	14,882	11,630	10,477	10,732	10,955	11,284	11,623	11,972	12,331	12,700	13,080
Operating Result from Continuing Operations	<u>(1,224)</u>	<u>(1,200)</u>	<u>(1,587)</u>	<u>(1,686)</u>	<u>(1,754)</u>	<u>(1,807)</u>	<u>(1,862)</u>	<u>(1,918)</u>	<u>(1,975)</u>	<u>(2,033)</u>	<u>(2,093)</u>
(ii) CAPITAL BUDGET											
New Capital Works ⁽²⁾	-	-	-	-	-	-	-	-	-	-	-
Replacement/Refurbishment of Existing Assets	2,691	1,992	1,819	1,861	2,280	1,564	1,534	1,504	1,509	1,504	1,504
Total Capital Budget	<u>2,691</u>	<u>1,992</u>	<u>1,819</u>	<u>1,861</u>	<u>2,280</u>	<u>1,564</u>	<u>1,534</u>	<u>1,504</u>	<u>1,509</u>	<u>1,504</u>	<u>1,504</u>
Funded by:											
- Loans	266	-	-	-	-	-	-	-	-	-	-
- Asset sales	-	-	-	-	-	-	-	-	-	-	-
- Reserves	68	85	-	-	-	-	-	-	-	-	-
- Grants/Contributions	2,113	1,333	1,203	1,170	1,204	1,204	1,204	1,204	1,204	1,204	1,204
- Recurrent revenue	220	574	-	-	-	-	-	-	-	-	-
- Other	24	-	616	691	1,076	360	330	300	305	300	300
	<u>2,691</u>	<u>1,992</u>	<u>1,819</u>	<u>1,861</u>	<u>2,280</u>	<u>1,564</u>	<u>1,534</u>	<u>1,504</u>	<u>1,509</u>	<u>1,504</u>	<u>1,504</u>

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.