

Mid-Western Regional Council

SPECIAL SCHEDULES

for the year ended 30 June 2007

**a prosperous and progressive community
that we proudly call home**



Mid-Western Regional Council

Special Schedules for the financial year ended 30 June 2007

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)	5
- Special Schedule No. 2(b)	Statement of Internal Loans (Sect. 410(3) LGA 1993)	6
- Special Schedule No. 3	Water Supply - Income Statement	7
- Special Schedule No. 4	Water Supply - Balance Sheet	11
- Special Schedule No. 5	Sewerage Service - Income Statement	12
- Special Schedule No. 6	Sewerage Service - Balance Sheet	16
- Notes to Special Schedules No. 3 & 5		17
- Special Schedule No. 7	Condition of Public Works	18
- Special Schedule No. 8	Financial Projections	21

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;
- i the NSW Grants Commission
 - i the Australian Bureau of Statistics (ABS),
 - i the Department of Energy, Utilities & Sustainability (DEUS), and
 - i the Department of Local Government (DLG).
- (ii) The financial data is collected for various uses including;
- i the allocation of Financial Assistance Grants,
 - i the incorporation of Local Government financial figures in national statistics,
 - i the monitoring of loan approvals,
 - i the allocation of borrowing rights, and
 - i the monitoring of specific service financial activities.
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Mid-Western Regional Council

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

\$'000

Function or Activity	Expenses from continuing operations		Income from continuing operations			Net Cost of Services	
	Expenses	Group Totals	Non Capital Revenues	Capital Revenues	Group Totals	Net Cost	Group Totals
Governance	480	480	-	-	-	(480)	(480)
Administration							
Corporate Support	6,299		1,049	1,194		(4,056)	
Engineering and Works	1,903		161	-		(1,742)	
Other Support Services	-	8,202	-	-	2,404	-	(5,798)
Public Order and Safety							
Contributions to Fire Service Levy	42		-	-		(42)	
Fire Protection – Other	1,383		969	33		(381)	
Animal Control	112		34	-		(78)	
Beach Control	-		-	-		-	
Enforcement of Local Govt Regs	-		-	-		-	
Emergency Services	38		-	25		(13)	
Other	-	1,575	-	-	1,061	-	(514)
Health							
Administration and Inspection	-		-	-		-	
Immunisations	-		-	-		-	
Food Control	73		8	-		(65)	
Insect/Vermin Control	4		-	-		(4)	
Noxious Plants	-		-	-		-	
Health Centres	5		-	-		(5)	
Other	-	82	-	-	8	-	(74)
Community Services and Education							
Administration	-		-	-		-	
Family Day Care	736		640	-		(96)	
Child Care	531		586	13		68	
Youth Services	133		55	-		(78)	
Other Families and Children	-		-	-		-	
Aged and Disabled	521		569	60		108	
Migrant Services	-		-	-		-	
Aboriginal Services	-		-	-		-	
Other Community Services	-		-	-		-	
Education	5	1,926	-	-	1,923	(5)	(3)

Mid-Western Regional Council

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

\$'000

Function or Activity	Expenses from continuing operations		Income from continuing operations			Net Cost of Services	
	Expenses	Group Totals	Non Capital Revenues	Capital Revenues	Group Totals	Net Cost	Group Totals
Housing and Community Amenities							
Housing	9		13	-		4	
Town Planning	777		481	-		(296)	
Domestic Waste Management	33		96	-		63	
Other Waste Management	1,793		2,733	-		940	
Street Cleaning	146		-	-		(146)	
Other Sanitation and Garbage	74		-	-		(74)	
Urban Stormwater Drainage	348		(1)	60		(289)	
Environmental Protection	373		107	-		(266)	
Public Cemeteries	143		160	-		17	
Public Conveniences	28		-	-		(28)	
Other Community Amenities	-	3,724	-	-	3,649	-	(75)
Water Supplies	4,510	4,510	4,672	740	5,412	902	902
Sewerage Services	2,649	2,649	3,142	317	3,459	810	810
Recreation and Culture							
Public Libraries	612		107	-		(505)	
Museums	5		4	-		(1)	
Art Galleries	-		-	-		-	
Community Centres	193		-	-		(193)	
Public Halls	112		5	-		(107)	
Other Cultural Services	-		-	-		-	
Swimming Pools	501		128	-		(373)	
Sporting Grounds	514		49	82		(383)	
Parks and Gardens (Lakes)	503		-	16		(487)	
Other Sport and Recreation	-	2,440	-	-	391	-	(2,049)
Fuel and Energy							
Gas Supplies	-	-	-	-	-	-	-
Mining, Manufacturing and Construction							
Building Control	345		278	-		(67)	
Abattoirs	-		-	-		-	
Quarries and Pits	3		-	-		(3)	
Other	-	348	-	-	278	-	(70)

Mid-Western Regional Council

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

for the financial year ended 30 June 2007

\$'000

Function or Activity	Expenses from continuing operations		Income from continuing operations			Net Cost of Services	
	Expenses	Group Totals	Non Capital Revenues	Capital Revenues	Group Totals	Net Cost	Group Totals
Transport and Communication							
Urban Roads (UR) - Local	103		-	-		(103)	
Urban Roads - Regional	-		-	-		-	
Sealed Rural Roads (SRR) - Local	2,958		25	173		(2,760)	
Sealed Rural Roads - Regional	1,930		2,051	1,655		1,776	
Unsealed Rural Roads (URR) - Local	948		-	683		(265)	
Unsealed Rural Roads - Regional	-		-	-		-	
Bridges on UR - Local	-		-	-		-	
Bridges on UR - Regional	254		-	-		(254)	
Bridges on SRR - Local	252		157	-		(95)	
Bridges on SRR - Regional	-		-	-		-	
Bridges on URR - Local	-		-	-		-	
Bridges on URR - Regional	-		-	-		-	
Footpaths	121		-	104		(17)	
Aerodromes	160		115	92		47	
Parking Areas	56		57	-		1	
Bus Shelters and Services	(6)		-	-		6	
Water Transport	-		-	-		-	
RTA Works (State)	3,660		4,241	-		581	
Street Lighting	232		-	-		(232)	
Other	-	10,668	-	-	9,353	-	(1,315)
Economic Affairs							
Camping Areas	-		-	-		-	
Caravan Parks	41		93	-		52	
Tourism and Area Promotion	443		92	-		(351)	
Industrial Development Promotion	5		-	-		(5)	
Saleyards and Markets	208		306	-		98	
Real Estate Development	-		1,593	-		1,593	
Commercial Nurseries	-		-	-		-	
Other Business Undertakings	331	1,028	442	-	2,526	111	1,498
Totals – Functions		37,632	25,217	5,247	30,464		(7,168)
General Purpose Revenues⁽¹⁾			17,134		17,134	17,134	17,134
Share of interests - joint ventures & associates using the equity method	-	-	-	-	-	-	-
NET OPERATING RESULT FOR YEAR		37,632	42,351	5,247	47,598	9,966	9,966

Notes:

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

Mid-Western Regional Council

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

for the financial year ended 30 June 2007

\$'000

Classification of Debt	Principal outstanding at beginning of the year			New Loans raised during the year	Debt redemption during the year		Transfers to Sinking Funds	Interest applicable for Year	Principal outstanding at the end of the year		
	Current	Non Current	Total		From Revenue	Sinking Funds			Current	Non Current	Total
Loans (by Source)											
Commonwealth Government			-							-	-
Treasury Corporation			-							-	-
Other State Government			-	20				1	2	18	20
Public Subscription			-							-	-
Financial Institutions	344	7,781	8,125		344			517	345	7,436	7,781
Other			-							-	-
Total Loans	344	7,781	8,125	20	344	-	-	518	347	7,454	7,801
Other Long Term Debt											
Ratepayers Advances			-							-	-
Government Advances			-							-	-
Finance Leases	266	420	686		267			66	129	290	419
Deferred Payments			-							-	-
Total Long Term Debt	266	420	686	-	267	-	-	66	129	290	419
Total Debt	610	8,201	8,811	20	611	-	-	584	476	7,744	8,220

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).

Mid-Western Regional Council

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

\$'000

Summary of Internal Loans

Borrower (by purpose)	Amount originally raised	Total repaid during the year (Principal & Interest)	Principal Outstanding at end of year
No internal loans			
Totals	-	-	-

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

Details of Individual Internal Loans

Borrower (by purpose)	Lender (by purpose)	Date of Ministers approval	Date Raised	Term (years)	Dates of Maturity	Rate of Interest	Amount originally raised	Total repaid during the year (Princ. & Int.)	Principal outstanding at end of year
No internal loans									
Totals							-	-	-

Mid-Western Regional 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 2007

\$'000	Actuals 2007	Actuals 2006
A Expenses and Income Expenses		
1. Management expenses		
a. Administration	871	854
b. Engineering and Supervision	-	-
2. Operation and Maintenance		
- Dams & Weirs		
a. Operation expenses	-	-
b. Maintenance expenses	-	-
- Mains		
c. Operation expenses	105	106
d. Maintenance expenses	695	543
- Reservoirs		
e. Operation expenses	-	-
f. Maintenance expenses	38	56
- Pumping Stations		
g. Operation expenses (excluding energy costs)	-	-
h. Energy costs	121	122
i. Maintenance expenses	77	75
- Treatment		
j. Operation expenses (excluding energy costs)	-	-
k. Chemical costs	-	-
l. Maintenance expenses	919	830
- Other		
m. Operation expenses	-	-
n. Maintenance expenses	-	-
o. Purchase of water	22	20
3. Depreciation		
a. System assets	1,273	1,082
b. Plant and equipment	-	-
4. Miscellaneous expenses		
a. Interest expenses	388	335
b. Revaluation Decrements	-	-
c. Other expenses	1	-
d. Tax Equivalent Dividends (actually paid)	-	-
5. Total expenses	4,510	4,023

Mid-Western Regional 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 2007

\$'000	Actuals 2007	Actuals 2006
Income		
6. Residential charges		
a. Access (including rates)	1,914	1,864
b. User charges	1,776	1,354
7. Non-residential charges		
a. Access (including rates)	-	-
b. User charges	462	420
8. Extra charges	-	-
9. Interest income	287	207
10. Other income	192	163
11. Grants		
a. Grants for acquisition of assets	299	223
b. Grants for pensioner rebates	66	66
c. Other grants	8	-
12. Contributions		
a. Developer charges	441	399
b. Developer provided assets	-	-
c. Other contributions	-	-
13. Total income	<u>5,445</u>	<u>4,696</u>
14. Gain or loss on disposal of assets	-	-
15. Operating Result	<u>935</u>	<u>673</u>
15a. Operating Result (less grants for acquisition of assets)	636	450

Mid-Western Regional 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 2007

\$'000	Actuals 2007	Actuals 2006
B Capital transactions		
Non-operating expenditures		
16. Acquisition of Fixed Assets		
a. Subsidised scheme	-	637
b. Other new system assets	477	-
c. Renewals	469	462
d. Plant and equipment		-
17. Repayment of debt		
a. Loans	231	2,082
b. Advances	-	-
c. Finance leases	-	-
18. Transfer to sinking fund	-	-
19. Totals	1,177	3,181
Non-operating funds employed		
20. Proceeds from disposal of assets	-	-
21. Borrowing utilised		
a. Loans	-	1,830
b. Advances	-	-
c. Finance leases	-	-
22. Transfer from sinking fund	-	-
23. Totals	-	1,830
C Rates and charges		
24. Number of assessments		
a. Residential (occupied)	5,909	5,842
b. Residential (unoccupied)	183	180
c. Non-residential (occupied)	529	527
d. Non-residential (unoccupied)	46	46
25. Number of ETs for which developer charges were received	162 ET	152 ET
26. Total amount (actual dollars) of pensioner rebates	\$ 119,127	\$ 120,000

Mid-Western Regional Council

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

\$'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"/>	No	
If Yes, go to 28a.			
If No, please report if council has removed land value from access charges (ie rates)?			
	Yes	<input type="checkbox"/>	
* Such charges for both residential customers and non-residential customers comply with section 3.2 of Water Supply, Sewerage and Trade Waste Pricing Guidelines, Department of Water & Energy, December, '2002. Such charges do not involved significant cross subsidies.			
b. Cross-subsidy from residential customers using less than allowance (page 25 of Guidelines)			Unknown
c. Cross-subsidy to non-residential customers (page 24 of Guidelines)			Unknown
d. Cross-subsidy to large connections in unmetered supplies (page 26 of Guidelines)			Unknown
28. Developer charges			
a. Has council completed a water supply Development Servicing** Plan?	<input type="checkbox"/>	No	
b. Total cross-subsidy in water supply developer charges for 2006/07 (page 47 of Guidelines)			Unknown
** 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)			Unknown
[#] 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.			

Mid-Western Regional Council

Special Schedule No. 4 - Water Supply Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2007

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
30. Cash and investments			
a. Developer charges	813	-	813
b. Special purpose grants	7	-	7
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	4,163	-	4,163
31. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and charges	763	-	763
c. Other	-	-	-
32. Inventories	184	-	184
33. Property, plant and equipment			
a. System assets	-	55,371	55,371
b. Plant and equipment	-	1,591	1,591
34. Other assets	-	-	-
35. Total assets	<u>5,930</u>	<u>56,962</u>	<u>62,892</u>
LIABILITIES			
36. Bank overdraft	-	-	-
37. Creditors	183	-	183
38. Borrowings			
a. Loans	236	5,640	5,876
b. Advances	-	-	-
c. Finance leases	-	-	-
39. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
40. Total liabilities	<u>419</u>	<u>5,640</u>	<u>6,059</u>
41. NET ASSETS COMMITTED	<u>5,511</u>	<u>51,322</u>	<u>56,833</u>
EQUITY			
42. Accumulated surplus			46,085
43. Asset revaluation reserve			10,748
44. TOTAL EQUITY			<u>56,833</u>
Note to system assets:			
45. Current replacement cost of system assets			87,813
46. Accumulated current cost depreciation of system assets			(32,442)
47. Written down current cost of system assets			<u>55,371</u>

Mid-Western Regional 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 2007

\$'000	Actuals 2007	Actuals 2006
A Expenses and Income Expenses		
1. Management expenses		
a. Administration	610	676
b. Engineering and Supervision		-
2. Operation and Maintenance		
- Mains		
a. Operation expenses	70	53
b. Maintenance expenses	381	361
- Pumping Stations		
c. Operation expenses (excluding energy costs)	-	-
d. Energy costs	18	20
e. Maintenance expenses	104	77
- Treatment		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	-	-
g. Chemical costs	-	-
h. Energy costs	16	18
i. Effluent Management	-	-
j. Biosolids Management	-	-
k. Maintenance expenses	651	685
- Other		
l. Operation expenses	-	-
m. Maintenance expenses	-	-
3. Depreciation		
a. System assets	739	717
b. Plant and equipment	-	-
4. Miscellaneous expenses		
a. Interest expenses	60	29
b. Revaluation Decrements	-	-
c. Other expenses	-	-
d. Tax Equivalents Dividends (actually paid)	-	-
5. Total expenses	2,649	2,636

Mid-Western Regional 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 2007

\$'000	Actuals 2007	Actuals 2006
Income		
6. Residential charges (including rates)	2,803	2,627
7. Non-residential charges		
a. Access (including rates)	-	-
b. User charges	-	124
8. Trade Waste Charges		
a. Annual Fees	-	-
b. User charges	-	-
c. Excess mass charges & re-inspection fees	-	-
9. Extra charges	-	-
10. Interest income	287	273
11. Other income	136	-
12. Grants		
a. Grants for acquisition of assets	2	8
b. Grants for pensioner rebates	62	62
c. Other grants	-	-
13. Contributions		
a. Developer charges	315	275
b. Developer provided assets	-	-
c. Other contributions	-	-
14. Total income	<u>3,605</u>	<u>3,369</u>
15. Gain or loss on disposal of assets	-	
16. Operating Result	<u>956</u>	<u>733</u>
16a. Operating Result (less grants for acquisition of assets)	954	725

Mid-Western Regional 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 2007

\$'000	Actuals 2007	Actuals 2006
B Capital transactions		
Non-operating expenditures		
17. Acquisition of Fixed Assets		
a. Subsidised scheme	-	8
b. Other new system assets	318	346
c. Renewals	630	-
d. Plant and equipment	-	-
18. Repayment of debt		
a. Loans	53	1,041
b. Advances	-	-
c. Finance leases	-	-
19. Transfer to sinking fund	-	-
20. Totals	1,001	1,395
Non-operating funds employed		
21. Proceeds from disposal of assets	-	-
22. Borrowing utilised		
a. Loans	-	944
b. Advances	-	-
c. Finance leases	-	-
23. Transfer from sinking fund	-	-
24. Totals	-	944
C Rates and charges		
25. Number of assessments		
a. Residential (occupied)	5,475	5,406
b. Residential (unoccupied)	169	167
c. Non-residential (occupied)	512	510
d. Non-residential (unoccupied)	44	44
26. Number of ETs for which developer charges were received	158 ET	143 ET
27. Total amount (actual dollars) of pensioner rebates	\$ 112,663	\$ 114,000

Mid-Western Regional Council

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

\$'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"/> No	
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"/> No	
* 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" value="Unknown"/>
c. Cross-subsidy to trade waste discharges (page 46 of Guidelines)			<input type="text" value="Unknown"/>
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 2006/07 (page 47 of Guidelines)			<input type="text" value="Unknown"/>
** 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="Unknown"/>
[#] 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.			

Mid-Western Regional Council

Special Schedule No. 6 - Sewerage Service Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2007

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
31. Cash and investments			
a. Developer charges	2,262	-	2,262
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpected loans	-	-	-
e. Sinking fund	-	-	-
f. Other	4,330	-	4,330
32. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and charges	86	-	86
c. Other	-	-	-
33. Inventories	27	-	27
34. Property, plant and equipment			
a. System assets	-	28,336	28,336
b. Plant and equipment	-	621	621
35. Other assets	-	-	-
36. Total Assets	<u>6,705</u>	<u>28,957</u>	<u>35,662</u>
LIABILITIES			
37. Bank overdraft	-	-	-
38. Creditors	96	-	96
39. Borrowings			
a. Loans	51	841	892
b. Advances	-	-	-
c. Finance leases	-	-	-
40. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
41. Total Liabilities	<u>147</u>	<u>841</u>	<u>988</u>
42. NET ASSETS COMMITTED	<u>6,558</u>	<u>28,116</u>	<u>34,674</u>
EQUITY			
42. Accumulated surplus			24,257
44. Asset revaluation reserve			<u>10,417</u>
45. TOTAL EQUITY			<u>34,674</u>
Note to system assets:			
46. Current replacement cost of system assets			63,943
47. Accumulated current cost depreciation of system assets			<u>(35,607)</u>
48. Written down current cost of system assets			<u>28,336</u>

Mid-Western Regional Council

Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2007

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 **average residential bills**, it is essential for councils to accurately separate their residential (item 6) charges and non-residential (item 7) charges.

Mid-Western Regional Council

Special Schedule No. 8 - Financial Projections

as at 30 June 2007

\$ million	Actual ⁽¹⁾ 06/07	Forecast 07/08	Forecast 08/09	Forecast ⁽³⁾ 09/10	Forecast ⁽³⁾ 10/11
(i) RECURRENT BUDGET					
Income from continuing operations	47.6	47.0	50.0	48.0	57.0
Expenses from continuing operations	37.6	38.0	39.0	39.0	40.0
Operating Result from Continuing Operations	10.0	9.0	11.0	9.0	17.0
(ii) CAPITAL BUDGET					
New Capital Works ⁽²⁾	11.0	25.0	30.0	20.0	19.0
Replacement/Refurbishment of Existing Assets					
Total Capital Budget	11.0	25.0	30.0	20.0	19.0
Funded by:					
– Loans			5.0	1.0	1.0
– Asset sales	1.0	2.0	3.0	2.0	9.0
– Reserves	4.0	14.0	12.0	12.0	6.0
– Grants/Contributions	2.0	3.0	2.0	1.0	2.0
– Recurrent revenue	4.0	6.0	8.0	4.0	1.0
– Other					
	11.0	25.0	30.0	20.0	19.0

Notes:

(1) From 06/07 Income Statement.

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

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