

Greater Hume Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2009

*“...a prosperous rural Shire with vibrant sustainable
communities offering excellent quality of life”*



Greater Hume Shire Council

Special Schedules

for the financial year ended 30 June 2009

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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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Greater Hume Shire Council

Special Schedule No. 1 - Net Cost of Services
for the financial year ended 30 June 2009

\$'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	530	530	-	-	-	(530)	(530)
Administration							
Corporate Support	2,294		205	-		(2,089)	
Engineering and Works	450		60	-		(390)	
Other Support Services	(75)	2,669	174	-	439	249	(2,230)
Public Order and Safety							
Contributions to Fire Service Levy	313		-	-		(313)	
Fire Protection – Other	1,276		673	805		202	
Animal Control	111		21	-		(90)	
Beach Control	-		-	-		-	
Enforcement of Local Govt Regs	-		-	-		-	
Emergency Services	38		1	-		(37)	
Other	-	1,738	-	-	1,500	-	(238)
Health							
Administration and Inspection	144		36	-		(108)	
Immunisations	-		-	-		-	
Food Control	-		-	-		-	
Insect/Vermin Control	42		4	-		(38)	
Noxious Plants	416		192	-		(224)	
Health Centres	13		6	-		(7)	
Other	-	615	-	-	238	-	(377)
Community Services and Education							
Administration	-		-	-		-	
Family Day Care	609		632	-		23	
Child Care	6		-	-		(6)	
Youth Services	86		57	-		(29)	
Other Families and Children	-		-	-		-	
Aged and Disabled	3,801		3,443	200		(158)	
Migrant Services	-		-	-		-	
Aboriginal Services	-		-	-		-	
Other Community Services	117		63	6		(48)	
Education	-	4,619	-	-	4,401	-	(218)

Greater Hume Shire Council

Special Schedule No. 1 - Net Cost of Services (continued)
for the financial year ended 30 June 2009

\$'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	40		48	-		8	
Town Planning	222		118	-		(104)	
Domestic Waste Management	553		447	10		(96)	
Other Waste Management	316		159	-		(157)	
Street Cleaning	-		-	-		-	
Other Sanitation and Garbage	-		-	-		-	
Drainage	73		25	-		(48)	
Stormwater Management	-		-	-		-	
Environmental Protection	-		-	-		-	
Public Cemeteries	82		42	-		(40)	
Public Conveniences	181		-	-		(181)	
Other Community Amenities	51	1,518	1	-	850	(50)	(668)
Water Supplies	947	947	791	120	911	(36)	(36)
Sewerage Services	1,081	1,081	894	313	1,207	126	126
Recreation and Culture							
Public Libraries	341		39	20		(282)	
Museums	10		-	-		(10)	
Art Galleries	-		-	-		-	
Community Centres	136		109	-		(27)	
Public Halls	184		25	-		(159)	
Other Cultural Services	24		19	-		(5)	
Swimming Pools	481		53	14		(414)	
Sporting Grounds	525		21	790		286	
Parks and Gardens (Lakes)	242		31	58		(153)	
Other Sport and Recreation	-	1,943	-	-	1,179	-	(764)
Fuel and Energy							
Gas Supplies	-	-	-	-	-	-	-
Mining, Manufacturing and Construction							
Building Control	279		67	-		(212)	
Abattoirs	-		-	-		-	
Quarries and Pits	33		2	-		(31)	
Other	-	312	-	-	69	-	(243)

Greater Hume Shire Council

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

for the financial year ended 30 June 2009

\$'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	937		-	288		(649)	
Urban Roads - Regional	-		-	-		-	
Sealed Rural Roads (SRR) - Local	1,172		1,822	892		1,542	
Sealed Rural Roads - Regional	1,565		316	7		(1,242)	
Unsealed Rural Roads (URR) - Local	1,620		-	12		(1,608)	
Unsealed Rural Roads - Regional	5		-	-		(5)	
Bridges on UR - Local	164		-	-		(164)	
Bridges on UR - Regional	-		-	150		150	
Bridges on SRR - Local	-		-	-		-	
Bridges on SRR - Regional	-		-	-		-	
Bridges on URR - Local	-		-	-		-	
Bridges on URR - Regional	-		-	-		-	
Footpaths	46		4	74		32	
Aerodromes	30		-	-		(30)	
Parking Areas	-		-	-		-	
Bus Shelters and Services	-		-	-		-	
Water Transport	-		-	-		-	
RTA Works (State)	1,477		1,572	-		95	
Street Lighting	114		13	-		(101)	
Other	160	7,290	-	26	5,176	(134)	(2,114)
Economic Affairs							
Camping Areas	-		-	-		-	
Caravan Parks	47		43	-		(4)	
Tourism and Area Promotion	229		43	-		(186)	
Industrial Development Promotion	-		-	-		-	
Saleyards and Markets	-		-	-		-	
Real Estate Development	6		3	-		(3)	
Commercial Nurseries	-		-	-		-	
Other Business Undertakings	566	848	1,090	-	1,179	524	331
Totals – Functions		24,110	13,364	3,785	17,149		(6,961)
General Purpose Revenues⁽¹⁾			11,572	-	11,572	11,572	11,572
Share of interests - joint ventures & associates using the equity method	-	-	-	-	-	-	-
NET OPERATING RESULT FOR YEAR		24,110	24,936	3,785	28,721	4,611	4,611

Notes:

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

Greater Hume Shire Council

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

for the financial year ended 30 June 2009

\$'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	397	3,444	3,841	-	397	-	-	239	488	2,956	3,444
Other	-	-	-	-	-	-	-	-	-	-	-
Total Loans	397	3,444	3,841	-	397	-	-	239	488	2,956	3,444
Other Long Term Debt											
Ratepayers Advances	-	-	-	-	-	-	-	-	-	-	-
Government Advances	7	25	32	-	7	-	-	2	8	17	25
Finance Leases	-	-	-	-	-	-	-	-	-	-	-
Deferred Payments	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Debt	7	25	32	-	7	-	-	2	8	17	25
Total Debt	404	3,469	3,873	-	404	-	-	241	496	2,973	3,469

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).

Greater Hume Shire Council

Special Schedule No. 2(b) - Statement of Internal Loans [Section 410(3) LGA 1993] for the financial year ended 30 June 2009

\$'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	250	34	62
Water			
Sewer			
Domestic Waste Management			
Gas			
Other			
Totals	250	34	62

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
Administration	Sewerage	18/12/2000	31/03/2001	10	31/03/2011	5.97%	250	34	62
Totals							250	34	62

Greater Hume 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 2009

\$'000	Actuals 2009	Actuals 2008
A Expenses and Income Expenses		
1. Management expenses		
a. Administration	87	84
b. Engineering and Supervision	46	46
2. Operation and Maintenance		
- Dams & Weirs		
a. Operation expenses	-	-
b. Maintenance expenses	-	-
- Mains		
c. Operation expenses	104	72
d. Maintenance expenses	14	17
- Reservoirs		
e. Operation expenses	-	-
f. Maintenance expenses	-	-
- Pumping Stations		
g. Operation expenses (excluding energy costs)	-	-
h. Energy costs	51	42
i. Maintenance expenses	30	68
- Treatment		
j. Operation expenses (excluding energy costs)	-	-
k. Chemical costs	-	-
l. Maintenance expenses	16	18
- Other		
m. Operation expenses	-	-
n. Maintenance expenses	25	28
o. Purchase of water	287	217
3. Depreciation		
a. System assets	287	285
b. Plant and equipment	-	-
4. Miscellaneous expenses		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	-	-
d. Tax Equivalents Dividends (actually paid)	-	-
5. Total expenses	947	877

Greater Hume 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 2009

\$'000	Actuals 2009	Actuals 2008
Income		
6. Residential charges		
a. Access (including rates)	137	106
b. Usage charges	335	272
7. Non-residential charges		
a. Access (including rates)	47	40
b. Usage charges	146	70
8. Extra charges	-	-
9. Interest income	67	73
10. Other income	44	86
11. Grants		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	15	10
c. Other grants	-	-
12. Contributions		
a. Developer charges	69	26
b. Developer provided assets	-	-
c. Other contributions	51	-
13. Total income	<u>911</u>	<u>683</u>
14. Gain or loss on disposal of assets	-	-
15. Operating Result	<u>(36)</u>	<u>(194)</u>
15a. Operating Result (less grants for acquisition of assets)	(36)	(194)

Greater Hume 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 2009

\$'000	Actuals 2009	Actuals 2008
B Capital transactions		
Non-operating expenditures		
16. Acquisition of Fixed Assets		
a. Subsidised scheme	109	90
b. Other new system assets	-	-
c. Renewals	-	-
d. Plant and equipment	-	-
17. Repayment of debt		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
18. Transfer to sinking fund	-	-
19. Totals	109	90
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)	1,458	1,385
b. Residential (unoccupied, ie. vacant lot)	-	-
c. Non-residential (occupied)	319	311
d. Non-residential (unoccupied, ie. vacant lot)	-	-
25. Number of ETs for which developer charges were received	66 ET	25 ET
26. Total amount (actual dollars) of pensioner rebates	\$ 24,852	\$ 20,187

Greater Hume Shire Council

Special Schedule No. 3 - Water Supply Cross Subsidies for the financial year ended 30 June 2009

\$'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 2008/09 (page 47 of Guidelines)			<input type="text" value="-"/>
** 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.			

Greater Hume Shire Council

Special Schedule No. 4 - Water Supply Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2009

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
30. Cash and investments			
a. Developer charges	240	-	240
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	856	-	856
31. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and charges	16	-	16
c. Other	166	-	166
32. Inventories	-	-	-
33. Property, plant and equipment			
a. System assets	14,699	-	14,699
b. Plant and equipment	-	-	-
34. Other assets	-	-	-
35. Total assets	<u>15,977</u>	<u>-</u>	<u>15,977</u>
LIABILITIES			
36. Bank overdraft	-	-	-
37. Creditors	124	-	124
38. Borrowings			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
39. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
40. Total liabilities	<u>124</u>	<u>-</u>	<u>124</u>
41. NET ASSETS COMMITTED	<u>15,853</u>	<u>-</u>	<u>15,853</u>
EQUITY			
42. Accumulated surplus			10,751
43. Asset revaluation reserve			<u>5,102</u>
44. TOTAL EQUITY			<u>15,853</u>
Note to system assets:			
45. Current replacement cost of system assets			23,346
46. Accumulated current cost depreciation of system assets			<u>(8,647)</u>
47. Written down current cost of system assets			14,699

Greater Hume 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 2009

\$'000	Actuals 2009	Actuals 2008
A Expenses and Income		
Expenses		
1. Management expenses		
a. Administration	132	126
b. Engineering and Supervision	71	68
2. Operation and Maintenance		
- Mains		
a. Operation expenses	65	56
b. Maintenance expenses	-	46
- Pumping Stations		
c. Operation expenses (excluding energy costs)	-	-
d. Energy costs	15	12
e. Maintenance expenses	71	73
- Treatment		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	-	-
g. Chemical costs	14	3
h. Energy costs	38	34
i. Effluent Management	-	-
j. Biosolids Management	-	-
k. Maintenance expenses	262	239
- Other		
l. Operation expenses	-	-
m. Maintenance expenses	39	36
3. Depreciation		
a. System assets	355	352
b. Plant and equipment	3	3
4. Miscellaneous expenses		
a. Interest expenses	16	14
b. Revaluation Decrements	-	-
c. Other expenses	-	-
d. Tax Equivalent Dividends (actually paid)	-	1
5. Total expenses	1,081	1,063

Greater Hume 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 2009

\$'000	Actuals 2009	Actuals 2008
Income		
6. Residential charges (including rates)	567	519
7. Non-residential charges		
a. Access (including rates)	45	42
b. Usage charges	118	117
8. Trade Waste Charges		
a. Annual Fees	-	-
b. Usage charges	-	-
c. Excess mass charges & re-inspection fees	-	-
9. Extra charges	-	-
10. Interest income	128	132
11. Other income	8	12
12. Grants		
a. Grants for acquisition of assets	248	21
b. Grants for pensioner rebates	27	27
c. Other grants	-	-
13. Contributions		
a. Developer charges	28	25
b. Developer provided assets	-	-
c. Other contributions	37	90
14. Total income	<u>1,206</u>	<u>985</u>
15. Gain or loss on disposal of assets	-	-
16. Operating Result	<u>125</u>	<u>(78)</u>
16a. Operating Result (less grants for acquisition of assets)	(123)	(99)

Greater Hume 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 2009

\$'000	Actuals 2009	Actuals 2008
B Capital transactions		
Non-operating expenditures		
17. Acquisition of Fixed Assets		
a. Subsidised scheme	268	433
b. Other new system assets	-	-
c. Renewals	-	-
d. Plant and equipment	-	-
18. Repayment of debt		
a. Loans	45	42
b. Advances	-	-
c. Finance leases	-	-
19. Transfer to sinking fund	-	-
20. Totals	313	475
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)	2,305	2,225
b. Residential (unoccupied, ie. vacant lot)	-	-
c. Non-residential (occupied)	331	332
d. Non-residential (unoccupied, ie. vacant lot)	-	-
26. Number of ETs for which developer charges were received	51 ET	19 ET
27. Total amount (actual dollars) of pensioner rebates	\$ 50,276	\$ 49,452

Greater Hume Shire Council

Special Schedule No. 5 - Sewerage Cross Subsidies
for the financial year ended 30 June 2009

\$'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 2008/09 (page 47 of Guidelines)			<input type="text" value="-"/>
** 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.			

Greater Hume Shire Council

Special Schedule No. 6 - Sewerage Balance Sheet

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.
as at 30 June 2009

\$'000	Actuals Current	Actuals Non Current	Actuals Total
ASSETS			
31. Cash and investments			
a. Developer charges	239	-	239
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	1,679	-	1,679
32. Receivables			
a. Specific purpose grants	-	-	-
b. Rates and charges	88	-	88
c. Other	30	32	62
33. Inventories	-	-	-
34. Property, plant and equipment			
a. System assets	-	20,059	20,059
b. Plant and equipment	-	14	14
35. Other assets	-	-	-
36. Total Assets	<u>2,036</u>	<u>20,105</u>	<u>22,141</u>
LIABILITIES			
37. Bank overdraft	-	-	-
38. Creditors	44	-	44
39. Borrowings			
a. Loans	48	149	197
b. Advances	-	-	-
c. Finance leases	-	-	-
40. Provisions			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	-	-	-
41. Total Liabilities	<u>92</u>	<u>149</u>	<u>241</u>
42. NET ASSETS COMMITTED	<u>1,944</u>	<u>19,956</u>	<u>21,900</u>
EQUITY			
42. Accumulated surplus			13,898
44. Asset revaluation reserve			<u>8,002</u>
45. TOTAL EQUITY			<u>21,900</u>
Note to system assets:			
46. Current replacement cost of system assets			31,100
47. Accumulated current cost depreciation of system assets			<u>(11,041)</u>
48. Written down current cost of system assets			<u>20,059</u>

Greater Hume Shire Council

Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2009

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.

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) 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.

Greater Hume Shire Council

Special Schedule No. 8 - Financial Projections

as at 30 June 2009

\$'000	Actual ⁽¹⁾ 08/09	Forecast 09/10	Forecast 10/11	Forecast ⁽³⁾ 11/12
(i) RECURRENT BUDGET				
Income from continuing operations	28,721	27,771	25,045	25,556
Expenses from continuing operations	24,110	23,717	24,203	24,861
Operating Result from Continuing Operations	4,611	4,054	842	695
(ii) CAPITAL BUDGET				
New Capital Works ⁽²⁾	2,075	1,508	800	204
Replacement/Refurbishment of Existing Assets	6,130	9,596	6,646	6,244
Total Capital Budget	8,205	11,104	7,446	6,448
Funded by:				
– Loans	-	800	500	-
– Asset sales	322	586	470	555
– Reserves	352	806	497	231
– Grants/Contributions	3,785	5,342	2,208	1,959
– Recurrent revenue	3,746	3,570	3,771	3,703
– Other	-	-	-	-
	8,205	11,104	7,446	6,448

Notes:

(1) From 08/09 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.