

Byron Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2020

*Culturally rich and thriving communities living in harmony,
responding positively to the challenges of our world, and
leading by example.*



Special Schedules

for the year ended 30 June 2020

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Permissible income for general rates

\$ '000	Notes	Calculation 2020/21	Calculation 2019/20
Notional general income calculation ¹			
Last year notional general income yield	a	24,828	22,963
Plus or minus adjustments ²	b	95	122
Notional general income	c = a + b	24,923	23,085
Permissible income calculation			
Special variation percentage ³	d	7.50%	7.50%
Plus special variation amount	h = d x (c + g)	1,869	1,731
Sub-total	k = (c + g + h + i + j)	26,792	24,816
Plus (or minus) last year's carry forward total	l	5	17
Sub-total	n = (l + m)	5	17
Total permissible income	o = k + n	26,797	24,833
Less notional general income yield	p	26,783	24,828
Catch-up or (excess) result	q = o - p	15	5
Carry forward to next year ⁶	t = q + r + s	15	5

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the Valuation of Land Act 1916.
- (3) The 'special variation percentage' is inclusive of the rate peg percentage and where applicable Crown land adjustment.
- (6) Carry forward amounts which are in excess (an amount that exceeds the permissible income) require ministerial approval by order published in the NSW Government Gazette in accordance with section 512 of the Local Government Act 1993. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.

Report on Infrastructure Assets as at 30 June 2020

Asset Class	Asset Category	Estimated cost		2019/20 Required maintenance ^a	2019/20 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					\$ '000	\$ '000	1	2	3
(a) Report on Infrastructure Assets - Values												
Buildings	Buildings	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Buildings – non-specialised	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Buildings – specialised	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Other	175	175	208	24	6,210	7,815	65.5%	21.8%	6.3%	6.3%	0.1%
	Council Operations	1,070	1,070	409	503	12,218	14,325	97.3%	0.0%	2.7%	0.0%	0.0%
	Swimming Pool Buildings	107	107	30	25	904	1,046	93.6%	6.0%	0.0%	0.4%	0.0%
	Showground Buildings	258	258	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Residential Leases	237	237	–	59	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Recreation Buildings	544	544	378	25	11,286	13,084	87.4%	11.6%	0.8%	0.2%	0.0%
	Libraries	–	–	153	150	4,554	5,104	90.9%	9.1%	0.0%	0.0%	0.0%
	Public Amenities	632	632	155	759	4,616	5,648	68.3%	29.4%	2.0%	0.3%	0.0%
	Emergency Services	115	115	28	10	821	952	90.7%	9.2%	0.0%	0.1%	0.0%
	Community Buildings	2,584	2,584	406	275	12,127	15,669	72.0%	22.0%	5.1%	1.0%	0.0%
	Commercial Leases	118	118	–	27	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Holiday Parks	–	–	191	281	5,698	6,856	87.4%	10.8%	1.5%	0.3%	0.0%
	Childcare	–	–	188	73	5,628	7,044	75.5%	19.1%	5.0%	0.3%	0.0%
	Cultural Facilities	–	–	20	–	599	708	84.7%	9.8%	0.0%	2.8%	2.8%
	Surf Clubs	–	–	101	–	3,025	4,551	24.5%	64.7%	9.2%	1.5%	0.0%
	Council Works Depot	–	–	90	27	2,697	3,313	79.7%	19.2%	0.6%	0.5%	0.0%
Sub-total		5,840	5,840	2,357	2,238	70,383	86,115	78.7%	17.0%	3.2%	1.0%	0.0%
Other structures	Other structures	–	–	–	–	2,008	2,480	0.0%	0.0%	0.0%	0.0%	100.0%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total		–	–	–	–	2,008	2,480	0.0%	0.0%	0.0%	0.0%
	Sealed roads	48,701	48,701	13,977	2,764	178,334	272,854	57.8%	0.0%	31.9%	10.0%	0.2%
	Unsealed roads	1,132	1,132	325	524	5,014	7,084	16.5%	43.1%	5.5%	34.3%	0.6%
	Bridges	479	479	138	47	43,868	49,591	94.7%	4.5%	0.7%	0.1%	0.0%
	Footpaths	2,478	2,478	711	132	8,187	12,198	27.0%	27.2%	34.3%	8.6%	2.9%
	Kerb and gutter	725	725	208	50	19,639	28,082	1.1%	96.4%	0.0%	2.5%	0.0%
	Traffic Control Devices	–	–	–	6	11,803	16,019	81.3%	15.6%	0.0%	3.0%	0.1%
	Carparks	1,061	1,061	304	–	1,815	3,334	0.0%	0.0%	0.0%	0.0%	100.0%
	Roadside Barriers	5,123	5,123	1,470	22	7,686	14,588	21.9%	47.1%	0.0%	27.8%	3.2%

Report on Infrastructure Assets - Values (continued)

as at 30 June 2020

Asset Class	Asset Category	Estimated cost		2019/20 Required maintenance ^a	2019/20 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					\$ '000	\$ '000	1	2	3
Roads	Roadside Furniture	36	36	10	4	250	359	30.3%	65.4%	0.3%	2.9%	1.1%
Roads	Walls	–	–	–	–	10,278	13,683	84.7%	12.4%	0.0%	2.9%	0.1%
Roads	Signs	–	–	–	244	1,277	1,597	0.0%	100.0%	0.0%	0.0%	0.0%
	Sub-total	59,735	59,735	17,143	3,793	288,151	419,389	56.6%	11.6%	21.9%	8.7%	1.1%
Water supply network	Water supply network	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Mains	–	–	1,244	1,244	50,310	79,982	25.0%	33.0%	42.0%	0.0%	0.0%
	Reservoirs	–	–	4,550	4,550	11,520	16,224	43.0%	20.0%	33.0%	4.0%	0.0%
	Pumping Stations	–	–	14	14	252	489	32.0%	57.0%	11.0%	0.0%	0.0%
	Treatment	–	–	421	421	3,278	5,366	0.0%	100.0%	0.0%	0.0%	0.0%
	Hydrants	–	–	–	–	2,215	5,289	21.0%	32.0%	10.0%	37.0%	0.0%
	Dam Weirs	–	–	–	–	192	2,731	0.0%	0.0%	0.0%	89.0%	11.0%
	Monitor Control Stations	–	–	–	–	23	38	6.0%	94.0%	0.0%	0.0%	0.0%
	Valves	–	–	–	–	1,145	3,006	26.0%	59.0%	0.0%	0.0%	15.0%
	Sub-total	–	–	6,229	6,229	68,935	113,125	25.7%	34.3%	34.9%	4.5%	0.7%
Sewerage network	Sewerage network	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Pumping Stations	–	–	1,606	1,606	12,294	23,333	26.6%	34.3%	24.3%	15.0%	(0.3%)
	Treatment	–	–	4,364	4,364	54,000	73,442	43.1%	50.8%	6.1%	0.0%	0.0%
	Mains	490	490	1,324	1,324	38,491	75,741	63.9%	29.6%	5.4%	1.1%	0.0%
	Valves	–	–	–	–	570	954	6.1%	79.6%	5.1%	9.2%	0.0%
	Manholes	–	–	–	–	9,114	16,669	15.8%	34.0%	46.6%	3.7%	0.0%
	Vacuum Pods	–	–	–	–	243	440	0.0%	0.0%	100.0%	0.0%	0.0%
	Sub-total	490	490	7,294	7,294	114,712	190,579	46.7%	38.9%	11.8%	2.6%	(0.0%)
Stormwater drainage	Stormwater drainage	8,377	8,377	1,228	904	134,025	181,925	75.9%	5.2%	13.8%	5.2%	0.0%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	8,377	8,377	1,228	904	134,025	181,925	75.9%	5.2%	13.8%	5.2%	0.0%
	Swimming pools	–	–	–	746	2,025	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Other	2,032	2,032	1,028	–	59	59	100.0%	0.0%	0.0%	0.0%	0.0%
	Fences	–	–	54	54	1,291	2,122	25.1%	38.8%	27.6%	7.3%	1.3%
	Lighting	–	–	–	9	2,495	3,294	34.8%	47.8%	16.8%	0.5%	0.1%

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Report on Infrastructure Assets - Values (continued)

as at 30 June 2020

Asset Class	Asset Category	Estimated cost		2019/20 Required maintenance ^a	2019/20 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000					
Open space / recreational assets	Open Space Furniture	–	–	–	27	1,412	1,911	61.7%	17.7%	16.5%	3.8%	0.2%
Open space / recreational assets	Other Structures	–	–	–	5	1,301	1,825	47.1%	32.2%	18.4%	2.1%	0.3%
Open space / recreational assets	Park Active Areas	–	–	–	509	1,601	3,173	25.6%	26.5%	3.3%	44.4%	0.2%
Open space / recreational assets	Park Equipment	–	–	–	77	2,088	3,020	73.4%	14.7%	4.3%	7.1%	0.5%
Open space / recreational assets	Park Infrastructure	–	–	–	5	71	84	78.9%	8.3%	11.8%	0.9%	0.2%
Open space / recreational assets	Park Passive Areas	–	–	–	1,975	1,062	1,295	85.5%	8.1%	1.0%	4.7%	0.8%
Open space / recreational assets	Playgrounds	–	–	–	–	172	263	2.7%	79.0%	13.6%	1.0%	3.8%
Open space / recreational assets	Public Artwork	–	–	–	–	37	50	12.0%	72.1%	15.9%	0.0%	0.0%
	Sub-total	2,032	2,032	1,082	3,407	13,614	17,096	46.7%	29.0%	12.2%	11.5%	0.5%
Other infrastructure assets	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	TOTAL - ALL ASSETS	76,474	76,474	35,333	23,865	691,828	1,010,709	56.3%	18.9%	18.2%	5.8%	0.8%

(a) Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

Report on Infrastructure Assets - Values (continued)

as at 30 June 2020

1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Report on Infrastructure Assets (continued)

as at 30 June 2020

\$ '000	Amounts	Indicator 2020	Prior periods		Benchmark
	2020		2019	2018	
Infrastructure asset performance indicators (consolidated) *					
Buildings and infrastructure renewals ratio ¹					
Asset renewals ²	12,944	96.28%	169.84%	110.37%	>=100.00%
Depreciation, amortisation and impairment	13,444				
Infrastructure backlog ratio ¹					
Estimated cost to bring assets to a satisfactory standard	76,474	11.05%	17.42%	6.86%	<2.00%
Net carrying amount of infrastructure assets	691,828				
Asset maintenance ratio					
Actual asset maintenance	23,865	67.54%	100.00%	96.48%	>100.00%
Required asset maintenance	35,333				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	76,474	7.57%	11.23%	4.40%	
Gross replacement cost	1,010,709				

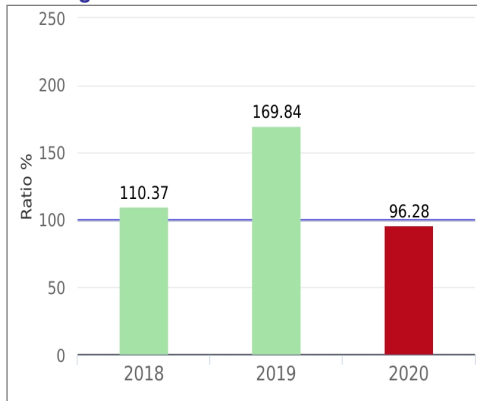
(*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Excludes Work In Progress (WIP)

(2) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Report on Infrastructure Assets (continued)
as at 30 June 2020

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio

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

Commentary on result	
19/20 ratio	96.28%

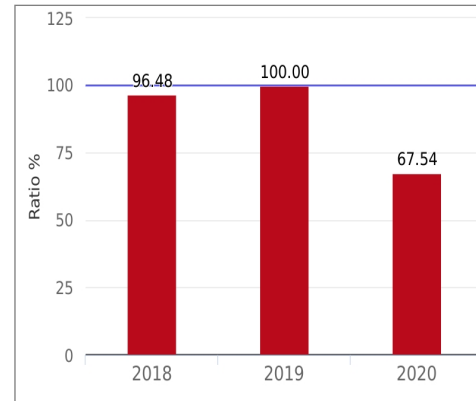
Benchmark: — $\geq 100.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting #28

Ratio is outside benchmark

Asset maintenance ratio



Asset maintenance ratio

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

Commentary on result	
19/20 ratio	67.54%

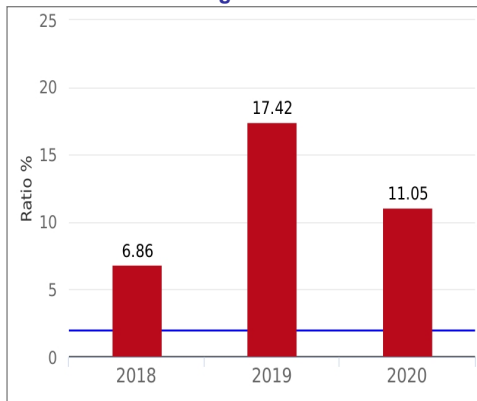
Benchmark: — $> 100.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting #28

Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio

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

Commentary on result	
19/20 ratio	11.05%

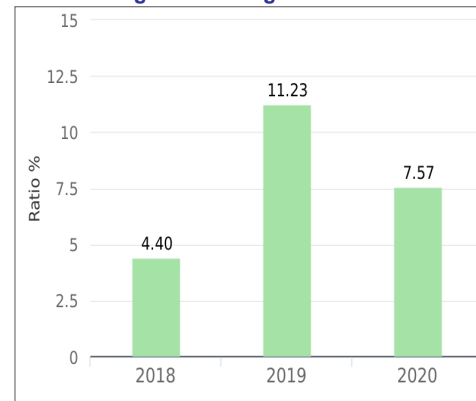
Benchmark: — $< 2.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting #28

Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on result	
19/20 ratio	7.57%

Report on Infrastructure Assets (continued)

as at 30 June 2020

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2020	2019	2020	2019	2020	2019	
Infrastructure asset performance indicators (by fund)							
Buildings and infrastructure renewals ratio ¹							
Asset renewals ²							
Depreciation, amortisation and impairment	112.73%	222.72%	102.74%	16.83%	46.48%	98.62%	>=100.00%
Infrastructure backlog ratio ¹							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	14.95%	25.65%	0.00%	0.00%	0.43%	0.00%	<2.00%
Asset maintenance ratio							
Actual asset maintenance							
Required asset maintenance	47.42%	100.00%	100.00%	100.00%	100.00%	100.00%	>100.00%
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council							
Gross replacement cost	10.75%	16.90%	0.00%	0.00%	0.26%	0.00%	

(1) Excludes Work In Progress (WIP)

(2) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.