

ATTACHMENT A



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Council:

Contact officer:

name

title

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DEFINITIONS (PTO)	(all values expressed to one decimal place)	all functions			water & sewerage functions only		
		2005/06 actual	2006/07 actual	(average annual value) 2007/08 to 2016/17 forecast	2005/06 actual	2006/07 actual	(average annual value) 2007/08 to 2016/17 forecast
infrastructure backlog (as at year's end)	A	\$000's					
buildings		\$000's					
roads		\$000's					
all other infrastructure		\$000's					
replacement value (fair value) of existing assets (as at year's end)	B	\$000's					
buildings		\$000's					
roads		\$000's					
all other infrastructure		\$000's					
number of assessments (properties)	C						
total		annual % increase					
significant one-off expenses (if any)	D						
#1 describe: <input type="text"/>		\$000's					
#2 describe: <input type="text"/>		\$000's					
#3 describe: <input type="text"/>		\$000's					
total of others attached (in necessary)		\$000's					
grants received from other governments							
enhancement-related capital grants	E	\$000's					
other grants received during the year but unspent at the end of the year	F	\$000's					
other grants spent during the year but recognised as revenue in previous years		\$000's					
rates & annual charges	G	annual % increase					
operating expenses (excluding depreciation and interest)	H	annual % increase					
annual acquisitions/purchases of assets	I	\$000's					
buildings, roads and all other infrastructure		\$000's					
all other plant, property & equipment		\$000's					
assets donated or received free of charge	J	\$000's					
buildings, roads and all other infrastructure		\$000's					
all other plant, property & equipment		\$000's					
future annual renewal & maintenance gaps	K	\$000's					

FiscalStar will use the information included in this completed return only for the purposes of its published financial sustainability assessments and for the purpose of explaining those assessments. FiscalStar will not use this information for any other purpose, or on-supply this information to any other organisation. FiscalStar will take responsibility for the way it interprets and uses this information.

EXPLANATORY NOTES & DEFINITIONS

A	Other infrastructure includes commercial assets, stormwater assets, recreational assets and natural assets. By “ infrastructure backlog (as at year's end)”, we mean the estimated total cost of undertaking the maintenance and renewal that the council's asset managers had programmed to occur prior to 30 June 2007, but which had not been carried out by then (due to a lack of finance or other reasons) and is still required to be done.
B	Council officers' best endeavours approximation or estimate. The value before deduction of any accumulated depreciation. The asset coverage is the same as the infrastructure estimate.
C	As per the Department of Local Government Financial Data Return
D	Any significant annual expenses that are abnormal or once-off in nature. Asset write-offs and any impairment charges are obvious examples. Expressed in real terms, i.e., excluding annual inflation.
E	There are two types of ‘capital purposes’: <ul style="list-style-type: none">• spending on maintaining or renewing or rehabilitating a council's assets• spending on enhancing (i.e., expanding or extending) a council's assets. In determining what grants amounts are specifically for new or upgraded assets, FiscalStar follows the SA Local Government Financial Management Group's South Australia Model Financial Statements 2007, p.34: First, the amount must have been paid to a council for a specific, nominated project(s). If the council is itself entitled to determine the purpose or the project on which the amount is spent, then it is not classified as being for enhancement purposes. This immediately excludes, for example, general purpose financial assistance (Grants Commission) grants - both general purpose and local roads components – and Roads to Recovery grants. Secondly, the nominated project must include the construction of new assets or the enhancement or upgrading of existing assets.
F	Excludes any enhancement-related grants amounts. Limited to either operating grants or capital grants provided for renewal/replacement/rehabilitation purposes. FiscalStar seeks separate information on: <ul style="list-style-type: none">• grants (other than enhancement-related grants) which were recognised as revenues during the reporting period and which were obtained on the condition that they be expended on specific goods and services over a future period• grants (other than enhancement-related grants) which were recognised as revenues in a previous reporting period and were expended during the current reporting period in the manner specified by the grantor
G	Including revenue from: ordinary rates and special rates and annual charges. Excludes revenue from user charges and fees. As forecast by the council based upon continuation of the latest council policies and plans. Expressed in real terms, i.e., excluding annual inflation.
H	As forecast by the council based upon continuation of the latest council policies and plans. Expressed in real terms, i.e., excluding annual inflation.
I	Relates to all non-financial assets. Includes spending for both renewals/replacement and enhancement purposes. As forecast by the council based upon continuation of the latest council policies and plans. Expressed in real terms, i.e., in constant dollars and so excluding annual inflation.
J	Relates to all non-financial assets. The value of the non-financial assets that would be put through the annual operating statement. As forecast by the council based upon continuation of the latest council policies and plans. Expressed in real terms, i.e., in constant dollars and so excluding annual inflation.
K	Relates only to buildings, roads and other infrastructure, and so has the same coverage as the infrastructure backlog estimate. Expressed in real terms, i.e., in constant dollars and so excluding annual inflation. Excludes any spending planned to address the present infrastructure backlog. By “ future annual renewal & maintenance gap ” we mean an estimate of the average annual amount over the next ten years (e.g. 2007/08 to 2016/17) of maintenance and renewal that the council's asset managers expect to program during that 10 year period but which is not expected to be carried out by the end of that period (due to a lack of finance or other reasons) and which would still be required to be done. In general, this gap would directly add to any present infrastructure backlog, and involves any shortfall between the amount of maintenance and renewal/replacement spending: <ul style="list-style-type: none">• required to be spent to meet programmed asset maintenance and asset renewal/replacement as they fell due• actually planned to be spent in the council's long-term financial plan if the latest asset management (funding) policies and plans were to continue unchanged.