

Dubbo Regional Council

SPECIAL SCHEDULES
for the year ended 30 June 2023



Dubbo Regional Council

Special Schedules

for the year ended 30 June 2023

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Permissible income for general rates

\$ '000	Notes	Calculation 2022/23	Calculation 2023/24
Notional general income calculation ¹			
Last year notional general income yield	a	39,766	41,210
Plus or minus adjustments ²	b	491	634
Notional general income	c = a + b	40,257	41,844
Permissible income calculation			
Or rate peg percentage	e	2.30%	3.70%
Or plus rate peg amount	i = e x (c + g)	926	1,548
Sub-total	k = (c + g + h + i + j)	41,183	43,392
Plus (or minus) last year's carry forward total	l	33	5
Sub-total	n = (l + m)	33	5
Total permissible income	o = k + n	41,216	43,397
Less notional general income yield	p	41,210	43,309
Catch-up or (excess) result	q = o - p	5	88
Carry forward to next year ⁶	t = q + r + s	5	88

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 (NSW)*.
- (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 Act. 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.

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Report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost		2022/23 Required maintenance ^a	2022/23 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					
Buildings	Other	14,469	14,469	4,398	4,398	179,897	312,413	62.0%	17.0%	15.0%	4.0%	2.0%
	Sub-total	14,469	14,469	4,398	4,398	179,897	312,413	62.0%	17.0%	15.0%	4.0%	2.0%
Other structures	Other structures	6,957	6,957	2,434	2,434	112,654	196,585	39.0%	45.0%	10.0%	5.0%	1.0%
	Sub-total	6,957	6,957	2,434	2,434	112,654	196,585	39.0%	45.0%	10.0%	5.0%	1.0%
Roads	Other	48,364	48,364	27,419	27,419	1,264,676	1,724,747	55.0%	29.0%	12.0%	3.0%	1.0%
	Sub-total	48,364	48,364	27,419	27,419	1,264,676	1,724,747	55.0%	29.0%	12.0%	3.0%	1.0%
Water supply network	Other	35,754	35,754	8,243	8,243	339,155	488,915	68.0%	11.0%	12.0%	5.0%	4.0%
	Sub-total	35,754	35,754	8,243	8,243	339,155	488,915	68.0%	11.0%	12.0%	5.0%	4.0%
Sewerage network	Other	38,927	38,927	9,505	9,505	250,801	416,265	41.0%	31.0%	17.0%	6.0%	5.0%
	Sub-total	38,927	38,927	9,505	9,505	250,801	416,265	41.0%	31.0%	17.0%	6.0%	5.0%
Stormwater drainage	Other	4,787	4,787	1,458	1,458	145,678	198,973	52.0%	36.0%	7.0%	4.0%	1.0%
	Sub-total	4,787	4,787	1,458	1,458	145,678	198,973	52.0%	36.0%	7.0%	4.0%	1.0%
Open space / recreational assets	Swimming pools	661	661	603	603	5,630	8,451	45.0%	2.0%	50.0%	3.0%	0.0%
	Sub-total	661	661	603	603	5,630	8,451	45.0%	2.0%	50.0%	3.0%	0.0%
Total – all assets		149,919	149,919	54,060	54,060	2,298,491	3,346,349	54.7%	26.8%	12.6%	3.9%	2.0%

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

Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
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

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Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2023	Indicator 2023	Indicators		Benchmark
			2022	2021	
Buildings and infrastructure renewals ratio					
Asset renewals ¹	14,510	30.27%	44.78%	50.11%	> 100.00%
Depreciation, amortisation and impairment	47,929				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	149,919	6.30%	22.93%	1.20%	< 2.00%
Net carrying amount of infrastructure assets	2,378,117				
Asset maintenance ratio					
Actual asset maintenance	54,060	100.00%	100.66%	100.00%	> 100.00%
Required asset maintenance	54,060				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	149,919	4.48%	17.85%	0.99%	
Gross replacement cost	3,346,349				

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

(1) 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.

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Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (by fund)

\$ '000	<i>General fund</i>		<i>Water fund</i>		<i>Sewer fund</i>		<i>Benchmark</i>
	2023	2022	2023	2022	2023	2022	
Buildings and infrastructure renewals ratio							
Asset renewals ¹	40.82%	57.05%	0.00%	0.00%	0.00%	0.00%	> 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	4.21%	19.07%	10.54%	30.06%	15.52%	44.79%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	100.00%	100.00%	100.00%	100.00%	100.00%	103.60%	> 100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	3.08%	15.17%	7.31%	21.12%	9.35%	33.85%	
Gross replacement cost							

(1) 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.