

Parochial Cost Recoveries Ordinance 2009

Explanatory Report

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Purposes of the proposed ordinance

1. The purposes of the proposed ordinance are –
 - (a) to determine the estimated ministry and property costs for 2010 which are to be paid for, or on behalf of, parochial units in the Diocese, and
 - (b) to specify the formula that will apply for 2011 and 2012 to calculate the cost recoveries charges payable by each parochial unit to recover those costs, and
 - (c) to authorise the Standing Committee to apply the cost recovery charges towards the ministry and property costs incurred on behalf of parochial units.
2. This report focuses on the policies and principles underlying the proposed ordinance. The attachment lists the parochial units with the estimate of their cost recovery charges for 2010.

Components of the cost recoveries charge

3. The proposed cost recoveries charge for 2010 comprises 2 components –
 - (a) the ministry costs, consisting of the minister and assistant minister charge, and
 - (b) the property costs, consisting of the variable charge.

Ministry costs

4. Each parochial unit is to pay a minister and assistant minister charge, based on the number of ministers and assistant ministers licensed to the parochial unit. For 2010 the charge, representing superannuation, long service leave, stipend continuance insurance and sickness and accident fund contributions, is estimated to be \$10,973 for each minister or

assistant minister with 7 or more years service, and \$10,112 for each other assistant minister.

	<i>2009 actual Minister and Assistant Minister 7+ years \$</i>	<i>2009 actual Assistant Minister 1-6 years \$</i>	<i>2010 proposed Minister and Assistant Minister 7+ years \$</i>	<i>2010 proposed Assistant Minister 1-6 years \$</i>
Superannuation	8,614	7,753	8,614	7,753
Long Service Leave	1,124	1,124	1,172	1,172
Stipend Continuance Plan	990	990	1,107	1,107
Sickness/Accident Fund	120	120	80	80
Estimated Total Charge	10,848	9,987	10,973	10,112
Increase over previous year	1.2%	1.2%	1.2%	1.3%

5. The amount of the superannuation contribution is a specified proportion (17%) of the minimum stipend. For 2010 the Standing Committee approved the minimum stipend remaining the same as 2009.

6. The contribution for long service leave is to fund the Sydney Long Service Leave Fund which, in turn, pays contributions to the Anglican Church of Australia Long Service Leave Fund. The estimated contribution incorporates a projected 5% increase in the contributions required by the Anglican Church of Australia Long Service Leave Fund.

7. The Stipend Continuance Plan provides income benefits to clergy in the event of long term sickness or incapacity, underpinned by an insurance policy. Based on preliminary advice from our broker the contribution to this Plan may need to increase 15% to cover an expected increase in the premium (which it is expected will then be fixed for the next 3 years).

8. The Sickness/Accident Fund is a self funded fund to provide assistance to parishes when their minister or assistant minister suffers a short term incapacity. The proposed contribution represents the amount needed to ensure that the Fund can meet expected claims and maintain adequate reserves. The recent claims history has been quite low.

9. The minister and assistant minister charge applicable to a parochial unit will be reduced by a pro rata rebate for any part of the year for which the contributions, costs and charges for the

minister or assistant minister are paid by another parochial unit or body, or do not apply to the minister or assistant minister.

10. The actual minister and assistant minister charge for 2010 may vary if the actual increase in contributions required by the Anglican Church of Australia Long Service Leave Fund, or a later estimate of the increase in premium for the Stipend Continuance Plan differ materially from the estimates used in this report.

11. The actual minister and assistant minister charge for 2011 and 2012 will be determined by the Standing Committee and reported to the Synod in 2010 and 2011 respectively, based on a recovery of the same 4 component costs as defined above in this report for 2010.

Property costs

12. Each parochial unit is to pay a variable charge, calculated as a percentage of their net operating receipts, to recover the costs of the parish insurance program, the parish risk management program, two-thirds of the cost of the Professional Standards Unit, the safe ministry program and a small provision for changes and relief. The variable charge covers the following costs.

	Approved in 2009 \$000s	Recom- mended in 2010 \$000s	Increase / (decrease) %
Parish Insurance Program	2,900	2,820	(2.8%)
Risk Management Program	-	215	n/a
Professional Standards Unit	395	395	0%
Safe Ministry Program	-	100	n/a
Provision for changes/relief	20	20	0%
Total	3,315	3,550	7.1%

Insurance

13. The parish insurance program provides insurance cover for property and contents, public liability and other risks. The estimated cost of that program in 2009 is \$2.82 million, representing a 2.8% decrease on the 2009 cost. The main cost of this program is the premium payable on the insurance policies negotiated by the Property Trust on behalf of all parishes. The program also includes the cost of the broker's fees, the self insurance fund covering individual claims falling under the aggregate excess as well as uninsurable risks, consultants fees incurred in relation to the program (including determination of the optimum size of the self insurance fund and quantity surveyors costs in determining accurate "declared values" for property) and SDS fees for administering the program.

14. In conjunction with the 2008 insurance premium renewal process, the Property Trust Board formed the view that it would be prudent to attempt to fix some or all of the insurance premium for a term, in the expectation that insurance premium rates were then at, or close to, the low point in the cycle. Although only one insurer was prepared to accommodate this request, the rate of premium associated with 56% of the total premium for 2007 was fixed at 2007 levels until August 2010. Most other insurers were unwilling to quote term premiums. Nevertheless, in recognition of the Diocese's promotion of prudent risk management practices which has contributed to a relatively low claims history, our broker expects only minimal increases in the balance of the insurance premiums.

Parishes without property

15. By resolution 20/08 the Synod –

“Requests Standing Committee to bring to the next session of the Synod a Parochial Cost Recoveries Ordinance which applies a Variable Charge component to Recognised Churches, Provisional Recognised Churches and Provisional Parishes that takes into consideration whether or not they have church trust property.”

16. The Property Trust's parish insurance program provides a range of insurance cover for all parochial units. Approximately 56% of the total cost of that program relates to property insurance (fire, theft, etc) with the balance attributable to public liability, professional indemnity of office holders, etc. Accordingly, to give effect to the Synod's resolution, parochial units for which no real property is held in trust should pay a variable PCR charge based on 44% of the cost of the insurance program.

17. Based on the estimated costs of each of the components of the variable charge shown in paragraph 12 above, the exclusion of 56% of the cost of the parish insurance program would reduce the proportion of the total variable costs to be recovered from the parochial units without property to 55% of the amount to be recovered from all other parochial units.

18. The 6 parochial units without property are identified with an * in the schedule attached - they are Cherrybrook, East Chatswood, Glenmore Park, Hornsby Anglican Chinese, St George – Christ Church, and Unichurch (UniNSW). The Appendix shows the estimated variable charge for each of these parochial units calculated at a rate equal to 55% of the percentage charged to all other parochial units.

19. For 2010, the reduction of the variable cost recovery charge for the 6 parochial units without property has required the variable cost recovery charge for all parochial units with property to be increased by approximately 0.04%.

Risk Management Program

20. From 2006 to 2009 the Synod allocated funds under the Synod Appropriations and Allocations Ordinances to the Secretariat ("SDS") to initiate and conduct a parish risk management program.

21. The overall objectives of the Program are –

- (a) to protect clergy, wardens, parish councillors, the members of our congregations and visitors to our sites from injury, loss and liability, and
- (b) to reduce the risk to the parish and Diocesan reputations because of injury, loss, or legal liability, and
- (c) to facilitate compliance with applicable occupational health and safety legislation, codes of practice, relevant Australian standards, common law principles and moral responsibilities, and
- (d) to enhance our reputation in the insurance market and to ensure that appropriate insurance is able to be purchased on the best possible terms.

22. The parish risk management program is now an integral part of the Property Trust's insurance program and its effectiveness impacts upon the willingness of insurers to accept our risk, the cost of insurance and the terms on which it is offered.

23. The Diocesan insurance broker has confirmed that in the current insurance market insurers will continue to resist offering insurance where an organisation does not have a viable risk management program in place.

24. For 2010-2012 the Property Trust has recommended that the Program be continued and suggested that the costs be incorporated with the insurance program charge recovered from parishes through the variable parochial cost recoveries charge.

25. The indicative cost of the Program for 2010 is \$215,000. This includes the cost of external advice of consultants and trainers, resources preparation, printing and publishing, delivering training programs, and SDS staff time in administering the program and providing ongoing legal support to parishes in managing risks.

Professional Standards Unit

26. Since 2006 a charge representing two-thirds of the costs of the Professional Standards Unit (PSU) has been included in the

variable ministry and property charge. The other one-third is funded through a Synod grant under Administration for the Mission. The budget for the PSU in 2009 indicates that to maintain the two-thirds contribution will require an amount of \$395,000 to be recovered from parishes through the variable ministry and property charge.

Safe Ministry Program

27. The Safe Ministry program training provided for ordained and lay leaders, whether paid, full-time, part-time or volunteers, who work in our parishes with children was previously provided by Youthworks and partly funded through an allocation of \$60,000 under the Synod Appropriation and Allocations Ordinance. For 2010-2012 the provider of this training has yet to be determined, but the estimated net cost of \$100,000 will be funded as part of the variable charge.

Provision for relief

28. After taking account of the actual amounts of unpaid cost recoveries charges written off in recent years it is proposed to maintain the 2010 contribution towards the provision for relief or remission from the cost recoveries charge at \$20,000, the same figure as in 2009.

Cost Recoveries Charge for 2010

29. Applying the formula in the schedule to the proposed ordinance to the costs for 2010 gives –

- (a) minister and assistant minister with 7 or more years service charge estimated at \$10,973 (2009 \$10,848) and other assistant minister charge estimated at \$10,112 (2009 \$9,987) plus
- (b) a variable charge calculated as 4.77% (2009 4.36%) of the 2008 net operating receipts of each parochial unit with property to cover the property costs for 2010 or
- (c) a variable charge calculated as 2.62% (2009 4.36%) of the 2008 net operating receipts of each parochial unit without property to cover the property costs for 2010.

30. Appendix A sets out the method of calculation of the cost recoveries charge together with an estimate of the variable charge for each parochial unit.

31. The actual minister and assistant minister charges for each parochial unit for 2010 will be based on the Registrar's records of ministers and assistant ministers licensed to each parochial unit,

less any adjustment for a rebate in accordance with paragraph 9 above.

32. Where the actual net operating receipts for a parochial unit for 2008 had not been finalised at the time of this report, an estimate is shown in the Appendix. Actual net operating receipts may not be finalised if the parochial unit has not yet submitted its 2008 audited Prescribed Financial Statements, or some aspect of the disclosure in those Financial Statements has been queried and the query has not been resolved at the time of this report.

33. The actual variable charge may vary if the actual Net Operating Receipts for 2008 for those parishes that had not lodged their Prescribed Financial Statements prior to the compilation of this report differs significantly from the estimate shown in this report, or if the actual increase in insurance premiums differs significantly from the estimates used in this report.

Recommendation

34. The Standing Committee recommends that the Synod pass the bill for the Parochial Cost Recoveries Ordinance 2009 as an ordinance.

For and on behalf of the Standing Committee

PETER KELL

Chair, Mission Board Strategy Committee

2 September 2009

Appendix**PAROCHIAL COST RECOVERY CHARGES for 2010**

(based on audited parish financial statements received up to 31 July 2009)

MINISTER and ASSISTANT MINISTER COSTS

Fixed charge per Minister	\$10,973
Fixed charge per Assistant Minister with 7 or more years service	\$10,973
Fixed charge per other Assistant Minister	\$10,112

VARIABLE CHARGE

Cost of parochial property and liability insurance program	2,820,000
Cost of parish risk management program	215,000
Cost of 2/3 rd contribution to Professional Standards Unit	395,000
Cost of safe ministry program training	100,000
Provision for relief or remission of cost recoveries charges	<u>20,000</u>
	<u>3,550,000</u>
total Net Operating Receipts for 2008	75,051,393
<i>Prima facie variable charge percentage for 2010</i>	<i>4.73009%</i>

Variable charge percentage for 2010 for parishes with property	4.77187%
Variable charge percentage for 2010 for parishes without property (identified with *)	2.62453%

Accordingly, the PCR charge for each parochial unit in 2010 will consist of the sum of –

- (i) the actual minister and assistant minister costs, based on the cost per person shown above, multiplied by the number of such persons licensed to and paid by the parochial unit in 2010, plus
- (ii) the variable charge shown below, which is based on the variable charge percentage shown above multiplied by the Net Operating Receipts of the parochial unit for 2008 (shown below). In the case of the six parochial units without property (identified with shading in the table below) the

variable charge percentage is 55% of the percentage applicable to parochial units with property.

Note that the PCR charge does not include any costs for any Lay Ministers employed by the parochial unit.

DETAIL OF ESTIMATED VARIABLE CHARGE BY PAROCHIAL UNIT

If a parochial unit had not lodged its audited financial statements for 2008 prior to the date of this report, or an aspect of those financial statements has been queried but not yet resolved, the table below shows an estimate of the Net Operating Receipts figure for 2008 based on the actual 2007 figure.

If the 2008 audited financial statements for a parish is still outstanding at the time the actual 2010 parochial cost recovery charges are due to be invoiced later this year, the Finance Committee has approved the use of a charge based on the parochial unit's Net Receipts for 2007 + 20%.

Note: P = Parish, PP = Provisional Parish, RC = Recognised Church, PRC = Provisional Recognised Church

	P / PP / RC / PRC	Region	Parochial Unit	Net Operating Receipts		Variable PCR charge	
				Actual 2008	Estimate = actual 2007	Actual	Estimate
				\$	\$	\$	\$
1	PP	S	Abbotsford	116,413		5,555	-
2	P	W	Albion Park	254,623		12,150	-
3	P	S	Annandale	366,886		17,507	-
4	PP	G	Arncliffe	131,142		6,258	-
5	PP	N	Artarmon	145,834		6,959	-
6	P	S	Ashbury	124,965		5,963	-
7	P	S	Ashfield, Five Dock and Haberfield	469,202		22,390	-
8	P	N	Asquith/Mt Colah/Kuring-gai	268,481		12,812	-
9	P	WS	Auburn - St Philip	106,538		5,084	-
10	PP	WS	Auburn - St Thomas	82,875		3,955	-
11	P	W	Austinmer		213,264	-	10,177
12	P	N	Avalon with Palm Beach	195,194		9,314	-
13	P	N	Balgowlah	291,235		13,897	-
14	P	S	Balmain - St John	98,086		4,681	-
15	P	G	Bankstown	95,743		4,569	-
16	P	WS	Baulkham Hills	279,549		13,340	-
17	P	N	Beacon Hill	83,801		3,999	-
18	P	N	Beecroft	252,982		12,072	-
19	P	S	Bellevue Hill	144,296		6,886	-

	P / PP / RC / PRC	Region	Parochial Unit	Net Operating Receipts		Variable PCR charge	
				Actual 2008 \$	Estimate = actual 2007 \$	Actual \$	Estimate \$
20	P	G	Belmore with McCallums Hill & Clemton Park	92,920		4,434	-
21	P	N	Belrose		367,000	-	17,513
22	PP	WS	Berala	18,316		874	-
23	P	N	Berowra	259,725		12,394	-
24	P	W	Berrima cum Moss Vale	123,070		5,873	-
25	P	W	Berry with Kangaroo Valley		180,762	-	8,626
26	P	G	Beverly Hills with Kingsgrove	297,176		14,181	-
27	P	WS	Blackheath	129,154		6,163	-
28	P	WS	Blacktown	372,308		17,766	-
29	P	G	Blakehurst	140,051		6,683	-
30	P	W	Bomaderry	99,470		4,747	-
31	PP	S	Bondi (includes Bondi Beach)		148,174	-	7,071
32	P	W	Bowral	365,492		17,441	-
33	P	G	Brighton/Rockdale	112,131		5,351	-
34	P	S	Broadway	824,527		39,345	-
35	P	W	Bulli	256,029		12,217	-
36	P	S	Burwood		196,341	-	9,369
37	PP	G	Cabramatta	239,464		11,427	-
38	P	WS	Cambridge Park	178,755		8,530	-
39	P	W	Camden	586,793		28,001	-
40	P	W	Campbelltown	442,768		21,128	-
41	P	G	Campsie	149,880		7,152	-
42	P	G	Canterbury with Hurlstone Park	94,126		4,492	-
43	P	W	Caringbah	548,432		26,170	-
44	P	WS	Carlingford and North Rocks	1,465,620		69,937	-
45	P	WS	Castle Hill	1,489,499		71,077	-
46	P	S	Centennial Park	686,837		32,775	-
47	P	N	Chatswood	566,316		27,024	-
48	RC	WS	Cherrybrook *	210,782		5,532	-
49	PP	G	Chester Hill with Sefton	71,835		3,428	-
50	PP	S	Clovelly	64,456		3,076	-
51	P	S	Concord & Burwood	151,557		7,232	-
52	P	S	Concord West with Concord North		206,928	-	9,874
53	P	S	Coogee	141,113		6,734	-
54	P	S	Cooks River	148,583		7,090	-
55	P	W	Corrimal	89,131		4,253	-
56	P	WS	Cranebrook with Castlereagh	163,436		7,799	-

	P / PP / RC / PRC	Region	Parochial Unit	Net Operating Receipts		Variable PCR charge	
				Actual 2008	Estimate = actual 2007	Actual	Estimate
				\$	\$	\$	\$
57	P	N	Cremorne	219,726		10,485	-
58	P	W	Cronulla	191,082		9,118	-
59	P	S	Croydon		554,544	-	26,462
60	PP	W	Culburra Beach	116,673		5,567	-
61	P	W	Dapto	619,881		29,580	-
62	P	S	Darling Point	574,537		27,416	-
63	P	S	Darling Street	387,909		18,511	-
64	P	N	Dee Why	176,410		8,418	-
65	PP	W	Denham Court	119,610		5,708	-
66	PP	WS	Doonside	83,593		3,989	-
67	P	S	Drummoyne	74,612		3,560	-
68	PP	G	Dulwich Hill	120,179		5,735	-
69	P	WS	Dundas/Telopea	250,049		11,932	-
70	P	WS	Dural District	309,293		14,759	-
71	PP	W	Eagle Vale	130,214		6,214	-
72	P	G	Earlwood	179,493		8,565	-
73	PP	N	East Chatswood *	120,339		3,158	-
74	P	N	East Lindfield	203,462		9,709	-
75	P	S	East Sydney	412,627		19,690	-
76	P	S	Eastgardens	355,129		16,946	-
77	P	N	Eastwood		330,924	-	15,791
78	P	WS	Emu Plains	278,556		13,292	-
79	P	S	Enfield	180,570		8,617	-
80	P	W	Engadine	447,543		21,356	-
81	P	S	Enmore/Stammore	130,635		6,234	-
82	P	N	Epping	296,655		14,156	-
83	PP	N	Ermington	95,490		4,557	-
84	PP	G	Fairfield with Bossley Park	179,822		8,581	-
85	P	W	Fairy Meadow	246,436		11,760	-
86	P	W	Figtree	1,281,332		61,143	-
87	P	N	Forestville	259,950		12,404	-
88	P	N	Frenchs Forest	144,712		6,905	-
89	P	N	Freshwater/Harbord	159,051		7,590	-
90	P	G	Georges Hall	114,632		5,470	-
91	P	W	Gerringong	235,672		11,246	-
92	P	N	Gladesville	813,524		38,820	-
93	P	S	Glebe	215,066		10,263	-
94	PP	WS	Glenmore Park *	484,635		12,719	-
95	P	W	Glenquarie	117,773		5,620	-
96	P	N	Gordon	425,364		20,298	-
97	P	WS	Granville	110,456		5,271	-
98	P	G	Greenacre	52,128		2,487	-
99	P	N	Greenwich	136,195		6,499	-
100	P	WS	Greystanes - Merrylands West	94,042		4,488	-
101	PP	WS	Guilford with Villawood	230,854		11,016	-

	P / PP / RC / PRC	Region	Parochial Unit	Net Operating Receipts		Variable PCR charge	
				Actual 2008 \$	Estimate = actual 2007 \$	Actual \$	Estimate \$
102	P	W	Gymea	522,384		24,927	-
103	P	W	Helensburgh and Stanwell Park	164,740		7,861	-
104	P	N	Hornsby	135,555		6,469	-
105	PRC	N	Hornsby Anglican Chinese *	87,457		2,295	-
106	P	N	Hornsby Heights	209,032		9,975	-
107	P	G	Hoxton Park	195,328		9,321	-
108	P	N	Hunters Hill	336,954		16,079	-
109	P	G	Hurstville	320,352		15,287	-
110	P	G	Hurstville Grove	336,106		16,039	-
111	P	W	Huskisson	123,401		5,889	-
112	P	W	Ingleburn	172,272		8,221	-
113	PP	W	Jamberoo	87,874		4,193	-
114	P	W	Jannali	487,202		23,249	-
115	PP	WS	Katoomba	110,314		5,264	-
116	P	W	Keiraville	94,335		4,502	-
117	P	WS	Kellyville	276,438		13,191	-
118	P	S	Kensington	163,415		7,798	-
119	P	W	Kiama	304,551		14,533	-
120	P	N	Killara	293,884		14,024	-
121	P	S	Kingsford	152,964		7,299	-
122	P	WS	Kingswood	193,819		9,249	-
123	P	N	Kirribilli	385,330		18,387	-
124	P	WS	Kurrajong	177,589		8,474	-
125	P	G	Lakemba	64,851		3,095	-
126	P	WS	Lalor Park and Kings Langley	126,503		6,037	-
127	P	N	Lane Cove with Mowbray	403,969		19,277	-
128	P	N	Lavender Bay (Christ Church)	245,944		11,736	-
129	P	WS	Lawson	101,381		4,838	-
130	P	S	Leichhardt	258,443		12,333	-
131	P	WS	Leura	105,933		5,055	-
132	P	WS	Lidcombe	225,495		10,760	-
133	P	N	Lindfield	486,280		23,205	-
134	P	WS	Lithgow	209,229		9,984	-
135	P	G	Liverpool	453,860		21,658	-
136	PP	G	Liverpool South	106,979		5,105	-
137	P	N	Longueville	227,688		10,865	-
138	PP	S	Lord Howe Island	24,496		1,169	-
139	P	WS	Lower Mountains	470,773		22,465	-
140	P	G	Lugarno	115,331		5,503	-
141	P	N	Macquarie	503,750		24,038	-
142	PP	S	Malabar	264,499		12,622	-
143	P	N	Manly	855,943		40,844	-

	P / PP / RC / PRC	Region	Parochial Unit	Net Operating Receipts		Variable PCR charge	
				Actual 2008 \$	Estimate = actual 2007 \$	Actual \$	Estimate \$
144	P	N	Manly Vale with Allambie Heights	198,683		9,481	-
145	P	S	Maroubra	229,776		10,965	-
146	P	G	Marrickville	193,730		9,245	-
147	P	W	Menai	579,303		27,644	-
148	P	W	Menangle	166,533		7,947	-
149	P	WS	Merrylands ex Woodville Road	253,911		12,116	-
150	PP	WS	Minchinbury	148,445		7,084	-
151	P	W	Minto	150,992		7,205	-
152	P	W	Miranda	722,420		34,473	-
153	P	W	Mittagong	315,054		15,034	-
154	P	N	Mona Vale	205,631		9,812	-
155	P	G	Moorebank	291,304		13,901	-
156	P	N	Mosman - St Clement	649,769		31,006	-
157	P	N	Mosman - St Luke		263,847	-	12,590
158	P	WS	Mt Druitt	104,781		5,000	-
159	P	WS	Mulgoa	140,856		6,721	-
160	P	W	Narellan	276,935		13,215	-
161	P	N	Naremburn/ Cammeray	730,423		34,855	-
162	P	N	Narrabeen	689,330		32,894	-
163	P	N	Neutral Bay	280,318		13,376	-
164	P	N	Newport	147,517		7,039	-
165	P	S	Newtown with Erskineville	277,676		13,250	-
166	P	S	Norfolk Island			-	-
167	P	N	Normanhurst		272,328	-	12,995
168	P	N	North Epping	200,503		9,568	-
169	PP	N	North Ryde	133,345		6,363	-
170	P	N	North Sydney - St Thomas	1,255,127		59,893	-
171	P	N	Northbridge		109,911	-	5,245
172	P	WS	Northmead and Winston Hills	545,203		26,016	-
173	P	WS	Norwest	346,274		16,524	-
174	P	W	Nowra	263,614		12,579	-
175	P	W	Oak Flats	143,818		6,863	-
176	P	WS	Oakhurst	241,115		11,506	-
177	P	G	Oatley West	111,527		5,322	-
178	P	G	Oatley	183,481		8,755	-
179	P	S	Paddington	153,839		7,341	-
180	P	G	Padstow	94,771		4,522	-
181	P	G	Panania	325,899		15,551	-
182	P	WS	Parramatta	1,308,065		62,419	-
183	P	WS	Parramatta North with Harris Park	235,802		11,252	-

	P / PP / RC / PRC	Region	Parochial Unit	Net Operating Receipts		Variable PCR charge	
				Actual 2008 \$	Estimate = actual 2007 \$	Actual \$	Estimate \$
184	P	G	Peakhurst/Mortdale	215,995		10,307	-
185	P	WS	Penrith		178,108	-	8,499
186	P	G	Penshurst	156,969		7,490	-
187	P	S	Petersham	180,263		8,602	-
188	P	W	Picton	83,865		4,002	-
189	PP	WS	Pitt Town		101,599	-	4,848
190	P	W	Port Kembla	45,440		2,168	-
191	PP	N	Putney	96,649		4,612	-
192	P	N	Pymble	666,808		31,819	-
193	P	WS	Quakers Hill	329,245		15,711	-
194	P	S	Randwick	414,510		19,780	-
195	PP	G	Regents Park	23,219		1,108	-
196	PP	G	Revesby	71,683		3,421	-
197	P	WS	Richmond	190,638		9,097	-
198	PP	WS	Riverstone	130,410		6,223	-
199	P	G	Riverwood/ Punchbowl	211,631		10,099	-
200	PP	W	Robertson	97,444		4,650	-
201	P	WS	Rooty Hill	473,555		22,597	-
202	PP	W	Rosemeadow (Cataract/ Ambarvale)	319,478		15,245	-
203	P	N	Roseville	467,182		22,293	-
204	P	N	Roseville East		114,401	-	5,459
205	PP	WS	Rouse Hill	143,013		6,824	-
206	P	N	Ryde	528,967		25,242	-
207	PP	G	Sadleir	191,459		9,136	-
208	P	G	Sans Souci	124,249		5,929	-
209	P	N	Seaforth	179,620		8,571	-
210	P	WS	Seven Hills	260,364		12,424	-
211	P	W	Shellharbour	179,976		8,588	-
212	P	W	Shellharbour City Centre	415,454		19,825	-
213	P	G	Smithfield Road	271,691		12,965	-
214	P	G	South Carlton	217,812		10,394	-
215	P	S	South Coogee	165,968		7,920	-
216	PP	W	South Creek	130,129		6,210	-
217	P	G	South Hurstville	157,454		7,513	-
218	P	S	South Sydney	173,733		8,290	-
219	P	WS	Springwood	574,364		27,408	-
220	PP	WS	St Clair	84,953		4,054	-
221	P	G	St George	150,109		7,163	-
222	RC	G	St George – Christ Church*	167,707		4,402	-
223	P	G	St George North	545,639		26,037	-
224	P	N	St Ives	1,460,756		69,705	-
225	P	WS	St Marys	219,244		10,462	-

	P / PP / RC / PRC	Region	Parochial Unit	Net Operating Receipts		Variable PCR charge	
				Actual 2008	Estimate = actual 2007	Actual	Estimate
				\$	\$	\$	\$
226	PP	S	Strathfield – St Andrew		237,330	-	11,325
227	P	S	Strathfield & Homebush	194,785		9,295	-
228	P	S	Summer Hill	134,039		6,396	-
229	PP	S	Surry Hills – St Michael	211,908		10,112	-
230	PP	W	Sussex Inlet	56,103		2,677	-
231	P	W	Sutherland	341,180		16,281	-
232	P	W	Sutton Forest	159,858		7,628	-
233	P	S	Sydney – Christ Church St Laurence	535,507		25,554	-
234	P	S	Sydney – Holy Trinity, Millers Point	181,455		8,659	-
235	P	S	Sydney – St Andrew's Cathedral	927,254		44,247	-
236	P	S	Sydney – St James, King Street	1,385,795		66,128	-
237	P	S	Sydney - St Philip, York Street	385,680		18,404	-
238	P	W	Sylvania	227,678		10,864	-
239	P	W	The Oaks	92,247		4,402	-
240	P	N	Thornleigh/Pennant Hills	260,063		12,410	-
241	P	WS	Toongabbie	222,995		10,641	-
242	P	N	Turrumurra	550,836		26,285	-
243	P	N	Turrumurra South	547,068		26,105	-
244	P	W	Ulladulla	243,957		11,641	-
245	RC	S	Unichurch (Uni. NSW)*	389,145		10,213	-
246	P	S	Vaucluse and Rose Bay	235,472		11,236	-
247	P	N	Wahroonga - St Andrew	312,258		14,901	-
248	P	N	Wahroonga - St Paul	190,172		9,075	-
249	P	N	Waitara	129,728		6,190	-
250	P	S	Watsons Bay	156,521		7,469	-
251	P	S	Waverley	326,769		15,593	-
252	P	WS	Wentworth Falls	227,667		10,864	-
253	P	WS	Wentworthville	147,560		7,041	-
254	P	N	West Lindfield	175,125		8,357	-
255	P	WS	West Pennant Hills	657,250		31,363	-
256	P	N	West Pymble	441,864		21,085	-
257	P	N	West Ryde	203,412		9,707	-
258	P	W	West Wollongong	234,592		11,194	-
259	PP	WS	Westmead	144,342		6,888	-
260	P	WS	Wilberforce		379,548	-	18,112

	P / PP / RC / PRC	Region	Parochial Unit	Net Operating Receipts		Variable PCR charge	
				Actual 2008	Estimate = actual 2007	Actual	Estimate
				\$	\$	\$	\$
261	P	N	Willoughby	413,058		19,711	-
262	P	N	Willoughby East	191,619		9,144	-
263	P	WS	Windsor	120,214		5,736	-
264	PP	W	Wollondilly	167,686		8,002	-
265	P	W	Wollongong	458,035		21,857	-
266	P	S	Woollahra	140,703		6,714	-
267	P	G	Yagoona	215,218		10,270	-

71,196,384	3,855,009	3,366,044	183,956
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Estimated total net operating receipts, based on the figures shown above 75,051,393

Estimated total variable PCR charge for 2010, based on figures shown above for each parochial unit 3,550,000