

Parochial Cost Recoveries and Church Land Acquisitions Levy for 2015

(A report from the Standing Committee.)

Purpose

1. The purpose of this report is to inform Synod of the details of the parochial cost recovery charges and church land acquisitions levy for 2015.

Recommendation

2. The Standing Committee recommends that the Synod receive this report.

Background

3. In passing the *Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2013* (the "2013 Ordinance") the Synod set the cost recovery charges and levy to be paid by parishes for 2014, and indicated its intention in relation to the charges and levy for 2015.

4. In July 2014 the Standing Committee passed the *Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2013 Further Amendment Ordinance 2014* (the "Amendment Ordinance") to give effect to the Synod's intention with respect to these charges and the levy for 2015, and incorporate a few relatively minor changes reflecting revised estimates for some components as a result of new information that has become available since Synod in 2013.

5. A comparison of the figures in the 2013 Ordinance and those that will now apply as a result of the Amendment Ordinance is provided as Attachment 1. An estimate of the amount of the variable PCR charge and church land acquisition levy for 2015 for each parochial unit is provided as Attachment 2.

Parochial network costs

6. In June 2014 the Standing Committee approved an increase in the cost of the Safe Ministry Training Program to \$103,000, and the Property Trust advised that the amount to be recovered from parishes for the Parish Property and Liability Insurance Program for 2015 should be \$3,500,000.

7. Accordingly, the dollar amount to be recovered by the variable component of the PCR charge in 2015 will now decrease by \$97,000 reducing the variable PCR percentage by approximately 0.1%.

8. The variable PCR percentage is also dependent on the total net operating receipts across the Diocese. The indication of variable PCR percentage for 2015 given to Synod last year was based on an estimate of the total net operating receipts. This estimate has now been updated to reflect the exemption granted by Standing Committee last year for the Cathedral, and the actual net operating receipts of parishes for 2013 where these are known at the date of this report. There are only 3 parishes for which the figure for 2013 remains an estimate. As in past years the 2013 Ordinance allows for the actual variable PCR percentage to be calculated closer to the end of this year by which time it is expected all parishes will have submitted their audited financial statements for 2013.

Ministry costs

9. The amount of the long service leave contribution estimated in Attachment 1 to this report is unchanged from the estimate provide to Synod last year, however, the actual contribution required in 2015 under the new *Long Service Leave Canon 2010* will not be known until November or December this year.

10. The amounts required to fund the superannuation contribution and the stipend continuance insurance premium per minister will be less than the estimates provided to Synod last year because the actual increase in stipends for 2015 is less than had been estimated last year.

11. The amount of the contribution per minister to the Sickness and Accident Fund has been increased from the \$50 estimated in the 2013 Ordinance to \$100. Over the last year or two the claims paid from this Fund have significantly exceeded the contributions received from parishes, and an increase in the contribution rate is required to ensure the Fund is able to maintain an appropriate level of reserves.

Church land acquisitions levy

12. In passing the 2013 Ordinance, the Synod provided that for 2015 the Standing Committee should pass all such ordinances as may be necessary, from time to time, to give effect to the Synod's intention that each parochial unit pay a levy calculated as 2.09% of the net operating receipts of the relevant parochial unit for 2013. As it now appears the total net operating receipts for 2013 will be slightly higher than the estimate provided to Synod last year, the stipulated 2.09% is now expected to raise slightly more than the planned \$2,000,000.

For and on behalf of the Standing Committee

PETER HAYWARD

Chair, Diocesan Resources Committee

26 August 2014

Parochial Cost Recovery Charges & Church Land Acquisitions Levy for 2015

| | Actual 2014 | Synod's indication (in 2013) of intent for 2015 | % change | Standing Committee's estimate for 2015 | % change |
|------------------------------------------------------------------------------|------------------|-------------------------------------------------------------|--------------|-------------------------------------------------|-------------|
| Parochial Network Costs | | | | | |
| Parish property and liability insurance program | 3,500,000 | 3,600,000 | 2.9% | 3,500,000 | 0.0% |
| Parish risk management program | 207,000 | 207,000 | 0.0% | 207,000 | 0.0% |
| Parish related work by the Professional Standards Unit | 506,000 | 506,000 | 0.0% | 506,000 | 0.0% |
| Safe ministry training program | 100,000 | 100,000 | 0.0% | 103,000 | 3.0% |
| Provision for relief and remission of PCR charges | 20,000 | 20,000 | 0.0% | 20,000 | 0.0% |
| Parish contribution to the cost of Diocesan archives | 68,000 | 68,000 | 0.0% | 68,000 | 0.0% |
| Support for Sydney Anglican Parish Accounting System (SAPAS) | 11,000 | 11,000 | 0.0% | 11,000 | 0.0% |
| Fee for managing the PCR Fund 951 | 185,000 | 185,000 | 0.0% | 185,000 | 0.0% |
| | 4,597,000 | 4,697,000 | 2.2% | 4,600,000 | 0.1% |
| Total Net Operating Receipts 2012 - actual | 91,808,153 | | | | |
| Total Net Operating Receipts 2013 - estimate in 2013 | | 95,480,479 | 4.0% | | |
| Total Net Operating Receipts 2013 - estimate in 2014 | | | | 96,042,894 | 4.6% |
| Variable PCR charge percentage (average all parochial units) | 5.01% | 4.92% | -1.8% | 4.79% | -4.3% |
| Ministry costs (per F/T minister) | | | | | |
| Ministers, Assistant Ministers (7+ years, Senior Assistant Ministers) | | | | | |
| Superannuation contribution | 10,515 | 11,039 | 5.0% | 10,700 | |
| Long service leave contribution | 1,400 | 1,502 | 7.3% | 1,502 | |
| Stipend continuance insurance | 1,372 | 1,441 | 5.0% | 1,382 | |
| Sickness & accident fund | 50 | 50 | 0.0% | 100 | |
| Cost per minister | 13,337 | 14,032 | 5.2% | 13,684 | 2.6% |
| Assistant Ministers | | | | | |
| Superannuation contribution | 9,462 | 9,935 | 5.0% | 9,628 | |
| Long service leave contribution | 1,400 | 1,502 | 7.3% | 1,502 | |
| Stipend continuance insurance | 1,372 | 1,441 | 5.0% | 1,382 | |
| Sickness & accident fund | 50 | 50 | 0.0% | 100 | |
| Cost per minister | 12,284 | 12,928 | 5.2% | 12,613 | 2.7% |
| Church Land Acquisitions Levy | | | | | |
| Contribution to the acquisition of land for future church sites | 2,000,000 | 2,000,000 | 0.0% | 2,007,296 | 0.4% |
| Parish levy percentage | 2.18% | 2.09% | -3.8% | 2.09% | |

Variable PCR Charge and Church Land Acquisitions Levy for 2015

| | \$ | Parishes with property | Parishes without property |
|-------------------------------------------------------------------|-------------------|------------------------|---------------------------|
| Parochial Network Costs | 4,600,000 | 4.81% | 2.89% |
| Contribution to the acquisition of land for future church sites | 2,007,296 | 2.09% | 2.09% |
| Total Net Operating Receipts for 2013 (estimate July 2014) | 96,042,894 | | |

| | Parish, Prov. P, R. Church, Prov .R. C. | Region | Parochial Unit (Note 2) | Net Operating Receipts for 2013 (Note 1) | Variable PCR charge for 2015 | Church Land Acquisition Levy for 2015 |
|----|-----------------------------------------|--------|--------------------------------------------|------------------------------------------|------------------------------|---------------------------------------|
| 1 | PP | S | Abbotsford | 137,685 | 6,626 | 2,878 |
| 2 | P | W | Albion Park | 335,418 | 16,142 | 7,010 |
| 3 | P | S | Annandale | 294,690 | 14,182 | 6,159 |
| 4 | PP | G | Arncliffe | 251,955 | 12,125 | 5,266 |
| 5 | P | N | Artarmon | 175,841 | 8,462 | 3,675 |
| 6 | P | S | <i>Ashbury</i> | <i>166,077</i> | <i>7,993</i> | <i>3,471</i> |
| 7 | P | S | Ashfield Five Dock and Haberfield | 718,116 | 34,560 | 15,009 |
| 8 | P | N | Asquith/Mt Colah/Mt Kuring-gai | 366,678 | 17,647 | 7,664 |
| 9 | P | WS | Auburn - St Philip | 79,927 | 3,847 | 1,670 |
| 10 | PP | WS | Auburn - St Thomas | 149,168 | 7,179 | 3,118 |
| 11 | P | W | Austinmer | 320,030 | 15,402 | 6,689 |
| 12 | P | N | Avalon with Palm Beach | 270,822 | 13,033 | 5,660 |
| 13 | P | N | Balgowlah | 351,274 | 16,905 | 7,342 |
| 14 | P | S | Balmain-St John | 108,388 | 5,216 | 2,265 |
| 15 | P | G | Bankstown | 179,738 | 8,650 | 3,757 |
| 16 | P | WS | Baulkham Hills | 258,766 | 12,453 | 5,408 |
| 17 | P | N | Beacon Hill | 103,407 | 4,977 | 2,161 |
| 18 | P | N | Beecroft | 315,010 | 15,160 | 6,584 |
| 19 | P | S | Bellevue Hill | 219,915 | 10,584 | 4,596 |
| 20 | P | G | Belmore with McCallums Hill & Clemton Park | 163,012 | 7,845 | 3,407 |
| 21 | P | N | Belrose | 434,045 | 20,889 | 9,072 |
| 22 | PP | WS | Berala | 128,215 | 6,170 | 2,680 |
| 23 | P | N | Berowra | 428,951 | 20,644 | 8,965 |
| 24 | P | W | Berrima cum Moss Vale | 157,854 | 7,597 | 3,299 |
| 25 | P | W | Berry | 110,744 | 5,330 | 2,315 |
| 26 | P | G | Beverly Hills with Kingsgrove | 386,661 | 18,608 | 8,081 |
| 27 | P | WS | Blackheath | 128,374 | 6,178 | 2,683 |
| 28 | P | WS | Blacktown | 503,863 | 24,249 | 10,531 |
| 29 | P | G | Blakehurst | 169,303 | 8,148 | 3,538 |
| 30 | P | W | Bomaderry | 227,567 | 10,952 | 4,756 |
| 31 | PP | S | Bondi | 198,590 | 9,557 | 4,151 |
| 32 | P | W | Bowral | 469,617 | 22,601 | 9,815 |
| 33 | P | G | Brighton/Rockdale | 204,008 | 9,818 | 4,264 |
| 34 | P | S | Broadway | 945,065 | 45,482 | 19,752 |
| 35 | P | W | Bulli | 338,881 | 16,309 | 7,083 |
| 36 | P | S | Burwood | 270,627 | 13,024 | 5,656 |
| 37 | PP | G | Cabramatta | 338,436 | 16,287 | 7,073 |
| 38 | P | WS | Cambridge Park | 157,997 | 7,604 | 3,302 |
| 39 | P | W | Camden | 647,920 | 31,182 | 13,542 |
| 40 | P | W | Campbelltown | 598,769 | 28,816 | 12,514 |
| 41 | P | G | Campsie | 154,228 | 7,422 | 3,223 |
| 42 | P | G | Canterbury with Hurlstone Park | 144,499 | 6,954 | 3,020 |
| 43 | P | W | Caringbah | 682,455 | 32,844 | 14,263 |
| 44 | P | WS | Castle Hill | 1,917,686 | 92,290 | 40,080 |

| | Parish, Prov. P, R. Church, Prov .R. C. | Region | Parochial Unit (Note 2) | Net Operating Receipts for 2013 (Note 1) | Variable PCR charge for 2015 | Church Land Acquisition Levy for 2015 |
|----|--------------------------------------------------|--------|-----------------------------|------------------------------------------------------|------------------------------------|------------------------------------------------|
| 45 | P | S | Centennial Park | 636,556 | 30,635 | 13,304 |
| 46 | P | N | Chatswood | 868,254 | 41,785 | 18,147 |
| 47 | RC (np) | WS | Cherrybrook # | 256,833 | 7,416 | 5,368 |
| 48 | PP | G | Chester Hill with Sefton | 52,539 | 2,528 | 1,098 |
| 49 | PP | S | Clovelly | 280,833 | 13,515 | 5,869 |
| 50 | PP | W | Cobbitty | 135,707 | 6,531 | 2,836 |
| 51 | P | S | Concord & Burwood | 174,631 | 8,404 | 3,650 |
| 52 | PP | S | Concord North | 212,169 | 10,211 | 4,434 |
| 53 | P | S | Concord West | | | |
| 54 | P | S | Coogee | 150,380 | 7,237 | 3,143 |
| 55 | P | S | Cooks River | 143,579 | 6,910 | 3,001 |
| 56 | P | W | Corrimal | 173,665 | 8,358 | 3,630 |
| 57 | P | WS | Cranebrook with Castlereagh | 288,341 | 13,877 | 6,026 |
| 58 | P | N | Cremorne | 351,174 | 16,900 | 7,340 |
| 59 | P | W | Cronulla | 229,429 | 11,041 | 4,795 |
| 60 | P | WS | Carlingford and North Rocks | 1,823,640 | 87,764 | 38,114 |
| 61 | P | S | Croydon | 836,339 | 40,249 | 17,479 |
| 62 | PP | W | Culburra Beach | 95,848 | 4,613 | 2,003 |
| 63 | P | W | Dapto | 689,037 | 33,160 | 14,401 |
| 64 | P | S | Darling Point | 585,685 | 28,186 | 12,241 |
| 65 | P | S | Darling Street | 537,162 | 25,851 | 11,227 |
| 66 | P | N | Dee Why | 208,644 | 10,041 | 4,361 |
| 67 | PP | W | Denham Court | 83,427 | 4,015 | 1,744 |
| 68 | PP | WS | Doonside | 67,803 | 3,263 | 1,417 |
| 69 | P | S | Drummoyne | 144,687 | 6,963 | 3,024 |
| 70 | PP | G | Dulwich Hill | 170,000 | 8,181 | 3,553 |
| 71 | P | WS | Dundas/Telopea | 373,259 | 17,963 | 7,801 |
| 72 | P | WS | Dural District | 417,473 | 20,091 | 8,725 |
| 73 | PP | W | Eagle Vale | 222,034 | 10,686 | 4,641 |
| 74 | P | G | Earlwood | 228,492 | 10,996 | 4,775 |
| 75 | P | N | East Lindfield | 285,165 | 13,724 | 5,960 |
| 76 | P | S | East Sydney | 654,096 | 31,479 | 13,671 |
| 77 | P | S | Eastgardens | 466,117 | 22,432 | 9,742 |
| 78 | P | N | Eastwood | 462,084 | 22,238 | 9,658 |
| 79 | P | WS | Emu Plains | 318,793 | 15,342 | 6,663 |
| 80 | P | S | Enfield & Strathfield | 539,142 | 25,947 | 11,268 |
| 81 | P | W | Engadine | 609,979 | 29,356 | 12,749 |
| 82 | P | S | Enmore/Stammore | 150,187 | 7,228 | 3,139 |
| 83 | P | N | Epping | 375,242 | 18,059 | 7,843 |
| 84 | PP | N | Ermington | 95,613 | 4,601 | 1,998 |
| 85 | PP | G | Fairfield with Bossley Park | 445,048 | 21,418 | 9,302 |
| 86 | P | W | Fairy Meadow | 301,504 | 14,510 | 6,301 |
| 87 | P | W | Figtree | 1,079,987 | 51,975 | 22,572 |
| 88 | P | N | Forestville | 328,695 | 15,819 | 6,870 |
| 89 | P | N | Frenchs Forest | 291,617 | 14,034 | 6,095 |
| 90 | P | N | Freshwater | 277,296 | 13,345 | 5,795 |
| 91 | P | G | Georges Hall | 131,288 | 6,318 | 2,744 |
| 92 | P | W | Gerrigong | 244,388 | 11,761 | 5,108 |
| 93 | P | N | Gladesville | 1,103,051 | 53,085 | 23,054 |
| 94 | P | S | Glebe | 285,138 | 13,722 | 5,959 |
| 95 | PP | WS | Glenhaven | 415,864 | 20,014 | 8,692 |
| 96 | PP (np) | WS | Glenmore Park # | 652,748 | 31,414 | 13,642 |
| 97 | P | W | Glenquarie | 105,500 | 5,077 | 2,205 |
| 98 | P | N | Gordon | 532,330 | 25,619 | 11,126 |
| 99 | P | WS | Granville | 193,716 | 9,323 | 4,049 |

| | Parish, Prov. P, R. Church, Prov .R. C. | Region | Parochial Unit (Note 2) | Net Operating Receipts for 2013 (Note 1) | Variable PCR charge for 2015 | Church Land Acquisition Levy for 2015 |
|-----|--------------------------------------------------|--------|-------------------------------|------------------------------------------------------|------------------------------------|------------------------------------------------|
| 100 | PP | G | Greenacre | 125,194 | 6,025 | 2,617 |
| 101 | P | N | Greenwich | 84,818 | 4,082 | 1,773 |
| 102 | P | WS | Greystanes - Merrylands West | 96,495 | 4,644 | 2,017 |
| 103 | PP | WS | Guilford with Villawood | 244,276 | 11,756 | 5,105 |
| 104 | P | W | Gymea | 397,326 | 19,122 | 8,304 |
| 105 | RC (np) | W | Harbour Church # | 140,170 | 4,047 | 2,930 |
| 106 | P | W | Helensburgh and Stanwell Park | 244,363 | 11,760 | 5,107 |
| 107 | P | N | Hornsby | 183,454 | 8,829 | 3,834 |
| 108 | PRC (np) | N | Hornsby Anglican Chinese # | 152,102 | 4,392 | 3,179 |
| 109 | P | N | Hornsby Heights | 130,929 | 6,301 | 2,736 |
| 110 | P | G | Hoxton Park | 260,143 | 12,520 | 5,437 |
| 111 | P | N | Hunters Hill | 362,902 | 17,465 | 7,585 |
| 112 | P | G | Hurstville | 545,732 | 26,264 | 11,406 |
| 113 | P | G | Hurstville Grove | 404,197 | 19,452 | 8,448 |
| 114 | P | W | Huskisson | 162,743 | 7,832 | 3,401 |
| 115 | P | W | Ingleburn | 219,366 | 10,557 | 4,585 |
| 116 | PP | W | Jamberoo | 76,937 | 3,703 | 1,608 |
| 117 | P | W | Jannali | 687,675 | 33,095 | 14,372 |
| 118 | P | W | Kangaroo Valley | 105,023 | 5,054 | 2,195 |
| 119 | PP | WS | Katoomba | 178,518 | 8,591 | 3,731 |
| 120 | P | W | Keiraville | 129,844 | 6,249 | 2,714 |
| 121 | P | WS | Kellyville | 429,566 | 20,673 | 8,978 |
| 122 | P | S | Kensington Eastlakes | 210,042 | 10,108 | 4,390 |
| 123 | P | W | Kiama | 425,120 | 20,459 | 8,885 |
| 124 | P | N | Killara | 346,303 | 16,666 | 7,238 |
| 125 | P | S | Kingsford | 126,131 | 6,070 | 2,636 |
| 126 | P | WS | Kingswood | 325,929 | 15,686 | 6,812 |
| 127 | P | N | Kirribilli | 1,134,103 | 54,579 | 23,703 |
| 128 | P | WS | Kurrajong | 234,747 | 11,297 | 4,906 |
| 129 | PP | G | Lakemba | 67,933 | 3,269 | 1,420 |
| 130 | P | WS | Lalor Park and Kings Langley | 173,587 | 8,354 | 3,628 |
| 131 | P | N | Lane Cove and Mowbray | 540,336 | 26,004 | 11,293 |
| 132 | P | N | Lavender Bay | 268,785 | 12,935 | 5,618 |
| 133 | P | WS | Lawson | 90,328 | 4,347 | 1,888 |
| 134 | P | S | Leichhardt | 298,089 | 14,346 | 6,230 |
| 135 | P | WS | Leura | 96,829 | 4,660 | 2,024 |
| 136 | P | WS | Lidcombe | 249,050 | 11,986 | 5,205 |
| 137 | P | N | Lindfield | 632,490 | 30,439 | 13,219 |
| 138 | P | WS | Lithgow | 258,117 | 12,422 | 5,395 |
| 139 | P | G | Liverpool | 369,312 | 17,773 | 7,719 |
| 140 | PP | G | Liverpool South | 130,242 | 6,268 | 2,722 |
| 141 | P | N | Longueville | 935,629 | 45,028 | 19,555 |
| 142 | PP | S | Lord Howe Island | 20,905 | 1,006 | 437 |
| 143 | P | WS | Lower Mountains | 464,014 | 22,331 | 9,698 |
| 144 | P | G | Lugarno | 115,186 | 5,543 | 2,407 |
| 145 | P | N | Macquarie | 528,457 | 25,432 | 11,045 |
| 146 | PP | S | Malabar | 311,427 | 14,988 | 6,509 |
| 147 | P | N | Manly | 1,288,733 | 62,021 | 26,935 |
| 148 | P | S | Maroubra | 318,214 | 15,314 | 6,651 |
| 149 | P | G | Marrickville | 312,673 | 15,048 | 6,535 |
| 150 | P | W | Menai | 843,018 | 40,571 | 17,619 |
| 151 | P | W | Menangle | 150,802 | 7,257 | 3,152 |
| 152 | P | WS | Merrylands | 239,567 | 11,529 | 5,007 |
| 153 | PP | WS | Minchinbury | 269,983 | 12,993 | 5,643 |
| 154 | P | W | Minto | 246,204 | 11,849 | 5,146 |
| 155 | P | W | Miranda | 905,719 | 43,588 | 18,930 |

| | Parish, Prov. P, R. Church, Prov .R. C. | Region | Parochial Unit (Note 2) | Net Operating Receipts for 2013 (Note 1) | Variable PCR charge for 2015 | Church Land Acquisition Levy for 2015 |
|-----|--------------------------------------------------|--------|----------------------------------------------|------------------------------------------------------|------------------------------------|------------------------------------------------|
| 156 | P | W | Mittagong | 250,168 | 12,039 | 5,229 |
| 157 | P | N | Mona Vale | 216,481 | 10,418 | 4,524 |
| 158 | P | G | Moorebank | 350,123 | 16,850 | 7,318 |
| 159 | P | N | Mosman - St Clement's | 748,176 | 36,006 | 15,637 |
| 160 | P | N | Mosman - St Luke's | 300,892 | 14,481 | 6,289 |
| 161 | P | WS | Mt Druitt | 129,887 | 6,251 | 2,715 |
| 162 | P | WS | Mulgoa | 136,133 | 6,551 | 2,845 |
| 163 | P | W | Narellan | 293,454 | 14,123 | 6,133 |
| 164 | P | N | Naremburn/Cammeray | 1,149,227 | 55,307 | 24,019 |
| 165 | P | N | Narrabeen | 792,374 | 38,134 | 16,561 |
| 166 | P | N | Neutral Bay | 447,385 | 21,531 | 9,350 |
| 167 | P | N | Newport | 132,230 | 6,364 | 2,764 |
| 168 | P | S | Newtown with Erskineville | 471,743 | 22,703 | 9,859 |
| 169 | P | N | Normanhurst | 524,744 | 25,254 | 10,967 |
| 170 | P | N | Northern Beaches | 239,261 | 11,515 | 5,001 |
| 171 | P | N | North Epping | 341,952 | 16,457 | 7,147 |
| 172 | P | N | North Ryde | 162,382 | 7,815 | 3,394 |
| 173 | P | N | North Sydney | 1,613,413 | 77,647 | 33,720 |
| 174 | P | N | Northbridge | 394,574 | 18,989 | 8,247 |
| 175 | P | WS | Northmead and Winston Hills | 666,998 | 32,100 | 13,940 |
| 176 | P | WS | Norwest | 509,885 | 24,539 | 10,657 |
| 177 | P | W | Nowra | 353,316 | 17,004 | 7,384 |
| 178 | P | W | Oak Flats | 204,662 | 9,849 | 4,277 |
| 179 | P | WS | Oakhurst | 242,750 | 11,683 | 5,073 |
| 180 | P | G | Oatley West | 151,748 | 7,303 | 3,172 |
| 181 | P | G | Oatley | 160,342 | 7,717 | 3,351 |
| 182 | PP (np) | W | Oran Park # (previously part of South Creek) | ? | ? | ? |
| 183 | P | S | Paddington | 145,872 | 7,020 | 3,049 |
| 184 | P | G | Padstow | 100,308 | 4,827 | 2,096 |
| 185 | P | G | Panania | 362,865 | 17,463 | 7,584 |
| 186 | P | WS | Parramatta | 1,177,778 | 56,681 | 24,616 |
| 187 | P | WS | Parramatta North with Harris Park | 193,875 | 9,330 | 4,052 |
| 188 | P | G | Peakhurst/Mortdale | 258,294 | 12,431 | 5,398 |
| 189 | P | WS | Penrith | 305,061 | 14,681 | 6,376 |
| 190 | P | G | Penshurst | 191,022 | 9,193 | 3,992 |
| 191 | P | S | Petersham | 258,607 | 12,446 | 5,405 |
| 192 | PRC (np) | N | Philadelphia Anglican Church # | 114,215 | 3,298 | 2,387 |
| 193 | P | W | Picton | 86,184 | 4,148 | 1,801 |
| 194 | PP | WS | Pitt Town | 339,350 | 16,331 | 7,092 |
| 195 | PP | W | Port Kembla | 112,362 | 5,407 | 2,348 |
| 196 | PP | N | Putney | 12,212 | 588 | 255 |
| 197 | P | N | Pymble | 630,765 | 30,356 | 13,183 |
| 198 | P | WS | Quakers Hill | 844,249 | 40,630 | 17,645 |
| 199 | P | S | Randwick | 741,147 | 35,668 | 15,490 |
| 200 | PP | G | Regents Park | 54,081 | 2,603 | 1,130 |
| 201 | PP | G | Revesby | 60,127 | 2,894 | 1,257 |
| 202 | P | WS | Richmond | 191,831 | 9,232 | 4,009 |
| 203 | PP | WS | Riverstone | 118,448 | 5,700 | 2,476 |
| 204 | P | G | Riverwood - Punchbowl | 252,342 | 12,144 | 5,274 |
| 205 | PP | W | Robertson | 110,427 | 5,314 | 2,308 |
| 206 | P | WS | Rooty Hill | 834,743 | 40,173 | 17,446 |
| 207 | PP | W | Rosemeadow | 116,643 | 5,614 | 2,438 |
| 208 | P | N | Roseville | 794,966 | 38,258 | 16,615 |
| 209 | P | N | Roseville East | 215,871 | 10,389 | 4,512 |
| 210 | PP | WS | Rouse Hill | 244,319 | 11,758 | 5,106 |
| 211 | P | N | Ryde | 559,811 | 26,941 | 11,700 |

| | Parish, Prov. P, R. Church, Prov .R. C. | Region | Parochial Unit (Note 2) | Net Operating Receipts for 2013 (Note 1) | Variable PCR charge for 2015 | Church Land Acquisition Levy for 2015 |
|-----|--------------------------------------------------|--------|--------------------------------------|------------------------------------------------------|------------------------------------|------------------------------------------------|
| 212 | PP | G | Sadleir | 267,395 | 12,869 | 5,589 |
| 213 | P | G | Sans Souci | 139,170 | 6,698 | 2,909 |
| 214 | P | N | Seaforth | 259,639 | 12,495 | 5,426 |
| 215 | P | WS | Seven Hills | 245,213 | 11,801 | 5,125 |
| 216 | P | W | Shellharbour | 152,283 | 7,329 | 3,183 |
| 217 | P | W | Shellharbour City Centre | 399,642 | 19,233 | 8,353 |
| 218 | PP | W | Shoalhaven Heads | 136,876 | 6,587 | 2,861 |
| 219 | P | G | Smithfield Road | 203,890 | 9,812 | 4,261 |
| 220 | P | G | South Carlton | 305,438 | 14,699 | 6,384 |
| 221 | P | S | South Coogee | 134,373 | 6,467 | 2,808 |
| 222 | P | W | South Creek | 213,358 | 10,268 | 4,459 |
| 223 | P | G | South Hurstville | 152,837 | 7,355 | 3,194 |
| 224 | P | S | South Sydney | 186,103 | 8,956 | 3,890 |
| 225 | P | WS | Springwood | 640,482 | 30,824 | 13,386 |
| 226 | PP | WS | St Clair | 112,703 | 5,424 | 2,355 |
| 227 | P | G | St George | 150,155 | 7,226 | 3,138 |
| 228 | P | G | St George North | 748,249 | 36,010 | 15,638 |
| 229 | P | N | St Ives | 1,840,182 | 88,560 | 38,460 |
| 230 | P | WS | St Marys | 315,037 | 15,161 | 6,584 |
| 231 | P | S | Strathfield and Homebush | 281,216 | 13,534 | 5,877 |
| 232 | P | S | Summer Hill | 282,181 | 13,580 | 5,898 |
| 233 | PP | S | Surry Hills | 261,898 | 12,604 | 5,474 |
| 234 | PP | W | Sussex Inlet | 110,158 | 5,301 | 2,302 |
| 235 | P | W | Sutherland | 322,623 | 15,526 | 6,743 |
| 236 | P | W | Sutton Forest | 225,885 | 10,871 | 4,721 |
| 237 | P | S | Sydney - Christ Church St Laurence | 1,182,026 | 56,886 | 24,704 |
| 238 | P | S | Sydney - Holy Trinity, Millers Point | 68,311 | 3,288 | 1,428 |
| 239 | P | S | Sydney - St Andrew's Cathedral | - | - | - |
| 240 | P | S | Sydney - St James, King Street | 1,415,156 | 68,105 | 29,577 |
| 241 | P | S | Sydney - Church Hill (York Street) | 876,564 | 42,185 | 18,320 |
| 242 | P | W | Sylvania | 269,404 | 12,965 | 5,631 |
| 243 | P | W | The Oaks | 115,172 | 5,543 | 2,407 |
| 244 | P | N | Thornleigh - Pennant Hills | 431,852 | 20,783 | 9,026 |
| 245 | P | WS | Toongabbie | 392,877 | 18,907 | 8,211 |
| 246 | P | N | Turrumurra | 874,703 | 42,096 | 18,281 |
| 247 | P | N | Turrumurra South | 490,515 | 23,606 | 10,252 |
| 248 | P | W | Ulladulla | 249,049 | 11,986 | 5,205 |
| 249 | RC (np) | S | Unichurch (Uni. NSW) # | 486,105 | 14,036 | 10,160 |
| 250 | P | S | Vaucluse and Rose Bay | 248,570 | 11,963 | 5,195 |
| 251 | P | N | Wahroonga - St Andrew's | 225,471 | 10,851 | 4,712 |
| 252 | P | N | Wahroonga - St Paul's | 205,677 | 9,898 | 4,299 |
| 253 | P | N | Waitara | 198,338 | 9,545 | 4,145 |
| 254 | P | S | Watsons Bay | 320,872 | 15,442 | 6,706 |
| 255 | P | S | Waverley | 260,319 | 12,528 | 5,441 |
| 256 | P | WS | Wentworth Falls | 252,098 | 12,132 | 5,269 |
| 257 | P | WS | Wentworthville | 136,459 | 6,567 | 2,852 |
| 258 | P | N | West Lindfield | 191,456 | 9,214 | 4,001 |
| 259 | P | WS | West Pennant Hills | 803,368 | 38,663 | 16,790 |
| 260 | P | N | West Pymble | 636,139 | 30,615 | 13,295 |
| 261 | P | N | West Ryde | 389,639 | 18,752 | 8,143 |
| 262 | P | W | West Wollongong | 427,907 | 20,593 | 8,943 |
| 263 | PP | WS | Westmead | 158,898 | 7,647 | 3,321 |
| 264 | P | WS | Wilberforce | 312,384 | 15,034 | 6,529 |
| 265 | P | N | Willoughby | 524,021 | 25,219 | 10,952 |
| 266 | P | N | Willoughby East | 164,320 | 7,908 | 3,434 |
| 267 | P | WS | Windsor | 160,926 | 7,745 | 3,363 |

| | Parish, Prov. P, R. Church, Prov .R. C. | Region | Parochial Unit (Note 2) | Net Operating Receipts for 2013 (Note 1) | Variable PCR charge for 2015 | Church Land Acquisition Levy for 2015 |
|-----|------------------------------------------------------------|---------------|--------------------------------|-----------------------------------------------------------------|---------------------------------------------|----------------------------------------------------------|
| 268 | P | W | Wollondilly | 198,583 | 9,557 | 4,150 |
| 269 | P | W | Wollongong | 719,798 | 34,641 | 15,044 |
| 270 | P | S | Woollahra | 161,289 | 7,762 | 3,371 |
| 271 | P | G | Yagoona | 213,310 | 10,266 | 4,458 |
| | | | | 96,042,894 | 4,600,000 | 2,007,296 |

Notes

- 1 For the 3 parishes shown in italics and shaded, 2013 Net Operating Receipts has been assumed to be unchanged from their 2012 NOR. If the 2013 audited financial statements are still outstanding at the time the actual 2015 parochial cost recovery charges are due to be invoiced later this year, the Finance Committee has approved the use of a charge for these parishes based on 2012 NOR + 20%.
- 2 The 7 parishes without property (shown marked with #) are charged a lower rate of variable PCR reflecting the absence of the component for the property insurance premium, except that Glenmore Park has volunteered to pay the variable charge percentage applicable to parishes with property.