Hornsby Shire Council SPECIAL SCHEDULES

for the year ended 30 June 2008



"Creating a living environment"

Special Schedules

for the financial year ended 30 June 2008

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¹ Special Purpose Schedules are not audited.

Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such as;
 - the NSW Grants Commission
 - the Australian Bureau of Statistics (ABS),
 - the Department of Energy, Utilities & Sustainability (DEUS), and
 - the Department of Local Government (DLG).
- (ii) The financial data is collected for various uses including;
 - the allocation of Financial Assistance Grants,
 - the incorporation of Local Government financial figures in national statistics,
 - the monitoring of loan approvals,
 - the allocation of borrowing rights, and
 - the monitoring of specific service financial activities.

Special Schedule No. 1 - Net Cost of Services for the financial year ended 30 June 2008

	Eva	on from	1	ncome from	<u> </u>	Not C	act of	
		es from operations				Net Cost of Services		
Function or Activity	continuing	operations		uing opera		Serv	lices	
	Expenses	Group Totals	Non Capital Revenues	-	Group Totals	Net Cost	Group Totals	
Governance	2,017	2,017	-	-	-	(2,017)	(2,017)	
Administration								
Corporate Support	10,506		6,319	822		(3,365)		
Engineering and Works	6,684		1,370	37		(5,277)		
Other Support Services	-	17,190	-	-	8,548	-	(8,642)	
Public Order and Safety								
Contributions to Fire Service Levy	1,728		-	-		(1,728)		
Fire Protection – Other	1,254		557	321		(376)		
Animal Control	442		91	-		(351)		
Beach Control	-		-	-		-		
Enforcement of Local Govt Regs	-		-	-		-		
Emergency Services	-		-	-		-		
Other	100	3,524	-	-	969	(100)	(2,555)	
Health								
Administration and Inspection	401		114	-		(287)		
Immunisations	-		-	-		-		
Food Control	-		-	-		-		
Insect/Vermin Control	-		-	-		-		
Noxious Plants	-		-	-		-		
Health Centres	39		-	-		(39)		
Other	-	440	-	_	114	-	(326)	
Community Services and Education								
Administration	723		5	-		(718)		
Family Day Care	3,445		3,259	-		(186)		
Child Care	77		15	-		(62)		
Youth Services	363		89	-		(274)		
Other Families and Children	106		40	-		(66)		
Aged and Disabled	764		690	-		(74)		
Migrant Services	-		-	-		-		
Aboriginal Services	-		-	-		-		
Other Community Services	567		-	-		(567)		
Education	_	6,045	_	_	4,098	_	(1,947)	

Special Schedule No. 1 - Net Cost of Services (continued) for the financial year ended 30 June 2008

\$'000	Expens	ses from	Ir	ncome fron	Net Cost of			
		operations		uing opera	Services			
Function or Activity		-	Non Capital	• •	Group			
	Expenses	Group Totals	Revenues	Revenues	Totals	Net Cost	Group Totals	
Housing and Community								
Amenities								
Housing			-	-		-		
Town Planning	8,297		3,006	-		(5,291)		
Domestic Waste Management	13,315		13,924	-		609		
Other Waste Management	1,731		1,155	-		(576)		
Street Cleaning	297		-	-		(297)		
Other Sanitation and Garbage	921		176	-		(745)		
Drainage			-	-		-		
Stormwater Management	2,694		1	13		(2,680)		
Environmental Protection	3,997		3,206	-		(791)		
Public Cemeteries			-	-		-		
Public Conveniences			-	-		-		
Other Community Amenities	206	31,458	-	393	21,874	187	(9,584)	
Water Supplies	4	4	-	-	-	(4)	(4)	
Sewerage Services		-	-	-	-	_		
Recreation and Culture								
Public Libraries	5,439		535	187		(4,717)		
Museums	_		_	-				
Art Galleries			_	-		-		
Community Centres	616		256	107		(253)		
Public Halls	-		-	-		-		
Other Cultural Services	-		-	-		-		
Swimming Pools	3,035		1,994	11		(1,030)		
Sporting Grounds	571		-	-		(571)		
Parks and Gardens (Lakes)	9,824		1,119	1,487		(7,218)		
Other Sport and Recreation	611	20,096	680	-	6,376	69	(13,720)	
Fuel and Energy								
Gas Supplies		-	-	-	-	-	-	
Mining, Manufacturing and								
Construction								
Building Control			-	-		-		
Abattoirs			-	-		-		
Quarries and Pits			-	-		-		
Other		-	-	-	-	-	-	

Special Schedule No. 1 - Net Cost of Services (continued) for the financial year ended 30 June 2008

Function or Activity		ses from operations		ncome fron nuing opera			ost of /ices
	Expenses	Group Totals	Non Capital Revenues	Capital Revenues	Group Totals	Net Cost	Group Totals
Transport and Communication							
Urban Roads (UR) - Local	8,816		482	906		(7,428)	
Urban Roads - Regional	-		-	-		-	
Sealed Rural Roads (SRR) - Local	-		-	-		-	
Sealed Rural Roads - Regional	-		-	-		-	
Unsealed Rural Roads (URR) - Local	330		11	-		(319)	
Unsealed Rural Roads - Regional	-		-	-		-	
Bridges on UR - Local	99		-	-		(99)	
Bridges on UR - Regional	-		-	-		-	
Bridges on SRR - Local	-		-	-		-	
Bridges on SRR - Regional	-		-	-		-	
Bridges on URR - Local	-		-	-		-	
Bridges on URR - Regional	-		-	-		-	
Footpaths	1,278		-	8		(1,270)	
Aerodromes	-		-	-		-	
Parking Areas	68		-	-		(68)	
Bus Shelters and Services	19		-	-		(19)	
Water Transport	34		-	-		(34)	
RTA Works (State)	-		-	-		-	
Street Lighting	1,891		244	-		(1,647)	
Other	1,595	14,130	1,187	225	3,063	(183)	(11,067)
Economic Affairs							
Camping Areas	-		-	-		-	
Caravan Parks	-		-	-		-	
Tourism and Area Promotion	367		-	-		(367)	
Industrial Development Promotion	-		-	-		-	
Saleyards and Markets	-		-	-		-	
Real Estate Development	-		-	-		-	
Commercial Nurseries	-		-	-		-	
Other Business Undertakings	1,638	2,005	1,309	14	1,323	(315)	(682)
Totals – Functions		96,909	41,834	4,531	46,365		(50,544)
General Purpose Revenues ⁽¹⁾			50,752		50,752	50,752	50,752
Share of interests - joint ventures &							
associates using the equity method	-	-	-		-	-	
NET OPERATING							
RESULT FOR YEAR	96,909		92,586	4,531	97,117	208	208

Notes:

(1) Includes: Rates & Annual Charges (incl. Ex Gratia), Non Capital General Purpose Grants & Interest on Investments (excl. Restricted Assets)

Special Schedule No. 2(a) - Statement of Long Term Debt (all purpose)

for the financial year ended 30 June 2008

\$'000

	Principal outstanding at beginning of the year			New Debt redemption					Principal outstanding		
				Loans raised	during the year		Transfers	Interest applicable	at the end of the year		year
Classification of Debt	Current	Non Current	Total	during the year	From Revenue	Sinking Funds	Funds	for Year	Current	Non Current	Tota
Loans (by Source)											
Commonwealth Government	_	-	-							_	-
Treasury Corporation	-	-	-							-	-
Other State Government	-	-	-							-	-
Public Subscription	-	-	-							-	-
Financial Institutions	2,565	21,807	24,372	2,000	2,566			1,528	2,702	21,104	23,806
Other	-	-	-							-	-
Total Loans	2,565	21,807	24,372	2,000	2,566	-	-	1,528	2,702	21,104	23,806
Other Long Term Debt											
Ratepayers Advances	-	-	-							-	-
Government Advances	-	-	-							-	-
Finance Leases	-	-	-							-	-
Deferred Payments	-	-	-							-	-
Total Long Term Debt	-	-	-	-	-	-	-	-	-	-	-
Total Debt	2,565	21,807	24,372	2,000	2,566	-	-	1,528	2,702	21,104	23,806

Notes: Excludes (i) Internal Loans & (ii) Principal Inflows/Outflows relating to Loan Re-Financing.

This Schedule is prepared using the Face Value of debt obligations, rather than Fair Value (as per the GPFR's).

Special Schedule No. 7 - Condition of Public Works as at 30 June 2008

\$'000

2.000											
									Estimated		
		Dep'n.	Dep'n.			Accumulated			cost to	(0)	(2)
		Rate	Expense			Depreciation	Carrying		bring up to a	Required ⁽²⁾	Current ⁽³⁾
		(%)	(\$)	-		&	Amount		satisfactory	Annual	Annual
ASSET CLASS	A cost Cotomony			Cost	Valuation	Impairment	(WDV)	Condition [#]	condition	M'ntce	M'ntce
ASSET CLASS	Asset Category								standard (1)	(00(0 l)	
		per Note 1	per Note 4	~~~~~		Note 9 >>>>>>			<<< per Sectio	. ,	
Buildings	Council Offices	1-2%	208	-	20,316	8,915	11,401	1	45	200	155
	Council Works Depot	1-2%	37	-	3,824	1,537	2,287	2	10	60	50
	Council Halls/Amenities	1-2%	431	-	62,287	24,296	37,991	2	215	975	760
	Council Houses	1-2%	10	-	1,998	1,255	743	2		30	30
	Commercial Buildings	1-2%	42	-	4,850	3,396	1,454	2	15	75	60
	Library	1-2%	67	-	19,946	5,714	14,232	2	70	310	240
	Childcare Centres	1-2%	81	-	10,229	3,841	6,388	2	35	160	125
	Aquatic Centres	1-2%	62	-	10,146	5,574	4,572	3	65	250	185
	Other	2.00%	67	-	9,914	3,532	6,382	3	45	190	145
	sub total		1,005	-	143,510	58,060	85,450		500	2,250	1,750
Public Roads	Sealed Roads		-	-	-	-	-				
	Unsealed Roads	1.00%	45	4,532	-	2,208	2,324	2	4,725	350	515
	Sealed Roads Structure	1.00%	2,970	293,816	-	166,235	127,581	2	-	5,000	5,026
	Bridges	1.50%	99	6,832	-	2,135	4,697	2	-	-	-
	Footpaths	2.00%	452	23,125	-	9,955	13,170	2	-	850	863
	Kerb and Gutter	1.00%	238	21,929	-	7,087	14,842	2	-	-	-
	Road Furniture	1.00%	76	6,811	-	3,047	3,764	2	-	-	-
	sub total		3,880	357,045	-	190,667	166,378		4,725	6,200	6,404

Special Schedule No. 7 - Condition of Public Works (continued)

as at 30 June 2008

\$'000

		Dep'n. Rate (%)	Dep'n. Expense (\$)			Accumulated Depreciation	Carrying Amount		Estimated cost to bring up to a satisfactory	Required ⁽²⁾	
ASSET CLASS	Asset Category	(70)	(Ψ)	Cost	Valuation	Impairment	(WDV)			Maintenance	
		per Note 1	per Note 4	~~~~~	<<<<< per 1	Note 9 >>>>>>	>>>>>	<<<<<	<<< per Section	on 428(2d) >>>	>>>>>
Wharves &	Infrastructure	2.00%	39	1,461	-	707	754	3	600	150	238
Jetties	sub total		39	1,461	-	707	754		600	150	238
Drainage Works	Drainage Infrastructure	1.00%	1,287	121,000	-	45,153	75,847	2	12,000	1,200	1,200
-	sub total		1,287	121,000	-	45,153	75,847		12,000	1,200	1,200
	TOTAL - ALL ASSETS		6,211	479,506	143,510	294,587	328,429		17,825	9,800	9,592

Notes:

(1). Satisfactory refers to estimated cost to bring the asset to a satisfactory condition as deemed by Council. It does not include any planned enhancements to the existing asset.

- (2). Required Annual Maintenance is what should be spent to maintain assets in a satisfactory standard.
- (3). Current Annual Maintenance is what has been spent in the current year to maintain assets.

Asset Condition "Key" - as per NSW Local Government Asset Accounting Manual:

- 1 Near Perfect Ranges from New or Good
- 2 Superficial Deterioration Ranges from Generally Good to Fair
- 3 **Deterioration Evident** Ranges from Fair to Marginal

4 R 5 A

Requires Major Reconstruction - Ranges from Poor to Critical Asset Unserviceable - Critical, Beyond Repair

Special Schedule No. 8 - Financial Projections as at 30 June 2008

\$ million	Actual ⁽¹⁾ 07/08	Forecast 08/09	Forecast 09/10	Forecast ⁽³⁾ 10/11	Forecast ⁽³⁾ 11/12
(i) RECURRENT BUDGET					
Income from continuing operations	97.1	97.5	100.8	102.8	106.8
Expenses from continuing operations	96.9	98.8	100.8	102.8	106.8
Operating Result from Continuing Operations	0.2	- 1.3	-	-	-
(ii) CAPITAL BUDGET					
New Capital Works ⁽²⁾	5.2	8.2	6.0	6.2	6.2
Replacement/Refurbishment of Existing Assets	13.7	17.4	18.0	18.6	18.5
Total Capital Budget	18.9	25.6	24.0	24.8	24.7
Funded by:					
– Loans	2.0	2.0	1.0	1.0	1.0
– Asset sales	3.0	6.8	5.6	5.4	5.4
– Reserves	-	-	-	-	-
 Grants/Contributions 	9.3	7.7	7.7	7.7	7.7
 Recurrent revenue 	1.1	3.2	1.7	2.5	2.5
– Other	3.5	5.9	8.0	8.2	8.1
	18.9	25.6	24.0	24.8	24.7

Notes:

(1) From 07/08 Income Statement.

(2) New Capital Works are major non-recurrent projects, eg new Fire Control Centre, new Childcare Centre.