

Willoughby City Council

SPECIAL SCHEDULES

for the year ended 30 June 2009

*"...the vital hub of the region, where residential, commercial,
cultural and environmental interests are respected and balanced,
and our communities enjoy a diversity of lifestyles."*



Willoughby City Council

Special Schedules

for the financial year ended 30 June 2009

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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.
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Willoughby City Council

Special Schedule No. 1 - Net Cost of Services

for the financial year ended 30 June 2009

\$'000

| Function or Activity | Expenses from continuing operations | | Income from continuing operations | | | Net Cost of Services | |
|---|-------------------------------------|--------------|-----------------------------------|------------------|--------------|----------------------|--------------|
| | Expenses | Group Totals | Non Capital Revenues | Capital Revenues | Group Totals | Net Cost | Group Totals |
| Governance | 1,447 | 1,447 | 10 | - | 10 | (1,437) | (1,437) |
| Administration | | | | | | | |
| Corporate Support | 11,933 | | 3,322 | 1,234 | | (7,377) | |
| Engineering and Works | 4,636 | | 1,331 | 920 | | (2,385) | |
| Other Support Services | - | 16,569 | - | - | 6,807 | - | (9,762) |
| Public Order and Safety | | | | | | | |
| Contributions to Fire Service Levy | 1,202 | | - | - | | (1,202) | |
| Fire Protection – Other | - | | - | - | | - | |
| Animal Control | - | | - | - | | - | |
| Beach Control | - | | - | - | | - | |
| Enforcement of Local Govt Regs | 2,419 | | 3,962 | - | | 1,543 | |
| Emergency Services | 42 | | 11 | - | | (31) | |
| Other | 58 | 3,721 | 20 | - | 3,993 | (38) | 272 |
| Health | | | | | | | |
| Administration and Inspection | 499 | | 348 | - | | (151) | |
| Immunisations | 12 | | 17 | - | | 5 | |
| Food Control | - | | - | - | | - | |
| Insect/Vermin Control | - | | - | - | | - | |
| Noxious Plants | - | | - | - | | - | |
| Health Centres | - | | - | - | | - | |
| Other | - | 511 | - | - | 365 | - | (146) |
| Community Services and Education | | | | | | | |
| Administration | 644 | | 68 | - | | (576) | |
| Family Day Care | 460 | | 463 | - | | 3 | |
| Child Care | 2,563 | | 2,334 | - | | (229) | |
| Youth Services | 258 | | 15 | 64 | | (179) | |
| Other Families and Children | - | | - | - | | - | |
| Aged and Disabled | 1,097 | | 932 | 900 | | 735 | |
| Migrant Services | 143 | | 68 | - | | (75) | |
| Aboriginal Services | - | | - | - | | - | |
| Other Community Services | 843 | | 338 | - | | (505) | |
| Education | - | 6,008 | - | - | 5,182 | - | (826) |

Willoughby City Council

Special Schedule No. 1 - Net Cost of Services (continued)
for the financial year ended 30 June 2009

\$'000

| Function or Activity | Expenses from continuing operations | | Income from continuing operations | | | Net Cost of Services | |
|---|-------------------------------------|---------------|-----------------------------------|------------------|---------------|----------------------|-----------------|
| | Expenses | Group Totals | Non Capital Revenues | Capital Revenues | Group Totals | Net Cost | Group Totals |
| Housing and Community Amenities | | | | | | | |
| Housing | 998 | | 69 | 125 | | (804) | |
| Town Planning | 3,524 | | 1,233 | - | | (2,291) | |
| Domestic Waste Management | 7,434 | | 9,033 | - | | 1,599 | |
| Other Waste Management | 188 | | 262 | - | | 74 | |
| Street Cleaning | 1,381 | | 5 | - | | (1,376) | |
| Other Sanitation and Garbage | - | | - | - | | - | |
| Drainage | - | | - | - | | - | |
| Stormwater Management | 1,449 | | 28 | 30 | | (1,391) | |
| Environmental Protection | 3,907 | | 144 | 10 | | (3,753) | |
| Public Cemeteries | - | | - | - | | - | |
| Public Conveniences | - | | - | - | | - | |
| Other Community Amenities | 534 | 19,415 | 424 | - | 11,363 | (110) | (8,052) |
| Water Supplies | - | - | - | - | - | - | - |
| Sewerage Services | - | - | - | - | - | - | - |
| Recreation and Culture | | | | | | | |
| Public Libraries | 3,832 | | 488 | 87 | | (3,257) | |
| Museums | - | | - | - | | - | |
| Art Galleries | - | | - | - | | - | |
| Community Centres | 883 | | 499 | 60 | | (324) | |
| Public Halls | 11 | | - | - | | (11) | |
| Other Cultural Services | 916 | | 134 | - | | (782) | |
| Swimming Pools | - | | - | - | | - | |
| Sporting Grounds | 2,754 | | 524 | 2 | | (2,228) | |
| Parks and Gardens (Lakes) | 3,663 | | 63 | 116 | | (3,484) | |
| Other Sport and Recreation | 4,951 | 17,010 | 3,474 | 107 | 5,554 | (1,370) | (11,456) |
| Fuel and Energy | | | | | | | |
| Gas Supplies | - | - | - | - | - | - | - |
| Mining, Manufacturing and Construction | | | | | | | |
| Building Control | 1,197 | | 612 | - | | (585) | |
| Abattoirs | - | | - | - | | - | |
| Quarries and Pits | - | | - | - | | - | |
| Other | - | 1,197 | - | - | 612 | - | (585) |

Willoughby City Council

Special Schedule No. 1 - Net Cost of Services (continued)

for the financial year ended 30 June 2009

\$'000

| Function or Activity | Expenses from continuing operations | | Income from continuing operations | | | Net Cost of Services | |
|--|-------------------------------------|--------------|-----------------------------------|------------------|--------------|----------------------|--------------|
| | Expenses | Group Totals | Non Capital Revenues | Capital Revenues | Group Totals | Net Cost | Group Totals |
| Transport and Communication | | | | | | | |
| Urban Roads (UR) - Local | 5,857 | | 1,245 | 271 | | (4,341) | |
| Urban Roads - Regional | - | | - | - | | - | |
| Sealed Rural Roads (SRR) - Local | - | | - | - | | - | |
| Sealed Rural Roads - Regional | - | | - | - | | - | |
| Unsealed Rural Roads (URR) - Local | - | | - | - | | - | |
| Unsealed Rural Roads - Regional | - | | - | - | | - | |
| Bridges on UR - Local | 58 | | - | - | | (58) | |
| Bridges on UR - Regional | - | | - | - | | - | |
| Bridges on SRR - Local | - | | - | - | | - | |
| Bridges on SRR - Regional | - | | - | - | | - | |
| Bridges on URR - Local | - | | - | - | | - | |
| Bridges on URR - Regional | - | | - | - | | - | |
| Footpaths | 1,993 | | - | 73 | | (1,920) | |
| Aerodromes | - | | - | - | | - | |
| Parking Areas | 1,413 | | 3,298 | 61 | | 1,946 | |
| Bus Shelters and Services | 27 | | - | - | | (27) | |
| Water Transport | - | | - | - | | - | |
| RTA Works (State) | 79 | | 79 | - | | - | |
| Street Lighting | 1,318 | | 503 | - | | (815) | |
| Other | 461 | 11,206 | 141 | - | 5,671 | (320) | (5,535) |
| Economic Affairs | | | | | | | |
| Camping Areas | - | | - | - | | - | |
| Caravan Parks | - | | - | - | | - | |
| Tourism and Area Promotion | - | | - | - | | - | |
| Industrial Development Promotion | - | | - | - | | - | |
| Saleyards and Markets | - | | - | - | | - | |
| Real Estate Development | - | | - | - | | - | |
| Commercial Nurseries | - | | - | - | | - | |
| Other Business Undertakings | 598 | 598 | 1,904 | 98 | 2,002 | 1,404 | 1,404 |
| Totals – Functions | | 77,682 | 37,401 | 4,158 | 41,559 | | (36,123) |
| General Purpose Revenues⁽¹⁾ | | | 44,169 | | 44,169 | 44,169 | 44,169 |
| Share of interests - joint ventures & associates using the equity method | 17 | 17 | - | - | - | (17) | (17) |
| NET OPERATING RESULT FOR YEAR | | 77,699 | 81,570 | 4,158 | 85,728 | 8,029 | 8,029 |

Notes:

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

Willoughby City Council

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

for the financial year ended 30 June 2009

\$'000

| Classification of Debt | Principal outstanding at beginning of the year | | | New Loans raised during the year | Debt redemption during the year | | Transfers to Sinking Funds | Interest applicable for Year | Principal outstanding at the end of the year | | |
|-----------------------------|--|---------------|---------------|----------------------------------|---------------------------------|---------------|----------------------------|------------------------------|--|---------------|---------------|
| | Current | Non Current | Total | | From Revenue | Sinking Funds | | | Current | Non Current | Total |
| Loans (by Source) | | | | | | | | | | | |
| Commonwealth Government | - | - | - | - | - | - | - | - | - | - | - |
| Treasury Corporation | - | - | - | - | - | - | - | - | - | - | - |
| Other State Government | - | - | - | - | - | - | - | - | - | - | - |
| Public Subscription | - | - | - | - | - | - | - | - | - | - | - |
| Financial Institutions | 267 | 2,832 | 3,099 | - | 266 | - | - | 182 | 284 | 2,549 | 2,833 |
| Other | 385 | 29,427 | 29,812 | - | 385 | - | - | 2,105 | 390 | 29,037 | 29,427 |
| Total Loans | 652 | 32,259 | 32,911 | - | 651 | - | - | 2,287 | 674 | 31,586 | 32,260 |
| Other Long Term Debt | | | | | | | | | | | |
| Ratepayers Advances | - | - | - | - | - | - | - | - | - | - | - |
| Government Advances | - | - | - | - | - | - | - | - | - | - | - |
| Finance Leases | - | - | - | - | - | - | - | - | - | - | - |
| Deferred Payments | 75 | 1,469 | 1,544 | - | 75 | - | - | - | 75 | 1,394 | 1,469 |
| Total Long Term Debt | 75 | 1,469 | 1,544 | - | 75 | - | - | - | 75 | 1,394 | 1,469 |
| Total Debt | 727 | 33,728 | 34,455 | - | 726 | - | - | 2,287 | 749 | 32,980 | 33,729 |

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).

Willoughby City Council

Special Schedule No. 8 - Financial Projections

as at 30 June 2009

| \$'000 | Actual ⁽¹⁾ 08/09 | Forecast 09/10 | Forecast 10/11 | Forecast ⁽³⁾ 11/12 | Forecast ⁽³⁾ 12/13 |
|--|--------------------------------|----------------------|----------------------|----------------------------------|----------------------------------|
| (i) RECURRENT BUDGET | | | | | |
| Income from continuing operations | 85,728 | 78,305 | 78,766 | 81,160 | 86,702 |
| Expenses from continuing operations | 77,699 | 78,277 | 77,530 | 80,648 | 85,361 |
| Operating Result from Continuing Operations | <u>8,029</u> | <u>28</u> | <u>1,236</u> | <u>512</u> | <u>1,341</u> |
| (ii) CAPITAL BUDGET | | | | | |
| New Capital Works ⁽²⁾ | 61,303 | 91,715 | 22,465 | 2,030 | 1,000 |
| Replacement/Refurbishment of Existing Assets | 7,327 | 5,691 | 14,823 | 4,337 | 5,000 |
| Total Capital Budget | <u>68,630</u> | <u>97,406</u> | <u>37,288</u> | <u>6,367</u> | <u>6,000</u> |
| Funded by: | | | | | |
| – Loans | - | 10,000 | 20,000 | - | - |
| – Asset sales | 36,069 | - | - | - | 1,000 |
| – Reserves | 16,850 | 80,264 | 12,071 | 1,836 | - |
| – Grants/Contributions | 12,204 | 787 | 787 | 537 | 1,322 |
| – Recurrent revenue | 3,340 | 5,677 | 3,752 | 3,316 | 3,000 |
| – Other | 167 | 678 | 678 | 678 | 678 |
| | <u>68,630</u> | <u>97,406</u> | <u>37,288</u> | <u>6,367</u> | <u>6,000</u> |

Notes:

(1) From 08/09 Income Statement.

(2) New Capital Works are major non-recurrent projects, eg new Leisure Centre, new Library, new Swimming pool etc.

(3) If Council has only adopted 3 years of projections then only show 3 years.