



Draft Budget 2018/19 to 2027/28

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Part A

Introduction

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OVERVIEW

The document provides comprehensive information on Council's budget along with our long term financial planning. The document is divided into seven distinct sections as follows:

Section	Description
A. Overview	This section provides a summary of the information contained in this document, along with an outline of our scenario modelling. The scenario modelling relates to the General Fund and a proposed special rate variation.
B. Operating Budgets	Details of all operating budgets on a program basis. The programs are classified in the four groups which form Council's organisation structure.
C. Capital Expenditure	Outlines the capital projects included in the budget for the General, Water and Wastewater (Sewer) Funds.
D. Section 94 and Capital Income	Summary of the movement in Section 94 contributions along with other capital income such as Grants, Contributions, Loans and Asset sales.
E. Reserves	Details the transfers to and from reserves for the General Fund, along with the estimated reserve balances.
F: Loan Repayments	Principal and interest repayment summary for the General Fund.
G. Appendices	Additional supporting information.

OVERVIEW

Ballina Shire Council is a general purpose local government authority, undertaking a wide range of activities including the provision of water and wastewater (sewer) services. All revenues raised from charges levied for the provision of water and wastewater services must be expended on those activities.

To ensure a high level of accountability Council operates its water and wastewater functions as separate business activities. This is often referred to as Fund Accounting (i.e. Water Fund and Wastewater Fund). This process ensures that the income and expenses from these activities is not mixed with Council's general purpose activities. All the remaining Council activities are referred to as the General Fund.

Council prepares an Income Statement for each of the Funds, as well as preparing results on a consolidated basis for all three Funds.

In addition to this it is also important for Council to monitor its financial performance on a cash basis to ensure that there is adequate cash held to finance our current and future works and services.

The following pages provide the Income Statements for each of the Funds and on a consolidated basis.

The information for each Income Statement includes a summary of all income from continuing operations and operating expenses, as well as the Net Operating Result for the Year. A Net Operating Result before Capital Income figure is also provided as this is a more reliable identifier of the operations of Council due to the variability that can occur from year to year in capital income received. The main example of this is grant income which does vary significantly dependent on the grant programs being offered by the State and Federal Government and Council's success in securing those grants.

The estimates for 2018/19 represent the budgets for that year whereas the estimates from 2019/20 onwards provide a guide as to where the organisation is heading. Actual figures are included for previous years.

The following Income Statements include Council's proposed special rate variation as this is the preferred financial model. We refer to this as scenario one and more information on this is available in our Delivery Program / Operational Plan and the Long Term Financial Plan documents prepared by Council.

CONSOLIDATED OPERATIONS - INCOME STATEMENT (2016/17 to 2027/28)

ACTUAL 2016/17	ITEM	ESTIMATED												
		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	OPERATING RESULTS													
	Operating Activities													
46,877,300	Rates and Annual Charges	47,220,600	1	49,178,900	4	51,322,500	52,805,500	54,332,600	55,904,800	57,458,100	59,055,200	60,694,000	62,380,200	64,113,000
20,120,900	User Charges and Fees	18,793,300	(7)	19,945,300	6	20,685,300	21,229,500	21,787,000	22,360,100	22,946,700	23,549,000	24,167,800	24,802,700	25,453,300
2,299,200	Interest and Investment Revenues	1,841,900	(20)	1,761,200	(4)	1,801,500	1,704,400	1,673,400	1,568,400	1,252,300	1,296,200	1,287,400	1,490,300	1,656,000
5,869,300	Other Revenues	6,370,400	9	5,679,200	(11)	6,654,500	6,190,300	7,031,200	6,623,700	7,400,800	6,896,000	7,790,200	7,278,500	8,200,500
12,054,200	Grants and Contributions for Operating Purposes	8,287,200	(31)	7,639,100	(8)	7,802,000	7,800,900	7,916,300	8,035,600	8,190,200	8,358,000	8,532,000	8,709,600	8,891,400
12,581,600	Grants and Contributions for Capital Purposes	16,231,800	29	20,219,000	25	10,946,300	17,359,500	17,773,600	6,197,500	6,331,200	9,476,900	6,623,400	6,771,700	6,922,100
	Other Income:													
0	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
99,802,500	Total Income from Continuing Operations	98,745,200	(1)	104,422,700	6	99,212,100	107,090,100	110,514,100	100,690,100	103,579,300	108,631,300	109,094,800	111,433,000	115,236,300
	Operating Expenses													
22,308,000	Employee Benefits and On-costs	23,001,000	3	23,715,000	3	24,452,000	25,211,000	25,994,000	26,801,000	27,633,000	28,491,000	29,376,000	30,288,000	31,229,000
5,530,900	Borrowing Costs	5,553,400	0	5,094,300	(8)	4,946,600	4,545,200	4,318,100	4,297,900	3,974,200	3,671,900	3,389,000	3,094,200	2,825,300
23,212,700	Materials and Contracts	25,450,100	10	24,012,800	(6)	25,103,200	25,184,800	25,836,700	26,230,800	26,832,500	27,317,300	27,737,800	28,100,900	28,682,300
18,955,900	Depreciation and Amortisation	18,538,900	(2)	19,163,900	3	19,864,300	20,264,200	20,671,600	21,087,700	21,511,400	21,943,900	22,385,200	22,834,900	23,293,600
12,206,300	Other Expenses	11,422,400	(6)	10,913,300	(4)	11,895,900	11,766,200	12,484,600	12,108,000	13,157,900	13,051,200	13,786,400	13,442,600	14,496,100
6,003,500	Net Loss from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
88,217,300	Total Expenses from Continuing Operations	83,965,800	(5)	82,899,300	(1)	86,262,000	86,971,400	89,305,000	90,525,400	93,109,000	94,475,300	96,674,400	97,760,600	100,526,300
11,585,200	Net Operating Result for the Year	14,779,400	28	21,523,400	46	12,950,100	20,118,700	21,209,100	10,164,700	10,470,300	14,156,000	12,420,400	13,672,400	14,710,000
(996,400)	Net Operating Result Before Capital Income	(1,452,400)	46	1,304,400	(190)	2,003,800	2,759,200	3,435,500	3,967,200	4,139,100	4,679,100	5,797,000	6,900,700	7,787,900

GENERAL FUND - INCOME STATEMENT (2016/17 to 2027/28)														
ACTUAL 2016/17	ITEM	ESTIMATED												
		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	OPERATING RESULTS													
	Operating Activities													
28,107,400	Rates and Annual Charges	27,659,100	(2)	29,156,900	5	30,789,000	31,749,200	32,740,600	33,764,100	34,752,000	35,769,700	36,816,100	37,892,900	39,002,300
10,981,200	User Charges and Fees	10,257,100	(7)	11,212,800	9	11,734,500	12,054,300	12,382,300	12,719,500	13,065,200	13,420,500	13,785,000	14,159,500	14,544,500
1,462,800	Interest and Investment Revenues	1,244,900	(15)	1,132,000	(9)	1,117,000	1,147,000	1,134,500	1,110,500	860,100	896,700	894,400	927,100	900,800
4,651,400	Other Revenues	5,055,900	9	4,334,000	(14)	5,275,100	4,775,800	5,580,700	5,136,500	5,875,800	5,332,400	6,186,700	5,634,300	6,514,500
11,735,200	Grants and Contributions for Operating Purposes	7,990,600	(32)	7,349,900	(8)	7,511,000	7,507,100	7,619,500	7,735,800	7,888,700	8,054,800	8,227,000	8,402,900	8,582,900
11,376,000	Grants and Contributions for Capital Purposes	13,311,300	17	17,243,500	30	7,910,800	14,264,000	14,618,100	2,982,000	3,055,700	6,131,400	3,207,900	3,286,200	3,366,600
	Other Income:													
0	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
68,314,000	Total Income from Continuing Operations	65,518,900	(4)	70,429,100	7	64,337,400	71,497,400	74,075,700	63,448,400	65,497,500	69,605,500	69,117,100	70,302,900	72,911,600
	Operating Expenses													
15,939,000	Employee Benefits and On-costs	16,434,000	3	16,945,000	3	17,472,000	18,015,000	18,575,000	19,152,000	19,746,000	20,359,000	20,992,000	21,644,000	22,316,000
1,082,300	Borrowing Costs	1,303,500	20	1,216,000	(7)	1,279,600	1,105,400	1,078,900	1,248,700	1,117,900	1,013,600	925,700	827,900	757,000
17,070,700	Materials and Contracts	19,605,500	15	18,067,000	(8)	19,016,200	19,024,600	19,546,000	19,838,700	20,277,200	20,688,200	21,056,900	21,283,500	21,768,000
13,764,800	Depreciation and Amortisation	13,383,900	(3)	13,904,900	4	14,500,100	14,792,200	15,090,300	15,394,500	15,704,700	16,021,100	16,343,600	16,672,900	17,008,600
5,301,400	Other Expenses	4,613,200	(13)	4,203,800	(9)	4,977,100	4,714,100	5,239,700	4,695,900	5,514,200	5,261,400	5,800,900	5,236,600	6,104,200
5,601,500	Net Loss from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
58,759,700	Total Expenses from Continuing Operations	55,340,100	(6)	54,336,700	(2)	57,245,000	57,651,300	59,529,900	60,329,800	62,360,000	63,343,300	65,119,100	65,664,900	67,953,800
9,554,300	Net Operating Result for the Year	10,178,800	7	16,092,400	58	7,092,400	13,846,100	14,545,800	3,118,600	3,137,500	6,262,200	3,998,000	4,638,000	4,957,800
(1,821,700)	Net Operating Result Before Capital Income	(3,132,500)	72	(1,151,100)	(63)	(818,400)	(417,900)	(72,300)	136,600	81,800	130,800	790,100	1,351,800	1,591,200

WATER OPERATIONS - INCOME STATEMENT (2016/17 to 2027/28)														
ACTUAL 2016/17	ITEM	ESTIMATED												
		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	OPERATING RESULTS													
	Operating Activities													
3,371,900	Annual Charges	3,474,500	3	3,560,000	2	3,654,500	3,751,300	3,850,000	3,951,700	4,056,100	4,163,500	4,272,900	4,386,300	4,501,700
7,771,200	User Charges and Fees	7,185,200	(8)	7,350,500	2	7,534,100	7,722,700	7,915,300	8,113,900	8,316,500	8,524,100	8,737,800	8,956,500	9,180,200
343,900	Interest and Investment Revenues	368,800	7	468,300	27	513,000	472,400	414,800	328,100	281,400	235,100	199,900	252,600	309,600
762,900	Other Revenues	835,900	10	855,000	2	876,600	898,800	921,600	944,900	968,800	993,200	1,018,400	1,044,100	1,070,500
159,900	Grants and Contributions for Operating Purposes	144,000	(10)	144,700	0	145,500	146,500	147,700	148,900	149,700	150,500	151,400	152,200	153,000
469,100	Grants and Contributions for Capital Purposes	775,000	65	800,000	3	820,000	840,000	860,000	880,000	900,000	920,000	940,000	960,000	980,000
	Other Income:													
0	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
12,878,900	Total Income from Continuing Operations	12,783,400	(1)	13,178,500	3	13,543,700	13,831,700	14,109,400	14,367,500	14,672,500	14,986,400	15,320,400	15,751,700	16,195,000
	Operating Expenses													
1,920,000	Employee Benefits and On-costs	1,980,000	3	2,041,000	3	2,104,000	2,169,000	2,236,000	2,305,000	2,377,000	2,451,000	2,527,000	2,605,000	2,686,000
0	Borrowing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
1,267,300	Materials and Contracts	1,395,200	10	1,478,500	6	1,546,100	1,533,500	1,561,800	1,590,200	1,663,500	1,646,900	1,675,600	1,705,100	1,734,800
1,460,600	Depreciation and Amortisation	1,380,000	(6)	1,408,000	2	1,436,200	1,465,000	1,494,300	1,524,200	1,554,700	1,585,800	1,617,600	1,650,000	1,683,000
6,533,400	Other Expenses	6,363,200	(3)	6,336,000	(0)	6,495,500	6,658,800	6,841,200	6,997,800	7,173,700	7,353,800	7,538,300	7,747,300	7,921,300
0	Net Loss from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
11,181,300	Total Expenses from Continuing Operations	11,118,400	(1)	11,263,500	1	11,581,800	11,826,300	12,133,300	12,417,200	12,768,900	13,037,500	13,358,500	13,707,400	14,025,100
1,697,600	Net Operating Result for the Year	1,665,000	(2)	1,915,000	15	1,961,900	2,005,400	1,976,100	1,950,300	1,903,600	1,948,900	1,961,900	2,044,300	2,169,900
1,228,500	Net Operating Result Before Capital Income	890,000	(28)	1,115,000	25	1,141,900	1,165,400	1,116,100	1,070,300	1,003,600	1,028,900	1,021,900	1,084,300	1,189,900

WASTEWATER OPERATIONS - INCOME STATEMENT (2016/17 to 2027/28)														
ACTUAL 2016/17	ITEM	ESTIMATED												
		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	OPERATING RESULTS													
	Operating Activities													
15,398,000	Annual Charges	16,087,000	4	16,462,000	2	16,879,000	17,305,000	17,742,000	18,189,000	18,650,000	19,122,000	19,605,000	20,101,000	20,609,000
1,368,500	User Charges and Fees	1,351,000	(1)	1,382,000	2	1,416,700	1,452,500	1,489,400	1,526,700	1,565,000	1,604,400	1,645,000	1,686,700	1,728,600
492,500	Interest and Investment Revenues	228,200	(54)	160,900	(29)	171,500	85,000	124,100	129,800	110,800	164,400	193,100	310,600	445,600
455,000	Other Revenues	478,600	5	490,200	2	502,800	515,700	528,900	542,300	556,200	570,400	585,100	600,100	615,500
159,100	Grants and Contributions for Operating Purposes	152,600	(4)	144,500	(5)	145,500	147,300	149,100	150,900	151,800	152,700	153,600	154,500	155,500
736,500	Grants and Contributions for Capital Purposes	2,145,500	191	2,175,500	1	2,215,500	2,255,500	2,295,500	2,335,500	2,375,500	2,425,500	2,475,500	2,525,500	2,575,500
	Other Income:													
0	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
18,609,600	Total Income from Continuing Operations	20,442,900	10	20,815,100	2	21,331,000	21,761,000	22,329,000	22,874,200	23,409,300	24,039,400	24,657,300	25,378,400	26,129,700
	Operating Expenses													
4,449,000	Employee Benefits and On-costs	4,587,000	3	4,729,000	3	4,876,000	5,027,000	5,183,000	5,344,000	5,510,000	5,681,000	5,857,000	6,039,000	6,227,000
4,448,600	Borrowing Costs	4,249,900	(4)	3,878,300	(9)	3,667,000	3,439,800	3,239,200	3,049,200	2,856,300	2,658,300	2,463,300	2,266,300	2,068,300
4,874,700	Materials and Contracts	4,449,400	(9)	4,467,300	0	4,540,900	4,626,700	4,728,900	4,801,900	4,891,800	4,982,200	5,005,300	5,112,300	5,179,500
3,730,500	Depreciation and Amortisation	3,775,000	1	3,851,000	2	3,928,000	4,007,000	4,087,000	4,169,000	4,252,000	4,337,000	4,424,000	4,512,000	4,602,000
371,500	Other Expenses	446,000	20	373,500	(16)	423,300	393,300	403,700	414,300	470,000	436,000	447,200	458,700	470,600
402,000	Net Loss from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
18,276,300	Total Expenses from Continuing Operations	17,507,300	(4)	17,299,100	(1)	17,435,200	17,493,800	17,641,800	17,778,400	17,980,100	18,094,500	18,196,800	18,388,300	18,547,400
333,300	Net Operating Result for the Year	2,935,600	781	3,516,000	20	3,895,800	4,267,200	4,687,200	5,095,800	5,429,200	5,944,900	6,460,500	6,990,100	7,582,300
(403,200)	Net Operating Result Before Capital Income	790,100	(296)	1,340,500	70	1,680,300	2,011,700	2,391,700	2,760,300	3,053,700	3,519,400	3,985,000	4,464,600	5,006,800

PROPOSED SPECIAL RATE VARIATION – SCENARIOS

In 2015 Ballina Shire was declared as a Fit for the Future Council by the NSW State Government. This was based on a Council submission provided to the Office of Local Government (OLG) and the Independent Pricing and Regulatory Tribunal (IPART) which outlined a number of actions Council would undertake to improve our financial sustainability.

Included in our submission was a proposal to permanently increase our total general rate income by way of an application to IPART for a Special Rate Variation (SRV). The purpose of the proposed SRV is to increase our general rate income above the standard rate peg limit, which will then allow us to increase the level of funding we provide for key infrastructure renewal in areas such as roads, stormwater, playgrounds, sporting fields and community buildings, as well as implementing a new healthy waterways program. IPART annually set a rate peg, which limits the amount by which councils can increase their total rate revenue from year to year - for 2017/18 it is 1.5%.

In February 2017, Council made an application to IPART for the following increases above the rate peg:

- 4.9% in 2017/18 (includes actual rate peg limit of 1.5%)
- 5.9% in 2018/19 (includes estimated rate peg limit of 2.5%)
- 5.9% in 2019/20 (includes estimated rate peg limit of 2.5%)

The outcome of that application was determined by IPART in May 2017. IPART approved a temporary increase of 4.9% for 2017/18 only. The application for subsequent years was not endorsed as IPART wanted our Delivery Program and Operational Plan (this document) to more accurately and explicitly outline the SRV proposal.

To ensure consistency with our Long Term Financial Plan and to meet our Fit for the Future benchmarks, Council has applied to IPART, for a SRV, for the financial years 2018/19 and 2019/20. This means that Council has applied for the following increases to the general rate income.

- 9.1% in 2018/19 (includes actual rate peg of 2.3%)
- 5.9% in 2019/20 (includes estimated rate peg of 2.5%)

The 9.1% in 2018/19 represents the actual 2.3% rate peg, a 3.4% additional increase for 2018/19, along with retaining the additional 3.4% increase already approved by IPART for 2017/18. The 5.9% in 2019/20 represents an estimated 2.5% rate peg and a 3.4% additional increase for 2019/20. In total this will be a cumulative increase of 15.54% for 2018/19 and 2019/20, however 3.4% was actually levied by Council in 2017/18, albeit that is a temporary approval only. These increases will be built into the rate base and be permanently retained, if approved by IPART. The additional income generated from these special rate variations will be used to fund increased asset renewal and a healthy waterways program.

The figures included in this document assume that the SRV will be approved by IPART. However there is a risk that the application will not be approved and following page highlights the difference in the Net Operating Result for the General Fund if the SRV is not approved. The variation in General Rate income is also outlined on the following page. We refer to this as scenario two.

For further information on the impacts of the proposed SRV refer to Council's Delivery Program / Operational Plan and the Long Term Financial Plan documents.

CONSOLIDATED OPERATIONS - INCOME STATEMENT (2014/15 to 2027/28) - SCENARIO TWO - PROPOSED SPECIAL RATE VARIATION EXCLUDED

ACTUAL		ITEM	ESTIMATED													
2014/15	2015/16		2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
		Operating Revenues														
41,354,600	43,946,800	Rates and Annual Charges	46,877,300	13	47,779,600	2	48,322,300	49,657,700	51,082,600	52,549,200	54,058,400	55,553,400	57,089,900	58,666,800	60,288,700	61,954,700
17,310,000	18,570,200	User Charges and Fees	20,120,900	16	18,793,300	(7)	19,945,300	20,685,300	21,229,500	21,787,000	22,360,100	22,946,700	23,549,000	24,167,800	24,802,700	25,453,300
2,510,800	2,106,900	Investment Revenues	2,299,200	(8)	1,841,900	(20)	1,761,200	1,801,500	1,704,400	1,673,400	1,568,400	1,252,300	1,296,200	1,287,400	1,490,300	1,656,000
7,840,300	9,311,200	Operating Grants	12,054,200	54	8,287,200	(31)	7,639,100	7,802,000	7,800,900	7,916,300	8,035,600	8,190,200	8,358,000	8,532,000	8,709,600	8,891,400
5,843,400	4,200,100	Other Revenues	5,869,300	0	6,370,400	9	6,326,200	6,652,600	6,851,300	7,029,100	7,301,600	7,398,700	7,590,800	7,788,000	7,990,200	8,198,100
74,859,100	78,135,200	Sub Total	87,220,900	17	83,072,400	(5)	83,994,100	86,599,100	88,668,700	90,955,000	93,324,100	95,341,300	97,883,900	100,442,000	103,281,500	106,153,500
		Operating Expenses														
20,435,100	21,690,000	Employee Costs	22,308,000	9	23,001,000	3	23,715,000	24,452,000	25,211,000	25,994,000	26,801,000	27,633,000	28,491,000	29,376,000	30,288,000	31,229,000
22,200,700	24,109,900	Materials and Contracts	23,212,700	5	25,450,100	10	23,697,500	24,780,100	24,853,600	25,497,200	25,882,800	26,475,800	26,951,700	27,363,100	27,716,800	28,298,100
6,571,000	6,002,500	Borrowing Costs	5,530,900	(16)	5,553,400	0	5,094,300	4,946,600	4,545,200	4,318,100	4,297,900	3,974,200	3,671,900	3,389,000	3,094,200	2,825,300
17,937,300	19,197,600	Depreciation	18,955,900	6	18,538,900	(2)	19,163,900	19,864,300	20,284,200	20,671,600	21,087,700	21,511,400	21,943,900	22,385,200	22,834,900	23,293,600
11,458,600	11,630,900	Other Expenses	12,206,300	7	11,981,400	(2)	12,132,300	12,481,900	13,030,200	13,100,600	13,419,000	13,804,900	14,411,200	14,466,400	14,853,600	15,210,100
78,602,700	82,630,900	Sub Total	82,213,800	5	84,524,800	3	83,803,000	86,524,900	87,904,200	89,581,500	91,488,400	93,399,300	95,469,700	96,979,700	98,787,500	100,856,100
(3,743,600)	(4,495,700)	Result – Surplus/(Deficit)	5,007,100	(234)	(1,452,400)	(129)	191,100	74,200	764,500	1,373,500	1,835,700	1,942,000	2,414,200	3,462,300	4,494,000	5,297,400

GENERAL FUND - INCOME STATEMENT (2014/15 to 2027/28) - SCENARIO TWO - PROPOSED SPECIAL RATE VARIATION EXCLUDED

ACTUAL		ITEM	ESTIMATED													
2014/15	2015/16		2016/17	%	2017/18	%	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
		Operating Revenues														
25,256,500	26,633,600	Rates and Annual Charges	28,107,400	11	28,218,100	0	28,300,300	29,124,200	30,026,300	30,957,200	31,917,700	32,847,300	33,804,400	34,788,900	35,801,400	36,844,000
9,839,600	10,774,000	User Charges and Fees	10,981,200	12	10,257,100	(7)	11,212,800	11,734,500	12,054,300	12,382,300	12,719,500	13,065,200	13,420,500	13,785,000	14,159,500	14,544,500
1,420,700	1,271,400	Investment Revenues	1,462,800	3	1,244,900	(15)	1,132,000	1,117,000	1,147,000	1,134,500	1,110,500	860,100	896,700	894,400	927,100	900,800
7,536,000	8,997,200	Operating Grants	11,735,200	56	7,990,800	(32)	7,349,900	7,511,000	7,507,100	7,619,500	7,735,800	7,888,700	8,054,800	8,227,000	8,402,900	8,582,900
4,577,100	2,919,100	Other Revenues	4,651,400	2	5,055,900	9	4,981,000	5,273,200	5,436,800	5,578,600	5,814,400	5,873,700	6,027,200	6,184,500	6,346,000	6,512,100
48,629,900	50,595,300	Sub Total	56,938,000	17	52,766,600	(7)	52,976,000	54,759,900	56,171,500	57,672,100	59,297,900	60,535,000	62,203,600	63,879,800	65,636,900	67,384,300
		Operating Expenses														
15,453,100	16,138,000	Employee Costs	15,939,000	3	16,434,000	3	16,945,000	17,472,000	18,015,000	18,575,000	19,152,000	19,746,000	20,359,000	20,992,000	21,644,000	22,316,000
15,176,300	17,763,700	Materials and Contracts	17,070,700	12	19,605,500	15	17,751,700	18,893,100	18,693,400	19,206,500	19,490,700	19,920,500	20,322,600	20,682,200	20,899,400	21,383,800
1,574,200	1,343,200	Borrowing Costs	1,082,300	(31)	1,303,500	20	1,216,000	1,279,600	1,105,400	1,078,900	1,248,700	1,117,900	1,013,600	925,700	827,900	757,000
14,144,300	14,166,800	Depreciation	13,764,800	(3)	13,383,900	(3)	13,904,900	14,500,100	14,792,200	15,090,300	15,394,500	15,704,700	16,021,100	16,343,600	16,672,900	17,008,600
4,928,000	5,120,200	Other Expenses	5,301,400	8	5,172,200	(2)	5,422,800	5,563,100	5,978,100	5,855,700	6,006,900	6,161,200	6,621,400	6,480,900	6,647,600	6,818,200
51,275,900	54,531,900	Sub Total	53,158,200	4	55,899,100	5	55,240,400	57,507,900	58,584,100	59,806,400	61,292,800	62,650,300	64,337,700	65,424,400	66,691,800	68,283,600
(2,646,000)	(3,936,600)	Result – Surplus/(Deficit)	3,779,800	(243)	(3,132,500)	(183)	(2,264,400)	(2,748,000)	(2,412,600)	(2,134,300)	(1,994,900)	(2,115,300)	(2,134,100)	(1,544,600)	(1,054,900)	(899,300)

GENERAL FUND – CASH FORECAST AND LONG TERM FINANCIAL PLAN

As mentioned earlier it is essential that Council understands its cash position on a regular basis. The following pages outline the forecast cash results for each Fund and on a consolidated basis.

The opposite page provides the cash forecast for General Fund. The estimates for 2018/19 represent the budgets for that year whereas the estimates from 2019/20 onwards provide a guide as to where the organisation is heading. Explanations for each item are:

Operating Revenues Represents total operating revenues for General Fund as per Part B of this document.

Operating Expenses Represents total operating expenses for General Fund, as per Part B of this document.

Operating Results This records the operating result for the fund, both before and after non-cash items such as depreciation.

Capital Grants and Contributions As the operating result does not include income items that are of a capital nature, they must be included to determine the overall cash result.

- *Capital Grants and Contributions*: This item represents the capital grants and capital contributions recognised in Part D of this document.
- *Section 94 Contributions Collected*: Represents Section 94 developer contributions collected. A full explanation of this item is detailed in Part D of this document.

Non-operating Funds Employed Includes income items that do not form part of the operating result.

- *Loan Funds Used*: Represents loans applied during the year.
- *Proceeds from Disposal of Assets*: Represents funds derived from estimated asset sales, which primarily relate to land holdings.

Funds deployed for Non-operating Purposes Represents expenditure of a capital nature.

- *Capital Expenditure*: Represents capital works as per Part C of this document.
- *Repayment of Principal on Loans*: Represents total loan principal repayments for the General Fund.

Net movement in other working capital items

- *Net Increase / (decrease) in leave liabilities*: In order to determine the actual cash result for the year it is necessary to estimate the net increase / (decrease) in leave liabilities matched against the leave expense accruals in the operating budget.

Cash Surplus / (Deficit) This section details the estimated increase / (decrease) in cash for the financial year.

Reserve Movements This section shows how the cash surplus, or deficit, is funded.

- *Reserves*: This represents the net movement in reserves. Full details of the movements are detailed in Part E of this document. Internally restricted reserves are funds restricted in their use by Council policy. Externally restricted reserves are funds restricted in their use by legislation.
- *Working Capital*: This represents the net movement in unrestricted working capital available (i.e. cash).

Reserve Balances This section shows the estimated closing balances for the equity items relating to cash.

This includes internal reserves, external reserves, section 94 contributions and working capital.

GENERAL FUND - LONG TERM FINANCIAL PLAN (2016/17 to 2027/28)														
ACTUAL	ITEM	ESTIMATED												
		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	OPERATING RESULTS													
	General Fund Activities													
56,577,600	Operating Revenues	52,766,600	(7)	54,404,600	3	57,012,600	58,497,400	60,073,600	61,777,400	63,088,800	64,834,100	66,589,200	68,427,700	70,259,000
38,838,300	Less Operating Expenses	42,396,100	9	41,580,600	(2)	43,282,900	44,102,500	45,034,200	46,224,200	47,279,400	48,658,400	49,430,800	50,377,400	51,633,600
17,739,300	Operating Result before Non-cash Items	10,370,500	(42)	12,824,000	24	13,729,700	14,394,900	15,039,400	15,553,200	15,809,400	16,175,700	17,158,400	18,050,300	18,625,400
13,764,800	Less Depreciation	13,383,900	(3)	13,904,900	4	14,500,100	14,792,200	15,090,300	15,394,500	15,704,700	16,021,100	16,343,600	16,672,900	17,008,600
403,100	Less Land Stock Movement	0	(100)	0	0	0	0	0	0	0	0	0	0	0
152,000	Less Unwinding Interest Free Loans	119,100	(22)	70,200	(41)	48,000	20,600	21,400	22,100	22,900	23,800	24,700	25,600	25,600
5,241,100	Less Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(1,821,700)	Net Operating Result	(3,132,500)	72	(1,151,100)	(63)	(818,400)	(417,900)	(72,300)	136,600	81,800	130,800	790,100	1,351,800	1,591,200
	Add Capital Grants and Contributions													
7,584,700	Capital Grants and Contributions	8,227,000	8	9,776,300	19	297,100	303,100	309,300	315,600	322,000	3,328,700	335,400	342,200	349,300
2,348,300	Section 94 Contributions Collected	4,049,000	72	6,408,000	58	6,528,000	12,848,000	13,168,000	1,497,000	1,535,000	1,574,000	1,613,000	1,653,000	1,694,000
	Add Non-operating Funds Employed													
3,076,900	Loan Funds Used	7,247,800	136	5,100,000	(30)	0	3,100,000	8,262,000	0	0	0	0	0	5,000,000
1,310,300	Proceeds from Disposal of Assets	7,985,000	509	950,000	(88)	0	0	0	0	0	0	0	0	0
	Subtract Funds Deployed for Non-operating Purposes													
(23,684,300)	Capital Expenditure	(40,597,800)	71	(39,812,300)	(2)	(16,695,200)	(28,670,600)	(34,623,400)	(25,470,600)	(13,473,100)	(20,349,600)	(15,888,900)	(18,610,300)	(21,724,100)
(3,696,200)	Repayment of Principal on Loans	(3,232,800)	(13)	(3,238,800)	0	(3,348,100)	(3,075,000)	(3,315,100)	(3,263,000)	(2,539,800)	(2,276,000)	(1,659,400)	(1,763,400)	(1,834,300)
	Net Movement in Other Working Capital Items													
3,941,800	Net Incr / (Decr) in Leave and Working Capital	200,000	(95)	200,000	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
	Add Back Non-Cash Expense													
13,764,800	Depreciation	13,383,900	(3)	13,904,900	4	14,500,100	14,792,200	15,090,300	15,394,500	15,704,700	16,021,100	16,343,600	16,672,900	17,008,600
150,000	Investment Premiums	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(360,400)	Fair Value Adjustments Rental Properties	0	(100)	0	0	0	0	0	0	0	0	0	0	0
403,100	Land Stock Movement	0	(100)	0	0	0	0	0	0	0	0	0	0	0
152,000	Unwinding Interest Free Loans	119,100	(22)	70,200	(41)	48,000	20,600	21,400	22,100	22,900	23,800	24,700	25,600	25,600
5,241,100	Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
8,410,400	Cash Reserves - Increase / (Decrease)	(5,751,300)	(168)	(7,792,800)	35	711,500	(899,600)	(959,800)	(11,167,800)	1,853,500	(1,347,200)	1,758,500	(128,200)	2,310,300
	Movement in Reserves - Increase / (Decrease)													
7,986,100	Reserves - Internal - Increase / (Decrease)	(7,646,900)		(13,302,800)		481,100	47,600	(96,200)	833,300	1,194,400	(2,004,700)	3,011,000	(947,700)	1,406,900
155,300	Reserves - External - Increase / (Decrease)	1,956,400		5,718,400		440,700	(713,800)	(644,500)	(11,734,900)	942,700	1,003,900	(937,000)	1,118,900	1,123,800
269,000	Working Capital - Increase / (Decrease)	(60,800)		(208,400)		(210,300)	(233,400)	(219,100)	(266,200)	(283,600)	(346,400)	(315,500)	(299,400)	(220,400)
8,410,400	Total Movement in Reserves	(5,751,300)		(7,792,800)		711,500	(899,600)	(959,800)	(11,167,800)	1,853,500	(1,347,200)	1,758,500	(128,200)	2,310,300
	Reserves - Balances as at 30 June													
36,114,500	Internal Reserves	28,471,400		15,168,600		15,649,700	15,697,300	15,601,100	16,434,400	17,628,800	15,624,100	18,635,100	17,687,400	19,094,300
9,320,200	External Reserves	11,276,600		16,995,000		17,435,700	16,721,900	16,077,400	4,342,500	5,285,200	6,289,100	5,352,100	6,471,000	7,594,800
3,303,800	Working Capital	3,243,000		3,034,600		2,824,300	2,590,900	2,371,800	2,105,600	1,822,000	1,475,600	1,160,100	860,700	640,300
48,738,500	Total	42,991,000		35,198,200		35,909,700	35,010,100	34,050,300	22,882,500	24,736,000	23,388,800	25,147,300	25,019,100	27,329,400

WATER OPERATIONS – CASH FORECAST AND LONG TERM FINANCIAL PLAN

The opposite page provides the cash forecast for the Water Operations.

Explanations for each item are:

Operating Revenues Represents total operating revenues for the Water Fund as per Part B of this document.

Operating Expenses Represents total operating expenses, excluding depreciation for the Water Fund, as per Part B of this document.

Operating Results This records the operating result for the fund, both before and after non-cash items such as depreciation.

Capital Grants and Contributions As the operating result does not include income items that are of a capital nature, they must be included to determine the overall cash result.

- *Capital Grants and Contributions*: This item represents the capital grants and capital contributions recognised in Part D of this document.
- *Section 64 Contributions Collected*: Total Section 64 contributions collected for the year.

Non-operating Funds Employed This item includes income items that do not form part of the operating result.

- *Loan Funds Used*: Represents loans applied during the year.

Funds deployed for Non-operating Purposes This item represents expenditure of a capital nature.

- *Capital Expenditure*: Represents capital works as per Part C of this document.
- *Repayment of Principal on Loans*: Represents total loan principal repayments for the Water Fund.
- *Section 64 Funds (Unexpended) / Reserves Expended*: This item identifies whether there are funds drawn from Section 64 contributions held, inclusive of interest earned, or whether the expenditure from Section 64 contributions for the year is less than the amount collected.
- *Dividend*: Represents a compulsory dividend paid to the General Fund.

Cash Surplus / (Deficit) This section provides the estimated movement in cash for the financial year.

Reserve Movements This section shows how the cash surplus or deficit is funded:

Restricted Reserves: This represents the net movement in internal reserves held by the Water Fund. All reserves held by the Water Fund are externally restricted by legislation in that they must be expended on Water Fund activities. However, even though they are restricted, Council maintains internal reserves to finance future capital works, along with the externally restricted Section 64 contributions.

Reserve Balances This section shows the estimated closing balances for the equity items relating to cash. This includes reserves and section 64 contributions.

WATER OPERATIONS - LONG TERM FINANCIAL PLAN (2016/17 to 2027/28)														
ACTUAL 2016/17	ITEM	ESTIMATED												
		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	OPERATING RESULTS													
12,409,800	Operating Revenues	12,008,400	(3)	12,378,500	3	12,723,700	12,991,700	13,249,400	13,487,500	13,772,500	14,066,400	14,380,400	14,791,700	15,215,000
9,720,700	Less Operating Expenses	9,738,400	0	9,855,500	1	10,145,600	10,361,300	10,639,000	10,893,000	11,214,200	11,451,700	11,740,900	12,057,400	12,342,100
2,689,100	Operating Result before Non-cash Items	2,270,000	(16)	2,523,000	11	2,578,100	2,630,400	2,610,400	2,594,500	2,558,300	2,614,700	2,639,500	2,734,300	2,872,900
1,460,600	Depreciation Expense	1,380,000	(6)	1,408,000	2	1,436,200	1,465,000	1,494,300	1,524,200	1,554,700	1,585,800	1,617,600	1,650,000	1,683,000
0	Less Unwinding Interest Free Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
0	Less Loss on Disposal of Infrastructure Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
1,228,500	Net Operating Result	890,000	(28)	1,115,000	25	1,141,900	1,165,400	1,116,100	1,070,300	1,003,600	1,028,900	1,021,900	1,084,300	1,189,900
	Add Capital Grants and Contributions													
0	Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0
469,100	Section 64 Contributions Collected	575,000	23	600,000	4	620,000	640,000	660,000	680,000	700,000	720,000	740,000	760,000	780,000
	Add Non-operating Funds Employed													
0	Loan Funds Used	0	0	0	0	0	0	0	0	0	0	0	0	0
100,000	Transfer from Section 64 Recoupments	0	(100)	0	0	0	0	0	0	0	0	0	0	0
	Subtract Funds Deployed for Non-operating Purposes													
(1,131,500)	Capital Expenditure	(3,799,100)	236	(2,861,000)	(25)	(4,400,000)	(4,979,100)	(5,836,000)	(4,662,000)	(4,630,800)	(4,377,000)	(1,816,600)	(1,804,000)	(1,876,000)
(100,000)	Contributions - Section 64 Recoupments BBRC	0	(100)	0	0	0	0	0	0	0	0	0	0	0
0	Repayment of Principal on Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
	Net Movement in Other Working Capital Items													
3,334,000	Net Incr / (Decr) in Leave and Working Capital	0	(100)	0	0	0	0	0	0	0	0	0	0	0
	Add Back Non-Cash Expense													
1,460,600	Depreciation	1,380,000	(6)	1,408,000	2	1,436,200	1,465,000	1,494,300	1,524,200	1,554,700	1,585,800	1,617,600	1,650,000	1,683,000
0	Unwinding Interest Free Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
(47,100)	Loss on Disposal of Infrastructure Assets and co	0	(100)	0	0	0	0	0	0	0	0	0	0	0
5,313,600	Reserves Movement - Increase / (Decrease)	(954,100)	(118)	262,000	(127)	(1,201,900)	(1,708,700)	(2,565,600)	(1,387,500)	(1,372,500)	(1,042,300)	1,562,900	1,690,300	1,776,900
	Movement in Reserves - Increase / (Decrease)													
5,138,300	Water Reserves	(1,060,500)		505,600		(954,800)	234,800	(1,740,600)	993,400	(1,108,800)	604,800	817,600	899,900	939,800
175,300	Developer Contributions - Section 64	106,400		(243,600)		(247,100)	(1,943,500)	(825,000)	(2,380,900)	(263,700)	(1,647,100)	745,300	790,400	837,100
5,313,600	Total Movement in Reserves (incl Sec 64)	(954,100)		262,000		(1,201,900)	(1,708,700)	(2,565,600)	(1,387,500)	(1,372,500)	(1,042,300)	1,562,900	1,690,300	1,776,900
	Reserves - Balances as at 30 June													
8,291,000	Water Reserves	7,230,500		7,736,100		6,781,300	7,016,100	5,275,500	6,268,900	5,160,100	5,764,900	6,582,500	7,482,400	8,422,200
7,600,400	Developer Contributions - Section 64	7,706,800		7,463,200		7,216,100	5,272,600	4,447,600	2,066,700	1,803,000	155,900	901,200	1,691,600	2,528,700
15,891,400	Total Reserves	14,937,300		15,199,300		13,997,400	12,288,700	9,723,100	8,335,600	6,963,100	5,920,800	7,483,700	9,174,000	10,950,900

WASTEWATER OPERATIONS – CASH FORECAST AND LONG TERM FINANCIAL PLAN

The opposite page provides the cash forecast for the Wastewater Operations.

Explanations for each item are:

Operating Revenues Represents total operating revenues for the Wastewater Fund as per Part B of this document.

Operating Expenses Represents total operating expenses, excluding depreciation, for the Wastewater Fund, as per Part B of this document.

Operating Results This records the operating result for the fund, both before and after non-cash items such as depreciation.

Capital Grants and Contributions As the operating result does not include income items that are of a capital nature, they must be included to determine the overall cash result.

- *Capital Grants and Contributions*: This item represents the capital grants and capital contributions recognised in Part D of this document.
- *Section 64 Contributions Collected*: Total Section 64 contributions collected for the year.

Non-operating Funds Employed This item includes income items that do not normally form part of the operating result.

- *Loan Funds Used*: Represents loans applied during the year.

Funds deployed for Non-operating Purposes This item represents expenditure of a capital nature.

- *Capital Expenditure*: Represents capital works as per Part C of this document.
- *Repayment of Principal on Loans*: Represents total loan principal repayments for the Wastewater Fund.
- *Section 64 Funds (Unexpended) / Reserves Expended*: This item identifies whether there are funds drawn from Section 64 contributions held, inclusive of interest earned, or whether the expenditure from Section 64 contributions for the year is less than the amount collected. A positive figure represents a drawdown from reserves and a negative figure represents a net transfer to reserves.
- *Dividend*: Represents a compulsory dividend paid to the General Fund.

Cash Surplus / (Deficit) This section provides what the estimated movement in cash is expected to be for the financial year.

Reserve Movements This section shows how the cash surplus or deficit is funded.

- *Restricted Reserves*: This represents the net movement in reserves held by the Wastewater Fund. All reserves held by the Wastewater Fund are externally restricted by legislation in that they must be expended on Wastewater Fund activities. However, even though they are restricted, Council maintains internal reserves to finance future capital works, along with the externally restricted Section 64 contributions.

Reserve Balances This section shows the estimated closing balances for the equity items relating to cash. This includes reserves and section 64 contributions.

WASTEWATER OPERATIONS - LONG TERM FINANCIAL PLAN (2016/17 to 2027/28)														
ACTUAL 2016/17	ITEM	ESTIMATED												
		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	OPERATING RESULTS													
17,887,500	Operating Revenues	18,297,400	2	18,639,600	2	19,115,500	19,505,500	20,033,500	20,538,700	21,033,800	21,613,900	22,181,800	22,852,900	23,554,200
13,894,500	Less Operating Expenses	13,538,300	(3)	13,314,100	(2)	13,438,200	13,486,800	13,554,800	13,609,400	13,728,100	13,757,500	13,772,800	13,876,300	13,945,400
3,993,000	Operating Result before Non-cash Items	4,759,100	19	5,325,500	12	5,677,300	6,018,700	6,478,700	6,929,300	7,305,700	7,856,400	8,409,000	8,976,600	9,608,800
3,730,500	Depreciation Expense	3,775,000	1	3,851,000	2	3,928,000	4,007,000	4,087,000	4,169,000	4,252,000	4,337,000	4,424,000	4,512,000	4,602,000
249,300	Less Unwinding Interest Free Loans	194,000	(22)	134,000	(31)	69,000	0	0	0	0	0	0	0	0
416,400	Less Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(403,200)	Net Operating Result	790,100	(296)	1,340,500	70	1,680,300	2,011,700	2,391,700	2,760,300	3,053,700	3,519,400	3,985,000	4,464,600	5,006,800
	Add Capital Grants and Contributions													
27,000	Capital Grants and Contributions	0	(100)	0	0	0	0	0	0	0	0	0	0	0
736,500	Section 64 Contributions Collected	1,400,000	90	1,430,000	2	1,470,000	1,510,000	1,550,000	1,590,000	1,630,000	1,680,000	1,730,000	1,780,000	1,830,000
	Add Non-operating Funds Employed													
0	Loan Funds Used	0	0	0	0	0	0	0	0	0	0	0	0	0
	Subtract Funds Deployed for Non-operating Purposes													
(2,560,300)	Capital Expenditure	(8,430,100)	229	(5,242,900)	(38)	(8,196,700)	(2,978,400)	(5,205,100)	(4,955,100)	(1,014,500)	(5,316,400)	(1,486,000)	(1,130,700)	(1,130,700)
(2,957,900)	Repayment of Principal on Loans	(3,095,600)	5	(3,134,000)	1	(3,280,300)	(2,453,500)	(2,654,100)	(2,844,100)	(3,037,000)	(3,235,000)	(3,430,000)	(3,627,000)	(3,825,000)
	Net Movement in Other Working Capital Items													
(3,174,000)	Net Incr / (Decr) in Leave and Working Capital	0	(100)	0	0	0	0	0	0	0	0	0	0	0
	Add Back Non-Cash Expense													
3,730,500	Depreciation	3,775,000	1	3,851,000	2	3,928,000	4,007,000	4,087,000	4,169,000	4,252,000	4,337,000	4,424,000	4,512,000	4,602,000
249,300	Unwinding Interest Free Loans	194,000	(22)	134,000	(31)	69,000	0	0	0	0	0	0	0	0
463,500	Loss on Disposal of Infrastructure Assets and co	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(3,888,600)	Wastewater Reserves - Increase / (Decrease)	(5,366,600)	38	(1,621,400)	(70)	(4,329,700)	2,096,800	169,500	720,100	4,884,200	985,000	5,223,000	5,998,900	6,483,100
	Movement in Reserves - Increase / (Decrease)													
(4,101,900)	Wastewater Reserves	(1,657,800)		(3,111,800)		(323,700)	1,923,000	(342,300)	(454,200)	3,208,500	(778,400)	3,369,900	4,054,100	4,444,600
213,300	Developer Contributions - Section 64	(3,708,800)		1,490,400		(4,006,000)	173,800	511,800	1,174,300	1,675,700	1,763,400	1,853,100	1,944,800	2,038,500
(3,888,600)	Total Movement in Reserves (incl Section 64)	(5,366,600)		(1,621,400)		(4,329,700)	2,096,800	169,500	720,100	4,884,200	985,000	5,223,000	5,998,900	6,483,100
	Reserves - Balances as at 30 June													
4,648,400	Wastewater Reserves	2,990,600		(121,200)		(444,900)	1,478,100	1,135,800	681,600	3,890,100	3,111,700	6,481,600	10,535,700	14,980,300
6,395,100	Developer Contributions - Section 64	2,686,300		4,176,700		170,700	344,500	856,300	2,030,600	3,706,300	5,469,700	7,322,800	9,267,600	11,306,100
11,043,500	Total	5,676,900		4,055,500		(274,200)	1,822,600	1,992,100	2,712,200	7,596,400	8,581,400	13,804,400	19,803,300	26,286,400

CONSOLIDATED OPERATIONS - LONG TERM FINANCIAL PLAN (2016/17 to 2027/28)														
ACTUAL	ITEM	ESTIMATED												
		2016/17	2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	OPERATING RESULTS													
	Operating Activities													
86,874,900	Operating Revenues	83,072,400	(4)	85,422,700	3	88,851,800	90,994,600	93,356,500	95,803,600	97,895,100	100,514,400	103,151,400	106,072,300	109,028,200
62,453,500	Less Operating Expenses	65,672,800	5	64,750,200	(1)	66,866,700	67,950,600	69,228,000	70,726,600	72,221,700	73,867,600	74,944,500	76,311,100	77,921,000
24,421,400	Operating Result before Non-cash Items	17,399,600	(29)	20,672,500	19	21,985,100	23,044,000	24,128,500	25,077,000	25,673,400	26,646,800	28,206,900	29,761,200	31,107,200
18,955,900	Less Depreciation	18,538,900	(2)	19,163,900	3	19,864,300	20,264,200	20,671,600	21,087,700	21,511,400	21,943,900	22,385,200	22,834,900	23,293,600
403,100	Less Land Stock Movement	0	(100)	0	0	0	0	0	0	0	0	0	0	0
401,300	Less Unwinding Interest Free Loans	313,100	(22)	204,200	(35)	117,000	20,600	21,400	22,100	22,900	23,800	24,700	25,600	25,600
5,657,500	Less Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(996,400)	Net Operating Result	(1,452,400)	46	1,304,400	(190)	2,003,800	2,759,200	3,435,500	3,967,200	4,139,100	4,679,100	5,797,000	6,900,700	7,788,000
	Add Capital Grants and Contributions													
7,611,700	Capital Grants and Contributions	8,227,000	8	9,776,300	19	297,100	303,100	309,300	315,600	322,000	3,328,700	335,400	342,200	349,300
3,553,900	Section 64 and 94 Contributions	6,024,000	70	8,438,000	40	8,618,000	14,998,000	15,378,000	3,767,000	3,865,000	3,974,000	4,083,000	4,193,000	4,304,000
	Add Non-operating Funds Employed													
3,076,900	Loan Funds Used	7,247,800	136	5,100,000	(30)	0	3,100,000	8,262,000	0	0	0	0	0	5,000,000
1,310,300	Proceeds from Disposal of Assets	7,985,000	509	950,000	(88)	0	0	0	0	0	0	0	0	0
	Subtract Funds Deployed for Non-operating Purposes													
(27,376,100)	Capital Expenditure	(52,827,000)	93	(47,916,200)	(9)	(29,291,900)	(36,628,100)	(45,664,500)	(35,087,700)	(19,118,400)	(30,043,000)	(19,191,500)	(21,545,000)	(24,730,800)
(6,654,100)	Repayment of Principal on Loans	(6,328,400)	(5)	(6,372,800)	1	(6,628,400)	(5,528,500)	(5,969,200)	(6,107,100)	(5,576,800)	(5,511,000)	(5,089,400)	(5,390,400)	(5,659,300)
	Net Movement in Other Working Capital Items													
4,101,800	Net Incr / (Decr) in Leave and Working Capital	200,000	(95)	200,000	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
	Add Back Non-Cash Expense													
18,955,900	Depreciation	18,538,900	(2)	19,163,900	3	19,864,300	20,264,200	20,671,600	21,087,700	21,511,400	21,943,900	22,385,200	22,834,900	23,293,600
150,000	Investment Premiums	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(360,400)	Fair Value Adjustments Rental Properties	0	(100)	0	0	0	0	0	0	0	0	0	0	0
403,100	Land Stock Movement	0	(100)	0	0	0	0	0	0	0	0	0	0	0
401,300	Unwinding Interest Free Loans	313,100	(22)	204,200	(35)	117,000	20,600	21,400	22,100	22,900	23,800	24,700	25,600	25,600
5,657,500	Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
9,835,400	Cash Reserves - Increase / (Decrease)	(12,072,000)	(223)	(9,152,200)	(24)	(4,820,100)	(511,500)	(3,355,900)	(11,835,200)	5,365,200	(1,404,500)	8,544,400	7,561,000	10,570,400
	Movement in Reserves - Increase / (Decrease)													
7,986,100	Reserves - Internal - Increase / (Decrease)	(7,646,900)	(13,302,800)	481,100	47,600	(96,200)	833,300	1,194,400	(2,004,700)	3,011,000	(947,700)	1,406,900		
1,580,300	Reserves - External - Increase / (Decrease)	(4,364,300)	4,359,000	(5,090,900)	(325,700)	(3,040,600)	(12,402,300)	4,454,400	946,600	5,848,900	8,808,100	9,383,800		
269,000	Working Capital	(60,800)	(208,400)	(210,300)	(233,400)	(219,100)	(266,200)	(283,600)	(346,400)	(315,500)	(299,400)	(220,300)		
9,835,400	Total Movement in Reserves	(12,072,000)	(9,152,200)	(4,820,100)	(511,500)	(3,355,900)	(11,835,200)	5,365,200	(1,404,500)	8,544,400	7,561,000	10,570,400		
	Reserves - Balances as at 30 June													
36,114,500	Internal Reserves	28,471,400	15,168,600	15,649,700	15,697,300	15,601,100	16,434,400	17,628,800	15,624,100	18,635,100	17,687,400	19,094,300		
36,255,100	External Reserves	31,890,800	36,249,800	31,158,900	30,833,200	27,792,600	15,390,300	19,844,700	20,791,300	26,640,200	35,448,300	44,832,100		
3,303,800	Working Capital	3,243,000	3,034,600	2,824,300	2,590,900	2,371,800	2,105,600	1,822,000	1,475,600	1,160,100	860,700	640,400		
75,673,400	Total	63,605,200	54,453,000	49,632,900	49,121,400	45,765,500	33,930,300	39,295,500	37,891,000	46,435,400	53,996,400	64,566,800		

Part B

Operating Budgets

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INTRODUCTION

This section of the document provides an analysis of the activities that Council undertakes on a regular basis. Each program is presented with two distinct sets of information, based on the left and right hand pages of the document. Explanations for each page are as follows:

Left Hand Page

This page provides narrative information relating to each program; i.e.

Manager and Budget Comments Person responsible for ensuring that the estimates are met and comments in respect to the estimates as per the right hand page.

Right Hand Page

This page provides numerical information for each program:

Actual (2014/15 to 2016/17) These columns represent the actual results for previous years. There can be changes in reporting formats over time, however the information is provided as a **guide** to what has occurred in the past.

Budget Items This is a description of the main budget items for the program.

Estimated 2017/18 and 2018/19 This is the estimate for the financial years.

Percentage These columns provides figures expressed as a percentage, as to what the 2017/18 estimate has varied by as compared to the 2016/17 actual and the 2018/19 estimate varies to the 2017/18 estimate.

2019/20 to 2027/28 Forward estimates have been provided as a **guide** to show the overall financial trend for a ten year forecast period.

The bottom two lines, before the "Capital Movements" section, show:

Operating Result - Surplus / (Deficit) This line shows the operating result with depreciation included.

Cash Result - Surplus / (Deficit) Provides the cash result for the year, excluding depreciation.

Capital Movements

This section provides an overview of the capital movements for each program. The components of this section are:

Less Principal Repayments Represents any loan principal repayments relevant to the program.

Transfer to Reserves and Transfer from Reserves These two lines represent a summary of the various reserve movements for the program. Full details of reserve movements are contained in Part E.

Capital Income and Capital Expenditure These two lines highlight the capital income and expenditure for the program. Full details of capital movements are contained in Part C and Part D.

Cash Result after Capital Movements This final line shows the bottom line cash result for the program.

If the program is showing a deficit, this figure represents the amount that is being funded from general purpose revenues (i.e. rate income and the financial assistance grant) and other surplus revenue generating programs. If the program is showing a surplus these funds are being applied to assist in delivering other Council services.

STRATEGIC AND COMMUNITY FACILITIES GROUP - SUMMARY

Manager: Steve Barnier - "Group Manager – Strategic and Community Facilities"

Background

This section of the document provides details of the programs that form part of the Strategic and Community Facilities Group. There are five distinct programs being Strategic Planning, Community Facilities, Library Services, Swimming Pools and Tourism.

Strategic Planning

This program includes all revenues and expenses related to strategic planning projects such as planning proposals (land rezonings), local environmental plans, development control plans, heritage studies and economic development programs.

Community Facilities

This program includes revenues and expenses for the operation of the Kentwell Centre, Lennox Head Cultural and Community Centre, Alstonville Leisure and Entertainment Centre, the Richmond Room, the Ballina Surf Club, the Northern Rivers Community Gallery, Naval Museum and a number of small halls.

Library Services

Costs associated with the operation of the Council owned libraries, which are managed by the Richmond Tweed Regional Library, through Lismore City Council.

Swimming Pools

Revenues and expenses associated with the operation of the Ballina and Alstonville swimming pools.

Tourism

Includes costs associated with the management of a range of activities including visitor services, marketing and grant administration.

STRATEGIC AND COMMUNITY FACILITIES GROUP - SUMMARY

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
456,900	365,100	312,500	Strategic Planning	285,100	(9)	283,800	(0)	411,000	442,400	425,300	408,800	142,900	162,000	182,200	202,600	226,000
482,700	514,000	542,000	Community Facilities	625,200	15	715,400	14	863,900	886,800	910,200	934,400	958,900	984,200	1,009,900	1,036,300	1,063,300
136,300	111,900	118,300	Library Services	124,100	5	85,000	(32)	87,200	89,400	91,700	94,000	96,400	98,900	101,400	104,000	106,600
354,100	407,300	435,400	Swimming Pools	45,000	(90)	656,900	1,360	673,500	690,600	708,100	726,100	744,500	763,400	782,800	802,600	822,900
139,700	141,600	108,300	Tourism	60,700	(44)	149,300	146	61,200	63,200	65,200	157,200	69,200	71,300	73,500	75,700	78,100
1,569,700	1,539,900	1,516,500	Total Operating Revenues	1,140,100	(25)	1,890,400	66	2,096,800	2,172,400	2,200,500	2,320,500	2,011,900	2,079,800	2,149,800	2,221,200	2,296,900
			OPERATING EXPENSES													
1,150,100	1,205,100	1,263,000	Strategic Planning	1,408,000	11	1,187,500	(16)	1,215,900	1,245,600	1,275,800	1,306,800	1,338,400	1,370,600	1,403,300	1,437,200	1,471,800
2,107,200	2,177,700	2,282,700	Community Facilities	2,349,300	3	2,554,400	9	2,854,100	2,921,800	2,989,700	3,059,300	3,131,000	3,204,900	3,280,600	3,358,100	3,438,500
1,549,900	1,571,000	1,635,000	Library Services	1,639,300	0	1,666,000	2	1,707,100	1,749,400	1,792,700	1,837,100	1,882,400	1,928,900	1,976,700	2,025,600	2,075,700
822,100	792,800	826,000	Swimming Pools	1,037,300	26	1,578,900	52	1,588,400	1,597,000	1,607,200	1,614,900	1,623,800	1,632,600	1,641,400	1,648,900	1,656,800
532,400	590,700	610,800	Tourism	494,700	(19)	622,200	26	545,800	560,000	574,300	679,000	604,100	619,500	635,300	651,500	667,900
6,161,700	6,337,300	6,617,500	Total Operating Expenses	6,928,600	5	7,609,000	10	7,911,300	8,073,800	8,239,700	8,497,100	8,579,700	8,756,500	8,937,300	9,121,300	9,310,700
			NET PROGRAM OPERATING RESULT													
(693,200)	(840,000)	(950,500)	Strategic Planning	(1,122,900)	18	(903,700)	(20)	(804,900)	(803,200)	(850,500)	(898,000)	(1,195,500)	(1,208,600)	(1,221,100)	(1,234,600)	(1,245,800)
(1,624,500)	(1,663,700)	(1,740,700)	Community Facilities	(1,724,100)	(1)	(1,839,000)	7	(1,990,200)	(2,035,000)	(2,079,500)	(2,124,900)	(2,172,100)	(2,220,700)	(2,270,700)	(2,321,800)	(2,375,200)
(1,413,600)	(1,459,100)	(1,516,700)	Library Services	(1,515,200)	(0)	(1,581,000)	4	(1,619,900)	(1,660,000)	(1,701,000)	(1,743,100)	(1,786,000)	(1,830,000)	(1,875,300)	(1,921,600)	(1,969,100)
(468,000)	(385,500)	(390,600)	Swimming Pools	(992,300)	154	(922,000)	(7)	(914,900)	(906,400)	(899,100)	(888,800)	(879,300)	(869,200)	(858,600)	(846,300)	(833,900)
(392,700)	(449,100)	(502,500)	Tourism	(434,000)	(14)	(472,900)	9	(484,600)	(496,800)	(509,100)	(521,800)	(534,900)	(548,200)	(561,800)	(575,800)	(589,800)
(4,592,000)	(4,797,400)	(5,101,000)	Total Operating Result - Surplus / (Deficit)	(5,788,500)	13	(5,718,600)	(1)	(5,814,500)	(5,901,400)	(6,039,200)	(6,176,600)	(6,567,800)	(6,676,700)	(6,787,500)	(6,900,100)	(7,013,800)
1,160,000	1,189,100	1,253,000	Add Back Depreciation	1,266,000	1	1,309,000	3	1,416,100	1,445,500	1,475,500	1,506,200	1,537,500	1,569,500	1,602,100	1,635,400	1,669,400
(3,432,000)	(3,608,300)	(3,848,000)	Total Cash Operating Result - Surplus / (Deficit)	(4,522,500)	18	(4,409,600)	(2)	(4,398,400)	(4,455,900)	(4,563,700)	(4,670,400)	(5,030,300)	(5,107,200)	(5,185,400)	(5,264,700)	(5,344,400)
			Capital Movements													
17,300	18,500	19,900	Less Principal Repayments	354,000		512,700		530,800	544,500	565,000	588,400	590,600	613,000	636,300	661,400	687,300
4,109,500	3,327,000	9,902,600	Less Transfer to Reserves	6,234,700		10,485,500		6,860,700	13,224,900	13,525,600	1,835,800	1,605,500	1,661,200	1,718,000	1,775,800	1,837,600
888,600	848,000	2,764,000	Add Transfer from Reserves	8,495,900		10,181,000		11,300	11,600	11,900	12,200	12,600	13,000	13,400	13,800	14,200
3,104,000	2,246,100	5,465,200	Add Capital Income Applied	11,296,800		7,108,000		6,528,000	12,848,000	13,168,000	1,497,000	1,535,000	1,574,000	1,613,000	1,653,000	1,694,000
332,400	521,100	3,100,800	Less Capital Expenditure	13,561,300		7,024,000		25,000	26,000	27,000	28,000	29,000	30,000	31,000	32,000	33,000
(3,898,600)	(4,380,800)	(8,642,100)	Cash Result after Capital Movements	(4,879,800)	(44)	(5,142,800)	5	(5,275,600)	(5,391,700)	(5,501,400)	(5,613,400)	(5,707,800)	(5,824,400)	(5,944,300)	(6,067,100)	(6,194,100)

STRATEGIC PLANNING

Manager: Vacant - "Manager – Strategic Planning"

Background

Revenues and expenses related to the provision of strategic planning projects including heritage studies and economic development programs.

Budget Comments

Operating Revenues

Fees and Charges

Income for strategic planning publications and services and planning proposals.

Grants and Contributions

Relate to any specific operating grants that Council may be successful in receiving.

Interest on Section 94 Contributions

This program oversees Council's section 94 plans and the interest generated on the contributions held is transferred back to the Section 94 Plans.

Operating Expenses

Employee Costs

Based on six full-time and three part time employees (total of 38 days), plus one motor vehicle.

Office Expenses

Includes allowances for advertising, printing and stationery and legal expenses.

Economic Development, Aboriginal, Heritage Programs and Koala Management Programs

Allowances for consultancies and projects for these programs.

Strategic Plans and Studies

This figure represents discretionary funds that are available for planning studies.

Planning Proposals

Expenditure based on a fee for service (offset by income).

Capital Movements

Transfer to and from Reserves - Represents Section 94 contributions collected plus interest earned on Section 94 contributions held, along with transfers from reserves for projects that have not been completed in the previous year and the funding is carried forward to the current year.

Capital Income

Represents Section 94 contributions collected as per Part D of this document.

STRATEGIC PLANNING

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
72,400	114,200	53,700	Planning Proposals and Other Fees	37,500	(30)	20,000	(47)	20,500	21,100	21,700	22,300	22,900	23,500	24,100	24,800	25,500
21,500	25,400	5,700	Grants and Conts - Solar Panel Rebates	0	(100)	0	0	0	0	0	0	0	0	0	0	0
107,700	37,600	0	Grants and Conts - Ballina Centre Study	0	0	0	0	0	0	0	0	0	0	0	0	0
80,200	23,400	71,100	Grants and Conts - Other	90,600	27	73,300	(19)	75,000	61,800	63,600	65,500	67,500	69,500	71,600	73,800	76,000
175,100	164,500	182,000	Interest on Section 94 Contributions	157,000	(14)	190,500	21	315,500	359,500	340,000	321,000	52,500	69,000	86,500	104,000	124,500
456,900	365,100	312,500	Total Operating Revenues	285,100	(9)	283,800	(0)	411,000	442,400	425,300	408,800	142,900	162,000	182,200	202,600	226,000
			OPERATING EXPENSES													
820,300	890,900	940,300	Employee Costs	877,000	(7)	941,100	7	963,000	985,400	1,008,300	1,031,700	1,055,600	1,080,100	1,105,100	1,130,700	1,156,900
21,700	36,600	34,300	Office Expenses	29,000	(15)	30,400	5	31,300	32,200	33,100	34,100	35,100	36,100	37,100	38,100	39,100
72,500	11,100	16,700	Section 94 Plan Reviews	20,000	20	20,000	0	20,500	21,100	21,700	22,300	22,900	23,500	24,100	24,800	25,500
107,700	70,500	1,800	Ballina Major Regional Centre	38,200	2,022	20,000	(48)	20,500	21,100	21,700	22,300	22,900	23,500	24,100	24,800	25,500
300	19,300	28,700	Plans of Management	21,300	(26)	16,000	(25)	16,400	16,900	17,400	17,900	18,400	18,900	19,400	19,900	20,400
14,600	8,300	18,700	Economic Development Programs	15,000	(20)	16,000	7	16,400	16,900	17,400	17,900	18,400	18,900	19,400	19,900	20,400
11,300	7,400	8,800	Aboriginal Cultural Programs	15,000	70	16,000	7	16,400	16,900	17,400	17,900	18,400	18,900	19,400	19,900	20,400
5,300	6,100	10,800	Heritage Programs	15,000	39	16,000	7	16,400	16,900	17,400	17,900	18,400	18,900	19,400	19,900	20,400
19,400	2,900	0	Koala Management Actions	26,000	100	26,000	0	26,700	27,400	28,100	28,900	29,700	30,500	31,300	32,100	33,000
0	0	25,300	Public Art Projects	24,000	(5)	11,000	(54)	11,300	11,600	11,900	12,200	12,600	13,000	13,400	13,800	14,200
0	0	0	Significant Tree Register	50,000	100	0	(100)	0	0	0	0	0	0	0	0	0
17,000	13,300	25,500	Other Strategic Plans and Studies	83,800	229	30,000	(64)	30,800	31,700	32,600	33,500	34,400	35,300	36,200	37,300	38,400
21,200	73,000	63,300	Planning Proposals	156,200	147	20,000	(87)	20,500	21,100	21,700	22,300	22,900	23,500	24,100	24,800	25,500
16,000	5,000	8,400	Community Property Management	17,500	108	10,000	(43)	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
22,800	60,700	80,400	Environmental Action Plan	20,000	(75)	15,000	(25)	15,400	15,800	16,200	16,700	17,200	17,700	18,200	18,700	19,200
1,150,100	1,205,100	1,263,000	Total Operating Expenses	1,408,000	11	1,187,500	(16)	1,215,900	1,245,600	1,275,800	1,306,800	1,338,400	1,370,600	1,403,300	1,437,200	1,471,800
(693,200)	(840,000)	(950,500)	Operating Result - Surplus / (Deficit)	(1,122,900)	18	(903,700)	(20)	(804,900)	(803,200)	(850,500)	(898,000)	(1,195,500)	(1,208,600)	(1,221,100)	(1,234,600)	(1,245,800)
0	0	0	Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(693,200)	(840,000)	(950,500)	Cash Result - Surplus / (Deficit)	(1,122,900)	18	(903,700)	(20)	(804,900)	(803,200)	(850,500)	(898,000)	(1,195,500)	(1,208,600)	(1,221,100)	(1,234,600)	(1,245,800)
			Capital Movements													
0	0	0	Less Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
3,392,100	2,658,200	2,773,200	Less Transfer to Reserves	4,212,900		6,605,500		6,850,700	13,214,900	13,515,600	1,825,800	1,595,500	1,651,200	1,708,000	1,765,800	1,827,600
286,700	239,100	185,200	Add Transfer from Reserves	196,000		11,000		11,300	11,600	11,900	12,200	12,600	13,000	13,400	13,800	14,200
2,924,000	2,226,100	2,348,300	Add Capital Income Applied	4,049,000		6,408,000		6,528,000	12,848,000	13,168,000	1,497,000	1,535,000	1,574,000	1,613,000	1,653,000	1,694,000
0	0	0	Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0
(874,600)	(1,033,000)	(1,190,200)	Cash Result after Capital Movements	(1,090,800)	(8)	(1,090,200)	(0)	(1,116,300)	(1,158,500)	(1,186,200)	(1,214,600)	(1,243,400)	(1,272,800)	(1,302,700)	(1,333,600)	(1,365,200)

COMMUNITY FACILITIES

Manager: Craig Brown - "Manager – Community Facilities"

Background

Revenues and expenses related to the operation of Council's community centres, halls, gallery etc.

Budget Comments

Operating Revenues

Fees and Charges

Revenues for the Alstonville Leisure and Entertainment Centre, Ballina Surf Club, Kentwell Centre, Lennox Head Cultural and Community Centre, Richmond Room, Northern Rivers Community Gallery and other miscellaneous community service programs.

Operating Expenses

Employee Costs

Based on one full-time and one part-time employee (8 days).

Employee Costs – Community Centres

Based on six full-time and one part-time employee (33 days) plus a significant allowance for relief staff to assist with annual leave, sick leave etc.

Community Centres / Halls / Gallery

Operating expenses for the facilities identified.

Public Halls

Insurance, rates and maintenance allowance for public halls that are leased to community groups. All revenue is retained by the lessees.

Naval Museum

Insurance and maintenance allowance for the Naval Museum. All revenue is retained by the volunteers who operate the museum.

Community Gallery

Operating expenses for the Northern Rivers Community Gallery. Includes one full time employee and one part time employee (total of 8 days).

Community Services Programs and Services

Allowance for social service programs including Youth Week, NAIDOC Week and Seniors Programs. Also includes items such as the life education van and rent payable to the State Government for a pre-school leased by Council on crown land.

Capital Movements

Loan Principal Repayments

Represents principal repaid on loans taken out for the Kentwell Centre and Naval Museum.

Transfer from Reserves

Refer to Part D for further details of reserve movements.

Capital Expenditure

This item includes all capital works planned for the year. Refer to Part C of this document for further information.

COMMUNITY FACILITIES																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Fees and Charges													
132,500	139,400	136,800	Kentwell Centre	139,000	2	144,000	4	147,700	151,500	155,300	159,300	163,400	167,600	171,900	176,300	180,800
41,800	24,500	23,800	Alstonville Leisure / Entertainment Centre	22,000	(8)	60,000	173	61,500	63,100	64,700	66,400	68,100	69,900	71,700	73,500	75,400
88,300	90,500	116,100	Lennox Head Cultural and Comm Centre	144,300	24	132,000	(9)	135,400	139,000	142,700	146,500	150,400	154,300	158,300	162,400	166,700
0	0	0	Ballina Indoor Sports Centre	0	0	92,000	100	224,000	229,600	235,500	241,600	247,700	254,000	260,500	267,300	274,100
107,000	110,500	111,000	Ballina Surf Club	128,000	15	137,000	7	140,500	144,200	148,000	151,900	155,800	159,900	164,000	168,300	172,600
19,800	20,900	17,700	Richmond Room	18,000	2	18,000	0	18,500	19,000	19,500	20,000	20,500	21,100	21,700	22,300	22,900
71,800	77,100	98,800	Northern Rivers Community Gallery	154,500	56	113,800	(26)	117,100	120,500	123,900	127,400	131,000	134,700	138,400	142,100	146,000
20,000	26,900	36,300	Other Fees and Charges	17,900	(51)	17,100	(4)	17,600	18,200	18,800	19,400	20,000	20,600	21,200	21,800	22,400
			Grants and Contributions													
0	22,700	0	Miscellaneous Grants	0	0	0	0	0	0	0	0	0	0	0	0	0
1,500	1,500	1,500	Youth Week	1,500	0	1,500	0	1,600	1,700	1,800	1,900	2,000	2,100	2,200	2,300	2,400
482,700	514,000	542,000	Total Operating Revenues	625,200	15	715,400	14	863,900	886,800	910,200	934,400	958,900	984,200	1,009,900	1,036,300	1,063,300
			OPERATING EXPENSES													
383,400	409,200	400,100	Employee Costs	429,200	7	648,100	51	751,200	768,700	786,700	805,100	823,800	842,900	862,400	882,500	903,000
51,100	58,600	57,600	Kentwell Centre	54,700	(5)	54,100	(1)	55,800	57,600	59,400	61,200	63,100	65,100	67,200	69,300	71,400
173,400	174,100	183,200	Alstonville Leisure & Entertainment Centre	186,900	2	71,000	(62)	73,100	75,300	76,300	78,500	79,600	81,900	83,100	85,600	88,100
157,100	161,700	197,100	Lennox Head Cultural and Comm Centre	184,100	(7)	185,800	1	191,100	196,800	202,500	208,300	214,200	220,300	226,500	232,900	239,400
0	0	0	Ballina Indoor Sports Centre	0	0	85,000	100	159,500	163,900	168,500	173,200	178,000	182,900	187,900	192,900	198,100
111,400	96,100	93,300	Ballina Surf Club	102,700	10	105,300	3	108,400	111,700	115,000	118,300	121,800	125,300	128,800	132,400	136,000
25,700	25,500	22,600	Richmond Room	27,300	21	28,300	4	29,400	30,500	31,600	32,700	33,800	34,900	36,000	37,200	38,400
239,000	255,800	301,800	Northern Rivers Community Gallery	377,300	25	343,800	(9)	352,700	362,400	371,800	380,800	391,500	400,800	411,900	421,800	433,400
30,600	34,300	22,800	Public Halls	36,200	59	27,200	(25)	28,000	28,800	29,800	30,800	31,800	32,800	33,800	34,800	35,800
5,000	4,600	4,300	Naval Museum	2,900	(33)	3,000	3	3,100	3,200	3,300	3,400	3,500	3,600	3,700	3,800	3,900
			Community Services													
33,700	39,000	43,800	Community Services Programs	37,000	(16)	40,000	8	41,300	42,700	44,100	45,500	46,900	48,300	49,700	51,300	52,900
12,100	11,100	9,700	Interest on Centre and Museum Loans	8,300	(14)	6,800	(18)	5,300	3,700	2,500	1,100	0	0	0	0	0
			Non-cash Expenses													
309,600	321,000	330,000	Depreciation - Halls and Child Care Centres	316,200	(4)	331,000	5	337,700	344,500	351,500	358,700	366,000	373,400	380,900	388,600	396,500
45,100	46,000	48,200	Depreciation - Gallery	45,900	(5)	50,000	9	51,000	52,100	53,200	54,300	55,400	56,600	57,800	59,000	60,200
530,000	540,700	568,200	Depreciation - Community Centres	540,600	(5)	575,000	6	666,500	679,900	693,500	707,400	721,600	736,100	750,900	766,000	781,400
2,107,200	2,177,700	2,282,700	Total Operating Expenses	2,349,300	3	2,554,400	9	2,854,100	2,921,800	2,989,700	3,059,300	3,131,000	3,204,900	3,280,600	3,358,100	3,438,500
(1,624,500)	(1,663,700)	(1,740,700)	Operating Result - Surplus / (Deficit)	(1,724,100)	(1)	(1,839,000)	7	(1,990,200)	(2,035,000)	(2,079,500)	(2,124,900)	(2,172,100)	(2,220,700)	(2,270,700)	(2,321,800)	(2,375,200)
884,700	907,700	946,400	Add Back Depreciation	902,700	(5)	956,000	6	1,055,200	1,076,500	1,098,200	1,120,400	1,143,000	1,166,100	1,189,600	1,213,600	1,238,100
(739,800)	(756,000)	(794,300)	Cash Result - Surplus / (Deficit)	(821,400)	3	(883,000)	7	(935,000)	(958,500)	(981,300)	(1,004,500)	(1,029,100)	(1,054,600)	(1,081,100)	(1,108,200)	(1,137,100)
			Capital Movements													
17,300	18,500	19,900	Less Principal Repayments	21,300		22,700		22,800	16,900	18,100	19,500	0	0	0	0	0
369,900	81,300	1,110,000	Less Transfer to Reserves	2,010,000		3,880,000		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
121,100	344,400	1,051,300	Add Transfer from Reserves	3,103,500		10,170,000		0	0	0	0	0	0	0	0	0
180,000	20,000	40,000	Add Capital Income Applied	0		700,000		0	0	0	0	0	0	0	0	0
139,400	366,400	23,900	Less Capital Expenditure	1,121,100		7,024,000		25,000	26,000	27,000	28,000	29,000	30,000	31,000	32,000	33,000
(965,300)	(857,800)	(856,800)	Cash Result after Capital Movements	(870,300)	2	(939,700)	8	(992,800)	(1,011,400)	(1,036,400)	(1,062,000)	(1,068,100)	(1,094,600)	(1,122,100)	(1,150,200)	(1,180,100)
			Facility Cash Operating Results													
46,100	42,700	32,300	Kentwell Centre	40,900		46,300		38,500	39,200	39,900	40,800	41,700	42,500	43,400	44,200	45,200
(166,900)	(187,700)	(206,300)	Alstonville Leisure / Entertainment Centre	(208,300)		(120,000)		(145,200)	(148,900)	(151,500)	(155,300)	(158,000)	(161,900)	(164,800)	(169,100)	(173,300)
(139,500)	(147,500)	(174,800)	Lennox Head Cultural and Comm Centre	(126,700)		(162,800)		(189,300)	(194,500)	(199,700)	(205,000)	(210,300)	(215,900)	(221,600)	(227,500)	(233,300)
0	0	0	Ballina Indoor Sports Centre	0		(102,000)		(69,100)	(71,000)	(72,900)	(74,800)	(76,800)	(78,800)	(80,800)	(82,600)	(84,600)
(39,700)	(23,700)	(29,200)	Ballina Surf Club	(18,100)		(11,900)		(21,300)	(22,200)	(23,000)	(23,700)	(24,600)	(25,400)	(26,200)	(26,900)	(27,600)
(5,900)	(4,600)	(4,900)	Richmond Room	(9,300)		(32,100)		(37,600)	(38,800)	(40,100)	(41,300)	(42,600)	(43,800)	(45,000)	(46,300)	(47,600)
(167,200)	(178,700)	(203,000)	Northern Rivers Community Gallery	(222,800)		(230,000)		(235,600)	(241,900)	(247,900)	(253,400)	(260,500)	(266,100)	(273,500)	(279,700)	(287,400)
(266,600)	(256,400)	(208,400)	Other Community Facility Services	(277,000)		(270,400)		(275,400)	(280,400)	(286,200)	(291,900)	(298,000)	(305,300)	(312,700)	(320,500)	(328,400)
(739,700)	(755,900)	(794,300)	Total	(821,300)		(882,900)		(935,000)	(958,500)	(981,400)	(1,004,600)	(1,029,100)	(1,054,700)	(1,081,200)	(1,108,400)	(1,137,000)

LIBRARY SERVICES

Manager *Craig Brown - "Manager – Community Facilities"*

Background

This program details all costs associated with the provision of library services to the local government area.

Budget Comments

Operating Revenues

Library Per Capita

State Government grant towards the operation of the Ballina, Lennox Head and Alstonville Libraries. This grant is based on the population of the local government area, plus an incentive component for maintaining or increasing funding to the Library.

Special Projects

Subject to applications each year. Offset by expenditure.

Operating Expenditure

Contribution to Richmond Tweed Regional Library (RTRL)

The RTRL co-ordinates and controls library services in the region. The RTRL is administered by Lismore City Council.

Other Library Expenses

In accordance with the agreement with the RTRL Council provides land and buildings for the provision of library services. This expenditure is provided to ensure that the buildings are maintained and operated effectively. This expenditure includes electricity and gas, cleaning and security and other operating expenses.

LIBRARY SERVICES

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Operating Grants													
76,500	77,000	77,400	Library Per Capita	83,000	7	85,000	2	87,200	89,400	91,700	94,000	96,400	98,900	101,400	104,000	106,600
59,800	34,900	40,900	Special Projects	41,100	0	0	(100)	0	0	0	0	0	0	0	0	0
136,300	111,900	118,300	Total Operating Revenues	124,100	5	85,000	(32)	87,200	89,400	91,700	94,000	96,400	98,900	101,400	104,000	106,600
			OPERATING EXPENSES													
1,274,700	1,298,000	1,336,900	Contribution to Richmond Tweed Library	1,337,200	0	1,387,300	4	1,422,000	1,457,600	1,494,100	1,531,500	1,569,800	1,609,100	1,649,400	1,690,700	1,733,000
19,700	18,800	23,000	Rates, Insurance and Security	17,200	(25)	21,000	22	21,600	22,300	23,000	23,700	24,400	25,100	25,900	26,700	27,500
52,700	59,800	60,300	Electricity, Heating and Cleaning	69,000	14	64,000	(7)	65,700	67,500	69,300	71,200	73,100	75,100	77,100	79,100	81,200
17,200	16,800	17,600	Library Sundries	18,800	7	18,700	(1)	19,300	19,900	20,500	21,100	21,700	22,300	23,000	23,700	24,400
37,100	25,600	23,600	Special Projects (Grant Funded)	45,100	91	0	(100)	0	0	0	0	0	0	0	0	0
			Indirect Expenses - Overheads													
0	0	0	Overheads	0	0	0	0	0	0	0	0	0	0	0	0	0
			Non-cash Expenses													
148,500	152,000	173,600	Depreciation	152,000	(12)	175,000	15	178,500	182,100	185,800	189,600	193,400	197,300	201,300	205,400	209,600
1,549,900	1,571,000	1,635,000	Total Operating Expenses	1,639,300	0	1,666,000	2	1,707,100	1,749,400	1,792,700	1,837,100	1,882,400	1,928,900	1,976,700	2,025,600	2,075,700
(1,413,600)	(1,459,100)	(1,516,700)	Operating Result - Surplus / (Deficit)	(1,515,200)	(0)	(1,581,000)	4	(1,619,900)	(1,660,000)	(1,701,000)	(1,743,100)	(1,786,000)	(1,830,000)	(1,875,300)	(1,921,600)	(1,969,100)
148,500	152,000	173,600	Add Back Depreciation	152,000	(12)	175,000	15	178,500	182,100	185,800	189,600	193,400	197,300	201,300	205,400	209,600
(1,265,100)	(1,307,100)	(1,343,100)	Cash Result - Surplus / (Deficit)	(1,363,200)	1	(1,406,000)	3	(1,441,400)	(1,477,900)	(1,515,200)	(1,553,500)	(1,592,600)	(1,632,700)	(1,674,000)	(1,716,200)	(1,759,500)
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
120,100	64,200	81,600	Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
253,800	88,100	64,200	Add Transfer from Reserves	4,000		0		0	0	0	0	0	0	0	0	0
0	0	0	Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0	0
156,600	39,300	0	Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0
(1,288,000)	(1,322,500)	(1,360,500)	Cash Result after Capital Movements	(1,359,200)	(0)	(1,406,000)	3	(1,441,400)	(1,477,900)	(1,515,200)	(1,553,500)	(1,592,600)	(1,632,700)	(1,674,000)	(1,716,200)	(1,759,500)

SWIMMING POOLS

Manager: Craig Brown - "Manager – Community Facilities"

Background

This program outlines income and expenses for the Ballina and Alstonville swimming pools.

Budget Comments

Operating Revenues

Fees and Charges

Generated primarily from entrance fees.

Operating Expenses

Ballina Swimming Pool

Includes various costs required to operate and maintain the Ballina Pool. The pool management is provided by a contractor.

Alstonville Swimming Pool

Includes various costs required to operate and maintain the Alstonville Pool. The pool management is provided by a contractor.

Capital Movements

Loan Principal Repayments

Represents principal repayments for loans taken out for capital works at both pools.

Transfer from Reserves

Transfer from reserves to finance capital expenditure. Refer to Part E of this document for further details.

Capital Income

Represents loan funds for capital works planned for the year. Refer to Part D of this document for further details.

Capital Expenditure

Represents capital works planned for the year. Refer to Part C of this document for further details.

SWIMMING POOLS																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
198,400	247,200	255,600	Ballina Fees	45,000	(82)	384,900	755	394,700	404,800	415,100	425,700	436,500	447,600	459,000	470,600	482,500
155,700	160,100	179,800	Alstonville Fees	0	(100)	272,000	100	278,800	285,800	293,000	300,400	308,000	315,800	323,800	332,000	340,400
354,100	407,300	435,400		45,000	(90)	656,900	1,360	673,500	690,600	708,100	726,100	744,500	763,400	782,800	802,600	822,900
			OPERATING EXPENSES													
119,100	128,800	154,900	Ballina Swimming Complex Operating Costs	61,100	(61)	177,100	190	181,800	186,800	192,000	197,200	202,600	208,000	213,600	219,300	225,200
200,500	195,900	205,400	Contract Management Charges	164,000	(20)	280,000	71	287,100	294,300	301,800	309,400	317,200	325,300	333,500	341,900	350,600
0	0	7,200	Debt Servicing Interest on Loans - Ballina	234,700	3,160	285,200	22	274,700	263,700	253,400	241,700	229,600	217,100	204,100	189,600	175,700
197,500	155,300	136,400	Alstonville Swimming Complex Operating Costs	47,200	(65)	177,100	275	181,800	186,800	192,000	197,200	202,600	208,000	213,600	219,300	225,200
204,200	210,000	216,500	Contract Management Charges	164,000	(24)	280,000	71	287,100	294,300	301,800	309,400	317,200	325,300	333,500	341,900	350,600
0	0	0	Debt Servicing Interest on Loans - Alstonville	181,600	100	229,500	26	222,100	213,400	204,500	194,200	184,600	174,600	164,400	153,700	141,700
100,800	102,800	105,600	Non-cash Expenses Depreciation	184,700	75	150,000	(19)	153,800	157,700	161,700	165,800	170,000	174,300	178,700	183,200	187,800
822,100	792,800	826,000	Total Operating Expenses	1,037,300	26	1,578,900	52	1,588,400	1,597,000	1,607,200	1,614,900	1,623,800	1,632,600	1,641,400	1,648,900	1,656,800
(468,000)	(385,500)	(390,600)	Operating Result - Surplus / (Deficit)	(992,300)	154	(922,000)	(7)	(914,900)	(906,400)	(899,100)	(888,800)	(879,300)	(869,200)	(858,600)	(846,300)	(833,900)
100,800	102,800	105,600	Add Back Depreciation	184,700	75	150,000	(19)	153,800	157,700	161,700	165,800	170,000	174,300	178,700	183,200	187,800
(367,200)	(282,700)	(285,000)	Cash Result - Surplus / (Deficit)	(807,600)	183	(772,000)	(4)	(761,100)	(748,700)	(737,400)	(723,000)	(709,300)	(694,900)	(679,900)	(663,100)	(646,100)
			Capital Movements													
0	0	0	Less Loan Principal Repayments	332,700		490,000		508,000	527,600	546,900	568,900	590,600	613,000	636,300	661,400	687,300
166,400	439,000	5,902,800	Less Transfer to Reserves	11,800		0		0	0	0	0	0	0	0	0	0
200,000	115,400	1,379,000	Add Transfer from Reserves	5,192,400		0		0	0	0	0	0	0	0	0	0
0	0	3,076,900	Add Capital Income Applied	7,247,800		0		0	0	0	0	0	0	0	0	0
36,400	115,400	3,076,900	Less Capital Expenditure	12,440,200		0		0	0	0	0	0	0	0	0	0
(370,000)	(721,700)	(4,808,800)	Cash Result after Capital Movements	(1,152,100)	(76)	(1,262,000)	10	(1,269,100)	(1,276,300)	(1,284,300)	(1,291,900)	(1,299,900)	(1,307,900)	(1,316,200)	(1,324,500)	(1,333,400)
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17	Operating Cost (Excl Deprec & Interest)	2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
(121,200)	(77,500)	(104,700)	Ballina Swimming Complex	(180,100)	72	(72,200)	(60)	(74,200)	(76,300)	(78,700)	(80,900)	(83,300)	(85,700)	(88,100)	(90,600)	(93,300)
(246,000)	(205,200)	(173,100)	Alstonville Swimming Complex	(211,200)	22	(185,100)	(12)	(190,100)	(195,300)	(200,800)	(206,200)	(211,800)	(217,500)	(223,300)	(229,200)	(235,400)
(367,200)	(282,700)	(277,800)	Summary Net Operating Costs	(391,300)	41	(257,300)	(34)	(264,300)	(271,600)	(279,500)	(287,100)	(295,100)	(303,200)	(311,400)	(319,800)	(328,700)

TOURISM

Manager: Craig Brown - "Manager – Community Facilities"

Background

This program includes all revenues and expenses incurred in the management of tourism.

Budget Comments

Operating Revenues

Commissions and Merchandise Sales

Commissions earned at the tourism information centre.

Marketing and Destination Development Revenues

Contributions to marketing campaigns.

Operating Expenses

Employee Costs

Based on one full-time and four part time employees (14 days).

Visitor Information Centre (VIC) - Office Expenses

Operating costs for the tourism information centre. This includes items such as cleaning expenses, telephone, printing and stationery, postage etc.

Merchandise Purchases

Cost of goods sold. Offset by sales revenue.

Commission Expenses

Costs incurred in taking reservations. Offset by reservation revenue.

Marketing and Development

Promotional expenses such as membership of Regional Tourism Organisations and general promotional activities and advertising.

TOURISM																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Fees and Charges													
12,900	14,100	10,700	Visitor Information Centre - Commissions	9,800	(8)	8,700	(11)	9,100	9,500	9,900	10,300	10,700	11,100	11,600	12,100	12,600
31,400	40,600	34,100	Visitor Information Centre - Merchandise	37,300	9	37,000	(1)	38,000	39,100	40,200	41,300	42,400	43,600	44,800	46,000	47,300
89,800	83,500	13,200	Marketing and Destination Development	13,000	(2)	103,000	692	13,400	13,800	14,200	104,600	15,000	15,400	15,800	16,200	16,700
5,600	3,400	300	Other Revenues	600	100	600	0	700	800	900	1,000	1,100	1,200	1,300	1,400	1,500
0	0	50,000	Grants and Contributions	0	(100)	0	0	0	0	0	0	0	0	0	0	0
139,700	141,600	108,300	Total Operating Revenues	60,700	(44)	149,300	146	61,200	63,200	65,200	157,200	69,200	71,300	73,500	75,700	78,100
			OPERATING EXPENSES													
			Tourism													
251,300	273,600	248,600	Employee Costs	240,200	(3)	271,000	13	277,300	283,900	290,600	297,500	304,500	311,700	319,000	326,500	334,100
19,700	117,800	17,100	Sales and Reservations	27,000	58	118,000	337	28,800	29,600	30,400	121,200	32,000	32,900	33,800	34,700	35,600
71,000	83,700	139,900	Visitor Centre Office Expenses	78,900	(44)	78,200	(1)	80,800	83,600	86,400	89,200	92,100	95,000	98,100	101,200	104,300
164,400	89,000	177,800	Marketing and Destination Development	122,000	(31)	127,000	4	130,300	133,700	137,100	140,700	144,400	148,100	151,900	155,900	160,000
			Non-cash Expenses													
26,000	26,600	27,400	Deprec - Tourism Building and Assets	26,600	(3)	28,000	5	28,600	29,200	29,800	30,400	31,100	31,800	32,500	33,200	33,900
532,400	590,700	610,800	Total Operating Expenses	494,700	(19)	622,200	26	545,800	560,000	574,300	679,000	604,100	619,500	635,300	651,500	667,900
(392,700)	(449,100)	(502,500)	Operating Result - Surplus / (Deficit)	(434,000)	(14)	(472,900)	9	(484,600)	(496,800)	(509,100)	(521,800)	(534,900)	(548,200)	(561,800)	(575,800)	(589,800)
26,000	26,600	27,400	Add Back Depreciation	26,600	(3)	28,000	5	28,600	29,200	29,800	30,400	31,100	31,800	32,500	33,200	33,900
(366,700)	(422,500)	(475,100)	Cash Result - Surplus / (Deficit)	(407,400)	(14)	(444,900)	9	(456,000)	(467,600)	(479,300)	(491,400)	(503,800)	(516,400)	(529,300)	(542,600)	(555,900)
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
61,000	84,300	35,000	Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
27,000	61,000	84,300	Add Transfer from Reserves	0		0		0	0	0	0	0	0	0	0	0
0	0	0	Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0	0
0	0	0	Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0
(400,700)	(445,800)	(425,800)	Cash Result after Capital Movements	(407,400)	(4)	(444,900)	9	(456,000)	(467,600)	(479,300)	(491,400)	(503,800)	(516,400)	(529,300)	(542,600)	(555,900)

DEVELOPMENT AND ENVIRONMENTAL HEALTH GROUP - SUMMARY

Manager: Matthew Wood - "Group Manager – Development and Environmental Health"

Budget Comments

The next section of the document provides details of the programs under the control of the Group Manager – Development and Environmental Health. The opposite page provides a summary of each of those programs.

The major programs in the Development and Environmental Health Group are:

Development Services

Costs associated with the assessment and management of development applications.

Building Services

Costs associated with the provision of building certification services and the assessment of the building application section of development applications.

Environmental and Public Health Services

Costs associated with the provision of services such as environmental health, food premise inspections and licences required under the Local Government Act.

Public Order

Costs associated with the delivery of ranger services and a parking officer.

DEVELOPMENT AND ENVIRONMENTAL HEALTH GROUP - SUMMARY

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
342,800	642,000	852,000	Development Services	698,900	(18)	672,000	(4)	689,400	707,500	725,900	744,900	764,300	784,100	804,400	825,300	846,800
1,144,000	1,387,400	1,428,900	Building Services	1,314,600	(8)	1,332,000	1	1,365,800	1,401,000	1,437,000	1,473,700	1,511,200	1,549,900	1,589,600	1,630,200	1,672,000
238,100	262,400	272,700	Environmental and Public Health	407,500	49	340,000	(17)	349,100	358,700	368,500	378,500	388,700	399,100	409,700	420,600	431,800
313,900	233,100	183,300	Public Order	242,000	32	243,000	0	249,600	256,400	263,400	270,500	277,700	285,100	292,600	300,300	308,300
2,038,800	2,524,900	2,736,900	Total Operating Revenues	2,663,000	(3)	2,587,000	(3)	2,653,900	2,723,600	2,794,800	2,867,600	2,941,900	3,018,200	3,096,300	3,176,400	3,258,900
			OPERATING EXPENSES													
1,277,900	1,303,300	1,889,600	Development Services	2,042,500	8	1,555,000	(24)	1,597,700	1,641,100	1,685,200	1,720,100	1,755,800	1,792,400	1,829,700	1,868,100	1,907,300
926,900	1,070,600	1,115,100	Building Services	1,145,500	3	1,233,200	8	1,261,900	1,291,300	1,321,400	1,352,100	1,383,600	1,415,800	1,448,600	1,482,400	1,516,900
763,400	956,700	1,110,300	Environmental and Public Health	1,638,400	48	1,562,200	(5)	1,594,600	1,633,000	1,672,200	1,712,500	1,753,700	1,795,900	1,838,900	1,883,100	1,918,500
524,100	547,200	572,300	Public Order	558,700	(2)	582,100	4	593,500	608,400	623,900	639,600	655,600	671,900	688,800	706,000	723,500
3,492,300	3,877,800	4,687,300	Total Operating Expenses	5,385,100	15	4,932,500	(8)	5,047,700	5,173,800	5,302,700	5,424,300	5,548,700	5,676,000	5,806,000	5,939,600	6,066,200
			NET PROGRAM OPERATING RESULT													
(935,100)	(661,300)	(1,037,600)	Development Services	(1,343,600)	29	(883,000)	(34)	(908,300)	(933,600)	(959,300)	(975,200)	(991,500)	(1,008,300)	(1,025,300)	(1,042,800)	(1,060,500)
217,100	316,800	313,800	Building Services	169,100	(46)	98,800	(42)	103,900	109,700	115,600	121,600	127,600	134,100	141,000	147,800	155,100
(525,300)	(694,300)	(837,600)	Environmental and Public Health	(1,230,900)	47	(1,222,200)	(1)	(1,245,500)	(1,274,300)	(1,303,700)	(1,334,000)	(1,365,000)	(1,396,800)	(1,429,200)	(1,462,500)	(1,486,700)
(210,200)	(314,100)	(389,000)	Public Order	(316,700)	(19)	(339,100)	7	(343,900)	(352,000)	(360,500)	(369,100)	(377,900)	(386,800)	(396,200)	(405,700)	(415,200)
(1,453,500)	(1,352,900)	(1,950,400)	Total Operating Result - Surplus / (Deficit)	(2,722,100)	40	(2,345,500)	(14)	(2,393,800)	(2,450,200)	(2,507,900)	(2,556,700)	(2,606,800)	(2,657,800)	(2,709,700)	(2,763,200)	(2,807,300)
4,400	4,500	5,300	Add Back Depreciation	4,500	(15)	5,500	22	5,700	5,900	6,100	6,300	6,500	6,700	6,900	7,100	7,300
(1,449,100)	(1,348,400)	(1,945,100)	Total Cash Operating Result - Surplus / (Deficit)	(2,717,600)	40	(2,340,000)	(14)	(2,388,100)	(2,444,300)	(2,501,800)	(2,550,400)	(2,600,300)	(2,651,100)	(2,702,800)	(2,756,100)	(2,800,000)
			Capital Movements													
6,500	6,900	7,300	Less Loan Principal Repayments	7,800	7	8,300	6	7,300	0	0	0	0	0	0	0	0
44,000	28,000	542,500	Less Transfer to Reserves	0	(100)	0	0	0	0	0	0	0	0	0	0	0
39,300	54,000	184,700	Add Transfer from Reserves	1,004,200	444	170,000	(83)	0	0	0	0	0	0	0	0	0
0	0	95,000	Add Capital Income Applied	181,900	91	95,000	(48)	0	0	0	0	0	0	0	0	0
22,400	5,100	0	Less Capital Expenditure	816,000	100	265,000	(68)	0	0	0	0	0	0	0	0	0
(1,482,700)	(1,334,400)	(2,215,200)	Cash Result after Capital Movements	(2,355,300)	6	(2,348,300)	(0)	(2,395,400)	(2,444,300)	(2,501,800)	(2,550,400)	(2,600,300)	(2,651,100)	(2,702,800)	(2,756,100)	(2,800,000)

DEVELOPMENT SERVICES

Manager: Andrew Smith - "Manager - Development Services"

Background

Revenues and expenses associated with the management of development applications and planning controls.

Budget Comments

Operating Revenues

Regulatory Fees and Fines

Includes administration and advertising charges, development application fees, subdivision fees and planning certificates.

Operating Expenses

Employee Costs

Based on staffing structure totalling 60 days. Other costs include motor vehicles.

Office Expenses

Major costs include advertising for development applications and sundry office expenses.

Legal Costs

Provision for legal action undertaken in respect to development applications and approvals.

DEVELOPMENT SERVICES																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
337,700	622,300	762,000	Regulatory Fees and Charges	608,900	(20)	602,000	(1)	617,600	633,900	650,400	667,500	684,900	702,700	720,900	739,700	759,000
5,100	19,700	90,000	Other Revenues - Legals and Fines	90,000	0	70,000	(22)	71,800	73,600	75,500	77,400	79,400	81,400	83,500	85,600	87,800
342,800	642,000	852,000	Total Operating Revenues	698,900	(18)	672,000	(4)	689,400	707,500	725,900	744,900	764,300	784,100	804,400	825,300	846,800
			OPERATING EXPENSES													
1,121,500	1,184,100	1,481,600	Employee Costs	1,469,500	(1)	1,318,000	(10)	1,348,600	1,379,800	1,411,700	1,444,400	1,477,800	1,512,000	1,546,900	1,582,700	1,619,300
53,400	69,700	81,200	Office Exps, Advertising, Consultants	73,000	(10)	77,000	5	79,100	81,300	83,500	85,700	88,000	90,400	92,800	95,400	98,000
103,000	49,500	326,800	Legal Costs	500,000	53	160,000	(68)	170,000	180,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000
1,277,900	1,303,300	1,889,600	Total Operating Expenses	2,042,500	8	1,555,000	(24)	1,597,700	1,641,100	1,685,200	1,720,100	1,755,800	1,792,400	1,829,700	1,868,100	1,907,300
(935,100)	(661,300)	(1,037,600)	Operating Result - Surplus / (Deficit)	(1,343,600)	29	(883,000)	(34)	(908,300)	(933,600)	(959,300)	(975,200)	(991,500)	(1,008,300)	(1,025,300)	(1,042,800)	(1,060,500)
0	0	0	Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(935,100)	(661,300)	(1,037,600)	Cash Result - Surplus / (Deficit)	(1,343,600)	29	(883,000)	(34)	(908,300)	(933,600)	(959,300)	(975,200)	(991,500)	(1,008,300)	(1,025,300)	(1,042,800)	(1,060,500)
			Capital Movements													
0	0	0	Less Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	233,000	Less Transfer to Reserves	0	(100)	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Add Transfer from Reserves	273,000	100	0	(100)	0	0	0	0	0	0	0	0	0
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Less Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0
(935,100)	(661,300)	(1,270,600)	Cash Result after Capital Movements	(1,070,600)	(16)	(883,000)	(18)	(908,300)	(933,600)	(959,300)	(975,200)	(991,500)	(1,008,300)	(1,025,300)	(1,042,800)	(1,060,500)

BUILDING SERVICES

Manager: Vince Hunt - "Manager - Building Services"

Background

Revenues and expenses associated with the provision of building inspection services.

Budget Comments

Operating Revenues

Regulatory Fees and Fines

Includes various fees and charges related to construction certificates, inspection fees, development applications, compliance and occupation certificates.

Operating Expenses

Employee Costs

Based on staffing structure of 55 days. Other costs included are training and expenses relating to motor vehicles.

Office and Other Expenses

Includes legal, advertising and sundry office expenses.

BUILDING SERVICES

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
1,144,000	1,387,400	1,428,900	Fees and Charges	1,314,600	(8)	1,332,000	1	1,365,800	1,401,000	1,437,000	1,473,700	1,511,200	1,549,900	1,589,600	1,630,200	1,672,000
1,144,000	1,387,400	1,428,900	Total Operating Revenues	1,314,600	(8)	1,332,000	1	1,365,800	1,401,000	1,437,000	1,473,700	1,511,200	1,549,900	1,589,600	1,630,200	1,672,000
			OPERATING EXPENSES													
906,000	1,031,800	1,080,800	Employee Costs	1,056,500	(2)	1,203,200	14	1,231,100	1,259,600	1,288,800	1,318,600	1,349,200	1,380,500	1,412,400	1,445,100	1,478,500
14,600	25,900	22,900	Office Exps, Advertising, Consultants	19,000	(17)	20,000	5	20,500	21,100	21,700	22,300	22,900	23,500	24,100	24,800	25,500
6,300	12,900	11,400	Legal Costs	70,000	514	10,000	(86)	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
926,900	1,070,600	1,115,100	Total Operating Expenses	1,145,500	3	1,233,200	8	1,261,900	1,291,300	1,321,400	1,352,100	1,383,600	1,415,800	1,448,600	1,482,400	1,516,900
217,100	316,800	313,800	Operating Result - Surplus / (Deficit)	169,100	(46)	98,800	(42)	103,900	109,700	115,600	121,600	127,600	134,100	141,000	147,800	155,100
217,100	316,800	313,800	Cash Result - Surplus / (Deficit)	169,100	(46)	98,800	(42)	103,900	109,700	115,600	121,600	127,600	134,100	141,000	147,800	155,100
			Capital Movements													
0	0	0	Less Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Less Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Add Transfer from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Less Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0
217,100	316,800	313,800	Cash Result after Capital Movements	169,100	(46)	98,800	(42)	103,900	109,700	115,600	121,600	127,600	134,100	141,000	147,800	155,100

ENVIRONMENTAL AND PUBLIC HEALTH

Manager: Kerri Watts - "Manager - Environmental and Public Health"

Background

Represents revenues and expenses associated with public and environmental health control activities such as health inspections, food premise inspections, market fees and inspections and environmental monitoring.

Budget Comments

Operating Revenues

Regulatory Fees and Fines

Includes fees for regulation of commercial premises and on site sewerage management.

Environmental Health Expenses

Employee Costs

Based on staffing structure of 47 days. Other costs included are training and expenses relating to motor vehicles.

Office Expenses

Advertising, legal and other sundry office expenses.

Projects and Kits

Environmental health projects, sediment control kits and technical equipment maintenance.

Water Monitoring

Allowance for regular testing of water for items such as public swimming pools and Lake Ainsworth.

Shaws Bay Coastal Management Plan and Lake Ainsworth Coastal Management Plan

Funding to implement actions in each of these plans and to review the plans.

Healthy Waterways

Allowance for this program if approved by IPART.

ENVIRONMENTAL AND PUBLIC HEALTH

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Environmental Health													
109,900	128,600	141,800	OSSM Fees and Charges	157,000	11	160,000	2	164,100	168,300	172,600	177,000	181,500	186,100	190,800	195,700	200,800
126,800	131,200	129,600	Registrations and Inspections	149,000	15	178,000	19	182,900	188,200	193,600	199,100	204,700	210,400	216,200	222,100	228,100
0	0	0	Operating Grants	98,500	100	0	(100)	0	0	0	0	0	0	0	0	0
1,400	2,600	1,300	Litter Fines	3,000	131	2,000	(33)	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800	2,900
238,100	262,400	272,700	Total Operating Revenues	407,500	256	340,000	(112)	349,100	358,700	368,500	378,500	388,700	399,100	409,700	420,600	431,800
			OPERATING EXPENSES													
			Environmental Health													
709,100	887,700	1,019,000	Employee Costs	962,000	(6)	1,112,600	16	1,137,900	1,164,300	1,191,300	1,218,900	1,247,200	1,276,100	1,305,600	1,335,900	1,366,800
19,800	35,300	25,100	Office Exps, Advertising, Consultants	81,500	225	26,000	(68)	26,800	27,600	28,400	29,300	30,200	31,100	32,000	33,000	34,000
7,400	6,900	11,300	Projects and Kits	18,000	59	16,000	(11)	12,000	12,400	12,800	13,300	13,800	14,300	14,800	15,300	15,800
			Management Plans													
14,600	14,100	27,700	Water Monitoring	27,500	(1)	27,500	0	28,300	29,100	29,900	30,800	31,700	32,600	33,500	34,400	35,300
0	0	5,400	Lake Ainsworth Coastal Management Plan	44,600	726	32,000	(28)	32,800	33,700	34,600	35,500	36,400	37,400	38,400	39,400	40,400
12,000	12,100	21,300	Shaws Bay Coastal Management Plan	106,000	398	32,000	(70)	32,800	33,700	34,600	35,500	36,400	37,400	38,400	39,400	40,400
0	0	0	Healthy Waterways Program	299,600	100	315,300	5	323,100	331,200	339,500	348,000	356,700	365,600	374,700	384,100	384,100
0	0	0	Grant Funded Project	98,500	100	0	(100)	0	0	0	0	0	0	0	0	0
			Noxious Plants / Vermin													
500	600	500	Destruction of Pests	700	40	800	14	900	1,000	1,100	1,200	1,300	1,400	1,500	1,600	1,700
763,400	956,700	1,110,300	Total Operating Expenses	1,638,400	48	1,562,200	(5)	1,594,600	1,633,000	1,672,200	1,712,500	1,753,700	1,795,900	1,838,900	1,883,100	1,918,500
(525,300)	(694,300)	(837,600)	Operating Result - Surplus / (Deficit)	(1,230,900)	47	(1,222,200)	(1)	(1,245,500)	(1,274,300)	(1,303,700)	(1,334,000)	(1,365,000)	(1,396,800)	(1,429,200)	(1,462,500)	(1,486,700)
0	0	0	Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(525,300)	(694,300)	(837,600)	Cash Result - Surplus / (Deficit)	(1,230,900)	47	(1,222,200)	(1)	(1,245,500)	(1,274,300)	(1,303,700)	(1,334,000)	(1,365,000)	(1,396,800)	(1,429,200)	(1,462,500)	(1,486,700)
			Capital Movements													
0	0	0	Less Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
44,000	28,000	303,000	Less Transfer to Reserves	0	(100)	0	0	0	0	0	0	0	0	0	0	0
14,000	54,000	184,700	Add Transfer from Reserves	724,700	292	170,000	(77)	0	0	0	0	0	0	0	0	0
0	0	95,000	Add Capital Income Applied	181,900	91	95,000	(48)	0	0	0	0	0	0	0	0	0
0	0	0	Less Capital Expenditure	816,000	100	265,000	(68)	0	0	0	0	0	0	0	0	0
(555,300)	(668,300)	(860,900)	Cash Result after Capital Movements	(1,140,300)	32	(1,222,200)	7	(1,245,500)	(1,274,300)	(1,303,700)	(1,334,000)	(1,365,000)	(1,396,800)	(1,429,200)	(1,462,500)	(1,486,700)

PUBLIC ORDER

Manager: Kerri Watts - "Manager - Environmental and Public Health"

Background

This program includes income and expenses in respect to enforcement activities undertaken by Council's rangers.

Budget Comments

Operating Revenues

Regulatory Fees and Fines

Fees and Charges - Includes revenue from activities such as dog registrations and impounding fees.

Fines and Other Revenues - Includes revenue from activities such as fines for parking and dog control.

Operating Expenses

Rangers

Council has a total of four full time rangers and one part time parking officer (total of 23 days).

Impounding Expenses

Includes pound expenses such as cleaning, electricity, food etc.

PUBLIC ORDER																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Regulatory Fees and Fines													
56,400	46,100	35,400	Fees and Charges	50,000	41	50,000	0	51,500	53,100	54,700	56,300	58,000	59,700	61,400	63,100	64,900
195,500	129,800	101,200	Parking Fines	130,000	28	130,000	0	133,300	136,700	140,200	143,800	147,400	151,100	154,900	158,800	162,800
51,500	44,400	35,000	Dog Fines	50,000	43	50,000	0	51,300	52,600	54,000	55,400	56,800	58,300	59,800	61,300	62,900
10,500	12,800	11,700	Other Fines and Other Revenues	12,000	3	13,000	8	13,500	14,000	14,500	15,000	15,500	16,000	16,500	17,100	17,700
313,900	233,100	183,300	Total Operating Revenues	242,000	32	243,000	0	249,600	256,400	263,400	270,500	277,700	285,100	292,600	300,300	308,300
			OPERATING EXPENSES													
			Rangers													
443,300	469,800	485,200	Salaries and Oncosts	458,000	(6)	475,000	4	486,100	497,500	509,200	521,100	533,300	545,800	558,500	571,500	584,800
73,900	70,700	80,000	Impounding Expenses	94,900	19	100,800	6	101,400	105,000	108,600	112,200	115,800	119,400	123,400	127,400	131,400
			Debt Servicing													
2,500	2,200	1,800	Interest on Loans - Dog Control	1,300	(28)	800	(38)	300	0	0	0	0	0	0	0	0
			Non-cash Expenses													
4,400	4,500	5,300	Depreciation - Dog Control	4,500	(15)	5,500	22	5,700	5,900	6,100	6,300	6,500	6,700	6,900	7,100	7,300
524,100	547,200	572,300	Total Operating Expenses	558,700	(2)	582,100	4	593,500	608,400	623,900	639,600	655,600	671,900	688,800	706,000	723,500
(210,200)	(314,100)	(389,000)	Operating Result - Surplus / (Deficit)	(316,700)	(19)	(339,100)	7	(343,900)	(352,000)	(360,500)	(369,100)	(377,900)	(386,800)	(396,200)	(405,700)	(415,200)
4,400	4,500	5,300	Add Back Depreciation	4,500	(15)	5,500	22	5,700	5,900	6,100	6,300	6,500	6,700	6,900	7,100	7,300
(205,800)	(309,600)	(383,700)	Cash Result - Surplus / (Deficit)	(312,200)	(19)	(333,600)	7	(338,200)	(346,100)	(354,400)	(362,800)	(371,400)	(380,100)	(389,300)	(398,600)	(407,900)
			Capital Movements													
6,500	6,900	7,300	Less Principal Repayments	7,800	7	8,300	6	7,300	0	0	0	0	0	0	0	0
0	0	6,500	Less Transfer to Reserves	0	(100)	0	0	0	0	0	0	0	0	0	0	0
25,300	0	0	Add Transfer from Reserves	6,500	100	0	(100)	0	0	0	0	0	0	0	0	0
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
22,400	5,100	0	Less Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0
(209,400)	(321,600)	(397,500)	Cash Result after Capital Movements	(313,500)	(21)	(341,900)	9	(345,500)	(346,100)	(354,400)	(362,800)	(371,400)	(380,100)	(389,300)	(398,600)	(407,900)

CIVIL SERVICES GROUP – SUMMARY (GENERAL FUND)

Manager: John Truman - "Group Manager – Civil Services"

Budget Comments

The next section of the document provides details of the programs under the control of the Group Manager – Civil Services that relate to the General Fund activities of Council. The opposite page provides a summary of each of those programs. The programs include:

Engineering Management

Includes costs related to the supervision and administration of the programs provided by Civil Services.

Procurement and Building Management

Includes costs to manage and maintain a number of corporate and community buildings including the Council Administration Centre and the Council depot, along with costs associated with Council's procurement functions.

Stormwater and Environmental Management

Relates to services such as flood plain management and pollution control activities such as stormwater drainage.

Roads and Bridges

Provision of urban and rural road services and the maintenance and improvement of bridges.

Ancillary Transport Services

Includes ancillary transport services such as street lighting, footpaths, kerb and gutter and parking.

Roads and Maritime Services (RMS)

All revenues and expenses related to works funded through the RMS for RMS controlled roads.

Open Spaces and Reserves

Costs associated with the maintenance of all Council parks, reserves, public amenities, cemeteries, beaches and sporting grounds.

Fleet Management and Workshop

Revenues and expenses related to the management of Council's fleet and workshop.

Rural Fire Service

Costs associated with the provision of rural fire services.

Quarries and Sandpit

Revenues and expenses associated with the lease and operation of the quarries owned by Council.

Landfill and Resource Management

This represents the operation of the Ballina landfill site, along with other waste initiatives.

Domestic Waste Management

Provision of domestic waste collection services to residential properties.

ENGINEERING (ASSET) MANAGEMENT

Manager: John Truman – “Group Manager – Civil Services”

Background

This program includes costs related to the provision of asset management services, engineering supervision and emergency services.

Budget Comments

Operating Revenues

Fees and Charges

Majority of revenue sourced from engineering inspection fees.

Operating Expenses

Employee Costs – Management and Administration

Includes salaries and oncosts related to seven full-time equivalent employees (32 days) and associated oncosts.

Employee Costs – Infrastructure

Includes salaries and oncosts related to six full-time and three part-time employees (40 days) and associated oncosts.

Employee Costs – Engineering Works

Includes salaries and oncosts related to five full-time employees (30 days) and associated oncosts. Other costs include an internal charge to cover the cost of motor vehicles.

Road Safety Officer and Programs

Includes salaries and oncosts for a part-time Road Safety Officer (2.5 days) (50% funded by RMS grant) plus Road Safety Program costs.

Asset Management

Allowance for condition assessments and other asset related matters.

North East Weight of Loads Group (NEWLOG)

This represents a program of truck inspections to ensure weight limits are being met. The program is administered by Ballina Shire and includes the majority of councils in north eastern NSW.

Emergency Services

Includes telephone, insurance and other costs required to perform SES activities.

Capital Movements

Transfer to Reserves

Transfer to fund regular replacement of surveying equipment.

Capital Expenditure

Capital works as per Part C of this document, along with Part E for any Reserve Movements.

ENGINEERING (ASSET) MANAGEMENT																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Engineering Services													
250,800	205,000	350,500	Engineering Inspections and Overheads	228,500	(35)	232,000	2	307,400	315,300	323,400	331,700	340,200	348,900	357,800	366,900	376,300
71,000	49,400	58,100	Conts - Road Safety Officer / Programs	67,100	15	54,500	(19)	55,900	57,500	59,100	60,800	62,500	64,200	65,900	67,700	69,500
0	0	0	Conts - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
321,800	254,400	408,600	Total Operating Revenues	295,600	(28)	286,500	(3)	363,300	372,800	382,500	392,500	402,700	413,100	423,700	434,600	445,800
			OPERATING EXPENSES													
			Engineering Management													
769,000	790,400	832,800	Employee Costs - Mgmt and Admin	715,000	(14)	861,000	20	880,800	901,100	921,800	943,000	964,700	986,900	1,009,600	1,032,800	1,056,600
732,000	763,300	740,500	Employee Costs - Infrastructure	831,000	12	841,000	1	860,300	880,100	900,300	921,000	942,200	963,900	986,100	1,008,800	1,032,000
546,000	600,600	584,100	Employee Costs - Engineering Works	611,000	5	641,000	5	655,700	670,800	686,200	702,000	718,100	734,600	751,500	768,800	786,500
13,000	10,800	6,000	Conferences	8,000	33	8,000	0	8,200	8,500	8,800	9,100	9,400	9,700	10,000	10,300	10,600
106,700	106,700	108,900	Vehicles	80,000	(27)	80,400	1	82,500	84,600	86,800	89,000	91,300	93,600	96,000	98,400	100,900
43,000	48,000	52,600	Office Expenses and Advertising	54,700	4	55,300	1	56,900	58,500	60,100	61,900	63,700	65,500	67,400	69,300	71,300
74,000	55,600	61,100	Road Safety Officer and Programs	68,600	12	57,000	(17)	58,500	60,100	61,700	63,500	65,300	67,100	68,900	70,700	72,500
10,000	2,600	4,000	Asset Management / Modelling	1,000	(75)	5,000	400	5,200	5,400	5,600	5,800	6,000	6,200	6,400	6,600	6,800
27,500	61,800	64,300	North East Weight of Loads Group	29,500	(54)	34,000	15	34,900	35,800	36,700	37,700	38,700	39,700	40,700	41,800	42,900
			Emergency Services													
22,000	7,800	18,900	Operating Expenses	11,000	(42)	10,000	(9)	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500
62,000	72,800	79,200	State Levy	71,000	(10)	72,000	1	73,800	75,700	77,600	79,600	81,600	83,700	85,800	88,000	90,200
			Non-Cash Expenses													
99,900	101,500	103,500	Depreciation - Emergency Services	102,000	(1)	104,000	2	106,100	108,300	110,500	112,800	115,100	117,500	119,900	122,300	124,800
0	0	0	Depreciation - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
2,505,100	2,621,900	2,655,900	Total Operating Expenses	2,582,800	(3)	2,768,700	7	2,833,400	2,899,900	2,967,600	3,037,400	3,108,600	3,181,400	3,255,800	3,331,800	3,409,600
(2,183,300)	(2,367,500)	(2,247,300)	Operating Result - Surplus / (Deficit)	(2,287,200)	2	(2,482,200)	9	(2,470,100)	(2,527,100)	(2,585,100)	(2,644,900)	(2,705,900)	(2,768,300)	(2,832,100)	(2,897,200)	(2,963,800)
99,900	101,500	103,500	Add Back Depreciation	102,000	(1)	104,000	2	106,100	108,300	110,500	112,800	115,100	117,500	119,900	122,300	124,800
(2,083,400)	(2,266,000)	(2,143,800)	Cash Result - Surplus / (Deficit)	(2,185,200)	2	(2,378,200)	9	(2,364,000)	(2,418,800)	(2,474,600)	(2,532,100)	(2,590,800)	(2,650,800)	(2,712,200)	(2,774,900)	(2,839,000)
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
27,700	27,000	36,600	Less Transfer to Reserves	10,000	(73)	10,000	0	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
12,100	0	0	Add Transfer from Reserves	0	0	0	0	0	60,000	0	0	0	0	75,000	0	0
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
0	121,100	0	Less Capital Expenditure	0	0	0	0	0	60,000	0	0	0	0	75,000	0	0
(2,099,000)	(2,414,100)	(2,180,400)	Cash Result after Capital Movements	(2,195,200)	1	(2,388,200)	9	(2,379,000)	(2,433,800)	(2,489,600)	(2,547,100)	(2,605,800)	(2,665,800)	(2,727,200)	(2,789,900)	(2,854,000)

PROCUREMENT AND BUILDING MANAGEMENT

Manager: Tony Partridge – “Manager – Support Operations”

Background

This program includes costs related to the maintenance of community buildings including the main corporate buildings being the Council Administration Centre and the Works Depot, along with specialised procurement and contract management staff, including the Council store.

Budget Comments

Operating Revenues

Contributions

Occasionally Council may receive contributions, either internal or external, to offset the cost of maintaining, repairing or improving buildings.

Operating Expenses

Administration Centre

Operating costs for the Council Administration Centre including insurance, rates, security, cleaning, ground maintenance, building maintenance, air conditioning and electricity.

Works Depots

Employee Costs – Includes salaries and oncosts for staff providing procurement, contract management and inventory services. Based on four full-time staff and one part time staff member (22.5 days).

Operating Expenses - Operating costs for the main Works Depot on Southern Kingsford Smith Drive and the more minor depot at Tamarind Drive. Operating costs include insurance, rates, security, cleaning, grounds and yard maintenance, building maintenance, air conditioning and electricity. Protective clothing for staff is also included in this item.

Community Buildings

Represents the maintenance budgets for the buildings identified.

Open Spaces Buildings

Represents the maintenance budgets for the buildings located on Council's open spaces and reserves. This items includes the maintenance and cleaning of public toilets, along with maintenance of community BBQs, picnic tables and cleaning of the Riverwalk Arcade.

Capital Movements

Reserve Movements

Refer to Part E of this document.

Capital Income

Typically relates to internal contributions to finance depot improvement works.

Capital Expenditure

Capital works as per Part C of this document, with capital income also listed in Part C against the various capital expenditure items.

PROCUREMENT AND BUILDING MANAGEMENT																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Buildings													
178,300	0	0	Contributions and Rebates	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Total Operating Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0
			OPERATING EXPENSES													
			Office and Depot Facilities													
317,300	315,400	254,100	Administration Centre	290,700	14	286,000	(2)	293,500	301,300	309,100	317,300	325,700	334,400	343,200	352,300	361,400
376,300	393,400	426,900	Works Depot - Employee Costs	411,100	(4)	434,000	6	444,000	454,200	464,600	475,300	486,200	497,300	508,700	508,700	508,700
351,100	308,900	331,900	Works Depot - Operating Expenses	334,500	1	348,900	4	358,100	367,900	377,800	388,100	398,400	409,000	419,700	431,000	442,400
16,600	28,800	11,300	Works Depot - Number Two	9,100	(19)	8,000	(12)	8,200	8,500	8,800	9,100	9,400	9,700	10,000	10,300	10,600
			Community Buildings Maintenance													
3,300	13,000	12,000	Visitor Centre	10,000	(17)	10,000	0	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
108,100	98,700	80,900	Community Centres and Halls	92,000	14	134,000	46	137,900	141,900	146,000	150,200	154,500	159,000	163,500	168,000	172,700
31,900	79,500	57,300	Surf Clubs	37,800	(34)	40,000	6	41,200	42,400	43,600	44,800	46,100	47,400	48,700	50,000	51,400
20,700	17,300	17,000	Museum and Gallery	12,000	(29)	12,000	0	12,400	12,800	13,200	13,600	14,000	14,400	14,800	15,300	15,800
14,200	16,600	22,500	Libraries	20,100	(11)	22,000	9	22,600	23,200	23,800	24,400	25,100	25,800	26,500	27,200	27,900
8,600	11,600	14,300	Other Community Buildings	11,000	(23)	17,000	55	21,400	22,100	22,800	23,500	24,200	24,900	25,600	26,500	27,400
0	87,100	72,200	Swimming Pools	60,000	(17)	50,000	(17)	51,400	52,800	54,200	55,600	57,000	58,600	60,200	61,800	63,400
			Open Spaces Buildings Maintenance													
126,300	162,300	204,200	Open Spaces and Reserves Buildings	188,300	(8)	196,700	4	201,900	207,200	212,700	218,300	224,000	229,900	235,900	241,900	248,200
87,300	89,200	81,400	Sports Fields Buildings	71,500	(12)	74,000	3	76,000	78,100	80,200	82,300	84,400	86,700	89,100	91,500	94,000
334,600	311,300	380,000	Public Amenities	384,100	1	398,000	4	415,800	426,600	437,600	448,800	460,500	472,400	484,600	496,900	509,800
417,300	412,300	482,600	Other Amenities	80,700	(83)	54,000	(33)	55,500	57,100	58,700	60,300	61,900	63,600	65,300	67,000	68,900
			Non-Cash Expenses													
688,700	711,600	734,200	Depreciation - Administration Building	714,000	(3)	740,000	4	754,800	769,900	785,300	801,100	817,200	833,600	850,300	867,400	884,800
46,200	48,900	50,800	Depreciation - Public Amenities	47,000	(7)	52,000	11	53,100	54,200	55,300	56,500	57,700	58,900	60,100	61,400	62,700
291,500	312,500	327,500	Depreciation - Open Spaces Buildings	295,800	(10)	330,000	12	336,600	343,400	350,300	357,400	364,600	371,900	379,400	387,000	394,800
569,000	606,100	624,200	Depreciation - Sports Field Buildings	580,400	(7)	630,000	9	642,600	655,500	668,700	682,100	695,800	709,800	724,000	738,500	753,300
252,000	0	763,600	Loss on Disposal of Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
4,061,000	4,024,500	4,948,900	Total Operating Expenses	3,650,100	(26)	3,836,600	5	3,937,300	4,029,700	4,123,600	4,219,900	4,318,200	4,419,100	4,521,700	4,615,200	4,711,100
(4,061,000)	(4,024,500)	(4,948,900)	Operating Result - Surplus / (Deficit)	(3,650,100)	(26)	(3,836,600)	5	(3,937,300)	(4,029,700)	(4,123,600)	(4,219,900)	(4,318,200)	(4,419,100)	(4,521,700)	(4,615,200)	(4,711,100)
1,595,400	1,679,100	1,736,700	Add Back Depreciation	1,637,200	(6)	1,752,000	7	1,787,100	1,823,000	1,859,600	1,897,100	1,935,300	1,974,200	2,013,800	2,054,300	2,095,600
252,000	0	763,600	Add Back Loss on Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(2,213,600)	(2,345,400)	(2,448,600)	Cash Result - Surplus / (Deficit)	(2,012,900)	(18)	(2,084,600)	4	(2,150,200)	(2,206,700)	(2,264,000)	(2,322,800)	(2,382,900)	(2,444,900)	(2,507,900)	(2,560,900)	(2,615,500)
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
1,698,800	1,419,200	2,123,800	Less Transfer to Reserves	250,000	(88)	0	(100)	0	0	0	0	0	0	0	0	0
1,335,900	1,627,700	2,580,600	Add Transfer from Reserves	1,418,900	(45)	257,000	(82)	0	0	0	500,000	500,000	500,000	500,000	500,000	500,000
659,600	777,700	1,581,300	Add Capital Income Applied	107,900	(93)	109,900	2	112,100	114,400	116,800	119,200	121,600	124,200	126,800	129,400	132,200
761,200	1,337,300	2,529,500	Less Capital Expenditure	1,644,900	(35)	928,000	(44)	816,000	839,000	865,000	1,400,000	1,436,000	1,473,000	1,512,000	1,552,000	1,594,000
(2,678,100)	(2,696,500)	(2,940,000)	Cash Result after Capital Movements	(2,381,000)	(19)	(2,645,700)	11	(2,854,100)	(2,931,300)	(3,012,200)	(3,103,600)	(3,197,300)	(3,293,700)	(3,393,100)	(3,483,500)	(3,577,300)

STORMWATER AND ENVIRONMENTAL PROTECTION

Manager: Paul Busmanis – “Manager - Engineering Works”

Background

This program includes costs related to stormwater management flood mitigation and environmental protection activities such as flood mitigation.

Budget Comments

Operating Revenues

Annual Charges

Represents an annual charge levied on all developed urban properties in the shire. Funds raised by this charge must be spent on new stormwater and drainage projects.

Operating Expenses

Stormwater

Allocation for stormwater drainage maintenance.

Contributions

Annual contribution to the Richmond River County Council, which is the flood control authority for this region. This item also includes the drainage union contributions and specific projects.

Flood Management Studies and Plans

Represents on-going work on the Ballina Flood Management Plan.

Coastal Zone Management Plan

Represents on-going work on this project.

Foreshore Protection Works

Annual allocation for foreshore protection works and beach cleaning.

Canal Dredging

Funding for canal dredging which is carried out every few years at Ballina Quays.

Boat Ramps

Cleaning and maintenance of boat ramps.

Capital Movements

Reserve Movements

Refer to Part E of the document.

Capital Expenditure

Capital works as per Part C of this document.

STORMWATER AND ENVIRONMENTAL PROTECTION																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
284,000	369,500	375,100	Stormwater Drainage Annual Charges	380,000	1	382,000	1	384,000	386,900	389,900	392,900	394,900	396,900	398,900	400,900	403,000
7,700	0	22,800	Environmental Protection Third Party Flood Modelling	20,000	(12)	0	(100)	0	0	0	0	0	0	0	0	0
0	5,100	156,100	Operating Grants and Contributions	131,000	(16)	130,000	(1)	100,000	0	0	0	0	0	0	0	0
291,700	374,600	554,000	Total Operating Revenues	531,000	(4)	512,000	(4)	484,000	386,900	389,900	392,900	394,900	396,900	398,900	400,900	403,000
			OPERATING EXPENSES													
289,100	272,900	217,300	Stormwater Stormwater Drainage Maintenance	288,500	33	295,000	2	302,600	310,500	318,600	326,900	335,400	344,100	353,200	362,600	372,200
192,000	196,600	200,100	Environmental Protection Cont to County Council (CC)	203,000	1	208,000	2	213,200	218,600	224,100	229,800	235,600	241,500	247,600	253,800	260,200
34,400	35,200	35,900	Cont to CC - Drainage Unions	36,300	1	38,000	5	39,000	40,000	41,000	42,100	43,200	44,300	45,500	46,700	47,900
0	0	0	Cont to CC - Coastal Zone Mgmt Plan	35,000	100	36,000	3	36,900	37,900	38,900	39,900	40,900	42,000	43,100	44,200	45,400
100,500	78,700	23,400	Flood Management Studies and Plans	238,600	920	130,000	(46)	130,000	30,800	31,600	32,400	33,300	34,200	35,100	36,000	36,900
6,100	26,600	4,400	Coastal Zone Management Plan	60,000	1,264	60,000	0	30,000	30,800	31,600	32,400	33,300	34,200	35,100	36,000	36,900
107,600	55,200	22,000	Foreshore Protection Works	38,000	73	80,000	111	82,000	84,100	86,300	88,500	90,800	93,100	95,500	97,900	100,400
147,300	44,900	0	Canal Dredging	60,000	100	10,000	(83)	160,000	21,000	21,600	22,200	22,800	200,000	22,000	22,600	23,200
45,700	45,000	40,700	Boat Ramp Maintenance and Cleaning	44,500	9	47,000	6	48,200	49,500	50,800	52,100	53,500	54,900	56,400	57,900	59,500
1,600	2,000	1,600	Non-Cash Expenses Depreciation - Environmental Protection	2,100	31	2,200	5	2,300	2,400	2,500	2,600	2,700	2,800	2,900	3,000	3,100
1,417,700	1,456,800	1,448,800	Depreciation - Drainage	1,471,900	2	1,450,000	(1)	1,479,000	1,508,600	1,538,800	1,569,600	1,601,000	1,633,100	1,665,800	1,699,200	1,733,200
1,200	0	39,600	Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
2,343,200	2,213,900	2,033,800	Total Operating Expenses	2,477,900	22	2,356,200	(5)	2,523,200	2,334,200	2,385,800	2,438,500	2,492,500	2,724,200	2,602,200	2,659,900	2,718,900
(2,051,500)	(1,839,300)	(1,479,800)	Operating Result - Surplus / (Deficit)	(1,946,900)	32	(1,844,200)	(5)	(2,039,200)	(1,947,300)	(1,995,900)	(2,045,600)	(2,097,600)	(2,327,300)	(2,203,300)	(2,259,000)	(2,315,900)
1,419,300	1,458,800	1,450,400	Add Back Depreciation	1,474,000	2	1,452,200	(1)	1,481,300	1,511,000	1,541,300	1,572,200	1,603,700	1,635,900	1,668,700	1,702,200	1,736,300
1,200	0	39,600	Add Back Loss on Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(631,000)	(380,500)	10,200	Cash Result - Surplus / (Deficit)	(472,900)	(4,736)	(392,000)	(17)	(557,900)	(436,300)	(454,600)	(473,400)	(493,900)	(691,400)	(534,600)	(556,800)	(579,600)
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
612,300	507,000	785,100	Less Transfer to Reserves	257,000	(67)	70,000	(73)	75,000	35,000	35,000	35,000	45,000	50,000	35,000	35,000	35,000
872,000	567,000	300,700	Add Transfer from Reserves	256,800	(15)	182,000	(29)	160,000	0	0	0	0	200,000	0	0	0
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
221,100	302,700	255,300	Less Capital Expenditure	339,200	33	656,000	93	763,300	807,600	832,000	866,000	901,000	937,000	974,000	1,013,000	1,053,000
(592,400)	(623,200)	(729,500)	Cash Result after Capital Movements	(812,300)	11	(936,000)	15	(1,236,200)	(1,278,900)	(1,321,600)	(1,374,400)	(1,439,900)	(1,478,400)	(1,543,600)	(1,604,800)	(1,667,600)

ROADS AND BRIDGES

Manager: Paul Busmanis - "Manager - Engineering Works"

Background

This program outlines all revenues and expenses related to the provision of urban and rural road and bridge maintenance and construction, along with street cleaning services.

Budget Comments

Operating Revenues

Operating Grants and Contributions

Specific grants and contributions that may be sourced for roads projects, along with occasional insurance claims for damages incurred.

Operating Expenses

Roads and Bridges Maintenance

The allocations provided fund all maintenance works on urban and rural roads and bridges. The budgets include wages, oncosts, plant hire and materials related to the provision of the maintenance services.

Street Cleaning

Provision for street and footpath cleaning of town centres.

Debt Servicing

Represents interest paid on loans taken out for road and bridge construction related works.

Capital Movements

Loan Principal Repayments

Represents principal repaid on loans taken out for road and bridge construction related works.

Reserve Movements

Refer to Part E for further information.

Capital Income

Typically represents grants for road construction works. Refer to Part C of this document for further information.

Capital Expenditure

This item includes all capital works planned for the year. Refer to Part C of this document for further information.

ROADS AND BRIDGES																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Operating Grants and Contributions													
12,000	0	34,100	Flood and Storm Damage	0	(100)	0	0	0	0	0	0	0	0	0	0	
69,300	62,700	56,400	LIRS Loan Subsidy	47,500	(16)	40,000	(16)	32,200	24,200	15,800	7,500	2,600	0	0	0	
0	214,000	0	Natural Disaster Funding	0	0	0	0	0	0	0	0	0	0	0	0	
238,800	0	1,484,400	Roads to Recovery	900,000	(39)	492,000	(45)	634,000	646,700	659,700	672,900	686,400	700,200	714,300	728,600	743,200
			Interest													
93,700	73,800	62,000	Interest on Reserves and Loans	80,000	29	0	(100)	0	0	0	0	0	0	0	0	
413,800	350,500	1,636,900	Total Operating Revenues	1,027,500	(37)	532,000	(48)	666,200	670,900	675,500	680,400	689,000	700,200	714,300	728,600	743,200
			OPERATING EXPENSES													
			Roads and Bridges - Maintenance													
786,800	666,600	714,500	Urban Roads	777,000	9	763,000	(2)	782,200	802,000	822,200	843,200	864,600	886,500	908,900	931,900	955,500
1,261,700	1,379,200	1,267,000	Sealed Rural Roads	1,246,000	(2)	1,400,000	12	1,435,100	1,471,100	1,508,200	1,546,100	1,584,900	1,624,700	1,665,500	1,707,300	1,750,200
662,800	672,300	567,100	Unsealed Rural Roads	686,000	21	668,000	(3)	684,800	702,000	719,600	737,700	756,200	775,200	794,700	814,700	835,200
10,400	13,100	32,600	Bridges	22,000	(33)	25,000	14	25,700	26,400	27,100	27,800	28,500	29,300	30,100	30,900	31,700
380,200	397,700	361,400	Street Cleaning	407,000	13	390,000	(4)	399,800	410,000	420,400	431,100	442,100	453,400	464,900	476,600	488,700
2,000	277,400	186,000	Natural Disasters	0	(100)	0	0	0	0	0	0	0	0	0	0	0
			Debt Servicing													
430,300	360,900	318,200	Interest on Loans	294,300	(8)	259,200	(12)	222,600	184,700	143,000	431,000	375,300	321,600	279,000	260,000	241,000
			Non-Cash Expenses													
6,163,400	5,853,500	5,568,900	Depreciation - Roads and Bridges	4,915,400	(12)	5,580,000	14	5,691,600	5,805,500	5,921,700	6,040,200	6,161,100	6,284,400	6,410,100	6,538,400	6,669,200
123,000	109,600	91,400	Unwinding Interest Free Loan	71,900	(21)	51,000	(29)	28,100	0	0	0	0	0	0	0	0
3,009,500	0	2,762,800	Loss on Disposal of Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
12,830,100	9,730,300	11,869,900	Total Operating Expenses	8,419,600	(29)	9,136,200	9	9,269,900	9,401,700	9,562,200	10,057,100	10,212,700	10,375,100	10,553,200	10,759,800	10,971,500
(12,416,300)	(9,379,800)	(10,233,000)	Operating Result - Surplus / (Deficit)	(7,392,100)	(28)	(8,604,200)	16	(8,603,700)	(8,730,800)	(8,886,700)	(9,376,700)	(9,523,700)	(9,674,900)	(9,838,900)	(10,031,200)	(10,228,300)
6,163,400	5,853,500	5,568,900	Add Back Depreciation	4,915,400	(12)	5,580,000	14	5,691,600	5,805,500	5,921,700	6,040,200	6,161,100	6,284,400	6,410,100	6,538,400	6,669,200
123,000	109,600	91,400	Add Back Unwinding Interest Free Loan	71,900	(21)	51,000	(29)	28,100	0	0	0	0	0	0	0	0
3,009,500	0	2,762,800	Add Back Loss on Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(3,120,400)	(3,416,700)	(1,809,900)	Cash Result - Surplus / (Deficit)	(2,404,800)	33	(2,973,200)	24	(2,884,000)	(2,925,300)	(2,965,000)	(3,336,500)	(3,362,600)	(3,390,500)	(3,428,800)	(3,492,800)	(3,559,100)
			Capital Movements													
822,000	982,800	1,015,100	Less Loan Principal Repayments	1,049,300	3	1,084,400	3	1,170,300	804,600	846,300	1,235,900	1,226,800	1,126,900	464,000	483,000	502,000
1,640,400	1,802,200	2,973,300	Less Transfer to Reserves	6,718,200	126	0	(100)	0	0	0	0	0	0	0	0	0
5,526,800	3,171,000	1,118,400	Add Transfer from Reserves	8,653,900	674	7,181,000	(17)	4,642,000	15,036,000	15,522,000	13,650,000	771,000	796,000	679,300	649,000	669,000
1,540,000	4,718,700	5,335,300	Add Capital Income Applied	4,681,300	(12)	5,882,000	26	185,000	3,288,700	8,454,500	196,400	200,400	204,500	208,600	212,800	217,100
6,975,000	8,764,400	8,027,200	Less Capital Expenditure	11,138,800	39	17,362,200	56	9,586,000	23,682,400	29,568,400	19,063,300	6,565,800	6,982,900	7,818,800	8,042,000	8,325,900
(5,491,000)	(7,076,400)	(7,371,800)	Cash Result after Capital Movements	(7,975,900)	8	(8,356,800)	5	(8,813,300)	(9,087,600)	(9,403,200)	(9,789,300)	(10,183,800)	(10,499,800)	(10,823,700)	(11,156,000)	(11,500,900)

ANCILLARY TRANSPORT SERVICES

Manager: Paul Busmanis - "Manager - Engineering Works"

Background

This program outlines all revenues and expenses related to the provision of ancillary services such as street lighting, signage, footpaths, parking, private works and town centre beautification.

Budget Comments

Operating Revenues

Fees and Charges

Private Works Income for private works undertaken by Council, with Council making a margin on these works as per the estimated operating expenses.

Burns Point Ferry Income from the operation of the Burns Point Ferry.

Operating Grants

Street Lighting State Government subsidy towards street lighting costs for main roads.

LIRS Subsidy Represents the rebate Council receives from the State for a local infrastructure renewal scheme (LIRS) loan taken out to assist with road related works.

Operating Expenses

Roads and Traffic Signs Maintenance of street signs and road lines

Street Lighting Electricity charges for street lighting.

Footpaths, Parking Areas and Bus Shelters Provision for maintenance. The majority of the car parking expense relates to a lease payment to the owner of the Sharpes Beach Car Park.

Wharves and Jetties Allocation for maintenance of wharves and jetties in the shire.

Burns Point Ferry Operating expenses. Partly offset by operating revenues.

Debt Servicing Interest payable on loans for town centre redevelopment works and LIRS loans.

Capital Movements

Loan Principal Repayments

Principal payable on town centre re-development loans and LIRS loans.

Reserve Movements

Refer to Part E for further information.

Capital Income

Typically represents grants for projects. Refer to Part C of this document for further information.

Capital Expenditure

This item includes all capital works planned for the year. Refer to Part C of this document for further information.

ANCILLARY TRANSPORT SERVICES																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Fees and Charges													
190,100	728,000	238,000	Private Works	139,000	(42)	130,000	(6)	133,300	136,700	140,200	143,800	147,500	151,200	155,000	159,000	163,100
55,400	41,100	48,300	Sundry Fees and Charges	12,000	(75)	10,000	(17)	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
363,500	350,700	387,000	Burns Point Ferry - Toll Fees	374,000	(3)	384,000	3	393,700	403,700	413,900	424,300	435,000	446,000	457,200	468,700	480,500
80,500	99,500	92,200	Burns Point Ferry - Season Tickets	110,000	19	112,000	2	114,800	117,700	120,700	123,800	126,900	130,100	133,400	136,800	140,300
8,000	11,100	10,000	Burns Point Ferry - Diesel Rebate	11,000	10	11,000	0	11,300	11,600	11,900	12,200	12,600	13,000	13,400	13,800	14,200
			Operating Grants & Contributions													
98,000	98,000	98,000	Street Lighting	100,000	2	102,000	2	104,600	107,300	110,000	112,800	115,700	118,600	121,600	124,700	127,900
44,600	40,000	35,100	LIRS Loan Subsidy	29,200	(17)	24,000	(18)	18,500	12,800	6,900	1,100	0	0	0	0	0
27,400	6,800	42,000	Boating Programs	0	(100)	0	0	0	0	0	0	0	0	0	0	0
19,000	0	6,600	Miscellaneous Contributions	37,200	464	0	(100)	0	0	0	0	0	0	0	0	0
10,000	0	10,600	PAMP	19,400	83	0	(100)	0	0	0	0	0	0	0	0	0
896,500	1,375,200	967,800	Total Operating Revenues	831,800	(14)	773,000	(7)	786,500	800,400	814,500	829,200	849,200	870,700	892,700	915,500	938,900
			OPERATING EXPENSES													
			Maintenance Programs													
100,200	65,300	111,000	Road and Traffic Signs	133,300	20	110,000	(17)	113,000	116,100	119,300	122,600	126,000	129,400	133,000	136,600	140,200
505,800	469,400	585,900	Street Lighting	550,000	(6)	571,000	4	585,400	600,200	615,300	630,800	646,700	663,000	679,600	696,800	714,400
150,700	152,400	148,800	Footpaths Maintenance	222,800	50	186,500	(16)	191,500	196,700	202,000	207,500	213,000	218,800	224,600	230,400	236,500
19,300	58,400	41,100	Car Parking - Sharpes Beach Rent	41,000	(0)	42,000	2	43,100	44,200	45,400	46,600	47,800	49,000	50,300	51,600	52,900
6,300	6,600	7,000	Car Parking - Maintenance and Rates	7,500	7	7,700	3	7,900	8,100	8,400	8,700	9,000	9,300	9,600	9,900	10,200
5,500	2,700	1,100	Bus Shelters and Public Transport	10,000	809	10,000	0	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
173,200	636,700	244,300	Private Works	120,000	(51)	118,000	(2)	121,000	124,200	127,400	130,700	134,100	137,600	141,100	144,700	148,400
80,600	78,400	98,500	Wharves and Jetties	41,200	(58)	42,800	4	44,000	45,200	46,400	47,700	49,000	50,300	51,700	53,100	54,600
			Burns Point Ferry													
358,800	318,700	216,400	Operation	337,600	56	227,800	(33)	383,000	252,400	403,900	267,500	425,200	283,100	447,100	299,200	469,400
305,500	336,300	343,900	Salaries and Oncosts	337,000	(2)	345,000	2	353,700	362,600	371,700	381,000	390,600	400,400	410,500	420,800	431,400
			Debt Servicing													
159,600	134,300	106,900	Interest on Loans	78,300	(27)	48,600	(38)	134,200	121,100	230,900	210,700	196,000	184,000	170,000	124,000	106,000
			Non-Cash Expenses													
102,000	165,300	137,700	Depreciation - Ancillary	112,200	(19)	145,000	29	147,900	150,900	154,000	157,100	160,300	163,600	166,900	170,300	173,800
280,600	413,400	353,000	Depreciation - Footpaths	306,000	(13)	355,000	16	362,100	369,400	376,800	384,400	392,100	400,000	408,000	416,200	424,600
38,700	33,500	33,700	Depreciation - Maritime	40,800	21	35,000	(14)	35,700	36,500	37,300	38,100	38,900	39,700	40,500	41,400	42,300
2,286,800	2,871,400	2,429,300	Total Operating Expenses	2,337,700	(4)	2,244,400	(4)	2,532,800	2,438,200	2,749,700	2,644,600	2,840,200	2,740,000	2,945,000	2,807,500	3,017,600
(1,390,300)	(1,496,200)	(1,461,500)	Operating Result - Surplus / (Deficit)	(1,505,900)	3	(1,471,400)	(2)	(1,746,300)	(1,637,800)	(1,935,200)	(1,815,400)	(1,991,000)	(1,869,300)	(2,052,300)	(1,892,000)	(2,078,700)
421,300	612,200	524,400	Add Back Depreciation	459,000	(12)	535,000	17	545,700	556,800	568,100	579,600	591,300	603,300	615,400	627,900	640,700
(969,000)	(884,000)	(937,100)	Cash Result - Surplus / (Deficit)	(1,046,900)	12	(936,400)	(11)	(1,200,600)	(1,081,000)	(1,367,100)	(1,235,800)	(1,399,700)	(1,266,000)	(1,436,900)	(1,264,100)	(1,438,000)
			Capital Movements													
416,500	441,900	469,100	Less Loan Principal Repayments	498,000	6	444,800	(11)	277,800	290,900	460,200	396,000	326,000	338,000	352,000	463,000	481,000
2,168,800	2,707,300	413,400	Less Transfer to Reserves	70,900	(83)	75,000	6	75,000	80,000	80,000	85,000	85,000	90,000	90,000	95,000	95,000
1,382,400	4,818,700	2,267,700	Add Transfer from Reserves	956,100	(58)	1,350,500	41	393,000	243,000	682,000	522,000	692,000	522,000	702,000	587,000	777,000
1,817,800	450,200	124,000	Add Capital Income Applied	648,500	423	2,689,400	315	0	0	0	0	0	0	0	0	0
2,463,700	2,538,500	2,107,400	Less Capital Expenditure	1,602,000	(24)	4,225,500	164	526,000	542,000	559,000	581,000	604,000	628,000	653,000	680,000	708,000
(2,817,800)	(1,302,800)	(1,535,300)	Cash Result after Capital Movements	(1,613,200)	5	(1,641,800)	2	(1,686,400)	(1,750,900)	(1,784,300)	(1,775,800)	(1,722,700)	(1,800,000)	(1,829,900)	(1,915,100)	(1,945,000)

ROADS AND MARITIME SERVICES (RMS)

Manager: Paul Busmanis - "Manager - Engineering Works"

Background

This program outlines all revenues and expenses related to works funded through the Roads and Maritime Services (RMS).

Budget Comments

Operating Revenues

Regional Roads Block Grant

The "Regional Roads Block Grant" refers to funds provided for the maintenance of all RMS regional roads. Council determines how these funds are allocated.

Income items are fully offset by matching expenditure accounts.

Cash Result - Surplus / (Deficit) This program should be self funding (i.e. nil result) as income is offset by matching expenditure.

ROADS AND MARITIME SERVICES

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			External Contributions													
866,500	876,000	1,003,200	Regional Roads Block Grant	746,000	(26)	783,000	5	723,900	742,500	761,600	780,900	801,000	821,500	842,500	863,800	886,000
866,500	876,000	1,003,200	Total Operating Revenues	746,000	(26)	783,000	5	723,900	742,500	761,600	780,900	801,000	821,500	842,500	863,800	886,000
			OPERATING EXPENSES													
669,200	770,000	837,800	Regional Roads	586,000	(30)	706,000	20	723,900	742,500	761,600	780,900	801,000	821,500	842,500	863,800	886,000
669,200	770,000	837,800	Total Operating Expenses	586,000	(30)	706,000	20	723,900	742,500	761,600	780,900	801,000	821,500	842,500	863,800	886,000
197,300	106,000	165,400	Operating Result - Surplus / (Deficit)	160,000	(3)	77,000	(52)	0	0	0	0	0	0	0	0	0
0	0	0	Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
197,300	106,000	165,400	Cash Result - Surplus / (Deficit)	160,000	(3)	77,000	(52)	0	0	0	0	0	0	0	0	0
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
146,900	103,100	0	Less Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
125,900	146,900	103,100	Add Transfer from Reserves	0	(100)	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
176,300	149,800	268,500	Less Capital Expenditure	160,000	(40)	77,000	(52)	0	0	0	0	0	0	0	0	0
0	0	0	Cash Result after Capital Movements	0	0	0	0	0	0	0	0	0	0	0	0	0

OPEN SPACES AND RESERVES

Manager: Cheyne Willebrands- "Manager - Open Spaces and Resource Recovery"

Background

This program details costs related to the management of all Council parks, reserves, sporting grounds, beaches and cemeteries.

Budget Comments

Operating Revenues

Fees and Charges Includes income from occasional hire of open space areas, beach permits for four wheel drive vehicles and sales from the Council nursery, the majority of which are internal sales to Council.

Operating Grants and Contributions Funding for the two disabled crews employed by Council (referred to as the Regional Works Crew and Nursery Crew).

Contributions Council receives an on-going contribution from the State Government for maintenance of the crown reserves on which the crown caravan reserve parks reside. A small amount of funding is also provided for capital works.

Cemetery Charges Fees and charges from Council owned or controlled cemeteries (East Ballina, Alstonville, Wardell, Rous and Tintenbar).

Operating Expenses

Management Includes salaries and oncosts for three full time employees and one part-time employee (total of 17.5 days) and one motor vehicle.

Open Spaces and Reserves Includes the various operating budgets for this program. Items in the program include all staff costs, plant hire, materials, plus contracts such as surf lifesaving.

Vegetation Management Includes wages, oncosts, plant hire and materials related to the provision of vegetation management services largely provided on crown reserves. The majority of the weed control item represents Council's contribution to the Far North Coast (Noxious Plants) County Council.

Sports Fields Includes wages, plant hire and materials for the maintenance and operation of sporting fields.

Cemeteries Includes wages, plant hire and materials for the maintenance of the Council owned cemeteries.

Capital Movements

Transfer to Reserves Typically represents the surplus generated on the Council cemeteries.

Transfer from Reserves Typically this relates to a dividend from the cemeteries to help balance the Council budget or alternatively funds to finance cemetery capital works. Any cemetery capital works are listed in Part C. Refer to Part E of this document for further information on other transfers from reserve.

Capital Income Any capital income typically relates to section 94 funds to finance capital works on parks and sporting fields, plus any forecast capital grants.

Capital Expenditure Refer to Part C of this document for further information.

OPEN SPACES AND RESERVES																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Fees and Charges													
45,000	46,100	42,000	Commercial Activity Licences	43,000	2	50,000	16	51,300	52,600	54,000	55,400	56,800	58,300	59,800	61,300	62,900
25,300	34,800	46,500	4WD Permits	50,000	8	55,000	10	56,400	57,900	59,400	60,900	62,500	64,100	65,800	67,500	69,200
37,300	21,200	30,000	Nursery - Sales	28,000	(7)	28,000	0	28,800	29,600	30,400	31,300	32,200	33,100	34,000	34,900	35,900
300	4,200	15,100	Miscellaneous Fees	14,500	(4)	16,500	14	17,100	17,700	18,300	18,900	19,500	20,100	20,700	21,300	22,000
			Grants and Contributions													
120,900	120,900	85,000	Grants - Regional Works Crew	99,000	16	73,000	(26)	74,900	77,000	79,100	81,200	83,400	85,600	87,900	90,200	92,600
7,200	61,900	0	Grants - Sporting Fields	0	0	0	0	0	0	0	0	0	0	0	0	0
149,600	152,100	154,200	State Govt - Crown Reserve Contribution	157,900	2	161,600	2	165,800	170,100	174,400	178,800	183,300	188,000	192,800	197,700	202,700
			Vegetation Management													
95,100	38,000	53,300	Operating Grants	56,300	6	5,000	(91)	5,200	5,400	5,600	5,800	6,000	6,200	6,400	6,600	6,800
			Other Services													
403,200	398,300	452,600	Cemeteries - Fees and Charges	406,000	(10)	420,000	3	430,500	441,300	452,400	463,800	475,400	487,300	499,500	512,000	524,800
			Interest on Investments													
79,200	51,400	0	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
963,100	928,900	878,700	Total Operating Revenues	854,700	(3)	809,100	(5)	830,000	851,600	873,600	896,100	919,100	942,700	966,900	991,500	1,016,900
			OPERATING EXPENSES													
			Open Spaces and Reserves Management													
179,900	188,500	285,300	Employee Costs	386,000	35	397,100	3	406,300	415,800	425,500	435,400	445,500	455,800	466,400	466,700	467,000
			Open Spaces and Reserves													
1,482,200	1,565,400	1,573,800	Operating Expenses	1,594,000	1	1,653,300	4	1,695,000	1,737,800	1,781,800	1,826,700	1,872,800	1,919,900	1,968,400	2,018,100	2,069,000
5,300	5,400	4,400	Donation - Mowing on Private Property	4,000	(9)	4,000	0	4,100	4,300	4,500	4,700	4,900	5,100	5,300	5,500	5,700
62,000	98,700	110,300	Tree Lopping and Maintenance	80,000	(27)	83,000	4	85,100	87,300	89,600	91,900	94,300	96,700	99,200	101,700	104,300
17,900	3,600	20,400	Street Tree Planting Program	39,600	94	20,000	(49)	20,500	21,100	21,700	22,300	22,900	23,500	24,100	24,800	25,500
0	9,100	39,000	Fig Tree Management Program	15,000	(62)	15,000	0	15,400	15,800	16,200	16,700	17,200	17,700	18,200	18,700	19,200
87,300	2,200	5,700	Town Entry Beautification Program	42,800	651	0	(100)	0	0	0	0	0	0	0	0	0
207,700	219,700	253,100	Nursery Operations	237,700	(6)	252,500	6	258,900	265,600	272,600	279,700	287,000	294,400	302,000	309,800	317,700
26,400	31,300	21,800	Amphitheatre and Skateparks	39,500	81	30,000	(24)	31,100	32,200	33,300	34,400	35,500	36,600	37,700	39,000	40,300
4,100	20,000	3,000	Beach Cleaning	37,700	1,157	14,000	(63)	14,400	14,800	15,200	15,600	16,000	16,400	16,900	17,400	17,900
261,400	279,400	301,000	Surf Life Saving Services - Contract	305,000	1	313,000	3	320,900	329,000	337,300	345,800	354,500	363,400	372,500	381,900	391,500
7,600	47,700	11,400	Other Beach Exps - Insurance / Permits	10,400	(9)	12,600	21	13,000	13,500	14,000	14,500	15,000	15,500	16,000	16,500	17,000
			Vegetation Management													
73,100	70,400	79,700	Coastal and Bushland Reserves	70,400	(12)	71,700	2	74,000	76,400	78,800	81,300	83,800	86,300	88,900	91,600	94,300
101,000	103,400	105,300	Weed Control - Cont to County Council	106,900	2	109,400	2	112,200	115,100	118,000	121,000	124,100	127,300	130,500	133,800	137,200
9,500	12,600	9,000	Weed Control	14,200	58	14,000	(1)	14,400	14,900	15,400	15,900	16,400	16,900	17,400	18,000	18,600
173,800	322,900	160,700	Projects	206,600	29	55,300	(73)	57,300	69,300	71,300	63,300	65,500	67,700	69,900	72,100	74,400
			Other Services													
368,400	410,400	447,100	Sports Fields - Operating Expenses	408,900	(9)	444,500	9	464,900	477,700	490,700	503,800	517,400	531,400	545,800	560,500	575,500
275,000	289,200	318,500	Cemeteries - Operating Expenses	290,500	(9)	297,000	2	304,600	312,600	320,800	329,000	337,500	346,300	355,400	364,600	374,000
			Non-Cash Expenses													
21,300	19,600	19,000	Depreciation - Cemeteries	22,500	18	20,000	(11)	20,400	20,900	21,400	21,900	22,400	22,900	23,400	23,900	24,400
0	0	0	Depreciation - Open Spaces	0	0	0	0	0	0	0	0	0	0	0	0	0
85,000	0	1,675,100	Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
3,448,900	3,699,500	5,443,600	Total Operating Expenses	3,911,700	(28)	3,806,400	(3)	3,912,500	4,024,100	4,128,100	4,223,900	4,332,700	4,443,800	4,558,000	4,664,600	4,773,500
(2,485,800)	(2,770,600)	(4,564,900)	Operating Result - Surplus / (Deficit)	(3,057,000)	(33)	(2,997,300)	(2)	(3,082,500)	(3,172,500)	(3,254,500)	(3,327,800)	(3,413,600)	(3,501,100)	(3,591,100)	(3,673,100)	(3,756,600)
21,300	19,600	19,000	Add Back Depreciation	22,500	18	20,000	(11)	20,400	20,900	21,400	21,900	22,400	22,900	23,400	23,900	24,400
85,000	0	1,675,100	Add Back Loss on Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(2,379,500)	(2,751,000)	(2,870,800)	Cash Result - Surplus / (Deficit)	(3,034,500)	6	(2,977,300)	(2)	(3,062,100)	(3,151,600)	(3,233,100)	(3,305,900)	(3,391,200)	(3,478,200)	(3,567,700)	(3,649,200)	(3,732,200)
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
5,876,900	2,174,000	885,400	Less Transfer to Reserves	1,426,500	61	123,000	(91)	125,900	128,700	131,600	134,800	137,900	141,000	144,100	147,400	150,800
5,807,100	4,743,300	4,099,700	Add Transfer from Reserves	3,028,600	(26)	1,300,000	(57)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
25,000	0	139,800	Add Capital Income Applied	184,000	32	900,000	389	0	0	0	0	0	0	0	0	0
606,600	3,156,200	3,838,500	Less Capital Expenditure	1,938,300	(50)	2,796,000	44	871,000	896,000	923,000	960,000	998,000	1,037,000	1,079,000	1,122,000	1,166,000
(3,030,900)	(3,337,900)	(3,355,200)	Cash Result after Capital Movements	(3,186,700)	(5)	(3,696,300)	16	(4,009,000)	(4,126,300)	(4,237,700)	(4,350,700)	(4,477,100)	(4,606,200)	(4,740,800)	(4,868,600)	(4,999,000)

FLEET AND PLANT

Manager: Tony Partridge - "Manager - Support Operations"

Background

This program includes all income and expenses related to the management of Council's fleet and plant and the operation of the Council workshop.

Budget Comments

Operating Revenues

Fees and Charges

Staff Lease Fees Represents staff deductions where staff are permitted private use of Council's fleet.

Operating Expenses

Plant Running Expenses Includes all costs related to the running of Council's plant fleet such as wages, oncosts, vehicle maintenance, parts, insurance, registration, FBT etc.

Hire Charges Consists largely of internal hire charges. The majority of Council's fleet is charged out against the activity it is working on. This item reflects the credit side of that charge. The plant hire rate reflects both operating costs and depreciation, with the aim being to generate a cash surplus that is used to fund future purchases.

Workshop Operating Expenses Major costs include salaries and oncosts, office expenses, electricity, telephone charges and building maintenance.

Overheads Charged to Plant Represents internal overheads charged to the plant operations

Capital Movements

The plant operations generate a surplus on day to day operations, which is then used to finance Capital Expenditure.

Loan Principal Repayments Loan repayments where the plant operations has borrowed to finance plant purchases.

Transfer to Reserves This item is the cash surplus on operations transferred to reserve to finance the plant purchases planned for the year. Refer to Part E of this document for further information.

Transfer from Reserves This item is the transfer from reserve to finance the plant purchases planned for the year. Refer to Parts C and E of this document for further information.

Capital Expenditure This item relates to plant purchases planned for the year. Refer to Part C of this document for further information.

Cash Result after Capital Movements All income raised from plant charges is expended on the operation and purchase of replacement plant resulting in the program breaking even on a cash basis.

FLEET AND PLANT																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Fleet Management - Fees and Charges													
156,200	164,500	161,500	Staff Lease Fees	180,700	12	162,000	(10)	166,100	170,300	174,600	179,000	183,500	188,100	192,900	197,800	202,800
			Operating Grants and Contributions													
44,000	46,100	60,100	Diesel Rebate	55,900	(7)	60,000	7	61,500	63,100	64,700	66,400	68,100	69,900	71,700	73,500	75,400
			Interest On Investments													
20,300	17,000	16,500	Interest On Investments	10,000	(39)	0	(100)	0	0	1,000	1,000	1,000	1,000	1,000	1,000	1,000
			Sundry Revenues													
26,600	56,400	27,100	Scrap Metal Sales	10,300	(62)	10,000	(3)	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
			Gain on Disposal of Assets													
79,800	0	0	Gain on Disposal of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
326,900	284,000	265,200	Total Operating Revenues	256,900	(3)	232,000	(10)	237,900	244,000	251,200	257,600	264,100	270,800	277,700	284,800	292,100
			OPERATING EXPENSES													
			Operating Expenses													
2,165,500	2,141,700	2,255,700	Plant Running Expenses	2,458,300	9	2,305,800	(6)	2,363,500	2,422,900	2,484,000	2,546,600	2,610,700	2,676,400	2,743,600	2,812,600	2,883,300
(3,612,200)	(3,772,000)	(3,743,300)	Internal Plant Hire Charges	(3,776,000)	1	(3,836,800)	2	(3,933,500)	(4,032,500)	(4,133,900)	(4,237,900)	(4,344,500)	(4,453,700)	(4,565,500)	(4,680,100)	(4,797,500)
150,600	157,100	152,500	Workshop Operating Expenses	197,000	29	179,500	(9)	183,400	188,300	193,200	198,300	203,600	209,000	214,400	250,000	225,700
337,000	342,000	344,000	Overheads Charged to Plant	356,000	3	373,000	5	382,400	392,000	401,800	411,900	422,200	432,800	443,700	454,800	466,200
			Debt Servicing													
0	0	0	Interest on Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
			Loss on Disposal of Assets													
19,200	0	0	Loss on Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
			Non-Cash Expenses													
980,800	925,300	974,200	Depreciation	938,400	(4)	980,000	4	999,600	1,019,600	1,040,000	1,060,800	1,082,100	1,103,800	1,125,900	1,148,500	1,171,500
40,900	(205,900)	(16,900)	Total Operating Expenses	173,700	(1,128)	1,500	(99)	(4,600)	(9,700)	(14,900)	(20,300)	(25,900)	(31,700)	(37,900)	(44,200)	(50,800)
286,000	489,900	282,100	Operating Result - Surplus / (Deficit)	83,200	(71)	230,500	177	242,500	253,700	266,100	277,900	290,000	302,500	315,600	299,000	342,900
980,800	925,300	974,200	Add Back Depreciation	938,400	(4)	980,000	4	999,600	1,019,600	1,040,000	1,060,800	1,082,100	1,103,800	1,125,900	1,148,500	1,171,500
1,266,800	1,415,200	1,256,300	Cash Result - Surplus / (Deficit)	1,021,600	(19)	1,210,500	18	1,242,100	1,273,300	1,306,100	1,338,700	1,372,100	1,406,300	1,441,500	1,447,500	1,514,400
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
1,266,800	1,423,800	1,256,300	Less Transfer to Reserves	1,021,600	(19)	1,210,500	18	1,242,100	1,273,300	1,306,100	1,338,700	1,372,100	1,406,300	1,441,500	1,447,500	1,514,400
1,223,200	1,385,100	1,381,400	Add Transfer from Reserves	2,064,100	49	1,271,600	(38)	1,032,900	1,243,300	1,305,000	1,339,300	1,377,300	1,405,700	1,440,700	1,453,300	1,517,200
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
1,223,200	1,376,500	1,381,400	Less Capital Expenditure	2,064,100	49	1,271,600	(38)	1,032,900	1,243,300	1,305,000	1,339,300	1,377,300	1,405,700	1,440,700	1,453,300	1,517,200
0	0	0	Cash Result after Capital Movements	0	0	0	0	0	0	0	0	0	0	0	0	0

RURAL FIRE SERVICE

Manager: Tony Partridge – “Manager - Support Operations”

Background

This program includes all revenues and expenses in respect to the provision of fire control services to the local government area.

Budget Comments

Operating Revenues

Operating Grants

Includes the NSW Rural Fire Service contribution towards bushfire operations. This amount is determined by Council's annual submission to the NSW Rural Fire Service.

Operating Expenses

Contributions to Bushfire Brigades

Consists of:

Contribution to NSW Fire Brigade - Annual contribution to the NSW Fire Brigade, which co-ordinates all urban fire brigade operations. This item is not funded by any off-setting grants.

Contribution to Rural Fire Fighting Fund - Annual contribution to the Fund, which co-ordinates all rural fire brigade operations. This item represents 13.3% of the estimated operating costs, capital costs and a bushfire services administration charge for the Ballina Rural Fire District.

Fire Control Expenses

Includes various operating expenses that are required to co-ordinate and operate Council's rural fire operations. Major costs include vehicles maintenance, insurance, fuel, bush fire management plans and management co-ordination fee to Byron Council.

RURAL FIRE SERVICE

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
181,900	172,300	200,100	OPERATING REVENUES													
			Operating Grants	194,000	(3)	200,000	3	205,100	210,400	215,800	221,300	226,900	232,700	238,600	244,700	251,000
181,900	172,300	200,100	Total Operating Revenues	194,000	(3)	200,000	3	205,100	210,400	215,800	221,300	226,900	232,700	238,600	244,700	251,000
			OPERATING EXPENSES													
50,600	52,500	53,500	Contribution to NSW Fire Brigades	55,400	4	56,000	1	57,400	58,900	60,400	62,000	63,600	65,200	66,900	68,600	70,400
111,800	120,000	154,600	Contribution to Rural Fire Fighting Fund	159,000	3	163,000	3	167,100	171,300	175,600	180,000	184,500	189,200	194,000	198,900	203,900
83,000	80,500	88,100	Fire Control Expenses	109,500	24	108,200	(1)	111,300	114,500	117,700	120,900	124,300	127,800	131,400	135,000	138,700
32,100	77,000	56,500	Fire Control Expenses (Council Control)	99,700	76	103,600	4	106,400	109,300	112,200	115,200	118,200	121,400	124,600	127,900	131,400
			Non-Cash Expenses													
0	0	0	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
277,500	330,000	352,700	Total Operating Expenses	423,600	20	430,800	2	442,200	454,000	465,900	478,100	490,600	503,600	516,900	530,400	544,400
(95,600)	(157,700)	(152,600)	Operating Result - Surplus / (Deficit)	(229,600)	50	(230,800)	1	(237,100)	(243,600)	(250,100)	(256,800)	(263,700)	(270,900)	(278,300)	(285,700)	(293,400)
0	0	0	Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(95,600)	(157,700)	(152,600)	Cash Result - Surplus / (Deficit)	(229,600)	50	(230,800)	1	(237,100)	(243,600)	(250,100)	(256,800)	(263,700)	(270,900)	(278,300)	(285,700)	(293,400)
			Capital Movements													
0	0	0	Less Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
31,000	0	0	Less Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
21,600	19,000	0	Add Transfer from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Less Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0
(105,000)	(138,700)	(152,600)	Cash Result after Capital Movements	(229,600)	50	(230,800)	1	(237,100)	(243,600)	(250,100)	(256,800)	(263,700)	(270,900)	(278,300)	(285,700)	(293,400)

QUARRIES

Manager: Tony Partridge – “Manager - Support Operations”

Background

This program includes all revenues and expenses relevant to the quarries owned by Council, being Tuckombil and Stokers quarries. The sandpit located at the Ballina airport is currently not operational.

Budget Comments

Operating Revenues

Tuckombil and Stockers Quarries

Royalties received on mineral extracted.

Airport Sandpit

The future of this business is uncertain and no income has been forecast at this time.

Operating Expenses

Tuckombil Quarry

Includes a small amount for maintenance costs plus on-going remediation assessments.

Airport Sandpit

Some maintenance and environmental monitoring costs.

Capital Movements

Transfer to and from Reserves

Any surplus is transferred to reserve to fund future remediation costs; however Council also typically takes a transfer from this reserve each year, as a dividend, to assist in supporting the Council's General Fund operations. Council is also now taking a dividend to finance a repayment relating to a loan taken out for road works as part of the NSW State Government's Local Infrastructure Renewal Scheme (LIRS).

Cash Result after Capital Movements

Any cash surplus represents the net dividend to General Fund.

QUARRIES

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Fees and Charges													
251,800	324,100	69,100	Tuckombil and Stokers Quarries	64,900	(6)	66,400	2	68,100	69,900	71,700	73,600	75,500	77,500	79,500	81,500	83,600
0	0	0	Airport Sandpit	0	0	0	0	0	0	0	0	0	0	0	0	0
			Non-cash Items													
223,900	53,100	0	Remediation Provisions	0	0	0	0	0	0	0	0	0	0	0	0	0
475,700	377,200	69,100	Total Operating Revenues	64,900	(6)	66,400	2	68,100	69,900	71,700	73,600	75,500	77,500	79,500	81,500	83,600
			OPERATING EXPENSES													
			Tuckombil Quarry													
4,300	300	3,000	Buildings Maintenance	2,300	(23)	2,400	4	2,500	2,600	2,700	2,800	2,900	3,000	3,100	3,200	3,300
1,700	800	28,100	Operating Costs	19,100	(32)	19,600	3	20,200	20,800	21,400	22,000	22,700	23,400	24,100	24,800	25,500
121,900	32,600	19,900	Expansion Feasibility and Approvals	261,100	1,212	20,000	(92)	20,500	21,100	21,700	22,300	22,900	23,500	24,100	24,800	25,500
36,000	51,000	34,000	Indirect Expenses - Overheads	0	(100)	0	0	0	0	0	0	0	0	0	0	0
			Stokers Quarry													
0	0	0	Stage 1 Rectification Works	250,000	100	0	(100)	0	0	0	0	0	0	0	0	0
			Other Resources													
11,500	5,900	5,200	Airport Sandpit	5,100	(2)	3,000	(41)	3,200	3,400	3,600	3,800	4,000	4,200	4,400	4,600	4,800
0	60,300	10,600	North Creek Dredging	105,000	891	0	(100)	0	0	0	0	0	0	0	0	0
0	0	16,000	Ballina Bar and Sand Nourishment	10,200	(36)	0	(100)	0	0	0	0	0	0	0	0	0
			Non-Cash Expenses													
43,000	28,000	20,100	Unwinding Interest Free Loan	47,200	135	19,200	(59)	19,900	20,600	21,400	22,100	22,900	23,800	24,700	25,600	25,600
9,400	9,500	9,600	Depreciation - Quarries	10,300	7	10,200	(1)	10,500	10,800	11,100	11,400	11,700	12,000	12,300	12,600	12,900
227,800	188,400	146,500	Total Operating Expenses	710,300	385	74,400	(90)	76,800	79,300	81,900	84,400	87,100	89,900	92,700	95,600	97,600
247,900	188,800	(77,400)	Operating Result - Surplus / (Deficit)	(645,400)	734	(8,000)	(99)	(8,700)	(9,400)	(10,200)	(10,800)	(11,600)	(12,400)	(13,200)	(14,100)	(14,000)
(223,900)	(53,100)	0	Add Back Remediation	0	0	0	0	0	0	0	0	0	0	0	0	0
43,000	28,000	20,100	Add Back Unwinding	47,200	135	19,200	(59)	19,900	20,600	21,400	22,100	22,900	23,800	24,700	25,600	25,600
9,400	9,500	9,600	Add Back Depreciation	10,300	7	10,200	(1)	10,500	10,800	11,100	11,400	11,700	12,000	12,300	12,600	12,900
76,400	173,200	(47,700)	Cash Result - Surplus / (Deficit)	(587,900)	1,132	21,400	(104)	21,700	22,000	22,300	22,700	23,000	23,400	23,800	24,100	24,500
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
76,400	265,900	0	Less Transfer to Reserves	0	0	21,400	100	21,700	22,000	22,300	22,700	23,000	23,400	23,800	24,100	24,500
250,000	192,700	247,700	Add Transfer from Reserves	587,900	137	0	(100)	0	0	0	0	0	0	0	0	0
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	4,200	Less Capital Expenditure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
250,000	100,000	195,800	Cash Result after Capital Movements	0	(100)	0	0	0	0	0	0	0	0	0	0	0

LANDFILL AND RESOURCE MANAGEMENT

Manager: *Cheyne Willebrands – “Manager Open Spaces and Resource Recovery”*

Background

This program includes all revenues and expenses related to the management of non-domestic waste collection services (i.e. businesses) and the operation of Council's waste disposal facilities (landfill sites).

Budget Comments

Operating Revenues

Annual Charges Annual charges for commercial (non residential) waste collection services and an annual waste charge for all residential properties to finance the operations of the Council landfill.

Fees – Self Haul Represents gate charges for users of the Council landfill, including Council internal use.

Contributions Typically represents income reimbursed to Council from the State Government waste levy.

Sundry Fees Sale of waste bins and miscellaneous items.

Operating Expenses

Waste Administration Includes salaries and office expenses related to the operation of the waste facility along with an internal charge for Council overheads.

Internal Fees Represents gate charges for Council internal use of the landfill.

Waste Received Costs related to the operation of the weighbridge and transfer stations.

Waste Collection and Recycling Staff wages and plant hire related to collection of waste from business and non-rateable properties, along with the management of recyclates.

Waste Disposal Landfill operating expenses - Various operating expenses including wages, plant hire and materials. Also includes the State Government levy on waste collected, transport of construction and demolition off site and transfer of green waste off site.

Capital Movements

Loan Principal Repayments Relating to loan borrowings for the Council waste disposal facility. These loans were taken out to finance the remediation of former waste cells and the opening of new waste cells.

Transfer to or from Reserves Any surplus is transferred to reserves to finance future remediation works. Any capital works are funded by a transfer from reserves.

Capital Expenditure Refer to Part C of this document for further information.

LANDFILL AND RESOURCE MANAGEMENT																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Fees and Charges													
501,900	515,600	539,100	Annual Charges - Commercial Properties	558,000	4	578,000	4	592,000	606,000	621,000	637,000	653,000	670,000	687,000	704,000	722,000
1,199,900	1,267,600	1,276,800	Annual Charges - Residential Properties	0	(100)	0	0	0	0	0	0	0	0	0	0	0
10,000	15,100	9,600	Bulk Waste Collection Service	0	(100)	0	0	0	0	0	0	0	0	0	0	0
1,262,500	774,300	572,300	Fees - Self Haul General	611,000	7	672,000	10	689,000	706,000	724,000	742,000	761,000	780,000	800,000	820,000	841,000
683,600	714,900	636,800	Fees - Self Haul Inert	692,000	9	700,000	1	718,000	736,000	754,000	773,000	792,000	812,000	832,000	853,000	874,000
125,400	326,200	124,800	Contributions and Grants	82,000	(34)	33,000	(60)	34,000	35,000	36,000	37,000	38,000	39,000	40,000	41,000	42,000
85,400	106,100	107,700	Interest On Investments	72,000	(33)	135,000	88	0	6,000	12,000	19,000	26,000	33,000	1,000	7,000	14,000
89,600	124,700	83,300	Sundry Fees	76,000	(9)	63,000	(17)	64,000	65,000	66,000	67,000	68,000	69,000	70,000	71,000	72,000
3,958,300	3,844,500	3,350,400	Total Operating Revenues	2,091,000	(38)	2,181,000	4	2,097,000	2,154,000	2,213,000	2,275,000	2,338,000	2,403,000	2,430,000	2,496,000	2,565,000
			OPERATING EXPENSES													
			Waste Administration													
400,800	430,500	589,700	Administration	472,500	(20)	395,000	(16)	382,000	390,000	398,000	407,000	416,000	425,000	434,000	443,000	452,000
562,000	555,000	644,400	Internal Overheads	531,000	(18)	531,000	0	544,000	558,000	572,000	586,000	601,000	616,000	631,000	647,000	663,000
208,300	154,000	56,000	Interest on Loans	10,400	(81)	0	(100)	0	0	0	0	0	0	0	0	0
			Waste - Internal Fees and Charges													
(982,400)	(957,400)	(1,000,200)	Fees - Council Recyclables (DWM)	(1,003,000)	0	(1,231,000)	23	(1,262,000)	(1,294,000)	(1,326,000)	(1,359,000)	(1,393,000)	(1,428,000)	(1,464,000)	(1,501,000)	(1,539,000)
(314,900)	(465,700)	(466,400)	Fees - Self Haul Council (Works)	(430,000)	(8)	(452,000)	5	(463,000)	(475,000)	(487,000)	(499,000)	(511,000)	(524,000)	(537,000)	(550,000)	(564,000)
(1,992,400)	(1,831,900)	(1,865,600)	Fees - Self Haul Council (DWM)	(1,929,900)	3	(2,171,000)	12	(2,225,000)	(2,281,000)	(2,338,000)	(2,396,000)	(2,456,000)	(2,517,000)	(2,580,000)	(2,645,000)	(2,711,000)
			Waste Received													
206,600	172,600	181,200	Weighbridge Operation	205,000	13	206,000	0	211,000	216,000	221,000	227,000	233,000	239,000	245,000	251,000	257,000
189,800	199,700	190,200	Transfer Station Operations	191,000	0	196,000	3	201,000	206,000	211,000	216,000	221,000	227,000	233,000	239,000	245,000
			Waste Collection and Recycling													
173,800	191,800	196,600	Collection Kerbside	198,000	1	202,000	2	207,000	213,000	219,000	225,000	231,000	237,000	243,000	249,000	255,000
81,600	91,200	97,700	Collection Other	95,000	(3)	96,000	1	98,000	100,000	102,000	104,000	106,000	109,000	112,000	115,000	118,000
123,500	61,500	71,400	Waste Bailing Facility and Recycling	71,000	(1)	70,000	(1)	72,000	74,000	76,000	78,000	80,000	82,000	84,000	86,000	88,000
			Waste Disposal													
355,600	339,500	464,100	Solid Waste Landfill Operations	453,200	(2)	384,000	(15)	392,000	400,000	408,000	417,000	426,000	435,000	444,000	453,000	462,000
7,600	1,400	0	Transfer - Organics	0	0	0	0	0	0	0	0	0	0	0	0	0
1,021,300	856,100	868,500	Transfer - Mixed Waste	873,000	1	1,050,000	20	1,276,000	1,308,000	1,341,000	1,375,000	1,409,000	1,444,000	1,480,000	1,517,000	1,555,000
301,500	316,000	490,900	Transfer - Inert Waste	363,000	(26)	465,000	28	602,000	617,000	632,000	648,000	664,000	681,000	698,000	715,000	733,000
277,800	137,200	141,100	Transfer - Recyclables	133,000	(6)	795,000	498	815,000	835,000	856,000	877,000	899,000	921,000	944,000	968,000	992,000
146,500	120,000	127,400	Transfer Preparation - Mixed Waste	162,000	27	145,000	(10)	149,000	153,000	157,000	161,000	165,000	169,000	173,000	177,000	181,000
61,400	63,600	78,200	Transfer Preparation - Inert Waste	82,000	5	80,000	(2)	82,000	84,000	86,000	88,000	90,000	92,000	94,000	96,000	98,000
55,800	54,300	72,900	Transfer Preparation - Recyclables	70,000	(4)	80,000	14	82,000	84,000	86,000	88,000	90,000	92,000	94,000	96,000	98,000
174,600	375,200	94,300	State Government Levy	218,000	131	223,000	2	229,000	235,000	241,000	247,000	253,000	259,000	265,000	272,000	279,000
160,900	487,300	214,500	Disposal	268,100	25	255,000	(5)	261,000	267,000	273,000	280,000	287,000	294,000	301,000	308,000	316,000
1,100	1,700	2,700	Special Rubbish Clean-ups	3,000	11	3,000	0	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
38,600	131,600	31,000	Reuse Organics, Soil and Concrete	76,000	145	42,000	(45)	43,000	44,000	45,000	46,000	47,000	48,000	49,000	50,000	51,000
74,800	(85,600)	20,900	Investigations, Leachate and Remediation	37,000	77	33,000	(11)	34,000	35,000	36,000	37,000	38,000	39,000	40,000	41,000	42,000
0	791,700	0	Other	0	0	0	0	0	0	0	0	0	0	0	0	0
			Non-Cash Expenses													
1,081,300	1,071,900	898,300	Depreciation	1,126,100	25	910,000	(19)	928,200	946,800	965,800	985,200	1,005,000	1,025,100	1,045,700	1,066,700	1,088,100
65,300	53,200	40,500	Unwinding Remediation PV	0	(100)	0	0	0	0	0	0	0	0	0	0	0
131,200	122,400	122,400	Remediation Depreciation	137,700	13	140,000	2	142,800	145,700	148,700	151,700	154,800	157,900	161,100	164,400	167,700
2,612,000	3,438,800	2,362,700	Total Operating Expenses	2,413,100	2	2,447,000	1	2,804,000	2,864,500	2,926,500	2,992,900	3,058,800	3,126,000	3,192,800	3,261,100	3,329,800
1,346,300	405,700	987,700	Operating Result - Surplus / (Deficit)	(322,100)	(133)	(266,000)	(17)	(707,000)	(710,500)	(713,500)	(717,900)	(720,800)	(723,000)	(762,800)	(765,100)	(764,800)
1,277,800	1,882,900	1,061,200	Add Back: Depreciation	1,263,800	19	1,050,000	(17)	1,071,000	1,092,500	1,114,500	1,136,900	1,159,800	1,183,000	1,206,800	1,231,100	1,255,800
2,624,100	2,288,600	2,048,900	Cash Result - Surplus / (Deficit)	941,700	(54)	784,000	(17)	364,000	382,000	401,000	419,000	439,000	460,000	444,000	466,000	491,000
			Capital Movements													
1,135,100	1,205,600	1,111,500	Less Loan Principal Repayments	193,900	(83)	0	(100)	0	0	0	0	0	0	0	0	0
1,651,000	2,065,900	1,003,000	Less Transfer to Reserves	807,500	(19)	805,000	(0)	364,000	382,000	401,000	419,000	439,000	460,000	444,000	466,000	491,000
257,300	1,459,400	65,600	Add Transfer from Reserves	216,700	230	321,000	48	300,000	476,300	142,000	147,000	152,000	1,742,000	187,400	194,000	201,000
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
95,300	476,500	0	Less Capital Expenditure	157,000	100	300,000	91	300,000	476,300	142,000	147,000	152,000	1,742,000	187,400	194,000	201,000
0	0	0	Cash Result after Capital Movements	0	0	0	0	0	0	0	0	0	0	0	0	0

DOMESTIC WASTE MANAGEMENT

Manager: *Cheyne Willebrands – “Manager Open Spaces and Resource Recovery”*

Background

This program represents the kerb side collection services for domestic (residential) properties.

Budget Comments

Operating Revenues

Domestic Waste Management This represents income from Council's annual charge to all residential properties for kerb-side waste collection services.

Pensioner Abandonments In accordance with Section 575 of the Local Government Act (1993), eligible pensioners are entitled to a 50% rebate on their general, domestic waste, water and sewerage rates, up to a maximum as determined by the State Government. This cost to Council is partially offset by a subsidy from the State Government. Refer to pensioner subsidy.

Vacant Property Charges Council is entitled to charge vacant properties a domestic waste collection charge even though the property may not be receiving the service. This charge can only be raised if the property is within the defined scavenging area.

Operating Expenses

Administration Includes salaries and office expenses related to the operation of the domestic waste management program.

North East Waste Membership Council's contribution to the North East Waste group.

Waste Trucks - Internal Charges Represents gate charges for Council internal use of the landfill.

Overheads Internal charge for Council overheads.

Collection Includes wages, plant hire, contractor payments and materials related to collection of waste (green waste, recycling and generate waste bins) from residential properties.

Capital Movements

Loan Principal Repayments Repayments relating to loan borrowings for plant and equipment relating to the domestic waste management function.

Transfer to Reserves Represents the operating surplus less principal repayments.

Transfer from Reserves Any transfer from the reserve is used to finance Capital Expenditure planned for the year.

Capital Expenditure Refer to Part C of this document for further information on any planned Capital Expenditure.

Cash Result - Surplus / (Deficit)

In accordance with the Local Government Act (1993), any income and expenses relating to domestic waste management must be treated as an “externally restricted reserve”. Therefore any surplus or deficit on the domestic operations, as against the non-domestic collections is transferred to or from the “Domestic Waste Management” reserve. The program must have a zero cash result after capital movements.

DOMESTIC WASTE MANAGEMENT																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
OPERATING REVENUES																
5,919,100	6,134,600	6,360,800	Domestic Waste Mgmt Annual Charges	6,560,500	3	6,725,000	3	6,893,100	7,065,400	7,242,000	7,423,100	7,608,700	7,798,900	7,993,900	8,193,700	8,398,500
(276,000)	(276,500)	(273,000)	Pensioner Abandonments	(253,000)	(7)	(254,000)	0	(256,000)	(258,000)	(260,000)	(262,000)	(264,000)	(266,000)	(268,000)	(270,000)	(272,000)
21,100	21,700	22,300	Vacant Property Annual Charges	19,000	(15)	19,000	0	19,500	20,000	20,500	21,000	21,500	22,000	22,600	23,200	23,800
151,800	152,100	150,200	State Government - Pensioner Subsidy	139,300	(7)	119,000	(15)	120,000	121,000	122,000	123,000	124,000	125,000	126,000	127,000	128,000
49,100	47,600	47,800	Interest on Investments	57,000	19	62,000	9	67,000	30,000	34,000	39,000	44,000	50,000	55,000	55,000	0
0	0	0	Gain / (Loss) on Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
5,865,100	6,079,500	6,308,100		6,522,800	3	6,671,000	2	6,843,600	6,978,400	7,158,500	7,344,100	7,534,200	7,729,900	7,929,500	8,128,900	8,278,300
OPERATING EXPENSES																
Administration																
181,500	204,900	206,100	Salaries and Oncosts	222,000	8	228,000	3	233,000	238,000	243,000	248,000	253,000	258,000	264,000	270,000	276,000
45,400	38,100	38,200	North East Waste Membership	39,000	2	40,000	3	41,000	42,000	43,000	44,000	45,000	46,000	47,000	48,000	49,000
619,000	630,000	637,000	Indirect Expenses - Overheads	688,000	8	709,000	3	727,000	745,000	764,000	783,000	803,000	823,000	844,000	865,000	887,000
(530,500)	(618,900)	(640,200)	Waste Trucks - Internal Charges	(630,000)	(2)	(644,000)	2	(660,000)	(677,000)	(694,000)	(711,000)	(729,000)	(747,000)	(766,000)	(785,000)	(805,000)
10,300	2,900	17,500	Promotion and Education	3,000	(83)	3,000	0	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Debt Servicing																
18,200	8,000	0	Interest on Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
Collection																
451,100	514,700	517,100	Collection Kerbside - Mixed Waste	532,000	3	615,000	16	630,000	646,000	663,000	680,000	697,000	714,000	732,000	750,000	769,000
1,146,300	1,244,400	1,231,700	Collection Kerbside - Organics	1,180,000	(4)	1,191,000	1	1,221,000	1,252,000	1,283,000	1,315,000	1,348,000	1,382,000	1,417,000	1,452,000	1,488,000
1,992,400	1,832,300	1,865,600	Collection Kerbside - Disposal Fees	1,929,900	3	2,171,000	12	2,225,000	2,281,000	2,338,000	2,396,000	2,456,000	2,517,000	2,580,000	2,645,000	2,711,000
334,500	497,700	518,800	Collection Kerbside - Recycling	502,700	(3)	402,000	(20)	412,000	422,000	433,000	444,000	455,000	466,000	478,000	490,000	502,000
982,400	960,800	1,002,700	Collection Kerbside - Recycling Disposal	1,003,000	0	1,231,000	23	1,262,000	1,294,000	1,326,000	1,359,000	1,393,000	1,428,000	1,464,000	1,501,000	1,539,000
47,600	48,800	51,400	Collection Kerbside - Bin Maintenance/Purch	43,000	(16)	113,000	163	116,000	119,000	122,000	125,000	128,000	131,000	134,000	137,000	140,000
389,700	375,900	383,700	Waste Trucks - Operating Expenses	401,000	5	410,000	2	420,000	431,000	442,000	453,000	464,000	476,000	488,000	500,000	513,000
Non-Cash Expenses																
177,200	177,200	177,200	Depreciation	180,600	2	180,000	(0)	183,600	187,300	191,100	195,000	198,900	202,900	207,000	211,200	215,500
5,865,100	5,916,800	6,006,800	Total Operating Expenses	6,094,200	1	6,649,000	9	6,813,600	6,983,300	7,157,100	7,334,000	7,514,900	7,699,900	7,892,000	8,087,200	8,287,500
0	162,700	301,300	Operating Result - Surplus / (Deficit)	428,600	42	22,000	(95)	30,000	(4,900)	1,400	10,100	19,300	30,000	37,500	41,700	(9,200)
177,200	177,200	177,200	Add Back Depreciation	180,600	2	180,000	(0)	183,600	187,300	191,100	195,000	198,900	202,900	207,000	211,200	215,500
177,200	339,900	478,500	Cash Result - Surplus / (Deficit)	609,200	27	202,000	(67)	213,600	182,400	192,500	205,100	218,200	232,900	244,500	252,900	206,300
Capital Movements																
152,500	162,600	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
25,600	339,900	478,500	Less Transfer to Reserves	609,200	27	202,000	(67)	213,600	182,400	192,500	205,100	218,200	232,900	244,500	252,900	206,300
900	541,900	0	Add Transfer from Reserves	0	0	0	0	1,700,000	0	0	0	0	0	2,000,000	0	0
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
0	379,300	0	Less Capital Expenditure	0	0	0	0	1,700,000	0	0	0	0	0	2,000,000	0	0
0	0	0	Cash Result after Capital Movements	0	0	0	0	0	0	0	0	0	0	0	0	0

CIVIL SERVICES GROUP - SUMMARY (WATER AND WASTEWATER)

Manager: John Truman - "Group Manager – Civil Services"

Budget Comments

The next section of the document provides details of the programs under the direct control of the Group Manager – Civil Services that relate to the Water and Wastewater activities of Council. The opposite page provides a summary of each of those programs.

The programs include:

Water Operations

Revenue and expenses related to the provision of water supply services to the shire.

Wastewater Operations

Revenue and expenses related to the provision of wastewater services to the shire.

CIVIL SERVICES GROUP - SUMMARY (WATER AND WASTEWATER)

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
10,892,500	11,199,100	12,409,800	Water Operations	12,008,400	(3)	12,378,500	3	12,723,700	12,991,700	13,249,400	13,487,500	13,772,500	14,066,400	14,380,400	14,791,700	15,215,000
15,355,900	16,349,100	17,887,500	Wastewater Operations	18,297,400	2	18,639,600	2	19,115,500	19,505,500	20,033,500	20,538,700	21,033,800	21,613,900	22,181,800	22,852,900	23,554,200
26,248,400	27,548,200	30,297,300	Total Operating Revenues	30,305,800	0	31,018,100	2	31,839,200	32,497,200	33,282,900	34,026,200	34,806,300	35,680,300	36,562,200	37,644,600	38,769,200
			OPERATING EXPENSES													
10,817,000	10,849,900	11,181,300	Water Operations	11,118,400	(1)	11,263,500	1	11,581,800	11,826,300	12,133,300	12,417,200	12,768,900	13,037,500	13,358,500	13,707,400	14,025,100
28,747,200	17,297,900	18,290,700	Wastewater Operations	17,507,300	(4)	17,299,100	(1)	17,435,200	17,493,800	17,641,800	17,778,400	17,980,100	18,094,500	18,196,800	18,388,300	18,547,400
39,564,200	28,147,800	29,472,000	Total Operating Expenses	28,625,700	(3)	28,562,600	(0)	29,017,000	29,320,100	29,775,100	30,195,600	30,749,000	31,132,000	31,555,300	32,095,700	32,572,500
(13,315,800)	(599,600)	825,300	Operating Result - Surplus / (Deficit)	1,680,100	104	2,455,500	46	2,822,200	3,177,100	3,507,800	3,830,600	4,057,300	4,548,300	5,006,900	5,548,900	6,196,700
3,793,000	5,030,800	5,191,100	Add Back Depreciation	5,155,000	(1)	5,259,000	2	5,364,200	5,472,000	5,581,300	5,693,200	5,806,700	5,922,800	6,041,600	6,162,000	6,285,000
12,237,400	74,800	416,400	Add Back Loss on Sale of Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
349,200	301,100	249,300	Add Back Unwinding Interest Free Loans	194,000	(22)	134,000	(31)	69,000	0	0	0	0	0	0	0	0
3,063,800	4,807,100	6,682,100	Cash Result - Surplus / (Deficit)	7,029,100	5	7,848,500	12	8,255,400	8,649,100	9,089,100	9,523,800	9,864,000	10,471,100	11,048,500	11,710,900	12,481,700
			Capital Movements													
2,187,900	2,793,300	2,957,900	Less Loan Principal Repayments	3,095,600		3,134,000		3,280,300	2,453,500	2,654,100	2,844,100	3,037,000	3,235,000	3,430,000	3,627,000	3,825,000
782,500	637,500	1,932,900	Less Transfer to Reserves	0		728,000		0	2,351,100	0	1,109,500	3,234,200	631,700	4,261,900	5,095,200	5,596,000
5,039,300	2,011,000	808,700	Add Transfer from Reserves	2,317,300		3,071,400		986,600	0	1,951,100	454,900	1,073,000	715,000	0	0	0
2,063,400	361,000	1,145,800	Add Capital Income Applied	6,032,400		1,100,000		6,689,000	4,167,000	2,709,000	3,646,000	1,033,500	2,428,000	0	0	0
7,142,100	3,694,300	3,691,800	Less Capital Expenditure	12,229,200		8,103,900		12,596,700	7,957,500	11,041,100	9,617,100	5,645,300	9,693,400	3,302,600	2,934,700	3,006,700
54,000	54,000	54,000	Cash Result after Capital Movements	54,000	0	54,000	0	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000

WATER OPERATIONS

Manager: Bridget Walker - "Manager - Water and Wastewater"

Background

This program details the revenue raised to finance the water programs and management and operational expenses associated with the delivery of those programs.

Budget Comments

Operating Revenues

Annual Charges This item represents the fixed charge component of Council's water billing system.

User Charges These items represent the consumption component of Council's water billing system less estimated pensioner abandonment's. This cost is partly offset by the pensioner subsidy, mentioned below.

Operating Grants In accordance with Section 575 of the Local Government Act (1993), eligible pensioners are entitled to a 50% rebate on their rates, up to a maximum as determined by the State Government. This cost to Council is partially offset by a 50% subsidy from the State Government.

Other Revenues Relates to sundry water items for example water connections, extraordinary repairs.

Interest Interest generated on surplus water funds and unexpended grants and contributions.

Operating Expenses

Engineering Management Relates to salaries for engineering and administration staff. A total of 57 days are spread between water and wastewater, with one staff member also shared with waste.

Administration and Customer Service Includes administration expenses such as payroll tax, postage and printing and staff training.

Purchase of Water, Reservoirs, Water Treatment Plants, Mains etc Includes wages, plant hire and materials related to the operation of these items for the water program.

Capital Movements

Transfer to or from Reserves As the working capital for the Water Fund is believed to be at a satisfactory level, any surplus or deficit cash result is transferred to or from reserves. This item is more clearly shown in the cash reconciliation for Water Fund outlined in Part A of this document.

Capital Expenditure Refer to Part C of this document for further information.

Cash Result - Surplus / (Deficit) In accordance with the Local Government Act (1993), any income and expenses relating to the water fund must be treated as a separate fund. Therefore any surplus or deficit on this program is transferred to or from the "Water Fund". The only exception to this rule is compulsory and non compulsory dividends that may be paid to General Fund. These dividends are subject to guidelines set by the Department of Primary Industries Water.

WATER OPERATIONS																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
3,092,600	3,226,000	3,371,900	Annual Charges	3,474,500	3	3,560,000	2	3,654,500	3,751,300	3,850,000	3,951,700	4,056,100	4,163,500	4,272,900	4,386,300	4,501,700
6,432,000	6,654,300	7,771,200	User Charges	7,185,200	(8)	7,350,500	2	7,534,100	7,722,700	7,915,300	8,113,900	8,316,500	8,524,100	8,737,800	8,956,500	9,180,200
797,900	796,400	762,900	Fees and Fines	835,900	10	855,000	2	876,600	898,800	921,600	944,900	968,800	993,200	1,018,400	1,044,100	1,070,500
152,600	157,400	159,900	Operating Grants	144,000	(10)	144,700	0	145,500	146,500	147,700	148,900	149,700	150,500	151,400	152,200	153,000
417,400	339,000	343,900	Interest	368,800	7	468,300	27	513,000	472,400	414,800	328,100	281,400	235,100	199,900	252,600	309,600
0	26,000	0	Gain on Disposal of Plant and Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
10,892,500	11,199,100	12,409,800	Total Operating Revenues	12,008,400	(3)	12,378,500	3	12,723,700	12,991,700	13,249,400	13,487,500	13,772,500	14,066,400	14,380,400	14,791,700	15,215,000
			OPERATING EXPENSES													
			Direct Expenses													
337,700	355,600	360,000	Engineering Management	442,400	23	507,900	15	560,700	533,800	547,300	561,200	620,400	590,000	604,900	620,200	636,000
350,100	415,700	446,700	Administration and Customer Service	402,600	(10)	401,000	(0)	412,000	423,100	449,600	446,300	458,300	470,500	482,900	515,700	509,000
176,900	150,000	294,800	Contribution to Works and BBRC	41,900	(86)	42,900	2	44,000	45,100	46,300	47,500	48,700	50,000	51,300	52,600	54,000
17,700	10,700	11,300	Miscellaneous	12,000	6	12,300	3	12,700	13,100	13,500	13,900	14,300	14,700	15,100	15,500	15,900
5,720,300	5,703,100	5,886,500	Purchase of Water	5,977,700	2	5,943,700	(1)	6,092,400	6,244,800	6,401,000	6,561,200	6,725,400	6,893,600	7,066,000	7,242,700	7,423,800
10,600	10,700	11,600	Pumping Stations - Operations	15,000	29	15,000	0	16,000	17,000	18,100	19,200	20,300	21,400	22,500	23,600	24,700
47,500	34,400	37,600	Pumping Stations - Energy Costs	45,500	21	50,200	10	52,000	53,800	55,600	57,500	59,400	61,400	63,400	65,400	67,500
77,800	55,700	66,800	Reservoirs - Operations and Maintenance	60,000	(10)	70,000	17	71,800	73,700	75,600	77,600	79,700	81,800	83,900	86,000	88,300
129,500	111,800	134,900	Water Treatment Plants - Operations	149,000	10	152,500	2	156,700	160,900	165,200	169,500	174,100	178,800	183,500	188,300	193,300
38,700	30,600	42,000	Water Treatment Plants - Maintenance	37,500	(11)	38,100	2	39,200	40,300	41,400	42,600	43,800	45,000	46,300	47,600	48,900
172,900	83,200	49,300	Mains - Operations	70,000	42	60,000	(14)	61,600	63,300	65,000	66,800	68,600	70,400	72,200	74,200	76,300
446,600	364,500	397,400	Mains - Maintenance	450,000	13	450,000	0	461,300	472,900	484,800	497,000	509,600	522,400	535,500	549,000	562,800
343,800	345,100	376,400	Water Connections - Maintenance	320,000	(15)	320,000	0	328,000	336,200	344,700	353,400	362,300	371,400	380,700	390,300	400,100
232,600	247,000	223,900	Water Quality Testing, Reading and Other	234,800	5	241,200	3	247,700	254,000	260,700	267,300	274,400	281,400	288,800	296,200	304,000
55,000	67,900	62,500	Telemetry and Plant Maintenance	98,000	57	101,000	3	103,600	106,300	109,100	111,900	114,800	117,800	120,800	123,900	127,100
			Indirect Expenses - Overheads													
1,160,000	1,301,000	1,319,000	Overheads Distributed	1,382,000	5	1,449,700	5	1,485,900	1,523,000	1,561,100	1,600,100	1,640,100	1,681,100	1,723,100	1,766,200	1,810,400
			Debt Servicing													
0	0	0	Interest On Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
			Non-cash Expenses													
1,478,700	1,498,900	1,460,600	Depreciation	1,380,000	(6)	1,408,000	2	1,436,200	1,465,000	1,494,300	1,524,200	1,554,700	1,585,800	1,617,600	1,650,000	1,683,000
20,600	64,000	0	Loss on Disposal of Infrastructure	0	0	0	0	0	0	0	0	0	0	0	0	0
10,817,000	10,849,900	11,181,300	Total Operating Expenses	11,118,400	(1)	11,263,500	1	11,581,800	11,826,300	12,133,300	12,417,200	12,768,900	13,037,500	13,358,500	13,707,400	14,025,100
75,500	349,200	1,228,500	Operating Result - Surplus / (Deficit)	890,000	(28)	1,115,000	25	1,141,900	1,165,400	1,116,100	1,070,300	1,003,600	1,028,900	1,021,900	1,084,300	1,189,900
1,478,700	1,498,900	1,460,600	Add Back Depreciation	1,380,000	(6)	1,408,000	2	1,436,200	1,465,000	1,494,300	1,524,200	1,554,700	1,585,800	1,617,600	1,650,000	1,683,000
20,600	64,000	0	Add Back Loss on Infrastructure Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0
1,574,800	1,912,100	2,689,100	Cash Result - Surplus / (Deficit)	2,270,000	(16)	2,523,000	11	2,578,100	2,630,400	2,610,400	2,594,500	2,558,300	2,614,700	2,639,500	2,734,300	2,872,900
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
782,500	637,500	1,932,900	Less Transfer to Reserves	0	728,000	0	444,300	0	1,109,500	0	631,700	788,900	896,300	962,900	0	0
0	0	0	Add Transfer from Reserves	882,100	0	736,900	0	1,596,600	0	1,073,000	0	0	0	0	0	0
2,063,400	186,400	409,300	Add Capital Income Applied	681,000	1,100,000	1,119,000	2,827,000	1,663,000	3,211,000	1,033,500	2,428,000	0	0	0	0	0
2,821,700	1,427,000	1,131,500	Less Capital Expenditure	3,799,100	2,861,000	4,400,000	4,979,100	5,836,000	4,662,000	4,630,800	4,377,000	1,816,600	1,804,000	1,876,000	0	0
34,000	34,000	34,000	Cash Result after Capital Movements	34,000	0	34,000	0	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000

WASTEWATER OPERATIONS

Manager: Bridget Walker - "Manager - Water and Wastewater"

Background

This program details the revenue raised to finance the wastewater programs, management expenses and expenses associated with the delivery of wastewater services to the local government area.

Budget Comments

Annual Charges This item represents the annual charge raised by Council less estimated pensioner abandonment's. This cost is partly offset by the pensioner subsidy from the State Government.

User Charges Major income item relates to trade waste charges.

Operating Grants In accordance with Section 575 of the Local Government Act (1993), eligible pensioners are entitled to a 50% rebate on their rates, up to a maximum determined by the State government. This cost to Council is partially offset by a 50% subsidy from the State Government.

Regulatory Fees and Fines Primarily relates to income for the sale of drainage diagrams.

Interest Includes interest on funds held by the Wastewater Fund.

Operating Expenses

Engineering Management Relates to salaries for engineering and administration staff. A total of 57 days are spread between water and wastewater, with one staff member also shared with waste.

Administration and Customer Service Includes administration expenses such as payroll tax, postage and printing and staff training.

Pumping Stations, Mains etc Includes wages, plant hire and materials related to the operation of these items for the wastewater program, along with wastewater reuse costs.

Capital Movements

Transfer to or from Reserves As the working capital for the Wastewater Fund is believed to be at a satisfactory level, any surplus or deficit cash result is transferred to or from reserves. This item is more clearly shown in the cash reconciliation for the Wastewater Fund outlined in Part A of this document.

Capital Income Represents loan funds utilised and capital grants for augmentation works. Refer to Part C of this document for further information.

Capital Expenditure Refer to Part C of this document for further information.

Cash Result - Surplus / (Deficit) In accordance with the Local Government Act (1993), any income and expenses relating to the wastewater fund must be treated as a separate fund. Therefore any surplus or deficit on this program is transferred to or from the "Wastewater Fund". The only exception to this rule is compulsory and non compulsory dividends that may be paid to General Fund. These dividends are subject to guidelines set by the Department of Primary Industries Water.

WASTEWATER OPERATIONS																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
13,005,500	14,087,200	15,398,000	Annual Charges	16,087,000	4	16,462,000	2	16,879,000	17,305,000	17,742,000	18,189,000	18,650,000	19,122,000	19,605,000	20,101,000	20,609,000
1,038,400	1,141,900	1,368,500	User Charges	1,351,000	(1)	1,382,000	2	1,416,700	1,452,500	1,489,400	1,526,700	1,565,000	1,604,400	1,645,000	1,686,700	1,728,600
151,700	156,600	159,100	Operating Grants	152,600	(4)	144,500	(5)	145,500	147,300	149,100	150,900	151,800	152,700	153,600	154,500	155,500
391,000	385,300	385,400	Fees and Fines	406,600	6	416,000	2	426,600	437,500	448,600	459,900	471,600	483,600	495,900	508,500	521,400
672,700	496,500	492,500	Interest	228,200	(54)	160,900	(29)	171,500	85,000	124,100	129,800	110,800	164,400	193,100	310,600	445,600
96,600	81,600	84,000	Other Revenues	72,000	(14)	74,200	3	76,200	78,200	80,300	82,400	84,600	86,800	89,200	91,600	94,100
15,355,900	16,349,100	17,887,500	Total Operating Revenues	18,297,400	2	18,639,600	2	19,115,500	19,505,500	20,033,500	20,538,700	21,033,800	21,613,900	22,181,800	22,852,900	23,554,200
			OPERATING EXPENSES													
			Direct Expenses													
439,900	383,500	410,900	Engineering Management	412,400	0	477,100	16	489,400	501,600	514,800	528,000	542,100	556,300	570,500	585,600	600,700
754,600	865,000	1,188,700	Administration and Customer Service	1,002,500	(16)	986,000	(2)	1,011,300	1,037,400	1,079,300	1,091,900	1,119,900	1,148,600	1,177,900	1,228,100	1,239,200
452,000	196,000	611,200	Contributions to Works and BBRC	42,000	(93)	43,000	2	44,100	45,300	46,500	47,700	48,900	50,200	51,500	52,800	54,200
27,100	23,800	30,300	Miscellaneous	69,000	128	30,000	(57)	70,900	31,800	32,700	33,600	34,500	35,500	36,500	37,500	38,500
1,304,800	1,032,900	950,800	Energy Costs	1,078,900	13	1,079,500	0	1,106,900	1,135,000	1,163,700	1,193,100	1,223,400	1,254,400	1,286,100	1,318,500	1,351,700
541,900	460,000	274,800	Mains - Maintenance	280,000	2	280,000	0	287,000	294,200	301,600	309,200	317,000	325,000	333,200	341,600	350,200
136,900	258,000	264,200	Pumping Stations - Operations	270,000	2	292,000	8	287,300	293,100	299,000	305,000	311,100	317,100	324,000	331,000	338,000
1,077,800	932,200	1,009,800	Pumping Stations - Maintenance	920,000	(9)	885,000	(4)	907,200	929,900	953,200	977,100	1,001,600	1,026,700	1,052,400	1,078,800	1,105,800
0	137,200	160,500	Camera and Jetting - Maintenance	202,500	26	200,000	(1)	205,000	210,200	215,500	220,900	226,500	232,200	238,100	244,100	250,300
1,633,700	1,364,100	1,169,100	Treatment Plants - Operations	1,235,100	6	1,264,000	2	1,296,100	1,329,000	1,362,900	1,397,600	1,433,200	1,469,500	1,506,800	1,545,100	1,584,200
138,100	98,500	66,900	Treatment Plants - Biosolids	90,000	35	92,000	2	94,300	96,700	99,200	101,700	104,300	107,000	109,700	112,500	115,400
424,700	1,038,300	1,145,600	Treatment Plants - Maintenance	1,055,300	(8)	1,079,500	2	1,106,700	1,134,600	1,163,100	1,192,400	1,222,400	1,253,100	1,284,800	1,317,200	1,350,300
9,000	44,100	67,300	Maintenance - Other	75,000	11	85,000	13	87,200	89,400	91,700	94,000	96,400	98,900	101,400	104,000	106,600
501,800	294,300	315,900	Operations - Other	405,200	28	409,500	1	420,300	431,400	442,700	454,400	466,300	478,400	490,800	503,900	517,300
0	80,000	79,200	Recycled Water - Mtce and Operations	250,500	216	230,000	(8)	235,900	242,000	248,200	254,600	261,200	267,800	274,600	281,600	288,900
			Indirect Expenses - Overheads													
1,777,000	1,888,000	1,950,000	Overheads Distributed	2,094,000	7	2,137,200	2	2,190,600	2,245,400	2,301,500	2,359,000	2,418,000	2,478,500	2,540,500	2,604,000	2,669,100
			Debt Servicing													
4,647,600	4,358,200	4,199,300	Interest on Loans	4,055,900	(3)	3,744,300	(8)	3,598,000	3,439,800	3,239,200	3,049,200	2,856,300	2,658,300	2,463,300	2,266,300	2,068,300
			Non-cash Expenses													
2,314,300	3,531,900	3,730,500	Depreciation	3,775,000	1	3,851,000	2	3,928,000	4,007,000	4,087,000	4,169,000	4,252,000	4,337,000	4,424,000	4,512,000	4,602,000
12,216,800	10,800	416,400	Loss on Disposal of Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
349,200	301,100	249,300	Unwinding Interest Free Loan	194,000	(22)	134,000	(31)	69,000	0	0	0	0	0	0	0	0
28,747,200	17,297,900	18,290,700	Total Operating Expenses	17,507,300	(4)	17,299,100	(1)	17,435,200	17,493,800	17,641,800	17,778,400	17,980,100	18,094,500	18,196,800	18,388,300	18,547,400
(13,391,300)	(948,800)	(403,200)	Operating Result - Surplus / (Deficit)	790,100	(296)	1,340,500	70	1,680,300	2,011,700	2,391,700	2,760,300	3,053,700	3,519,400	3,985,000	4,464,600	5,006,800
2,314,300	3,531,900	3,730,500	Add Back Depreciation	3,775,000	1	3,851,000	2	3,928,000	4,007,000	4,087,000	4,169,000	4,252,000	4,337,000	4,424,000	4,512,000	4,602,000
12,216,800	10,800	416,400	Add Back Loss on Infrastructure Disposal	0	(100)	0	0	0	0	0	0	0	0	0	0	0
349,200	301,100	249,300	Add Back Unwinding Interest Free Loan	194,000	(22)	134,000	(31)	69,000	0	0	0	0	0	0	0	0
1,489,000	2,895,000	3,993,000	Cash Result - Surplus / (Deficit)	4,759,100	19	5,325,500	12	5,677,300	6,018,700	6,478,700	6,929,300	7,305,700	7,856,400	8,409,000	8,976,600	9,608,800
			Capital Movements													
2,187,900	2,793,300	2,957,900	Less Loan Principal Repayments	3,095,600		3,134,000		3,280,300	2,453,500	2,654,100	2,844,100	3,037,000	3,235,000	3,430,000	3,627,000	3,825,000
0	0	0	Less Transfer to Reserves	0		0		0	1,906,800	0	0	3,234,200	0	3,473,000	4,198,900	4,633,100
5,039,300	2,011,000	808,700	Add Transfer from Reserves	1,435,200		3,071,400		249,700	0	354,500	454,900	0	715,000	0	0	0
0	174,600	736,500	Add Capital Income Applied	5,351,400		0		5,570,000	1,340,000	1,046,000	435,000	0	0	0	0	0
4,320,400	2,267,300	2,560,300	Less Capital Expenditure	8,430,100		5,242,900		8,196,700	2,978,400	5,205,100	4,955,100	1,014,500	5,316,400	1,486,000	1,130,700	1,130,700
20,000	20,000	20,000	Cash Result after Capital Movements	20,000	0	20,000	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000

GENERAL MANAGER'S GROUP - SUMMARY

Manager: Paul Hickey - "General Manager"

Budget Comments

The next section of the document provides details of the programs under the control of the General Manager. The opposite page provides a summary of each of those programs.

The General Manager's Group consists of the following programs:

Communications

Includes costs associated with the elected councillors and the General Manager's office, which includes the corporate communications function.

Financial Services

This program outlines the financial services such as creditors, debtors, statutory/management reporting, purchasing, rates and customer service.

Information Services

This program outlines the expenses associated with the provision of information services to Council. This includes computer equipment, software and geographical information services.

Human Resources and Risk Management

Costs associated with the human resource management function, payroll and risk management such as insurance premiums.

Property Management

Includes costs associated with Council's commercial property portfolio.

Ballina Byron Gateway Airport

Revenue and expenses associated with the operation of the airport.

GENERAL MANAGER'S GROUP - SUMMARY																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
OPERATING REVENUES																
17,400	46,800	21,100	Communications	22,000	4	15,000	(32)	15,400	16,000	16,600	17,200	17,800	18,400	19,100	19,800	20,500
203,900	274,000	260,200	Financial Services	225,800	(13)	231,000	2	238,000	243,600	249,300	255,100	260,800	266,700	272,800	279,000	285,400
22,370,900	23,415,400	27,343,300	Financial Services - General Purpose Revenues	26,276,700	(4)	27,632,400	5	29,192,900	30,079,400	30,993,700	31,936,600	32,843,600	33,776,900	34,737,300	35,725,500	36,742,400
17,600	3,100	231,100	Information Services	103,000	(55)	103,000	0	123,100	126,200	129,400	132,700	136,100	139,600	143,100	146,700	150,400
295,400	191,400	446,500	Human Resources and Risk Management	214,100	(52)	160,000	(25)	164,100	168,500	173,000	177,600	182,200	187,000	191,800	196,900	202,200
3,385,100	2,570,800	2,599,800	Property Management	2,631,800	1	2,547,800	(3)	2,590,200	2,660,600	2,711,600	2,751,000	2,814,700	2,880,700	2,947,800	3,018,400	3,082,600
4,709,700	5,111,900	5,780,100	Ballina Byron Gateway Airport	6,073,900	5	6,192,000	2	6,632,600	6,825,300	6,996,900	7,175,500	7,385,200	7,607,800	7,836,900	8,073,000	8,315,900
31,000,000	31,613,400	36,682,100	Total Operating Revenues	35,547,300	(3)	36,881,200	4	38,956,300	40,119,600	41,270,500	42,445,700	43,640,400	44,877,100	46,148,800	47,459,300	48,799,400
OPERATING EXPENSES																
1,838,600	1,997,600	2,392,300	Communications	2,341,800	(2)	2,346,700	0	2,411,200	2,747,600	2,545,200	2,605,100	2,666,300	3,031,000	2,793,300	2,836,000	2,879,900
(3,774,600)	(4,086,900)	(4,256,800)	Financial Services	(4,396,700)	3	(4,548,400)	3	(4,663,700)	(4,781,800)	(4,903,400)	(4,978,300)	(5,104,900)	(5,234,400)	(5,367,200)	(5,503,500)	(5,643,200)
1,913,000	2,049,200	2,375,000	Information Services	2,631,000	11	2,916,100	11	2,986,400	3,058,200	3,131,900	3,207,300	3,284,400	3,363,400	3,444,300	3,527,100	3,612,000
1,366,300	1,282,200	781,500	Human Resources and Risk Management	1,326,100	70	885,200	(33)	905,800	930,700	959,500	992,800	1,029,900	1,071,700	1,116,500	1,165,900	1,220,200
2,115,000	2,961,700	1,773,600	Property Management	2,532,200	43	1,556,900	(39)	1,596,800	1,637,900	1,679,800	1,657,200	1,699,300	1,742,500	1,786,500	1,831,800	1,878,600
4,362,900	4,513,400	4,957,900	Ballina Byron Gateway Airport	5,370,300	8	5,400,500	1	5,770,500	5,833,400	5,895,400	5,963,900	6,072,200	6,203,800	6,347,500	6,495,000	6,646,600
7,821,200	8,717,200	8,023,500	Total Operating Expenses	9,804,700	22	8,557,000	(13)	9,007,000	9,426,000	9,308,400	9,448,000	9,647,200	10,178,000	10,120,900	10,352,300	10,594,100
NET PROGRAM OPERATING RESULT																
(1,821,200)	(1,950,800)	(2,371,200)	Communications	(2,319,800)	(2)	(2,331,700)	1	(2,395,800)	(2,731,600)	(2,528,600)	(2,587,900)	(2,648,500)	(3,012,600)	(2,774,200)	(2,816,200)	(2,859,400)
26,349,400	27,776,300	31,860,300	Financial Services	30,899,200	(3)	32,411,800	5	34,094,600	35,104,800	36,146,400	37,170,000	38,209,300	39,278,000	40,377,300	41,508,000	42,671,000
(1,895,400)	(2,046,100)	(2,143,900)	Information Services	(2,528,000)	18	(2,813,100)	11	(2,863,300)	(2,932,000)	(3,002,500)	(3,074,600)	(3,148,300)	(3,223,800)	(3,301,200)	(3,380,400)	(3,461,600)
(1,070,900)	(1,090,800)	(335,000)	Human Resources and Risk Management	(1,112,000)	232	(725,200)	(35)	(741,700)	(762,200)	(786,500)	(815,200)	(847,700)	(884,700)	(924,700)	(969,000)	(1,018,000)
1,270,100	(390,900)	826,200	Property Management	99,600	(88)	990,900	895	993,400	1,022,700	1,031,800	1,093,800	1,115,400	1,138,200	1,161,300	1,186,600	1,204,000
346,800	598,500	822,200	Ballina Byron Gateway Airport	703,600	(14)	791,500	12	862,100	991,900	1,101,500	1,211,600	1,313,000	1,404,000	1,489,400	1,578,000	1,669,300
23,178,800	22,896,200	28,658,600	Total Operating Result - Surplus / (Deficit)	25,742,600	(10)	28,324,200	10	29,949,300	30,693,600	31,962,100	32,997,700	33,993,200	34,699,100	36,027,900	37,107,000	38,205,300
879,400	942,200	921,900	Add Back Depreciation	1,110,200	20	927,000	(17)	1,181,400	1,205,100	1,229,400	1,254,100	1,279,300	1,305,000	1,331,300	1,358,000	1,385,200
30,000	163,000	(150,000)	Add Back Non Cash Investment Premium	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(725,700)	319,800	(403,100)	Add Back Landstock	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(460,100)	0	360,400	Add Back Fair Value Adjustments Rental Properties	0	(100)	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Add Back Gain / Loss on Disposal of Infrastructure	0	0	0	0	0	0	0	0	0	0	0	0	0
22,902,400	24,321,200	29,387,800	Total Cash Operating Result - Surplus / (Deficit)	26,852,800	(9)	29,251,200	9	31,130,700	31,898,700	33,191,500	34,251,800	35,272,500	36,004,100	37,359,200	38,465,000	39,590,500
Capital Movements																
845,500	970,600	1,073,300	Less Loan Principal Repayments	1,129,800		1,188,600		1,361,900	1,435,000	1,443,600	1,042,700	396,400	198,100	207,100	156,000	164,000
7,266,500	7,065,900	7,061,300	Less Transfer to Reserves	10,898,800		3,366,300		2,655,900	2,813,200	2,990,900	3,555,600	4,383,100	4,754,300	4,916,500	5,145,000	5,310,500
8,585,000	3,599,700	4,300,500	Add Transfer from Reserves	7,311,800		1,739,000		2,437,900	1,702,500	1,727,800	2,327,800	2,631,800	4,606,200	1,350,600	5,785,400	3,421,000
4,065,400	7,467,800	1,310,700	Add Capital Income Applied	10,608,400		5,650,000		200,000	200,000	200,000	200,000	200,000	3,200,000	200,000	200,000	5,200,000
5,331,900	3,750,700	2,171,600	Less Capital Expenditure	7,176,200		4,907,000		1,075,000	98,000	402,000	1,086,000	1,410,000	6,114,000	118,000	4,522,000	7,126,000
22,108,900	23,601,500	24,692,800	Cash Result after Capital Movements	25,568,200	4	27,178,300	6	28,675,800	29,455,000	30,282,800	31,095,300	31,914,800	32,743,900	33,668,200	34,627,400	35,611,000

COMMUNICATIONS

Manager *Caroline Klose – “Manager - Communications”*

Background

This program relates to expenses associated with the General Manager’s office, the elected Council, donations to community groups, Council’s communications team and frontline customer service staff.

Budget Comments

Operating Expenses

General Manager’s Office

Includes employment costs for six full-time staff (30 days in total), plus one motor vehicle. Also includes office expenses and the external audit fee.

Employee Costs – Customer Services

Based on two full time and six part time employees for the Customer Services Counter and Switchboard for the Administration Centre (total of 27 days)

Councillors

Includes Councillor allowances and travelling expenses. Also includes attendance fees, meals, insurance, stationery and telephone expenses.

Election Expenses

The cost of Council elections.

Subscriptions and Contributions

Includes subscriptions to Local Government and Shires Association, NOROC, Country Mayors, Sea Change Taskforce and Arts Northern Rivers.

Donations

In accordance with Section 356 of the Local Government Act (1993) “a council may, in accordance with a resolution of the council, contribute money or otherwise grant financial assistance for the purpose of exercising its functions”. This item includes donations to public halls for rates and charges, capital works contributions for hall, cash donations to community groups and Council fee waivers.

Corporate Office Expenses

Includes corporate expenses for items such as printing and stationery, advertising etc.

Capital Movements

Reserve Movements

The annual transfer to reserve relates typically to the creation of a reserve to fund future election costs. The transfer from reserve is the funding of the election.

COMMUNICATIONS																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Fees and Charges													
17,400	46,800	21,100	Sundry Sales and Services	22,000	4	15,000	(32)	15,400	16,000	16,600	17,200	17,800	18,400	19,100	19,800	20,500
17,400	46,800	21,100	Total Operating Revenues	22,000	4	15,000	(32)	15,400	16,000	16,600	17,200	17,800	18,400	19,100	19,800	20,500
			OPERATING EXPENSES													
			Governance and Communications													
907,600	945,500	1,029,000	Employee Costs	1,148,000	12	1,265,100	10	1,294,300	1,324,200	1,354,800	1,386,100	1,418,100	1,450,800	1,484,300	1,495,400	1,506,800
10,200	8,600	9,200	Sundry Expenses	12,100	32	13,000	7	13,500	14,000	14,500	15,000	15,500	16,000	16,500	17,000	17,500
59,900	68,700	66,500	Audit - External	75,000	13	77,000	3	79,000	81,000	83,100	85,200	87,400	89,600	91,900	94,200	96,600
0	1,000	5,300	Legal Expenses	2,500	(53)	2,000	(20)	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800	2,900
			Councillors													
304,800	308,300	351,000	Councillors Allowances and Exps	365,200	4	365,000	(0)	374,500	394,500	394,700	405,100	415,600	438,500	437,600	449,100	460,900
0	0	246,500	Election	0	(100)	0	0	0	260,000	0	0	0	290,000	0	0	0
57,100	62,600	62,700	Subscriptions and Contributions	70,300	12	71,700	2	73,800	76,000	78,200	80,400	82,700	85,100	87,500	90,000	92,500
			Corporate Office Expenses													
102,900	119,000	122,600	Printing, Stationery and Postage	112,000	(9)	112,000	0	114,900	117,800	120,800	123,900	127,100	130,300	133,700	137,200	140,700
13,000	9,800	12,000	Advertising	10,000	(17)	10,000	0	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
100	6,900	6,100	Office Equipment	6,300	3	6,500	3	6,700	6,900	7,100	7,300	7,500	7,700	7,900	8,100	8,400
84,000	115,400	145,500	Telephone	120,500	(17)	87,000	(28)	89,200	91,700	94,200	96,700	99,200	101,900	104,600	107,300	110,200
20,800	26,600	44,200	Sundry Administration Expenses	29,000	(34)	30,000	3	30,900	31,900	32,900	33,900	34,900	35,900	36,900	37,900	38,900
34,400	33,200	37,600	Community Connect	27,000	(28)	29,000	7	29,800	30,700	31,600	32,500	33,400	34,300	35,300	36,300	37,300
			Donations													
26,400	27,800	29,500	Donations - Public Halls - Rates	32,000	8	33,000	3	33,900	34,800	35,700	36,600	37,600	38,600	39,600	40,600	41,700
10,000	10,000	10,000	Donations - Sthn Cross Scholarship	10,000	0	10,000	0	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
31,400	17,400	18,600	Donations - Public Halls - Capital	41,000	120	0	(100)	0	0	0	0	0	0	0	0	0
7,500	6,000	6,000	Donations - Lighthouse Chairs	5,200	(13)	5,400	4	5,600	5,800	6,000	6,200	6,400	6,600	6,800	7,000	7,200
35,000	83,700	55,400	Donations - General	78,700	42	62,000	(21)	63,600	65,200	66,900	68,600	70,400	72,200	74,100	76,000	77,900
0	0	30,100	Donations - Sporting Groups	20,000	(34)	20,000	0	30,000	40,000	50,000	51,300	52,600	54,000	55,400	56,800	58,300
5,100	1,200	0	Community Groups - Council Fees	3,000	100	3,000	0	3,100	3,200	3,300	3,400	3,500	3,600	3,700	3,800	3,900
			Festivals and Events Support													
95,900	122,300	77,700	Festivals and Events Program	150,000	93	120,000	(20)	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
13,500	3,900	4,000	Fair Go	4,000	0	4,000	0	4,100	4,300	4,500	4,700	4,900	5,100	5,300	5,500	5,700
19,000	19,700	22,800	Australia Day	20,000	(12)	21,000	5	21,600	22,200	22,800	23,400	24,000	24,600	25,300	26,000	26,700
1,838,600	1,997,600	2,392,300	Total Operating Expenses	2,341,800	(2)	2,346,700	0	2,411,200	2,747,600	2,545,200	2,605,100	2,666,300	3,031,000	2,793,300	2,836,000	2,879,900
(1,821,200)	(1,950,800)	(2,371,200)	Operating Result - Surplus / (Deficit)	(2,319,800)	(2)	(2,331,700)	1	(2,395,800)	(2,731,600)	(2,528,600)	(2,587,900)	(2,648,500)	(3,012,600)	(2,774,200)	(2,816,200)	(2,859,400)
0	0	0	Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(1,821,200)	(1,950,800)	(2,371,200)	Cash Result - Surplus / (Deficit)	(2,319,800)	(2)	(2,331,700)	1	(2,395,800)	(2,731,600)	(2,528,600)	(2,587,900)	(2,648,500)	(3,012,600)	(2,774,200)	(2,816,200)	(2,859,400)
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
192,200	94,000	127,300	Less Transfer to Reserves	30,000	41,500	45,000	60,000	71,000	71,000	71,000	73,000	75,000	80,000	85,000	90,000	
2,000	18,700	290,600	Add Transfer from Reserves	47,700	0	0	260,000	0	0	0	0	290,000	0	0	0	0
0	0	0	Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	Less Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0
(2,011,400)	(2,026,100)	(2,207,900)	Cash Result after Capital Movements	(2,302,100)	4	(2,373,200)	3	(2,440,800)	(2,531,600)	(2,599,600)	(2,658,900)	(2,721,500)	(2,797,600)	(2,854,200)	(2,901,200)	(2,949,400)

FINANCIAL SERVICES – GENERAL PURPOSE REVENUES

Manager Linda Coulter - "Manager – Financial Services"

Background

This program represents revenues obtained from the levying of Council rates, interest on investments and financial assistance grants. Essentially, the surplus generated from this program is used to fund all General Fund programs that operate at a deficit (i.e. Roads, Open Spaces, Planning Services, Community Facilities, etc).

Budget Comments

Operating Revenues

Rates

The rates estimates include provisions for the rate pegging increase plus a growth component.

Abandonments

In accordance with Section 575 of the Local Government Act (1993), eligible pensioners are entitled to a 50% rebate on their rates, up to a maximum stipulated by the State Government. This cost to Council is partially offset by a 50% subsidy from the State Government.

Extra Charges

Represents interest charged on overdue rates.

General Purpose Grants

Financial Assistance Grant (FAG)

This is a general purpose grant received by Council that combined with rate income assists in financing all the Council programs that operate at a deficit.

Pensioner Subsidy

Represents the State Government contribution towards the pensioner abandonments.

Interest on Investments

This figure represents interest earned on investments that is applied to the Council programs that operate at a deficit. Interest earned on areas such as water, wastewater, waste, section 94 contributions etc is applied directly to those areas.

Capital Movements

Cash Surplus

The surplus on this program offsets the programs that operate at a deficit.

FINANCIAL SERVICES - GENERAL PURPOSE REVENUES																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Rates													
13,206,900	13,968,100	14,890,400	Residential	15,706,000	5	16,735,200	7	17,806,300	18,385,000	18,982,500	19,599,400	20,187,400	20,793,000	21,416,800	22,059,300	22,721,100
3,644,700	3,826,700	4,055,800	Business	4,303,000	6	4,583,700	7	4,877,100	5,035,600	5,199,300	5,368,300	5,529,300	5,695,200	5,866,100	6,042,100	6,223,400
1,387,800	1,445,600	1,507,000	Farmland	1,580,000	5	1,599,900	1	1,702,300	1,757,600	1,814,700	1,873,700	1,929,900	1,987,800	2,047,400	2,108,800	2,172,100
			Postponed Rates													
2,800	(600)	100	Postponed Rates	500	400	500	0	600	700	800	900	1,000	1,100	1,200	1,300	1,400
			Abandonments													
(636,400)	(639,100)	(647,500)	Pensioner Abandonments	(636,900)	(2)	(641,400)	1	(644,900)	(650,000)	(655,100)	(660,200)	(663,700)	(667,200)	(670,800)	(674,400)	(678,000)
			Extra Charges													
86,600	79,600	64,700	Interest	60,100	(7)	50,000	(17)	51,300	52,600	53,900	55,200	56,600	58,000	59,500	61,000	62,500
			General Purpose Grants													
3,717,800	3,831,300	6,194,600	Emergency Services Grant	4,000		0		0	0	0	0	0	0	0	0	0
339,400	350,200	355,000	Financial Assistance Grant	4,284,600	(31)	4,371,000	2	4,458,400	4,547,600	4,638,600	4,731,400	4,826,000	4,922,500	5,021,000	5,121,400	5,223,800
			Pensioners Assistance Subsidy	339,600	(4)	343,000	1	351,600	360,400	369,400	378,600	388,100	397,800	407,700	417,900	428,300
			Interest													
651,300	716,600	680,600	Interest on Investments	635,800	(7)	590,500	(7)	590,200	589,900	589,600	589,300	589,000	588,700	588,400	588,100	587,800
(30,000)	(163,000)	150,000	Premium Adjustments	0	(100)	0	0	0	0	0	0	0	0	0	0	0
22,370,900	23,415,400	27,343,300	Operating Result - Surplus / (Deficit)	26,276,700	(4)	27,632,400	5	29,192,900	30,079,400	30,993,700	31,936,600	32,843,600	33,776,900	34,737,300	35,725,500	36,742,400
30,000	163,000	(150,000)	Add Back Non Cash Premium	0	(100)	0	0	0	0	0	0	0	0	0	0	0
22,400,900	23,578,400	27,193,300	Cash Result - Surplus / (Deficit)	26,276,700	(3)	27,632,400	5	29,192,900	30,079,400	30,993,700	31,936,600	32,843,600	33,776,900	34,737,300	35,725,500	36,742,400
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
0	0	2,108,000	Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
0	0	0	Add Transfer from Reserves	0		0		0	0	0	0	0	0	0	0	0
0	0	0	Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0	0
0	0	0	Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0
22,400,900	23,578,400	25,085,300	Cash Result after Capital Movements	26,276,700	5	27,632,400	5	29,192,900	30,079,400	30,993,700	31,936,600	32,843,600	33,776,900	34,737,300	35,725,500	36,742,400

FINANCIAL SERVICES

Manager *Linda Coulter - "Manager – Financial Services"*

Background

This program represents revenues and expenses associated with the provision of financial services to Council.

Budget Comments

Operating Revenues

Fees and Charges

Relates to revenue raised through activities undertaken by the Finance Section.

Dividends

Represents the dividends from the Water and Wastewater Operations. This item is subject to Council meeting State Government guidelines.

Operating Expenses

Employee Costs

Salaries and oncosts for ten full time and four part time employees (total of 59 days) employed within the finance section plus one motor vehicle.

Bank Charges

Includes credit card charges, Australia Post and other charges incurred in the collection of Council revenue, payment of accounts and general cash management.

Rating Costs

Represents security mail costs plus legal costs incurred in collecting rate revenue.

Valuation Fees

Charges paid for the provision of land valuation information for rating purposes and re-valuation of certain classes of assets as required by the Department of Local Government.

Audit Fees

Fees for internal audit of specific projects.

Overheads Distributed to Business Activities

Represents the credit side of the distribution of corporate overhead costs to business activities such as the airport, waste, water and wastewater.

FINANCIAL SERVICES																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Fees and Charges													
94,000	101,800	98,300	Section 603 Certificates	89,600	(9)	89,000	(1)	91,300	93,700	96,100	98,600	101,100	103,700	106,400	109,100	111,900
27,000	28,900	31,800	Credit Card Surcharge	31,400	(1)	31,000	(1)	31,900	32,900	33,900	34,900	35,900	36,900	38,000	39,100	40,200
28,900	66,200	58,200	Legal Costs Recovered	50,800	(13)	57,000	12	60,800	63,000	65,300	67,600	69,800	72,100	74,400	76,800	79,300
			Contributions and Dividends													
54,000	77,100	71,900	Dividends	54,000	(25)	54,000	0	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000
203,900	274,000	260,200	Total Operating Revenues	225,800	(13)	231,000	2	238,000	243,600	249,300	255,100	260,800	266,700	272,800	279,000	285,400
			OPERATING EXPENSES													
1,026,800	1,021,700	1,029,300	Employee Costs	1,063,000	3	1,079,100	2	1,103,900	1,129,300	1,155,300	1,181,800	1,209,000	1,236,800	1,265,200	1,294,300	1,324,000
83,300	89,700	89,500	Bank Charges	96,300	8	94,000	(2)	96,700	99,700	102,700	105,800	109,000	112,200	115,500	118,800	122,200
44,500	83,400	82,300	Rating Costs	75,100	(9)	85,000	13	87,200	89,500	91,800	94,200	96,700	99,200	101,800	104,400	107,100
97,300	99,300	101,600	Valuation Fees	112,500	11	112,000	(0)	114,900	117,900	120,900	124,000	127,200	130,500	133,800	137,200	140,700
30,500	21,000	24,500	Audit - Internal	25,400	4	26,000	2	26,700	27,400	28,100	28,900	29,700	30,500	31,300	32,100	33,000
		0	Emergency Services Levy	0		0		0	0	0	0	0	0	0	0	0
			Indirect Costs													
(5,057,000)	(5,402,000)	(5,584,000)	Overheads Distributed	(5,769,000)	3	(5,944,500)	3	(6,093,100)	(6,245,600)	(6,402,200)	(6,513,000)	(6,676,500)	(6,843,600)	(7,014,800)	(7,190,300)	(7,370,200)
(3,774,600)	(4,086,900)	(4,256,800)	Total Operating Expenses	(4,396,700)	3	(4,548,400)	3	(4,663,700)	(4,781,800)	(4,903,400)	(4,978,300)	(5,104,900)	(5,234,400)	(5,367,200)	(5,503,500)	(5,643,200)
3,978,500	4,360,900	4,517,000	<i>Operating Result - Surplus / (Deficit)</i>	4,622,500	2	4,779,400	3	4,901,700	5,025,400	5,152,700	5,233,400	5,365,700	5,501,100	5,640,000	5,782,500	5,928,600
			<i>Add Back Depreciation</i>	0		0		0	0	0	0	0	0	0	0	0
3,978,500	4,360,900	4,517,000	<i>Cash Result - Surplus / (Deficit)</i>	4,622,500	2	4,779,400	3	4,901,700	5,025,400	5,152,700	5,233,400	5,365,700	5,501,100	5,640,000	5,782,500	5,928,600
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
0	103,500	0	Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
0	0	0	Add Transfer from Reserves	0		0		0	0	0	0	0	0	0	0	0
0	0	0	Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0	0
0	0	0	Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0
3,978,500	4,257,400	4,517,000	Cash Result after Capital Movements	4,622,500	2	4,779,400	3	4,901,700	5,025,400	5,152,700	5,233,400	5,365,700	5,501,100	5,640,000	5,782,500	5,928,600

INFORMATION SERVICES

Manager *Stewart Littleford – “Manager – Information Services”*

Background

This program represents revenues and expenses associated with the information services section of Council. This includes computer equipment, geographical information services and records management.

Budget Comments

Operating Revenues

A small amount of income is generated from sales of data information and GIS maps.

Operating Expenses

Employee Costs

Information Services - Salaries and oncosts for nine full time and three part time employees (59 days) and one motor vehicle.

Records Management - Includes five full-time and associated oncosts (total of 25 days).

Hardware Lease and Support Costs

Includes lease fees related to the provision of hardware, along with support costs and internet connection fees.

Software and Consumables

Includes software support agreements, consumables such as toner, insurance and software purchases. Increase reflects current service levels.

Capital Movements

Capital Expenditure

Represents the new capital items for the information services section. Refer to Part C of this document for more information.

INFORMATION SERVICES

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Fees and Charges													
17,600	3,100	231,100	Sundry Sales and Services	103,000	(55) 0	103,000	0 0	123,100	126,200	129,400	132,700	136,100	139,600	143,100	146,700	150,400
17,600	3,100	231,100	Total Operating Revenues	103,000	(55)	103,000	0	123,100	126,200	129,400	132,700	136,100	139,600	143,100	146,700	150,400
			OPERATING EXPENSES													
			Information Services													
1,029,300	1,131,300	1,216,100	Employee Costs	1,514,400	25	1,661,100	10	1,699,500	1,738,700	1,778,800	1,819,900	1,861,900	1,904,800	1,948,700	1,993,700	2,039,600
174,000	186,100	179,800	Hardware Lease	194,000	8	169,000	(13)	173,300	177,700	182,200	186,800	191,500	196,300	201,300	206,400	211,600
106,800	93,400	134,900	Hardware Support Costs	120,400	(11)	141,000	17	144,700	148,400	152,400	156,400	160,400	164,600	168,900	173,300	177,900
174,200	187,900	219,700	Software - Civica Licence	235,000	7	310,000	32	317,800	325,800	334,000	342,400	351,000	359,800	368,800	378,100	387,600
428,700	429,200	594,900	Software and Consumables	512,500	(14)	585,000	14	599,800	615,000	630,500	646,400	662,800	679,600	696,800	714,300	732,400
0	21,300	29,600	Projects and Training	54,700	85	50,000	(9)	51,300	52,600	54,000	55,400	56,800	58,300	59,800	61,300	62,900
1,913,000	2,049,200	2,375,000	Total Operating Expenses	2,631,000	11	2,916,100	11	2,986,400	3,058,200	3,131,900	3,207,300	3,284,400	3,363,400	3,444,300	3,527,100	3,612,000
(1,895,400)	(2,046,100)	(2,143,900)	Operating Result - Surplus / (Deficit)	(2,528,000)	18	(2,813,100)	11	(2,863,300)	(2,932,000)	(3,002,500)	(3,074,600)	(3,148,300)	(3,223,800)	(3,301,200)	(3,380,400)	(3,461,600)
0	0	0	Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(1,895,400)	(2,046,100)	(2,143,900)	Cash Result - Surplus / (Deficit)	(2,528,000)	18	(2,813,100)	11	(2,863,300)	(2,932,000)	(3,002,500)	(3,074,600)	(3,148,300)	(3,223,800)	(3,301,200)	(3,380,400)	(3,461,600)
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
40,000	59,100	139,200	Less Transfer to Reserves	0	(100)	0	0	0	0	0	0	0	0	0	0	0
0	40,000	32,000	Add Transfer from Reserves	167,400	423	0	(100)	0	0	0	0	0	0	0	0	0
0	0	0	Add Capital Income Applied	23,400	100	0	(100)	0	0	0	0	0	0	0	0	0
11,400	54,300	66,700	Less Capital Expenditure	182,900	174	22,000	(88)	23,000	24,000	25,000	26,000	27,000	28,000	29,000	30,000	31,000
(1,946,800)	(2,119,500)	(2,317,800)	Cash Result after Capital Movements	(2,520,100)	9	(2,835,100)	12	(2,886,300)	(2,956,000)	(3,027,500)	(3,100,600)	(3,175,300)	(3,251,800)	(3,330,200)	(3,410,400)	(3,492,600)

HUMAN RESOURCES AND RISK MANAGEMENT

Manager Kelly Brown - "Manager – Human Resources and Risk Management"

Background

This program represents revenues and expenses associated with the management of human resources and risk within Council.

Budget Comments

Operating Revenues

Contributions

Includes insurance adjustments (refunds) and staff training subsidies.

Operating Expenses

Employee Costs

Salaries and oncosts for five full time staff and three part time staff (35 days).

Staff Training and Development

Training, education and recruitment costs for Council employees.

Staff Support Services

Includes allowances for field staff meetings, counselling and support programs, manager agreement expenses and long service recognition awards.

Employee Oncosts

Includes employee oncosts such as annual leave, sick leave, long service leave, superannuation and workers compensation premium.

Risk Management

Provision for insurance premiums for items such as public liability and professional indemnity.

Oncosts Recouped

Relates to the recoupment of employee related expenses through the allocation of an oncost to wages within each program.

Capital Movements

Transfer to Reserve

Typically represents funds transferred to the employees leave reserve.

Capital Income

This is an adjustment for leave accruals - this figure recognises any net increase or decrease in leave liabilities.

HUMAN RESOURCES AND RISK MANAGEMENT

ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
32,000	34,600	15,900	Contributions - LSL	18,000	13	20,000	11	20,500	21,100	21,700	22,300	22,900	23,500	24,100	24,800	25,500
26,800	29,300	124,100	Contributions - Training	28,000	(77)	20,000	(29)	20,500	21,100	21,700	22,300	22,900	23,500	24,100	24,800	25,500
9,000	11,800	12,100	Maternity Leave - Centrelink Payments	15,000	24	10,000	(33)	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,500	12,900
80,400	50,900	165,100	Refunds - Insurance	52,100	(68)	50,000	(4)	51,300	52,600	54,000	55,400	56,800	58,300	59,800	61,300	62,900
147,200	64,800	129,300	Refunds - Workers Compensation	101,000	(22)	60,000	(41)	61,500	63,100	64,700	66,400	68,100	69,900	71,700	73,500	75,400
295,400	191,400	446,500	Total Operating Revenues	214,100	(52)	160,000	(25)	164,100	168,500	173,000	177,600	182,200	187,000	191,800	196,900	202,200
			OPERATING EXPENSES													
			Human Resources													
687,000	741,300	792,700	Employee Costs	852,300	8	797,400	(6)	815,900	834,800	854,100	873,900	894,100	914,800	935,900	957,500	979,600
420,000	446,500	433,000	Staff Training and Development	452,500	5	356,000	(21)	365,100	374,500	384,100	393,900	404,000	414,300	424,900	435,700	446,800
60,000	48,600	47,600	Staff Support and Recognition	81,100	70	51,500	(36)	52,900	54,300	55,800	57,400	59,000	60,600	62,300	64,000	65,800
			Employee Oncosts													
2,103,900	2,157,400	2,244,700	Superannuation	2,344,000	4	2,352,000	0	2,410,000	2,473,000	2,541,000	2,614,000	2,692,000	2,776,000	2,864,000	2,958,000	3,058,000
5,200	2,400	2,000	Jury Duty	2,100	5	2,000	(5)	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800	2,900
560,300	557,000	475,600	Workers Compensation Premiums	575,600	21	589,400	2	604,400	619,900	635,700	652,100	668,900	686,100	703,600	721,500	739,800
1,513,700	1,411,900	1,039,400	Employee Entitlements - Salaried Staff	1,830,000	76	1,706,000	(7)	1,748,800	1,792,600	1,837,600	1,883,800	1,931,100	1,979,500	2,029,200	2,080,100	2,132,300
1,304,200	1,651,100	1,815,600	Employee Entitlements - Wages Staff	1,431,300	(21)	1,469,000	3	1,505,600	1,543,400	1,582,100	1,621,900	1,662,700	1,704,400	1,747,200	1,791,000	1,835,900
			Risk Management													
7,500	0	0	Fidelity Guarantee	8,200	100	8,400	2	8,700	9,000	9,300	9,600	9,900	10,200	10,500	10,800	11,100
557,200	568,700	591,000	Public Risk and Plant	610,500	3	590,000	(3)	604,800	620,000	635,500	651,400	667,700	684,400	701,600	719,200	737,200
17,700	24,800	33,600	Excess Public Risk	41,500	24	42,500	2	43,600	44,700	45,900	47,100	48,300	49,600	50,900	52,200	53,600
			Oncosts Recouped													
(5,729,400)	(6,181,000)	(6,587,900)	Oncosts Recouped - Internal Works	(6,772,000)	3	(7,009,000)	3	(7,184,300)	(7,364,000)	(7,548,200)	(7,737,000)	(7,930,600)	(8,129,000)	(8,332,400)	(8,540,800)	(8,754,400)
(141,000)	(146,500)	(105,800)	Oncosts Recouped - External Works	(131,000)	24	(70,000)	(47)	(71,800)	(73,700)	(75,700)	(77,700)	(79,700)	(81,800)	(83,900)	(86,100)	(88,400)
1,366,300	1,282,200	781,500	Total Operating Expenses	1,326,100	70	885,200	(33)	905,800	930,700	959,500	992,800	1,029,900	1,071,700	1,116,500	1,165,900	1,220,200
(1,070,900)	(1,090,800)	(335,000)	Operating Result - Surplus / (Deficit)	(1,112,000)	232	(725,200)	(35)	(741,700)	(762,200)	(786,500)	(815,200)	(847,700)	(884,700)	(924,700)	(969,000)	(1,018,000)
0	0	0	Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(1,070,900)	(1,090,800)	(335,000)	Cash Result - Surplus / (Deficit)	(1,112,000)	232	(725,200)	(35)	(741,700)	(762,200)	(786,500)	(815,200)	(847,700)	(884,700)	(924,700)	(969,000)	(1,018,000)
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
233,500	1,787,900	337,000	Less Transfer to Reserves	79,800	(76)	0	(100)	0	0	0	0	0	0	0	0	0
592,100	0	0	Add Transfer from Reserves	83,000	100	0	(100)	0	0	0	0	0	0	0	0	0
0	2,390,000	0	Add Capital Income Applied	200,000	100	200,000	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
0	0	36,100	Less Capital Expenditure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(712,300)	(488,700)	(708,100)	Cash Result after Capital Movements	(908,800)	28	(525,200)	(42)	(541,700)	(562,200)	(586,500)	(615,200)	(647,700)	(684,700)	(724,700)	(769,000)	(818,000)

PROPERTY MANAGEMENT

Manager: Paul Tsikleas – “Manager Commercial Services”

Background

This program includes revenues and expenses from Council's commercial property portfolio.

Budget Comments

Operating Revenues

Property Revenues Includes income from a variety of properties. The major investment properties are Wigmore Arcade, 89 Tamar Street, Fawcett Park Café, 6 Cessna Crescent (ARC) and land leased at the Southern Cross Industrial Estate. The other Council properties include residential properties and vacant land. The crown reserves rental represents income from properties located on crown reserves over which Council has care and control.

Flat Rock Tent Park Income from campers at the park.

Interest on Investments Interest earnings on the community infrastructure and property development reserves.

Operating Expenses

Employee Costs Salaries and oncosts for two full time staff employed (10 days) plus one motor vehicle.

Land Development Rates and charges applicable for these land holdings.

Property – Operations and Maintenance Represents expenses for managing the various categories of property within the property portfolio.

Flat Rock Tent Park Expenses to manage and run the tent park.

Capital Movements

Transfer to and from Reserves Refer to Part E of this document for further information.

Capital Income and Purchases Refer to Part C of this document for further information.

Cash Result after Capital Movements

This program makes a significant financial contribution to the operations of the Council General Fund.

PROPERTY MANAGEMENT																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Council Owned Properties													
1,462,100	1,639,800	1,749,300	Properties - Investment / Commercial	1,769,500	1	1,803,000	2	1,839,100	1,875,800	1,913,300	1,951,400	1,990,300	2,030,100	2,070,600	2,111,900	2,154,100
218,600	225,100	211,600	Properties - Others	226,800	7	204,100	(10)	209,300	214,600	220,400	226,600	233,000	239,500	246,100	253,100	260,300
			Council Controlled - Crown Reserves													
81,400	64,500	65,800	Properties - Crown Reserves	57,300	(13)	41,300	(28)	42,100	42,900	43,700	44,600	45,500	46,400	47,300	48,200	49,200
			Caravan Parks and Tent Park													
432,400	421,600	413,400	Flat Rock Tent Park	438,200	6	448,400	2	459,700	471,300	483,200	495,400	507,900	520,700	533,800	547,200	561,000
			Contributions													
545,200	92,000	440,000	BBRC Program	0	(100)	0	0	0	0	0	0	0	0	0	0	0
			Interest on Investments													
80,200	41,000	25,500	Interest on Investments - Comm Infra	66,000	159	0	(100)	0	19,000	16,000	1,000	6,000	12,000	18,000	25,000	25,000
105,100	86,800	54,600	Interest on Investments - Property Dev	74,000	36	51,000	(31)	40,000	37,000	35,000	32,000	32,000	32,000	32,000	33,000	33,000
0	0	0	Interest on Investments - Grant BBRC	0	0	0	0	0	0	0	0	0	0	0	0	0
			Other Revenues													
460,100	0	(360,400)	Fair Value Adjustments Rental Props	0	(100)	0	0	0	0	0	0	0	0	0	0	0
3,385,100	2,570,800	2,599,800	Total Operating Revenues	2,631,800	1	2,547,800	(3)	2,590,200	2,660,600	2,711,600	2,751,000	2,814,700	2,880,700	2,947,800	3,018,400	3,082,600
			OPERATING EXPENSES													
			Property Management													
292,800	310,700	304,600	Employee Costs	321,000	5	329,100	3	336,700	344,400	352,300	360,400	368,700	377,200	385,800	394,600	403,600
44,000	13,700	0	Property Investigations	41,200	100	10,000	(76)	10,200	10,400	10,600	10,800	11,000	11,300	11,600	11,900	12,200
1,440,100	1,084,200	738,900	BBRC Scheme	725,000	(2)	0	(100)	0	0	0	0	0	0	0	0	0
			Land Development													
16,400	28,300	17,000	Wollongbar Residential Estate	66,500	291	15,000	(77)	15,400	15,800	16,200	0	0	0	0	0	0
97,900	150,700	78,200	Southern Cross Industrial Estate	232,500	197	63,600	(73)	65,000	66,500	68,000	69,500	71,100	72,700	74,300	76,000	77,700
9,000	9,800	11,300	Russellton Industrial Estate	34,600	206	13,000	(62)	13,400	13,800	14,200	14,600	15,000	15,400	15,800	16,200	16,700
(725,700)	319,800	(403,100)	Land Stock Movements	0	(100)	0	0	0	0	0	0	0	0	0	0	0
			Property - Operations and Maintenance													
199,400	246,000	263,700	Properties - Council Investment	261,600	(1)	252,600	(3)	259,600	267,000	274,300	281,900	289,700	297,600	305,500	313,900	322,700
98,800	118,500	110,500	Properties - Council Commercial	124,200	12	128,400	3	131,900	135,500	139,100	142,900	146,700	150,600	154,500	158,500	162,900
29,200	22,300	34,500	Properties - Council Residential	47,900	39	51,000	6	52,400	54,000	55,600	57,200	58,800	60,400	62,200	64,000	65,800
66,900	65,300	58,100	Properties - Crown Reserves	70,600	22	72,400	3	74,500	76,600	78,800	81,000	83,300	85,600	88,000	90,400	92,900
			Caravan Parks and Tent Park													
259,500	250,600	259,800	Flat Rock Tent Park	285,900	10	294,800	3	303,100	311,500	320,100	328,900	337,800	347,000	356,500	366,300	376,300
0	0	0	Interest on Loans - Flat Rock	0	0	0	0	0	0	0	0	0	0	0	0	0
			Indirect Expenses - Overheads													
178,000	230,000	185,000	Overheads Distributed	210,000	14	210,000	0	215,200	220,500	226,100	182,900	187,400	192,200	197,000	201,900	206,900
			Non-cash Expenses													
13,600	14,000	14,500	Depreciation - Flat Rock Tent Park	14,300	(1)	15,000	5	15,300	15,700	16,100	16,500	16,900	17,300	17,700	18,100	18,500
95,100	97,800	100,600	Depreciation - Commercial Buildings	96,900	(4)	102,000	5	104,100	106,200	108,400	110,600	112,900	115,200	117,600	120,000	122,400
2,115,000	2,961,700	1,773,600	Total Operating Expenses	2,532,200	43	1,556,900	(39)	1,596,800	1,637,900	1,679,800	1,657,200	1,699,300	1,742,500	1,786,500	1,831,800	1,878,600
1,270,100	(390,900)	826,200	Operating Result - Surplus / (Deficit)	99,600	(88)	990,900	895	993,400	1,022,700	1,031,800	1,093,800	1,115,400	1,138,200	1,161,300	1,186,600	1,204,000
108,700	111,800	115,100	Add Back Depreciation	111,200	(3)	117,000	5	119,400	121,900	124,500	127,100	129,800	132,500	135,300	138,100	140,900
(460,100)	0	360,400	Add Back Fair Value Adjustments	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(725,700)	319,800	(403,100)	Add Back Landstock Movements	0	(100)	0	0	0	0	0	0	0	0	0	0	0
193,000	40,700	898,600	Cash Result - Surplus / (Deficit)	210,800	(77)	1,107,900	426	1,112,800	1,144,600	1,156,300	1,220,900	1,245,200	1,270,700	1,296,600	1,324,700	1,344,900
			Capital Movements													
0	0	0	Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
6,528,800	4,563,100	3,793,600	Less Transfer to Reserves	10,216,200	169	2,911,900	(71)	2,048,700	2,113,100	2,157,100	2,188,700	2,244,000	2,300,900	2,358,200	2,418,100	2,470,900
7,587,100	3,453,000	3,278,400	Add Transfer from Reserves	6,920,700	111	1,589,000	(77)	1,385,900	1,288,500	1,271,800	1,189,800	1,671,800	1,154,200	1,186,600	1,219,400	1,253,000
3,340,400	2,286,400	1,310,300	Add Capital Income Applied	7,985,000	509	950,000	(88)	0	0	0	0	0	0	0	0	0
4,191,700	817,000	1,369,400	Less Capital Expenditure	4,500,300	229	335,000	(93)	100,000	20,000	21,000	22,000	523,000	24,000	25,000	26,000	27,000
400,000	400,000	324,300	Cash Result after Capital Movements	400,000	23	400,000	0	350,000	300,000	250,000	200,000	150,000	100,000	100,000	100,000	100,000

BALLINA-BYRON GATEWAY AIRPORT

Manager: Paul Tsikleas – “Manager Commercial Services”

Background

This program includes all revenues and expenses for the operation of the airport.

Budget Comments

Operating Revenues

Landing Fees Collected from Regional Express Airlines, Jetstar and Virgin.

Rentals From activities such as car rental franchises, hangar rentals, shuttle rents and building rent.

Other Fees Includes airline contributions to security screening and car parking fees and fines.

Operating Expenses

Employee Costs Includes costs for eight full time employees (40 days) two vehicles and conference and travel expenses.

Buildings Maintenance and Repair Maintenance of airport buildings and associated infrastructure plus cleaning costs.

Operations Includes lighting, promotion, publications, contract management and overheads. This item includes provision for two airport grounds persons plus relief staff (10 days plus relief).

Interest on Loans Loans applicable to development of the airport.

Capital Movements

Loan Principal Repayments Loan repayments related to development of the airport.

Transfer to Reserves The operating surplus, less principal repayments for the airport is transferred to the airport reserve.

Transfer from Reserves Transfer to cover any capital expenditure planned for the year.

Capital Income Loan income to finance capital expenditure, where required.

Capital Expenditure Refer to Part C of this document.

Cash Result after Capital Movements The activities of the airport are treated as a self-funded entity, with any surplus or deficit transferred to / from the airport reserve. The airport is forecast to provide a dividend to the General Fund for 2018/19 onwards.

BALLINA - BYRON GATEWAY AIRPORT																
ACTUAL			BUDGET ITEMS	ESTIMATED												
2014/15	2015/16	2016/17		2017/18	%	2018/19	%	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			OPERATING REVENUES													
			Fees and Charges													
2,177,700	2,231,100	2,469,800	Landing Fees	2,551,500	3	2,601,000	2	2,679,200	2,759,800	2,842,700	2,928,200	3,016,200	3,106,800	3,200,100	3,296,200	3,395,100
1,067,000	1,265,100	1,375,400	Security Recouped	1,424,000	4	1,466,900	3	1,511,000	1,556,400	1,603,100	1,651,200	1,700,800	1,751,900	1,804,500	1,858,700	1,914,500
623,500	645,900	840,100	Rentals	770,100	(8)	935,000	21	1,021,600	1,079,100	1,111,800	1,145,500	1,180,300	1,216,300	1,253,200	1,291,400	1,330,500
467,200	568,000	641,200	Car Parking	660,000	3	510,000	(23)	700,000	721,000	742,700	765,000	788,000	811,700	836,100	861,200	887,100
66,700	72,400	73,300	Advertising	73,000	(0)	106,000	45	109,200	112,500	115,900	119,400	123,000	126,700	130,600	134,600	138,700
0	0	0	Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
			Grants and Contributions													
46,200	83,800	57,900	Contributions - Fire Station, NDB etc	72,000	24	74,000	3	76,300	78,600	81,000	83,500	86,100	88,700	91,400	94,200	97,100
0	0	99,300	Airlines Conts to CAGRO	341,000	243	350,000	3	415,000	427,500	440,400	453,700	467,400	481,500	496,000	510,900	526,300
240,100	214,100	188,800	LIRS Subsidy	157,300	(17)	129,100	(18)	99,700	69,100	37,300	6,300	0	0	0	0	0
			Other Revenues													
21,300	31,500	34,300	Parking Fines	25,000	(27)	20,000	(20)	20,600	21,300	22,000	22,700	23,400	24,200	25,000	25,800	26,600
4,709,700	5,111,900	5,780,100	Total Operating Revenues	6,073,900	5	6,192,000	2	6,632,600	6,825,300	6,996,900	7,175,500	7,385,200	7,607,800	7,836,900	8,073,000	8,315,900
			OPERATING EXPENSES													
			Airport													
723,500	728,200	779,500	Employee Costs	824,600	6	866,100	5	886,200	906,700	927,700	949,200	971,200	993,700	1,016,700	1,040,200	1,064,300
247,700	270,500	268,600	Buildings Cleaning and Maintenance	283,000	5	253,000	(11)	259,300	266,700	270,800	278,500	286,300	293,500	300,900	308,400	316,100
955,600	999,200	1,051,800	Security for Departure Lounge	1,144,000	9	1,297,000	13	1,284,000	1,323,000	1,363,000	1,404,000	1,446,000	1,489,000	1,534,000	1,580,000	1,627,000
861,100	887,100	1,250,600	Operations	1,341,200	7	1,429,900	7	1,465,900	1,502,500	1,540,100	1,578,500	1,617,800	1,658,400	1,699,600	1,741,800	1,785,000
			Indirect Expenses													
302,000	325,000	378,000	Overheads Distributed	410,000	8	434,800	6	445,700	456,800	468,200	479,900	491,900	504,200	516,800	529,700	542,900
			Debt Servicing													
502,300	473,000	422,600	Interest on Loans	368,500	(13)	309,700	(16)	367,400	294,500	220,700	146,800	109,500	92,500	83,500	75,000	67,000
			Non-Cash Expenses													
770,700	830,400	806,800	Depreciation - Airport	999,000	24	810,000	(19)	1,062,000	1,083,200	1,104,900	1,127,000	1,149,500	1,172,500	1,196,000	1,219,900	1,244,300
0	0	0	Loss on Disposal of Infrastructure	0	0	0	0	0	0	0	0	0	0	0	0	0
4,362,900	4,513,400	4,957,900	Total Operating Expenses	5,370,300	8	5,400,500	1	5,770,500	5,833,400	5,895,400	5,963,900	6,072,200	6,203,800	6,347,500	6,495,000	6,646,600
346,800	598,500	822,200	Operating Result - Surplus / (Deficit)	703,600	(14)	791,500	12	862,100	991,900	1,101,500	1,211,600	1,313,000	1,404,000	1,489,400	1,578,000	1,669,300
770,700	830,400	806,800	Add Back Depreciation	999,000	24	810,000	(19)	1,062,000	1,083,200	1,104,900	1,127,000	1,149,500	1,172,500	1,196,000	1,219,900	1,244,300
0	0	0	Add Back Loss Infrastructure Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0
1,117,500	1,428,900	1,629,000	Cash Result - Surplus / (Deficit)	1,702,600	5	1,601,500	(6)	1,924,100	2,075,100	2,206,400	2,338,600	2,462,500	2,576,500	2,685,400	2,797,900	2,913,600
			Capital Movements													
845,500	970,600	1,073,300	Less Loan Principal Repayments	1,129,800	5	1,188,600	5	1,361,900	1,435,000	1,443,600	1,042,700	396,400	198,100	207,100	156,000	164,000
272,000	458,300	556,200	Less Transfer to Reserves	572,800	3	412,900	(28)	562,200	640,100	762,800	1,295,900	2,066,100	2,378,400	2,478,300	2,641,900	2,749,600
403,800	88,000	699,500	Add Transfer from Reserves	93,000	(87)	150,000	61	1,052,000	154,000	456,000	1,138,000	960,000	3,162,000	164,000	4,566,000	2,168,000
725,000	2,791,400	400	Add Capital Income Applied	2,400,000	599,900	4,500,000	88	0	0	0	0	0	3,000,000	0	0	5,000,000
1,128,800	2,879,400	699,400	Less Capital Expenditure	2,493,000	256	4,550,000	83	952,000	54,000	356,000	1,038,000	860,000	6,062,000	64,000	4,466,000	7,068,000
0	0	0	Cash Result after Capital Movements	0	0	100,000	100	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
1,619,800	1,901,900	2,051,600	Earnings before int, Dep (EBITDA)	2,071,100	1	1,911,200	(8)	2,291,500	2,369,600	2,427,100	2,485,400	2,572,000	2,669,000	2,768,900	2,872,900	2,980,600

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Part C

Capital Expenditure

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INTRODUCTION

Council generates a cash surplus on its day-to-day operations. This surplus is needed to fund the acquisition of new assets, or improvements to, or replacement of, existing Council assets.

This part of the document provides a summary of the capital works Council intends to undertake, acquire, construct or improve.

The information provided is as follows:

Expenditure Summary

The columns under this heading provide the estimated capital expenditure for the years listed.

Funding Source

The details of the funding sources for the capital expenditure are provided for each year. The funding sources are dissected into the following columns:

- Grants / Contributions – Represents any external grants or contributions to assist in funding the works.
- Section 94 – Represents any Section 94 developer contributions applied to the project. For further details on Section 94 contributions refer to Part D of this document.
- Loans – Represents loan funds applied to the project.
- Reserves – Represents Council reserves applied to the project. For further information on reserves refer to Part E of this document.
- General Revenue – This is the unrestricted Council revenue applied to the project. This revenue can be allocated to any project at Council's discretion. It is this revenue figure that impacts directly on the cash result.

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CAPITAL EXPENDITURE - GENERAL FUND																														
Asset Description	Expenditure Year					Funding Sources 2018/19					Funding Sources 2019/20					Funding Sources 2020/21					Funding Sources 2021/22					Funding Sources 2022/23				
	2018/19	2019/20	2020/21	2021/22	2022/23	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue
Strategic and Community Facilities Group																														
Community Facilities																														
Community Centres	24,000	25,000	26,000	27,000	28,000					24,000					25,000					26,000					27,000					28,000
Ballina Indoor Sports Centre	7,000,000					700,000			6,300,000	0					0					0					0				0	
Group Total	7,024,000	25,000	26,000	27,000	28,000	700,000	0	0	6,300,000	24,000	0	0	0	0	25,000	0	0	0	0	26,000	0	0	0	0	27,000	0	0	0	0	28,000
General Manager's Group																														
Information Services																														
Computer Equipment	22,000	23,000	24,000	25,000	26,000					22,000					23,000					24,000					25,000					26,000
Property Development																														
Wollongbar Urban Expansion Area	75,000								75,000	0			0	0					0	0					0	0			0	0
North Creek Road Development	200,000								200,000	0			0	0					0	0					0	0			0	0
Property Management																														
Wigmore Arcade - Refurbishment									0	0			0	0					0	0					0	0			0	0
Flat Rock Tent Park																														
Flat Rock Improvements	60,000	100,000	20,000	21,000	22,000				60,000	0			100,000	0					20,000	0					21,000	0			22,000	0
Ballina Gateway Airport																														
Masterplan, Apron and Runway	100,000				380,000				100,000	0			0	0					0	0					0	0			380,000	0
Baggage Area					600,000				0	0			0	0					0	0					0	0			600,000	0
Car Park and Solar		900,000							0	0		900,000	0	0					0	0					0	0			0	0
PALC and ALER	370,000								370,000	0			0	0					0	0					0	0			0	0
Terminal	4,000,000					2,100,000		2,400,000	(500,000)	0			0	0					0	0					0	0			0	0
Certified Air Ground Radio Service				300,000					0	0			0	0					0	0					300,000	0			0	0
Miscellaneous Infrastructure	80,000	52,000	54,000	56,000	58,000				80,000	0			52,000	0					54,000	0					56,000	0			58,000	0
Sub Total - Airport	4,550,000	952,000	54,000	356,000	1,038,000	2,100,000	0	2,400,000	50,000	0	0	0	952,000	0	0	0	0	0	54,000	0	0	0	0	0	356,000	0	0	0	1,038,000	0
Group Total	4,907,000	1,075,000	98,000	402,000	1,086,000	2,100,000	0	2,400,000	385,000	22,000	0	0	1,052,000	23,000	0	0	0	0	74,000	24,000	0	0	0	0	377,000	25,000	0	0	1,060,000	26,000
Development and Environmental Health Group																														
Environmental Health																														
Shaws Bay Coastal Management Plan	265,000					95,000	170,000			0	0	0			0															
Animal Control																														
Pound																														
Group Total	265,000	0	0	0	0	95,000	170,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Civil Services																														
Engineering Management																														
Surveying Equipment			60,000						0						0					60,000					0					0
Depot and Administration Centre																														
Depot - Improvements	432,000	180,000	185,000	191,000	199,000	109,900			257,000	65,100	112,100			67,900	114,400					70,600	116,800				74,200	119,200				79,800
Administration Centre - Improvements																														

CAPITAL EXPENDITURE - GENERAL FUND (cont'd)																														
Asset Description	Expenditure Year					Funding Sources 2018/19					Funding Sources 2019/20					Funding Sources 2020/21					Funding Sources 2021/22					Funding Sources 2022/23				
	2018/19	2019/20	2020/21	2021/22	2022/23	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue
<i>Civil Services (continued)</i>																														
Open Spaces - Parks / Reserves																														
Crown Reserve Works	26,000	27,000	28,000	29,000	30,000				26,000					27,000						28,000					29,000					30,000
Playgrounds - Improvement Program	155,000	162,000	133,500	192,000	200,000				155,000					162,000						133,500					192,000					200,000
Playgrounds - Fit for the Future	270,000	480,000	494,000	509,000	529,000				270,000					480,000						494,000					509,000					529,000
Playgrounds - LRM Dividends	0	0	0	0	0				0				0	0					0	0				0	0				0	0
Playgrounds - Section 94 Plan									0					0						0					0					0
Porter Park - Section 94 Plan									0					0						0					0					0
Management Plan - Killen Falls	20,000	20,000	53,500						20,000					20,000						53,500					0					0
Master Plan - Ballina Town Entry									0					0						0					0					0
Master Plan - Captain Cook									0				0	0					0	0					0					0
Master Plan - Pop Denison									0					0						0					0					0
Sharpes Beach Observation Tower									0					0						0					0					0
Ocean Pool - Design and Approvals									0					0						0					0					0
Skate Park - Wollongbar									0					0						0					0					0
Open Spaces - Sports Fields																														
Sports Fields - Improvements	175,000	182,000	187,000	193,000	201,000				175,000					182,000						187,000					193,000					201,000
Kingsford Smith - Clubhouse									0					0						0					0					0
Kingsford Smith - Netball Lights									0					0						0					0					0
Ballina Tennis Club - Clubhouse									0					0						0					0					0
Megan Crescent - Amenities									0					0						0					0					0
Wollongbar Sports Fields									0					0						0					0					0
Skennars Head Sports Fields	2,150,000					900,000			1,250,000	0				0						0					0					0
Cemeteries																														
Master Plan - East Ballina									0					0						0					0					0
Fleet and Plant	1,271,600	1,032,900	1,243,300	1,305,000	1,339,300				1,271,600	0			1,032,900	0				1,243,300	0				1,305,000	0				1,339,300	0	
Quarry																														
Access Road - Mountain Bike Club									0					0						0					0					0
Waste Management																														
Landfill - Improvements	100,000	100,000	103,000	106,000	110,000				100,000	0			100,000	0				103,000	0			106,000	0			110,000	0			0
Landfill - Levy Works	200,000	200,000	373,300	36,000	37,000				200,000	0			200,000	0			373,300	0			36,000	0			37,000	0				0
Landfill - Stockpile Processing									0				0	0				0	0		0			0	0				0	0
Landfill - Organics Processing									0				0	0				0	0		0			0	0				0	0
Landfill - External Road									0				0	0				0	0		0			0	0				0	0
Landfill - Wollongbar Asbestos									0				0	0				0	0		0			0	0				0	0
Landfill - Recycled Loadout									0				0	0				0	0		0			0	0				0	0
Landfill - Recycled Handling Area									0				0	0				0	0		0			0	0				0	0
Domestic Waste - Trucks		1,700,000							0			1,700,000	0					0			0			0					0	0
Group Total	27,616,300	15,595,200	28,546,600	34,194,400	24,356,600	7,373,300	191,000	2,700,000	11,036,700	6,315,300	931,100	4,199,000	0	3,290,900	7,174,200	949,800	13,440,000	3,100,000	3,185,600	7,871,200	969,000	13,715,000	8,262,000	3,124,000	8,124,400	988,500	13,128,000	0	2,378,300	7,861,800
Total - All Groups	39,812,300	16,695,200	28,670,600	34,623,400	25,470,600	10,268,300	361,000	5,100,000	17,721,700	6,361,300	931,100	4,199,000	0	4,342,900	7,222,200	949,800	13,440,000	3,100,000	3,259,600	7,921,200	969,000	13,715,000	8,262,000	3,501,000	8,176,400	988,500	13,128,000	0	3,438,300	7,915,800

WATER - CAPITAL EXPENDITURE

Expenditure Description	Expenditure Year										Funding Source 2018/19				Funding Source 2019/20				Funding Source 2020/21				Funding Source 2021/22			
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
Main Renewals														706,000				784,000				937,000				958,000
Main Renewal - Recurrent Underbore - Ross Lane	706,000	784,000	937,000	958,000	1,053,000	1,154,000	1,260,000	1,310,000	1,362,000	1,416,000				0				0				0				0
Water Reservoirs												500,000		0				0				0				0
Reservoirs - Ross Lane (New)	500,000				3,211,000							500,000		0				0				0				0
Reservoirs - Pacific Pines				1,077,000										0				0				0	1,077,000			0
Reservoirs - Access Upgrades	200,000													200,000				0				0				0
Grays Lane Reservoir - Demolish														0				0				0				0
New Inlet - Lennox Reservoir														0				0				0				0
Miscellaneous														9,000				10,000				12,000				13,000
Telemetry	9,000	10,000	12,000	13,000	15,000	16,000	18,000	19,000	20,000	21,000				9,000				10,000				12,000				13,000
Ethernet Telemetry Upgrade	50,000	50,000												50,000				50,000				0				0
Smart Water Meter Network	10,000													10,000				0				0				0
Water Network Master Plan	150,000													150,000				0				0				0
Pressure Mgmt Zones (PMZs)														0				0				0				0
Second Stage Installations														0				0				0				0
Water Pump and Bore Stations														0				0				0				0
Pump Stns - Ballina Hts Booster														0				0				0				0
Pump Stns - Basalt Court Booster	200,000											200,000		0				0				0				0
Pump Stns - East Ballina Booster	320,000											320,000		0				0				0				0
Pump Stns - Russellton Booster						446,000								0				0				0				0
Pump Stns - Wollongbar Booster														0				0				0				0
Trunk Mains														0				0				0				0
East Ballina Boosted PZ Augment														0				0				0				0
Wardell Mains							282,000							0				0				0				0
North Ballina Reticulation Mains				712,000										0				0				0				712,000
North Ballina Distribution Mains	2,078,000			2,343,000										0	1,039,000			1,039,000				0	586,000			1,757,000
Pine Ave Distribution Mains			2,589,000											0				0	2,589,000			0				0
Ballina Island Distribution Mains						1,175,000								0				0				0				0
Lennox Head Mains						1,274,000								0				0				0				0
CURA B Distribution Main			330,000											0				0				330,000				0
Russellton Reticulation Mains		160,000												0	80,000			80,000				0				0
West Ballina Bypass Distn Main							2,428,000							0				0				0				0
Lennox Palms Dist and Reticulation				388,000										0				0				0				388,000
Pacific Pine Distribution Main			238,000											0				0		238,000		0				0
Connections for Green Field Sites	80,000											80,000		0				0				0				0
PRV at Water Wheels	130,000													130,000				0				0				0
Water Treatment Plant														200,000				1,000,000				400,000				0
Marom Creek WTP - Upgrade	200,000	1,000,000	400,000											200,000				1,000,000				400,000				0
Marom Creek WTP - Secure Yield														0				0				0				0
Marom Creek WTP - Renewals	26,000	28,000	30,000	32,000	34,000	37,000	39,000	41,000	43,000	45,000				26,000				28,000				30,000				32,000
Plant and Equipment														0				0				141,100				0
Vehicle and Plant Replacement			141,100		24,000	191,800		82,600						0				0				141,100				0
Vacuum Excavation Equipment														0				0				0				0
Water Capital - Service Connection														219,000				225,000				232,000				239,000
Water Meter - New <20mm	219,000	225,000	232,000	239,000	246,000	253,000	261,000	271,000	282,000	293,000				219,000				225,000				232,000				239,000
Water Meter - New > 20mm														0				0				0				0
Water Meter - Replacement	61,000	65,000	70,000	74,000	79,000	84,000	89,000	93,000	97,000	101,000				61,000				65,000				70,000				74,000
Water Meter - Conversion of Meters														0				0				0				0
Total Capital Expenditure	2,861,000	4,400,000	4,979,100	5,836,000	4,662,000	4,630,800	4,377,000	1,816,600	1,804,000	1,876,000	0	1,100,000	0	1,761,000	0	1,119,000	0	3,281,000	0	2,827,000	0	2,152,100	0	1,663,000	0	4,173,000

WASTEWATER - CAPITAL EXPENDITURE																										
Asset Description	Expenditure Year										Funding Source 2018/19				Funding Source 2019/20				Funding Source 2020/21				Funding Source 2021/22			
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
Pumping Stations																										
Emergency Storage Program														0				0				0				0
SP2001 - Well Protection - Swift Street	350,000	200,000											350,000		200,000		0				0				0	
SP3001 - Pump Stn - Byron Street													0				0				0				0	
SP3110 - Pump Stn - Montwood Drive		700,000											0		700,000		0				0				0	
SP3101 - Skennars Head / Tara	400,000												400,000				0				0				0	
North Ballina - New Pumping Station	106,000	1,364,000											106,000		1,364,000		0				0				0	
SP5006 - Richmond St Storage			182,000										0				0				182,000				0	
SP2402 - Lindsay Avenue			106,000										0				0				106,000				0	
SP2401 - Power Drive Pumps			62,300										0				0				62,300				0	
Pumping Stations - Capacity Upgrade	259,000	268,000											259,000		268,000		0				0				0	
Pumping Stations - Renewal Program		338,000	348,000	358,000	369,000	380,000	391,000	400,000	410,000	410,000							338,000				348,000				358,000	
Dump Point - Bicentennial Gardens													0				0				0				0	
Chickiba Pump Station Refurbishment													0				0				0				0	
Swift St Pump Station Refurbishment													0				0				0				0	
Airport Pump Station - Refurbishment													0				0				0				0	
Pump Station Control Upgrade													0				0				0				0	
Treatment Facilities - Minor Capital																										
Wastewater Treatment Plant Ballina	22,000	23,000	23,000	24,000	25,000	25,000	26,000	27,000	28,000	28,000			22,000				23,000				23,000				24,000	
Wastewater Treatment Plant Lennox	22,000	23,000	23,000	24,000	25,000	25,000	26,000	27,000	28,000	28,000			22,000				23,000				23,000				24,000	
Wastewater Treatment Plant	11,000	11,000	12,000	12,000	12,000	13,000	13,000	14,000	15,000	15,000			11,000				11,000				12,000				12,000	
Wastewater Treatment Plant Wardell	11,000	11,000	12,000	12,000	12,000	13,000	13,000	14,000	15,000	15,000			11,000				11,000				12,000				12,000	
Kubota Membrane Turbine	200,000												200,000				0				0				0	
Replace Fencing Treatment Plants													0				0				0				0	
Security at Lennox and Ballina	75,000												75,000				0				0				0	
Portable Belt Presee Upgrade													0				0				0				0	
Ballina Treatment Plant Upgrade																										
Ballina - Project Mgmt													0				0				0				0	
Ballina - Other													0				0				0				0	
Ballina - Upgrade Other													0				0				0				0	
Ballina - Post Completion Works													0				0				0				0	
Ballina - Solar													0				0				0				0	
Desalination Plant													0				0				0				0	
Ballina - Control Valve													0				0				0				0	
Ballina - DAF Dismantling													0				0				0				0	
Ballina - Septic Receiving													0				0				0				0	
Ballina - Gantry Crane		500,000											0		500,000		0				0				0	
Ballina - Programed Membrane		500,000	500,000	500,000	500,000								0		500,000		0		500,000		0		500,000		0	
Ballina - Manifold Blower Upgrade													0				0				0				0	
Ballina - Contaminated Vac Ex Waste	5,000												5,000				0				0				0	
Lennox Head Treatment Plant Upgrade																										
Lennox - Post Completion Works													0				0				0				0	
Lennox - Epoxy Replacement													0				0				0				0	
Lennox - EAT Decanters	100,000												100,000				0				0				0	
Lennox - Treatment Master Plan	30,000												30,000				0				0				0	
Lennox - Membrane Replacement	300,000							300,000					300,000				0				0				0	
Lennox - Recycled Water Quality	120,000												120,000				0				0				0	
Alstonville Treatment Plant Upgrade																										
Alstonville - Master Plan	200,000	600,000											200,000		600,000		0				0				0	
Alstonville - SCADA Upgrade													0				0				0				0	
Alstonville - Treatment Master Plan													0				0				0				0	
Wardell Treatment Plant Upgrade																										
Wardell - SCADA Upgrade													0				0				0				0	
Treatment Plant Master Plan				100,000									0				0				0				100,000	
Trunk Mains																										
Rising Main Rehabilitation - Swift St	60,000												60,000				0				0				0	
SP3001 - Byron Street, Lennox Head				546,000									0				0				0				546,000	
SP4006 - Gravity Sewer A'ville			342,000										0				0		342,000		0		0		0	
WWTP40 - Gravity Main A'ville													0				0				0				0	
GM4104 - Gravity Main Wollongbar	1,138,000												1,138,000				0				0				0	
GM4104 - Transfer Mains A'ville/W'bar	10,000	1,000,000	498,000										10,000		1,000,000		0		498,000		0		0		0	
GMWUEA - Gravity Mains		200,000											0				200,000				0				0	
GM2104 - Gravity Main West Ballina		438,000											0		438,000		0				0				0	
RM-PS6 - CURA B Transfer Rising								4,011,000					0				0				0				0	
Karaluren Close, Lennox Head PS		100,000											0				100,000				0				0	
Wastewater - Capital Expenditure Carried Forward																										

WASTEWATER - CAPITAL EXPENDITURE (cont'd)

Asset Description											Funding Source 2018/19				Funding Source 2019/20				Funding Source 2020/21				Funding Source 2021/22				
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	
Wastewater Mains - Renewals																											
Main Renewals	411,000	475,000	489,000	504,000	519,000	535,000	551,000	565,000	580,000	580,000				411,000				475,000				489,000				504,000	
Low Pressure System Coopers Close														0				0				0				0	
Chickiba Rising Main Renewal	475,000													475,000				0				0				0	
Seamist Rising Main Renewal	50,000	650,000												50,000				650,000				0				0	
Service Connections																											
New Wastewater Connection (Gravity)														0				0				0				0	
New Wastewater Connection (E-one)														0				0				0				0	
Plant and Equipment																											
Plant Replacement	24,900	68,700	121,100	109,100	29,100	4,500	60,400	118,000	32,700	32,700				24,900				68,700				121,100				109,100	
Vacuum Excavation Truck														0				0				0				0	
Forklift for Ballina WWTP														0				0				0				0	
Backhoe			85,000											0				0				85,000				0	
Bypass Pump														0				0				0				0	
Other Miscellaneous Works																											
Telemetry	16,000	17,000	17,000	18,000	18,000	19,000	20,000	21,000	22,000	22,000				16,000				17,000				17,000				18,000	
Network Servers Pine Avenue														0				0				0				0	
Ethernet Telemetry Upgrade	150,000	150,000												150,000				150,000				0				0	
Wastewater Network Master Plan	150,000													150,000				0				0				0	
Other Miscellaneous Works														0				0				0				0	
Reuse Program																											
Ross Lane - Dual Retic Reservoir				500,000	2,612,000									0				0				0				500,000	
Ballina Heights - Pump Station														0				0				0				0	
Lennox Palms Estate - Retic Mains	197,000													197,000				0				0				0	
Montwood Drive - Distribution Mains														0				0				0				0	
Recycled water meters new														0				0				0				0	
Urban Reticulation System														0				0				0				0	
Henderson Farm - Distribution Mains		280,000												0				280,000				0				0	
Meadows Estate - Distribution Main		270,000												0				270,000				0				0	
Greenfield Grove - Distribution Mains			158,000	162,000										0				0				158,000				162,000	
Lennox Head - Distribution Mains					362,000									0				0				0				0	
Fig Tree Hill - Distribution Mains					472,000									0				0				0				0	
CURA B - Distribution Mains				2,336,000										0				0				0				2,336,000	
Lennox to Angels Drive - Main	300,000													300,000				0				0				0	
Recycled Water - Hydrant Standpipes														0				0				0				0	
Recycled Water - Hydrant Installations	30,000													30,000				0				0				0	
Reservoir Access - Integrity Upgrades														0				0				0				0	
Kings Court - Reservoir														0				0				0				0	
Recycled Water - Communications	10,000													10,000				0				0				0	
Recycled Water - Connection Audits														0				0				0				0	
Recycled Water - Alstonville	10,000	10,000												10,000				10,000				0				0	
Recycled Water - Smart Metering														0				0				0				0	
Total Capital Expenditure	5,242,900	8,196,700	2,978,400	5,205,100	4,955,100	1,014,500	5,316,400	1,486,000	1,130,700	1,130,700	0	0	0	5,242,900	0	5,570,000	0	2,626,700	0	1,340,000	0	1,638,400	0	1,046,000	0	4,159,100	

Part D

Section 94 Contributions and Other Capital Income

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INTRODUCTION

This section of the document provides more detailed information on the Section 94 Plans Council has in place, along with estimated capital income for the year. This information is for the General Fund only.

In addition to Section 94 Contributions, capital income can also include capital grants and contributions from other levels of government and from private entities or individuals, land sales and loan funds.

The next two pages of Part D detail the Section 94 contributions collected and interest raised on the contributions held, along with the Section 94 contributions to be applied during the year to specific works and services.

The final four pages of Part D then provide details on capital grants and contributions, estimated land sales and loan funds to be applied.

SECTION 94 CONTRIBUTIONS

In accordance with Section 94 of the Environmental Planning and Assessment Act, Council is able to levy developers for charges that can be applied to the development of additional infrastructure. The levies collected in accordance with adopted Section 94 Plans that outline the methodology the levies are based on and the works to which the contributions collected can be applied.

Ballina Shire Council has Section 94 Plans in place for the following activities;

- Open Spaces
- Community Facilities
- Wollongbar Urban Expansion Area (WUEA)
- Car Parking
- Heavy Vehicles
- Roads (Future and Existing) - levied on development applications lodged prior to 8 March 2010
- Roads (New) - Levied on developments lodged on and after 8 March 2010

Council's Development and Environmental Health Group oversees the collection of all the Section 94 levies. Council's Strategic and Community Facilities Group oversees the development of the Section 94 Plans.

The first table provides an estimate of the balance of funds held for each Section 94 Plan and the second table the estimated contributions collected each year, along with the interest raised. The income figures are sourced from a combination of previous year's results and current collection rates.

The third table, on the following page, outlines the contributions that are being applied to specific projects.

Any net surplus or deficit between funds collected is either transferred to the Section 94 reserves (surplus) or transferred from the Section 94 Reserves (deficit).

SECTION 94 CONTRIBUTIONS - PLAN BALANCES														
ACTUAL			BUDGET ITEMS	ESTIMATED										
2014/15	2015/16	2016/17		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
552,200	548,700	724,700	Open Space	480,900	371,900	385,400	403,900	427,900	457,400	493,900	536,900	586,900	643,900	708,400
518,300	616,200	575,600	Community Facilities	845,600	764,600	686,600	612,100	541,100	473,100	409,600	350,600	296,600	247,100	202,600
328,200	228,600	170,100	Wollongbar Urban Expansion Area	115,600	59,100	57,600	112,100	168,600	227,600	288,600	352,100	418,100	486,600	557,600
374,600	228,100	235,100	Car Parking	274,200	316,200	360,200	406,200	454,200	504,200	556,700	611,200	668,200	727,200	788,700
614,100	710,700	700,400	Heavy Vehicle	399,100	408,100	417,100	426,600	436,100	446,100	456,100	466,600	477,100	487,600	498,600
2,272,700	2,859,300	3,978,500	Road Plan (All Plans)	6,358,800	12,101,800	14,074,300	13,157,800	12,253,800	233,300	861,300	1,519,800	2,208,800	2,929,300	3,683,300
4,660,100	5,191,600	6,384,400	Total Section 94 Funds Held	8,474,200	14,021,700	15,981,200	15,118,700	14,281,700	2,341,700	3,066,200	3,837,200	4,655,700	5,521,700	6,439,200

SECTION 94 CONTRIBUTIONS COLLECTED														
ACTUAL			BUDGET ITEMS	ESTIMATED										
2014/15	2015/16	2016/17		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
601,600	257,600	313,900	Open Space	450,000	200,000	205,000	210,000	215,000	220,000	226,000	232,000	238,000	244,000	250,000
793,600	686,600	458,300	Community Facilities	700,000	200,000	205,000	210,000	215,000	220,000	226,000	232,000	238,000	244,000	250,000
249,500	300	44,100	Wollongbar Urban Expansion Area (WUEA)	50,000	51,000	52,000	53,000	54,000	55,000	56,000	57,000	58,000	59,000	60,000
43,800	63,700	10,800	Car Parking	35,000	36,000	37,000	38,000	39,000	40,000	41,000	42,000	43,000	44,000	45,000
318,500	379,300	451,000	Heavy Vehicle	314,000	321,000	329,000	337,000	345,000	354,000	363,000	372,000	381,000	391,000	401,000
863,000	768,300	964,600	Road Plan - New (including Former Plan)	2,500,000	5,600,000	5,700,000	12,000,000	12,300,000	608,000	623,000	639,000	655,000	671,000	688,000
54,000	70,300	105,600	Road Plan - Former Plan	0	0	0	0	0	0	0	0	0	0	0
2,924,000	2,226,100	2,348,300	Total Section 94 Funds Collected	4,049,000	6,408,000	6,528,000	12,848,000	13,168,000	1,497,000	1,535,000	1,574,000	1,613,000	1,653,000	1,694,000

SECTION 94 CONTRIBUTIONS - PLAN BALANCES														
ACTUAL			BUDGET ITEMS			ESTIMATED								
2014/15	2015/16	2016/17		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	11,300	70,100	Open Spaces Plan											
		7,400	Various Works											
			Pop Denison Master Plan	342,600										
			Shaws Bay Coastal Management Plan	109,200	170,000									
			Porter Park Multi Court	60,000										
	41,500		Bolwarra Court Playground											
0	52,800	77,500	Sub Total Open Spaces	511,800	170,000	0	0	0	0	0	0	0	0	0
			Community Facilities Plan											
900	185,700	157,800	Miscellaneous - Old Plan											
		55,700	Footpath Carlisle St Wardell											
900	185,700	213,500	Sub Total Community Facilities	0	0	0	0	0	0	0	0	0	0	0
			Car Parking											
14,200	221,400	10,400	74 and 78 Tamar Street - Car Parks											
14,200	221,400	10,400	Sub Total Car Parking	0	0	0	0	0	0	0	0	0	0	0
			Wollongbar Urban Expansion Area											
127,700	110,000	110,000	Wollongbar Link Road	110,000	110,000	55,000					0			
127,700	110,000	110,000	Sub Total WUEA	110,000	110,000	55,000	0	0	0	0	0	0	0	0
			Heavy Vehicles											
192,000	195,000	130,000	Heavy Vehicles - Teven Bridge Loan	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	0		
213,500	110,600	354,600	Heavy Patching and Reseals	496,800	191,000	199,000	207,000	215,000	224,000	233,000	242,000	381,000	391,000	401,000
405,500	305,600	484,600	Sub Total Heavy Vehicles	626,800	321,000	329,000	337,000	345,000	354,000	363,000	372,000	381,000	391,000	401,000
			Roads Plan											
369,100			Ballina Heights Drive											
730,700	106,200		River St / Moon St Roundabout											
130,100	10,000		Tamar Street / Cherry Street Roundabout											
	16,300	47,900	S 94 - Hutley Drive	217,600		4,000,000	13,233,000	0	0	0	0	0	0	0
			S 94 - River St Fish Ck/Tweed St - 4 Lanes			0	0	2,214,000	0	0	0	0	0	0
			S 94 - River St Fish Ck/Bypass - 4 Lanes			0	0	8,128,000	0	0	0	0	0	0
			S 94 - Fisheries Creek Bridge - 4 Lanes			0	0	3,044,000	0	0	0	0	0	0
			S 94 - River St - Land			0	0	114,000	0	0	0	0	0	0
			S 94 - Tamarind Dr Nth Ck/Kerr St - 4 Lanes			0	0	0	8,275,000	0	0	0	0	0
			S 94 - Canal Bridge - 4 Lanes			0	0	0	4,629,000	0	0	0	0	0
1,229,900	132,500	47,900	Sub Total Roads Plan	217,600	0	4,000,000	13,233,000	13,500,000	12,904,000	0	0	0	0	0
			Section 94 Recouped to Community Infrastructure Reserve											
202,700	72,500	84,300	Open Spaces	200,000	150,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
527,100	401,000	249,300	Community Facilities	450,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
			Roads											
729,800	473,500	333,600	Sub Total Recouped	650,000	450,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
72,600	155,300		Open Spaces (WUEA)											
	24,600		Community Facilities (WUEA)											
60,000		60,000	Community Facilities (Ballina Heights)											
127,300	127,400		Roads (WUEA)											
259,900	307,300	60,000	Sub Total Recouped (Land Schemes)	0	0	0	0	0	0	0	0	0	0	0
54,000			Roads (Transferred to Internal Reserve)											
54,000	0	0	Sub Total Recouped for Roads Pre-Plan	0	0	0	0	0	0	0	0	0	0	0
2,821,900	1,788,800	1,337,500	Total Section 94 Funds Applied	2,116,200	1,051,000	4,884,000	14,070,000	14,345,000	13,758,000	863,000	872,000	881,000	891,000	901,000

CAPITAL GRANTS AND CAPITAL CONTRIBUTIONS

The table opposite provides details on estimated capital grants and contributions. Brief details on the information provided for 2018/19 is as follows.

Community Centres

Council intends to apply for \$700,000 for the Ballina Indoor Sports Centre under Round 2 of the State Government Stronger Country Communities Program.

Airport

Represents State Government grants for major projects at the airport, along with a forecast in later years.

Depot

The contribution to the Depot upgrade represents contributions from the water / wastewater and waste areas to on-going depot improvements. These contributions recognise the fact that water / wastewater and waste all utilise the services provided at the depot.

Roads and Ancillary Facilities

Various funding for road and transport related projects. Airport Boulevard is a Federal Government grant that has already been approved.

The Coastal Walk and Coastal Shared Path grants have been approved.

Sports Fields

Council intends to apply for \$900,000 for the Skennars Head Sports Fields expansion under Round 2 of the State Government Stronger Country Communities Program.

CAPITAL GRANTS AND CAPITAL CONTRIBUTIONS														
ACTUAL			BUDGET ITEMS	ESTIMATED										
2014/15	2015/16	2016/17		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	20,000		Community Centres											
180,000			State - Lennox Auditorium Capital Income		700,000									
			State - Stronger Country Com - Rd 2 - BISC											
			State - Lennox Community Centre											
		40,000	Gallery											
			State - Arts NSW - Lighting											
600,000			Property											
			Private - Reimbursement											
			Information Systems											
			Contributions to phone system	23,400										
			Airport											
	2,207,000	400	State - Terminal (RTIF)	0	2,100,000									
			State - Terminal (RTIF)	2,400,000										
	84,400	0	State - Airport Taxiway and Runway							3,000,000				
			Environmental Health											
		95,000	Shaws Bay CMP - OEH	181,900										
			Shaws Bay CMP - PRMF		95,000									
103,800	330,000	106,400	Depot and Administration Centre	107,900	109,900	112,100	114,400	116,800	119,200	121,600	124,200	126,800	129,400	132,200
		450,600	Internal - Depot / Administration Centre											
			Internal - Admin Centre - Roofing / Air Cond											
350,000			Procurement and Building Management											
			State - Marine Rescue Tower (PRMF)											
	200,000	412,500	Federal - Marine Rescue Tower											
	247,700	(32,700)	State - Marine Rescue Tower											
			State - Marine Rescue Tower (P/Ship)											
136,400		637,500	Federal - Marine Rescue Tower											
			State - Lake Ainsworth (PRMF)											
		7,000	Private - Wigmore Hall (Swift St)											
			Urban Roads											
	200,000		RMS - River Street											
652,000	1,194,600		RTR - Various Urban and Rural Projects											
	202,300	174,700	RMS - Regional Road Program	0	182,000	185,000	188,700	192,500	196,400	200,400	204,500	208,600	212,800	217,100
46,500			RMS - Gateway Treatments											
320,000			Private - Ballina Heights Drive											
30,000			Essential Energy - Ballina Heights Drive											
		1,503,300	RMS - Coast Road / Skennars Hd Rd R'about	493,800										
	1,004,000	1,000,000	RMS - Angels Drive / Links Ave Roundabout											
			Federal - Airport Boulevard		0	3,000,000								
	6,100		NCHP - Ross Street Mobilisation											
			RMS - Byron Bay Road Roundabout	1,992,400										
			RMS - Ellis Rd - Safety Initiative	50,000										

CAPITAL GRANTS AND CAPITAL CONTRIBUTIONS (cont'd)														
ACTUAL			BUDGET ITEMS	ESTIMATED										
2014/15	2015/16	2016/17		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
			Rural Roads											
	200,000		RTR - River Street											
	160,000		RTR - Wardell Road											
	152,000		RTR - Fox Street											
	984,600		RMS - Teven Road											
414,500			RMS - Coast Rd Tobin Close, Rifle Range Road											
	75,000		RMS - Maguires Bridge											
77,000	71,100		RMS - 3x3 Rifle Range Rd											
			RMS - Supplementary Block Grant	77,000										
			RMS - Repair Program Regional Roads	178,200										
	200,000	437,000	State - Disaster - Local and Rural Roads											
		787,100	RMS - Ross Lane Straightening											
		68,100	Federal - Ross Lane / Coast Road Roundabout	1,889,900										
		1,634,000	RMS - Highway Handover											
			Ancillary											
802,000			RMS - Coastal Shared Path - Stages 1 and 2											
	19,900	2,600	RMS - Shared Path East - Preconstruction											
		300	RMS - Angels Drive / Links Ave Roundabout											
270,500	296,000		RMS - Coastal Shared Path - Stage 3											
12,100			RMS - Speed Zones											
	6,600		RMS - Grant / River Streets Refuge											
	49,500		RMS - Ballina St - Coast Rd to Allens Parade											
	5,500		RMS - Fox St from Kerr to Hickey											
	12,600		RMS - Martin St Winton to Crane											
	13,800		RMS - Kerr St from Bentinck to Fox											
243,400	46,300		State - Shared Path											
			State - Shared Path Compton Drive	4,000										
			State - Reg Growth - Env and Tourism - Walk		750,000									
281,800			State - Shared Path (PRMF)											
			State - Stronger Country Comms - Rd 1 - Path		880,000									
			Fed - Reg Jobs and Invest Package - Path		880,000									
10,000			Private - Newrybar Car Park											
			Other Water Transport											
			State - RBP - Keith Hall Boat Ramp	225,000										
	24,600		State - RBP - Keith Hall Boat Ramp Design	5,400										
	10,800		State - RBP - East Wardell, Pontoon	39,200										
	35,000		State - RBP - Captain Cook Park - Pontoons	215,000										
154,500			State - RBP - Fishery Creek - Pontoon / Park	36,600										
	16,700		State - RBP - Faulks Reserve - Pontoon	83,300										
43,500			State - RBP - Emigrant Creek - Access	40,000										
		11,100	State - RBP - Nth Ck Road, Lennox - Ramp		63,900									
		9,500	State - RBP - Brunswick St, Ballina - Ramp		115,500									
			Open Spaces and Sports Fields											
			Ballina RSL - Captain Cook Park Master Plan	60,000										
			Private - Playground Elevation Estate	61,000										
	50,000		State - Ocean Pool											
	39,800		State - Sharpes Beach Observation Tower											
			Wastewater - Bulwinkel Park	50,000										
25,000		20,000	State - Netball Club Contributions											
			Kingsford Smith Res Clubhouse Improvements	13,000										
		30,000	Wollongbar Rugby Club Contributions											
			State - Stronger Country Com - Rd 2 - Skennars		900,000									
4,753,000	7,989,000	7,584,700	Total Capital Grants and Contributions	8,227,000	9,776,300	297,100	303,100	309,300	315,600	322,000	3,328,700	335,400	342,200	349,300

ASSET SALES AND LOAN INCOME

Asset Sales

Council is involved in residential and industrial land development. The major industrial land holdings are at the Southern Cross Industrial Estate Ballina and the Russellton Industrial Estate, Wollongbar. Other major land holdings are at Wollongbar and Lennox Head (residual from sale of Henderson Farm).

The figures provided are indicative only and any land sales will be subject to separate reports to Council.

Loan Funds

Loans are occasionally utilised for capital expenditure. For further detail on any capital projects funded from loans refer to Part C of this document.

ASSET SALES													
ACTUAL			BUDGET ITEMS	ESTIMATED									
2014/15	2015/16	2016/17		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	910,100		Southern Cross Industrial Estate Sales										
261,800	750,100	719,600	Land Sale - Large Lots										
			Land Sale - Standard Lots										
261,800	1,660,200	719,600	Sub Total - Southern Cross	0	0	0	0	0	0	0	0	0	0
			Russellton Industrial Estate Sales										
			Land Sale - Standard Lots	90,000									
			Lane Sale - Alstonville Tennis Court Site	1,300,000									
0	0	0	Sub Total - Russellton	1,390,000	0	0	0	0	0	0	0	0	0
			Other										
195,300			Surplus Land - Alstonville Plaza										
2,249,600	175,600	387,500	Wollongbar - Land Development	3,990,000									
33,700			Ballina High School - Road Reserve										
		203,200	7 North Creek Road										
			54 North Creek Road	2,605,000									
	450,600		Asset Sale to Finance Balance of BISC		950,000								
69,400			Bagotville Quarry										
			Tintenbar Quarry										
2,548,000	626,200	590,700	Sub Total - Other Land Sales	6,595,000	950,000	0	0	0	0	0	0	0	0
2,809,800	2,286,400	1,310,300	Total Capital Income from Land Sales	7,985,000	950,000	0	0	0	0	0	0	0	0

LOAN INCOME													
ACTUAL			BUDGET ITEMS	ESTIMATED									
2014/15	2015/16	2016/17		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
725,000	500,000	0	Airport										
			Terminal	0	2,400,000	0	0	0	0	0	0	0	5,000,000
			Roads and Town Centres										
			River Street Beautification - Moon / Grant	0	2,700,000	0	0	0	0	0	0	0	0
			Lennox Head - Village Renewal	0	0	0	3,100,000	0	0	0	0	0	0
			S 94 - Hutley Drive	0	0	0	0	0	0	0	0	0	0
			S 94 - River St Fish Ck/Tweed St - 4 Lanes	0	0	0	0	2,250,000	0	0	0	0	0
			S 94 - River St Fish Ck/Bypass - 4 Lanes	0	0	0	0	2,878,000	0	0	0	0	0
			S 94 - Fisheries Creek Bridge - 4 Lanes	0	0	0	0	3,094,000	0	0	0	0	0
			S 94 - River St - Land	0	0	0	0	40,000	0	0	0	0	0
			S 94 - Tamarind Dr Nth Ck / Kerr St - 4 Lanes	0	0	0	0	0	0	0	0	0	0
			S 94 - Canal Bridge - 4 Lanes	0	0	0	0	0	0	0	0	0	0
		3,818,100	Swimming Pools										
		2,893,600	Ballina	3,929,500	0	0	0	0	0	0	0	0	0
			Alstonville	3,318,300	0	0	0	0	0	0	0	0	0
725,000	500,000	6,711,700	Total Loan Income	7,247,800	5,100,000	0	3,100,000	8,262,000	0	0	0	0	5,000,000

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Part E

Reserves

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INTRODUCTION

Reserves relate to funds held by Council that are restricted in their use, by either external legislation or internal policies. The reserves that a council maintains can be categorised under five main headings:

1) External Legislation

Certain reserves must be maintained due to government legislation; i.e. the Local Government Act (1993). These reserves are normally restricted in their use due to the manner in which the revenue is raised; i.e. through a rate or a charge. Examples include the “Domestic Waste Management” reserve and the Water and Wastewater reserves.

2) Self-funding Operations

Certain programs may generate a surplus on their operations and that surplus can then be transferred to a reserve for the use of that program. This allows the funds to be accumulated for future asset purchases or service level improvements for that program.

3) Financial Management

A council may establish reserves as part of its financial management function. These reserves are often established to ensure a sound financial position is maintained. A good example of this is the “Employees Leave Entitlements” reserve. By having such a reserve in place Council ensures that all leave entitlements will be funded along with any unexpected payments that may relate to retirement due to ill health or redundancies.

4) Asset Replacement

A council may set funds aside on a regular basis in order to finance future projects. By planning for future capital expenditure a council can reduce the amount of loan funds and other funding sources that may be required. Examples of this can include water and sewerage asset replacement reserves.

5) Opportunities

A council may set funds aside to ensure that cash is available to take advantage of opportunities, commercial or otherwise, as they arise.

Summary

The information contained in this section of the document firstly details the various movements in reserves for the General Fund. The figures provided detail transfers to and from each reserve and the net movement on a year by year basis.

The latter part of this section then provides a summary of the estimated opening and closing balances of the General Fund reserves.

All funds held by the Water and Wastewater activities are restricted in their use. Further information on the Water and Wastewater reserve movements and balances is provided in pages 4 to 7 of this document.

The titles for each reserve are relatively self-explanatory.

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RESERVE MOVEMENTS - GENERAL FUND

Reserve Title	2018/19			2019/20			2020/21			2021/22		
	To	From	Net	To	From	Net	To	From	Net	To	From	Net
<i>Strategic and Community Facilities Group</i>												
Strategic Planning												
Section 94 Contributions	6,598,500	1,051,000	5,547,500	6,843,500	4,884,000	1,959,500	13,207,500	14,070,000	(862,500)	13,508,000	14,345,000	(837,000)
Community Facilities												
Ballina Indoor Sports Centre	3,870,000	6,202,000	(2,332,000)									
Community Gallery												
Public Art Contributions	10,000	11,000	(1,000)	10,000	11,300	(1,300)	10,000	11,600	(1,600)	10,000	11,900	(1,900)
Total - Strat & Comm Facilities	10,478,500	7,264,000	3,214,500	6,853,500	4,895,300	1,958,200	13,217,500	14,081,600	(864,100)	13,518,000	14,356,900	(838,900)
<i>General Manager's Group</i>												
Governance												
Councillor Election	41,500	0	41,500	45,000	0	45,000	60,000	260,000	(200,000)	71,000	0	71,000
Property Management												
<i>Community Infrastructure Reserve</i>												
Interest Earned on Reserve	0		0	0		0	19,000		19,000	16,000		16,000
Rental - 89 Tamar Street	716,000	71,900	644,100	730,300	73,900	656,400	744,900	76,000	668,900	759,800	78,100	681,700
Rental - ARC												
Rental - Fawcett Street Café	68,000	25,900	42,100	69,400	26,700	42,700	70,800	27,500	43,300	72,200	28,300	43,900
Ballina Indoor Sports Centre		700,000	(700,000)									
Lennox Head Village Renewal			0			0		1,100,000	(1,100,000)		1,300,000	(1,300,000)
Section 94 Recoupments	450,000		450,000	500,000		500,000	500,000		500,000	500,000		500,000
Loan P & I - Comm Buildings		29,600	(29,600)		28,100	(28,100)		20,600	(20,600)		20,600	(20,600)
Loan P & I - Town Centre		324,400	(324,400)		243,000	(243,000)		243,000	(243,000)		522,000	(522,000)
Sub Total - Comm Infra	1,234,000	1,151,800	82,200	1,299,700	371,700	928,000	1,334,700	1,467,100	(132,400)	1,348,000	1,949,000	(601,000)
<i>Property Development Reserve</i>												
Interest Earned on Reserve	51,000		51,000	40,000		40,000	37,000		37,000	35,000		35,000
Southern Cross Movements	0	104,500	(104,500)	0	106,900	(106,900)	0	109,400	(109,400)	0	112,000	(112,000)
Russellton Movements	0	50,500	(50,500)	0	51,800	(51,800)	0	53,200	(53,200)	0	54,600	(54,600)
Wollongbar Movements	0	134,300	(134,300)	0	60,800	(60,800)	0	62,300	(62,300)	0	63,900	(63,900)
Norfolk Homes Rental (100%)	153,000		153,000	156,100		156,100	159,200		159,200	162,400		162,400
Property Sale for Sports Centre	950,000	950,000	0									
ARC Rental	259,000	5,000	254,000	264,200	5,200	259,000	269,500	5,400	264,100	274,900	5,600	269,300
North Creek Road - Development		200,000	(200,000)									
Dividend - General Fund Operations		384,900	(384,900)		358,000	(358,000)		337,500	(337,500)		344,000	(344,000)
Sub Total - Property Develop	1,413,000	1,829,200	(416,200)	460,300	582,700	(122,400)	465,700	567,800	(102,100)	472,300	580,100	(107,800)
(Reserve movements carried forward on following page)												

RESERVE MOVEMENTS - GENERAL FUND (cont'd)

Reserve Title	2018/19			2019/20			2020/21			2021/22		
	To	From	Net	To	From	Net	To	From	Net	To	From	Net
<i>Miscellaneous Community Property Reserves</i>												
Crown Reserves	41,300	72,400	(31,100)	42,100	74,500	(32,400)	42,900	76,600	(33,700)	43,700	43,700	0
<i>Miscellaneous Commercial Property Reserves</i>												
Wigmore Arcade	70,000		70,000	90,000		90,000	110,000		110,000	130,000		130,000
Flat Rock Tent Park	153,600	260,000	(106,400)	156,600	100,000	56,600	159,800	20,000	139,800	163,100	21,000	142,100
Airport	412,900	150,000	262,900	562,200	1,052,000	(489,800)	640,100	154,000	486,100	762,800	456,000	306,800
Total - GM's Group	3,366,300	3,463,400	(97,100)	2,655,900	2,180,900	475,000	2,813,200	2,545,500	267,700	2,990,900	3,049,800	(58,900)
Civil Services Group												
Engineering and Building Management												
Surveying Equipment Depot	10,000	257,000	(257,000)	15,000		15,000	15,000	60,000	(45,000)	15,000		15,000
Stormwater												
Drainage Works Canal Dredging	70,000	182,000	(182,000)	75,000	160,000	(85,000)	35,000		35,000	35,000		35,000
Roads and Bridges												
Road Works Contingency		980,000	(980,000)									
Alstonville Bypass Handover		0	0		0	0		100,000	(100,000)		103,000	(103,000)
Ballina Bypass Handover		150,000	(150,000)		155,000	(155,000)		160,000	(160,000)		165,000	(165,000)
Ballina Bypass Handover (T2E)		100,000	(100,000)		103,000	(103,000)		106,000	(106,000)		109,000	(109,000)
Lake Ainsworth		1,620,000	(1,620,000)									
Airport Boulevard		3,900,000	(3,900,000)									
Ancillary Transport Facilities												
Footpaths / Shared Paths		23,500	(23,500)									
Coastal Shared Path Reserve		752,000	(752,000)									
Coastal Shared Path Reserve - BISC		98,000	(98,000)									
Ferry Wharves and Jetties												
North Creek Road, Lennox - Ramp		26,100	(26,100)									
Brunswick Street, Ballina - Ramp		24,500	(24,500)									
Ferry Slippage	75,000		75,000	75,000	150,000	(75,000)	80,000		80,000	80,000	160,000	(80,000)
Open Space and Reserves												
Sports Fields - Projects		1,250,000	(1,250,000)									
Ballina Hockey Club	7,000	0	7,000	7,200	0	7,200	7,400	0	7,400	7,600	0	7,600
Cemeteries - Operations	123,000	50,000	73,000	125,900	50,000	75,900	128,700	50,000	78,700	131,600	50,000	81,600
Fleet Management												
Quarry - Operations	1,210,500	1,271,600	(61,100)	1,242,100	1,032,900	209,200	1,273,300	1,243,300	30,000	1,306,100	1,305,000	1,100
	21,400	0	21,400	21,700	0	21,700	22,000	0	22,000	22,300	0	22,300
Landfill Management and DWM												
Landfill Operations	772,000	100,000	672,000	330,000	100,000	230,000	347,000	103,000	244,000	365,000	106,000	259,000
Landfill Operations - Sports Centre	0	2,220,000	(2,220,000)	0		0						
Waste Levy	33,000	221,000	(188,000)	34,000	200,000	(166,000)	35,000	373,300	(338,300)	36,000	36,000	0
Domestic Waste Management	202,000	0	202,000	213,600	1,700,000	(1,486,400)	182,400	0	182,400	192,500	0	192,500
Group Total - Civil Services	2,523,900	13,225,700	(10,701,800)	2,139,500	3,650,900	(1,511,400)	2,125,800	2,195,600	(69,800)	2,191,100	2,034,000	157,100
Total - Increase / (Decrease)	16,368,700	23,953,100	(7,584,400)	11,648,900	10,727,100	921,800	18,156,500	18,822,700	(666,200)	18,700,000	19,440,700	(740,700)

RESERVE BALANCES - GENERAL FUND

Reserve Title	2018/19			2019/20			2020/21			2021/22		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
Strategic and Community Facilities Group												
Section 94 Conts (External)	8,474,200	5,547,500	14,021,700	14,021,700	1,959,500	15,981,200	15,981,200	(862,500)	15,118,700	15,118,700	(837,000)	14,281,700
Strategic Planning Studies	313,100	0	313,100	313,100	0	313,100	313,100	0	313,100	313,100	0	313,100
Section 94 Reviews	82,800	0	82,800	82,800	0	82,800	82,800	0	82,800	82,800	0	82,800
Environmental Action Plan	26,600	0	26,600	26,600	0	26,600	26,600	0	26,600	26,600	0	26,600
Community Programs	0	0	0	0	0	0	0	0	0	0	0	0
Community Centres / Halls	49,800	0	49,800	49,800	0	49,800	49,800	0	49,800	49,800	0	49,800
Ballina Indoor Sports Centre	2,332,000	(2,332,000)	0									
Alstonville Preshool												
Community Gallery	7,700		7,700	7,700		7,700	7,700		7,700	7,700		7,700
Public Art	35,700	(1,000)	34,700	34,700	(1,300)	33,400	33,400	(1,600)	31,800	31,800	(1,900)	29,900
Library Services	77,600	0	77,600	77,600	0	77,600	77,600	0	77,600	77,600	0	77,600
Swimming Pool - Operations	0	0	0	0	0	0	0	0	0	0	0	0
Swimming Pool - Capital	0	0	0	0	0	0	0	0	0	0	0	0
Tourism and Events	15,600	0	15,600	15,600	0	15,600	15,600	0	15,600	15,600	0	15,600
0												
Group Total	11,415,100	3,214,500	14,629,600	14,629,600	1,958,200	16,587,800	16,587,800	(864,100)	15,723,700	15,723,700	(838,900)	14,884,800
General Manager's Group												
Governance												
Community Donations	0		0	0		0	0		0	0		0
Councillor Election	113,500	41,500	155,000	155,000	45,000	200,000	200,000	(200,000)	0	0	71,000	71,000
Community Events	0	0	0	0	0	0	0	0	0	0	0	0
Administration and Financial Services												
Legal / Audit / Revaluations	134,500	0	134,500	134,500	0	134,500	134,500	0	134,500	134,500	0	134,500
Financial Assistance Grant	2,108,000		2,108,000	2,108,000		2,108,000	2,108,000		2,108,000	2,108,000		2,108,000
Human Resources												
Leave Entitlements	3,012,700	0	3,012,700	3,012,700	0	3,012,700	3,012,700	0	3,012,700	3,012,700	0	3,012,700
Projects	34,000		34,000	34,000		34,000	34,000		34,000	34,000		34,000
Insurance	100,000		100,000	100,000		100,000	100,000		100,000	100,000		100,000
Information Services												
Information Fee and Equipment	0	0	0	0	0	0	0	0	0	0	0	0
Records Management	0	0	0	0	0	0	0	0	0	0	0	0
Business Records Scanning	8,900	0	8,900	8,900	0	8,900	8,900	0	8,900	8,900	0	8,900
Property Management												
<i>General Property Reserves</i>												
Community Infrastructure	(233,700)	82,200	(151,500)	(151,500)	928,000	776,500	776,500	(132,400)	644,100	644,100	(601,000)	43,100
Property Development	2,031,600	(416,200)	1,615,400	1,615,400	(122,400)	1,493,000	1,493,000	(102,100)	1,390,900	1,390,900	(107,800)	1,283,100
Sub Total	1,797,900	(334,000)	1,463,900	1,463,900	805,600	2,269,500	2,269,500	(234,500)	2,035,000	2,035,000	(708,800)	1,326,200
<i>Specific Property Reserves</i>												
Wigmore Arcade	226,100	70,000	296,100	296,100	90,000	386,100	386,100	110,000	496,100	496,100	130,000	626,100
Other Properties (Council)	8,100		8,100	8,100		8,100	8,100		8,100	8,100		8,100
Ballina Heights BBRC	0		0									
Wollongbar BBRC	0		0									
Crown Properties	117,800	(31,100)	86,700	86,700	(32,400)	54,300	54,300	(33,700)	20,600	20,600	0	20,600
Flat Rock Tent Park	532,400	(106,400)	426,000	426,000	56,600	482,600	482,600	139,800	622,400	622,400	142,100	764,500
Airport Operations	(22,200)	262,900	240,700	240,700	(489,800)	(249,100)	(249,100)	486,100	237,000	237,000	306,800	543,800
Group Total	8,171,700	(97,100)	8,074,600	8,074,600	475,000	8,549,600	8,549,600	267,700	8,817,300	8,817,300	(58,900)	8,758,400
Development and Env Health Group												
Development Services												
Development Services Resources	35,000		35,000	35,000		35,000	35,000		35,000	35,000		35,000
Environmental / Public Health												
Environmental Health Projects	34,500		34,500	34,500		34,500	34,500		34,500	34,500		34,500
Shaws Bay / Lake Ains CZMPs	143,200		143,200	143,200		143,200	143,200		143,200	143,200		143,200
Public Order												
Animal Shelter	0		0	0		0	0		0	0		0
Group Total	212,700	0	212,700	212,700	0	212,700	212,700	0	212,700	212,700	0	212,700
(Reserve balances carried forward on following page)												

RESERVE BALANCES - GENERAL FUND (cont'd)

Reserve Title	2018/19		2019/20			2020/21			2021/22		
	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
Civil Services Group											
Engineering Management											
Asset Management	0	49,600	49,600	0	49,600	49,600		49,600	49,600		49,600
Surveying Equipment	10,000	30,000	30,000	15,000	45,000	45,000	(45,000)	0	0	15,000	15,000
Admin Centre and Depot											
Depots and Procurement	(257,000)	0	0		0	0		0	0		0
Procurement and Building Mgmt											
Lake Ainsworth Precinct	(1,620,000)	0	0		0	0		0	0		0
Ballina Surf Club		119,800	119,800		119,800	119,800		119,800	119,800		119,800
Marine Rescue Centre		39,300	39,300		39,300	39,300		39,300	39,300		39,300
Building Renewals		50,000	50,000		50,000	50,000		50,000	50,000		50,000
Stormwater and Environmental Protection											
Stormwater	(182,000)	251,800	251,800	0	251,800	251,800	0	251,800	251,800	0	251,800
Canal Dredging	70,000	85,000	85,000	(85,000)	0	0	35,000	35,000	35,000	35,000	70,000
Management Plans	0	444,300	444,300	0	444,300	444,300	0	444,300	444,300	0	444,300
Roads and Bridges											
Alstonville Bypass Handover	0	909,900	909,900	0	909,900	909,900	(100,000)	809,900	809,900	(103,000)	706,900
Ballina Bypass Handover	(150,000)	1,067,300	1,067,300	(155,000)	912,300	912,300	(160,000)	752,300	752,300	(165,000)	587,300
Ballina Bypass Handover (T2E)	(100,000)	1,202,400	1,202,400	(103,000)	1,099,400	1,099,400	(106,000)	993,400	993,400	(109,000)	884,400
RMS Contributions		77,300	77,300		77,300	77,300		77,300	77,300		77,300
Ballina Heights Drive		5,100	5,100		5,100	5,100		5,100	5,100		5,100
Roads Construction	(980,000)	369,400	369,400	0	369,400	369,400	0	369,400	369,400	0	369,400
Roads Pre-Plan Sec 94	0	286,400	286,400	0	286,400	286,400	0	286,400	286,400	0	286,400
Airport Boulevard	(3,900,000)	0	0	0	0	0		0	0		0
Ancillary Transport Facilities											
Footpaths	(23,500)	0	0	0	0	0	0	0	0	0	0
Coastal Recreational Path	(850,000)	0	0	0	0	0	0	0	0	0	0
Private Works		60,000	60,000		60,000	60,000		60,000	60,000		60,000
Town Centres		0	0		0	0		0	0		0
Marine Infrastructure											
Boat Ramps and Infrastructure	(50,600)	3,100	3,100		3,100	3,100		3,100	3,100		3,100
Ferry Slippage	75,000	75,000	75,000	(75,000)	0	0	80,000	80,000	80,000	(80,000)	0
Open Spaces and Reserves											
Open Spaces Programs		103,800	103,800		103,800	103,800		103,800	103,800		103,800
Vegetation Management	0	30,000	30,000	0	30,000	30,000	0	30,000	30,000	0	30,000
Sports Fields											
Wollongbar Fields (Grant)											
Wollongbar Fields (Council)	0	1,600	1,600	0	1,600	1,600	0	1,600	1,600	0	1,600
Wollongbar Fields (Contingency)	0	159,300	159,300	0	159,300	159,300	0	159,300	159,300	0	159,300
Skenners Head Fields	(1,250,000)	0	0		0	0		0	0		0
Netball Courts											
Synthetic Hockey Field	7,000	27,100	27,100	7,200	34,300	34,300	7,400	41,700	41,700	7,600	49,300
Cemeteries - Operations	73,000	379,500	379,500	75,900	455,400	455,400	78,700	534,100	534,100	81,600	615,700
Plant and Fleet - Operations											
	(61,100)	(200,000)	(200,000)	209,200	9,200	9,200	30,000	39,200	39,200	1,100	40,300
Rural Fire Service - Operations											
		45,800	45,800		45,800	45,800		45,800	45,800		45,800
Quarry - Operations											
	21,400	345,100	345,100	21,700	366,800	366,800	22,000	388,800	388,800	22,300	411,100
Landfill Management and Resource Recovery											
LRM Operations	(1,548,000)	17,400	17,400	230,000	247,400	247,400	244,000	491,400	491,400	259,000	750,400
Waste Levy (External)	(188,000)	537,300	537,300	(166,000)	371,300	371,300	(338,300)	33,000	33,000	0	33,000
Waste - Domestic											
DWM Operations (External)	202,000	2,674,100	2,674,100	(1,486,400)	1,187,700	1,187,700	182,400	1,370,100	1,370,100	192,500	1,562,600
Group Total	(10,701,800)	9,246,700	9,246,700	(1,511,400)	7,735,300	7,735,300	(69,800)	7,665,500	7,665,500	157,100	7,822,600
Total - Increase / (Decrease)	(7,584,400)	32,163,600	32,163,600	921,800	33,085,400	33,085,400	(666,200)	32,419,200	32,419,200	(740,700)	31,678,500
Reserve Dissection											
Internally Restricted	(13,302,800)	15,381,100	15,381,100	481,100	15,862,200	15,862,200	47,600	15,909,800	15,909,800	(96,200)	15,813,600
Externally Restricted	5,718,400	16,782,500	16,782,500	440,700	17,223,200	17,223,200	(713,800)	16,509,400	16,509,400	(644,500)	15,864,900

Part F

General Fund Loan Principal and Interest Repayment Schedule

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Part G

Appendices

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APPENDICES

The following pages provide supporting information applied in the preparation of this document.

Balance Sheets

The next four pages provide the forecast Balance Sheets for the General, Water and Wastewater (Sewer) Funds. The Balance Sheets include Council's proposed special rate variation as this is the preferred long term financial plan for Council.

GENERAL FUND BALANCE SHEET (\$'000)														
ITEM	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
ASSETS														
Current Assets														
Cash and Investments	38,979	36,692	47,644	43,700	35,900	36,600	35,700	34,700	23,500	25,400	24,100	25,900	25,800	28,100
Receivables	3,779	6,941	4,892	4,970	5,090	5,220	5,360	5,500	5,640	5,790	5,940	6,090	6,250	6,410
Inventories	1,407	808	2,420	2,460	2,520	2,590	2,660	2,730	2,800	2,870	2,950	3,030	3,110	3,190
Other	(355)	181	1,630	1,660	1,700	1,750	1,800	1,850	1,900	1,950	2,000	2,050	2,110	2,170
Total Current Assets	43,810	44,622	56,586	52,790	45,210	46,160	45,520	44,780	33,840	36,010	34,990	37,070	37,270	39,870
Non Current Assets														
Investments	5,150	3,811	5,328	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Receivables	112	114	71	80	90	100	110	120	130	140	150	160	170	180
Inventories	2,459	3,015	1,678	1,710	1,750	1,800	1,850	1,900	1,950	2,000	2,050	2,110	2,170	2,230
Infrastructure, Property, Plant and Equipment	809,504	820,963	854,296	881,510	907,420	909,620	923,500	943,030	953,110	950,880	955,210	954,760	956,700	961,420
Investment Property	21,282	21,977	22,025	22,360	22,880	23,460	24,050	24,660	25,280	25,920	26,570	27,240	27,930	28,630
Other			20											
Total Non-Current Assets	838,507	849,880	883,418	909,160	935,640	938,480	953,010	973,210	983,970	982,440	987,480	987,770	990,470	995,960
TOTAL ASSETS	882,317	894,502	940,004	961,950	980,850	984,640	998,530	1,017,990	1,017,810	1,018,450	1,022,470	1,024,840	1,027,740	1,035,830
LIABILITIES														
Current Liabilities														
Payables	6,249	6,978	9,391	9,540	9,760	10,010	10,270	10,530	10,800	11,070	11,350	11,640	11,940	12,240
Borrowings	3,793	3,696	3,123	3,239	3,348	3,075	3,315	3,263	2,540	2,276	1,659	1,763	1,834	0
Provisions	6,466	6,936	7,448	7,600	7,800	8,000	8,200	8,500	8,800	9,100	9,400	9,700	10,000	10,300
Total Current Liabilities	16,508	17,610	19,962	20,379	20,908	21,085	21,785	22,293	22,140	22,446	22,409	23,103	23,774	22,540
Non Current Liabilities														
Payables	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Borrowings	19,400	16,319	19,999	24,048	25,799	22,724	22,509	27,508	24,969	22,693	21,033	19,270	17,436	0
Provisions	4,560	4,466	4,260	4,500	4,800	5,100	5,400	5,700	6,000	6,300	6,600	6,900	7,300	7,700
Total Non-Current Liabilities	23,960	20,785	24,259	28,548	30,599	27,824	27,909	33,208	30,969	28,993	27,633	26,170	24,736	7,700
TOTAL LIABILITIES	40,468	38,395	44,221	48,926	51,508	48,909	49,695	55,501	53,108	51,439	50,043	49,273	48,510	30,240
Net Assets	841,849	856,107	895,783	913,024	929,343	935,731	948,836	962,489	964,702	967,011	972,427	975,567	979,230	1,005,590
EQUITY														
Retained Earnings	498,603	507,454	535,300	547,124	554,943	551,931	555,436	559,189	551,302	543,211	538,027	530,267	522,730	537,590
Revaluation Reserves	343,246	348,653	360,483	365,900	374,400	383,800	393,400	403,300	413,400	423,800	434,400	445,300	456,500	468,000
Council Equity Interest	841,849	856,107	895,783	913,024	929,343	935,731	948,836	962,489	964,702	967,011	972,427	975,567	979,230	1,005,590

WATER SUPPLY BALANCE SHEET (\$'000)														
ITEM	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
ASSETS														
Current Assets														
Cash and Investments	9,094	9,625	14,303	13,250	13,760	12,810	13,050	11,310	12,310	11,210	11,820	12,720	13,660	13,660
Receivables	2,062	2,043	2,130	2,170	2,220	2,280	2,340	2,400	2,460	2,530	2,600	2,670	2,740	2,810
Inventories	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	121	118	111	120	130	140	150	160	170	180	190	200	210	220
Total Current Assets	11,277	11,786	16,544	15,540	16,110	15,230	15,540	13,870	14,940	13,920	14,610	15,590	16,610	16,690
Non Current Assets														
Investments	1,241	952	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589
Receivables	153	108	112	120	130	140	150	160	170	180	190	200	210	220
Inventories	0	11	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure, Property, Plant and Equipment	68,999	71,157	76,782	79,200	80,700	83,700	87,200	91,500	94,600	97,700	100,500	98,900	97,300	95,600
Investment Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Non-Current Assets	70,393	72,228	78,483	80,909	82,419	85,429	88,939	93,249	96,359	99,469	102,279	100,689	99,099	97,409
TOTAL ASSETS	81,670	84,014	95,027	96,449	98,529	100,659	104,479	107,119	111,299	113,389	116,889	116,279	115,709	114,099
LIABILITIES														
Current Liabilities														
Payables	0	0	18	100	200	300	400	500	600	700	800	900	1,000	1,100
Borrowings	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Provisions	143	133	120	130	140	150	160	170	180	190	200	210	220	230
Total Current Liabilities	143	133	138	230	340	450	560	670	780	890	1,000	1,110	1,220	1,330
Non Current Liabilities														
Payables	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Borrowings	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Provisions	16	14	13	20	30	40	50	60	70	80	90	100	110	120
Total Non-Current Liabilities	16	14	13	20	30	40	50	60	70	80	90	100	110	120
TOTAL LIABILITIES	159	147	151	250	370	490	610	730	850	970	1,090	1,210	1,330	1,450
Net Assets	81,511	83,867	94,876	96,199	98,159	100,169	103,869	106,389	110,449	112,419	115,799	115,069	114,379	112,649
EQUITY														
Retained Earnings	39,088	40,469	42,124	42,599	43,259	43,869	46,069	47,089	49,649	50,019	51,799	49,469	47,079	43,649
Revaluation Reserves	42,423	43,398	52,752	53,600	54,900	56,300	57,800	59,300	60,800	62,400	64,000	65,600	67,300	69,000
Council Equity Interest	81,511	83,867	94,876	96,199	98,159	100,169	103,869	106,389	110,449	112,419	115,799	115,069	114,379	112,649

WASTEWATER BALANCE SHEET (\$'000)

ITEM	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
ASSETS														
Current Assets														
Cash and Investments	12,826	13,588	9,938	9,830	9,860	12,820	15,970	16,960	17,930	22,660	23,500	28,590	34,460	40,820
Receivables	1,243	1,305	1,288	1,310	1,350	1,390	1,430	1,470	1,510	1,550	1,590	1,630	1,680	1,730
Inventories	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	422	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Current Assets	14,491	14,893	11,226	11,140	11,210	14,210	17,400	18,430	19,440	24,210	25,090	30,220	36,140	42,550
Non Current Assets														
Investments	1,749	1,344	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105
Receivables	230	139	127	130	140	150	160	170	180	190	200	210	220	230
Inventories	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure, Property, Plant and Equipment	196,722	198,622	209,652	214,300	215,700	220,000	219,000	220,100	220,900	217,700	218,700	215,800	212,400	208,900
Investment Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Non-Current Assets	198,701	200,105	210,884	215,535	216,945	221,255	220,265	221,375	222,185	218,995	220,005	217,115	213,725	210,235
TOTAL ASSETS	213,192	214,998	222,110	226,675	228,155	235,465	237,665	239,805	241,625	243,205	245,095	247,335	249,865	252,785
LIABILITIES														
Current Liabilities														
Payables	162	125	140	150	160	170	180	190	200	210	220	230	240	250
Borrowings	2,793	2,958	3,096	3,134	3,280	2,454	2,654	2,844	3,037	3,235	3,430	3,627	3,825	0
Provisions	437	482	523	540	560	580	600	620	640	660	680	700	720	740
Total Current Liabilities	3,392	3,565	3,759	3,824	4,000	3,204	3,434	3,654	3,877	4,105	4,330	4,557	4,785	990
Non Current Liabilities														
Payables	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Borrowings	61,582	58,925	56,079	52,945	49,665	47,211	44,557	41,713	38,676	35,441	32,011	28,384	24,559	24,559
Provisions	43	45	46	100	200	300	400	500	600	700	800	900	1,000	1,100
Total Non-Current Liabilities	61,625	58,970	56,125	53,045	49,865	47,511	44,957	42,213	39,276	36,141	32,811	29,284	25,559	25,659
TOTAL LIABILITIES	65,017	62,535	59,884	56,869	53,865	50,715	48,391	45,867	43,153	40,246	37,141	33,841	30,344	26,649
Net Assets	148,175	152,463	162,226	169,806	174,290	184,750	189,274	193,938	198,472	202,959	207,954	213,494	219,521	226,136
EQUITY														
Retained Earnings	96,711	98,161	98,522	105,106	108,090	116,850	119,674	122,538	125,272	127,859	130,954	134,494	138,521	143,036
Revaluation Reserves	51,464	54,302	63,704	64,700	66,200	67,900	69,600	71,400	73,200	75,100	77,000	79,000	81,000	83,100
Council Equity Interest	148,175	152,463	162,226	169,806	174,290	184,750	189,274	193,938	198,472	202,959	207,954	213,494	219,521	226,136

CONSOLIDATED BALANCE SHEET (\$'000)

ITEM	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
ASSETS														
Current Assets														
Cash and Investments	60,899	59,905	71,885	66,780	59,520	62,230	64,720	62,970	53,740	59,270	59,420	67,210	73,920	82,580
Receivables	7,084	10,289	8,310	8,450	8,660	8,890	9,130	9,370	9,610	9,870	10,130	10,390	10,670	10,950
Inventories	1,407	808	2,420	2,460	2,520	2,590	2,660	2,730	2,800	2,870	2,950	3,030	3,110	3,190
Other	188	299	1,741	1,780	1,830	1,890	1,950	2,010	2,070	2,130	2,190	2,250	2,320	2,390
Total Current Assets	69,578	71,301	84,356	79,470	72,530	75,600	78,460	77,080	68,220	74,140	74,690	82,880	90,020	99,110
Non Current Assets														
Investments	8,140	6,107	8,022	6,194	6,194	6,194	6,194	6,194	6,194	6,194	6,194	6,194	6,194	6,194
Receivables	495	361	310	330	360	390	420	450	480	510	540	570	600	630
Inventories	2,459	3,026	1,678	1,710	1,750	1,800	1,850	1,900	1,950	2,000	2,050	2,110	2,170	2,230
Infrastructure, Property, Plant and Equipment	1,075,225	1,090,742	1,140,730	1,175,010	1,203,820	1,213,320	1,229,700	1,254,630	1,268,610	1,266,280	1,274,410	1,269,460	1,266,400	1,265,920
Investment Property	21,282	21,977	22,025	22,360	22,880	23,460	24,050	24,660	25,280	25,920	26,570	27,240	27,930	28,630
Total Non-Current Assets	1,107,601	1,122,213	1,172,785	1,205,604	1,235,004	1,245,164	1,262,214	1,287,834	1,302,514	1,300,904	1,309,764	1,305,574	1,303,294	1,303,604
TOTAL ASSETS	1,177,179	1,193,514	1,257,141	1,285,074	1,307,534	1,320,764	1,340,674	1,364,914	1,370,734	1,375,044	1,384,454	1,388,454	1,393,314	1,402,714
LIABILITIES														
Current Liabilities														
Payables	6,411	7,103	9,549	9,790	10,120	10,480	10,850	11,220	11,600	11,980	12,370	12,770	13,180	13,590
Borrowings	6,586	6,654	6,219	6,373	6,628	5,529	5,969	6,107	5,577	5,511	5,089	5,390	5,659	0
Provisions	7,046	7,551	8,091	8,270	8,500	8,730	8,960	9,290	9,620	9,950	10,280	10,610	10,940	11,270
Total Current Liabilities	20,043	21,308	23,859	24,433	25,248	24,739	25,779	26,617	26,797	27,441	27,739	28,770	29,779	24,860
Non Current Liabilities														
Payables	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Borrowings	80,982	75,244	76,078	76,993	75,464	69,936	67,067	69,221	63,645	58,134	53,044	47,654	41,995	24,559
Provisions	4,619	4,525	4,319	4,620	5,030	5,440	5,850	6,260	6,670	7,080	7,490	7,900	8,410	8,920
Total Non-Current Liabilities	85,601	79,769	80,397	81,613	80,494	75,376	72,917	75,481	70,315	65,214	60,534	55,554	50,405	33,479
TOTAL LIABILITIES	105,644	101,077	104,256	106,045	105,743	100,114	98,696	102,099	97,111	92,655	88,274	84,324	80,184	58,339
Net Assets	1,071,535	1,092,437	1,152,885	1,179,029	1,201,792	1,220,650	1,241,978	1,262,816	1,273,623	1,282,389	1,296,180	1,304,130	1,313,130	1,344,375
EQUITY														
Retained Earnings	634,402	646,084	675,946	694,829	706,292	712,650	721,178	728,816	726,223	721,089	720,780	714,230	708,330	724,275
Revaluation Reserves	437,133	446,353	476,939	484,200	495,500	508,000	520,800	534,000	547,400	561,300	575,400	589,900	604,800	620,100
Council Equity Interest	1,071,535	1,092,437	1,152,885	1,179,029	1,201,792	1,220,650	1,241,978	1,262,816	1,273,623	1,282,389	1,296,180	1,304,130	1,313,130	1,344,375