



**Draft
Ballina Shire Council
Budget
2011/2012**

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Part A

Introduction

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OVERVIEW

The budget document is divided into six parts:

Part and Title	Description
A. Introduction	Provides an overview of the information contained in the budget
B. Operating Budgets	Provides details of all operating budgets on a program basis
C. Capital Expenditure	Details the capital projects included in the budget
D. Section 94	Provides a summary of the movement in Section 94 contributions
E. Reserves	Provides a summary of the transfers to and from reserves, along with the General Fund reserve balances
F. General Fund Loans	Provides a summary of the General Fund loan principal and interest repayments

Each of these parts assists in providing an overview of the Ballina Shire Council budget.

The budget is prepared on a funds basis to ensure that the impact of restricting cash and the subsequent use of these monies is acknowledged. The available cash summaries provided below reflect the impact of the various programs outlined in Part B, along with the capital movements detailed in Parts C to E.

Capital Available

The following pages are important in that they summarise the estimated capital available for the three funds operated by Council (General, Water and Sewer). The estimated capital represents cash plus items such as investments, debtors and inventories, less any liabilities, that are readily convertible to cash.

A summary of the estimated results for the 2011/12 year is as follows:

Fund / Item	Estimated Opening Balance (\$'000)	Movement Increase / (Decrease) (\$'000)	Estimated Closing Balance (\$'000)
General – Unrestricted Working Capital (1)	410,500	(198,000)	212,500
General – Internally Restricted Reserves (2)	10,498,600	168,000	10,666,600
Water – Internally Restricted Reserves (3)	2,871,600	(684,500)	2,187,100
Sewer – Internally Restricted Reserves (3)	10,218,900	(3,116,000)	7,102,900

- (1) Unrestricted working capital is the unrestricted net current assets held by the General Fund (i.e. current assets less current liabilities). These funds can be allocated to any projects and services as determined by Council.

The opening balance is the estimated position to 30 June 2011. Unrestricted working capital is subject to end year accrual adjustments for items such as stock takes and employee entitlements. End of year accrual adjustments may cause variations between this estimate and actual outcomes.

- (2) This represents funds set aside by Council for specific purposes. Any large reduction in internally restricted reserves is typically associated with major capital projects as per Part C of this document.
- (3) Water and sewer reserves must be expended on water and sewer activities. These figures represent that portion of the water and sewer reserves that can be expended on water and sewer activities in a manner as determined by Council. These figures exclude items such as Section 64 developer contributions and grant funds that must be expended in accordance with the manner in which the funds were collected.

The figures provided represent an estimated balance as at 1 July, the net movement for the budget year, and an estimated balance as at 30 June.

GENERAL FUND – CASH FORECAST

The opposite page provides the cash forecast for General Fund. The estimates from 2012/13 onwards are preliminary and 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, excluding depreciation, for General Fund as per Part B of this document.

Operating Result before Capital This records the operating result for the fund, excluding 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 provide the overall cash result.

- *Capital Grants and Contributions:* This item represents the total of all capital grants and capital contributions recognised in Part C of this document
- *Internal Loan Repayments:* This item represents loan principal repayments for internal loans (i.e. loans financed between Council's internal reserves)
- *Section 94 Contributions Collected:* Represents total 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 normally form part of the operating result.

- *Loan Funds:* Represents loans applied during the year
- *Proceeds from Disposal Of Assets:* Represents funds derived from estimated land sales

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

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

Leave Liabilities

- *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.

Equity 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 government legislation.
- *Working Capital:* This represents the net movement in unrestricted working capital available (i.e. cash).

Equity Balances This section shows the estimated closing balances for the equity items relating to cash. This includes internal reserves, external reserves, (excluding section 94 contributions) and working capital.

General Fund - Cash Forecast (2010/11 to 2020/21)													
ESTIMATE	ITEMS	ESTIMATED											
		2010/11	2011/12	%	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
	OPERATING RESULTS												
	General Fund Activities												
47,800,300	Operating Revenues	50,318,500	51,666,500	5	51,666,500	53,953,200	56,136,300	58,017,200	59,985,300	61,969,000	64,158,500	66,336,000	68,592,700
42,467,200	Less Operating Expenses	41,775,000	43,454,300	(2)	43,454,300	45,053,600	46,612,700	48,102,200	49,596,100	50,693,100	52,110,500	53,675,200	55,231,400
5,333,100	Operating Result before Capital	8,543,500	8,212,200	60	8,212,200	8,899,600	9,523,600	9,915,000	10,389,200	11,275,900	12,048,000	12,660,800	13,361,300
	Add Capital Grants and Contributions												
2,166,600	Capital Grants and Contributions	815,000	445,000	(62)	445,000	277,500	250,000	30,000	30,000	0	0	0	0
315,200	Internal Loan Repayments	336,500	70,400	7	70,400	40,500	42,500	44,700	46,900	0	0	0	0
2,284,200	Section 94 Contributions Collected	4,865,000	5,011,000	113	5,011,000	5,161,400	5,316,300	5,475,900	5,640,200	5,809,500	5,983,800	6,163,300	6,348,200
	Add Non-operating Funds Employed												
4,565,000	Loan Funds Used	0	5,791,000	(100)	5,791,000	0	0	0	0	0	0	0	0
12,201,000	Proceeds from Disposal of Assets	2,000,000	500,000	(84)	500,000	500,000	515,000	530,500	546,400	562,800	579,700	597,100	615,000
	Subtract Funds Deployed for Non-operating Purposes												
(62,557,800)	Capital Works	(10,620,000)	(23,556,500)	(80)	(23,556,500)	(7,296,500)	(6,813,700)	(9,248,200)	(9,158,600)	(8,540,000)	(5,521,200)	(6,497,400)	(5,814,200)
(2,062,900)	Repayment of Principal on Loans	(2,262,000)	(2,396,600)	10	(2,396,600)	(2,725,000)	(2,825,700)	(3,040,800)	(2,564,500)	(1,822,800)	(1,703,000)	(1,503,700)	(1,168,500)
	Leave Liabilities												
721,000	Net Increase / (Decrease) in Employees Leave Liabilities	742,500	764,800	3	764,800	787,800	811,500	835,900	861,000	886,900	913,600	941,100	969,400
(27,034,600)	Cash Surplus / (Deficit)	4,420,500	(5,158,700)	(116)	(5,158,700)	5,645,300	6,819,500	4,542,900	5,790,600	8,172,300	12,300,900	12,361,200	14,311,200
	Equity Movements												
(22,655,300)	Reserves - Internally Restricted - Increase / (Decrease)	168,000	2,130,200	(101)	2,130,200	1,700,100	2,429,900	2,256,300	2,777,900	1,531,900	4,367,600	4,928,700	4,884,900
(4,189,800)	Reserves - Externally Restricted - Increase / (Decrease)	4,450,500	(7,039,600)	(206)	(7,039,600)	3,819,200	4,036,000	2,453,100	2,928,700	5,373,200	6,178,200	5,766,500	7,050,400
(189,500)	Working Capital - Increase / (Decrease)	(198,000)	(249,300)	4	(249,300)	126,000	353,600	(166,500)	64,000	1,267,200	1,735,100	1,666,000	2,375,900
	Equity Balances												
10,531,500	Internal Reserves	10,699,500	12,829,700	2	12,829,700	14,529,800	16,959,700	19,216,000	21,993,900	23,525,800	27,913,400	32,842,100	37,727,000
4,147,600	External Reserves	8,598,100	1,558,500	107	1,558,500	5,377,700	9,413,700	11,866,800	14,795,500	20,168,700	26,346,900	32,113,400	39,163,800
410,500	Working Capital	212,500	(36,800)	(48)	(36,800)	89,200	442,800	276,300	360,300	1,627,500	3,362,600	5,028,600	7,404,500

WATER FUND – CASH FORECAST

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

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 Result before Capital Amounts This records the operating result for the fund, excluding 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 provide the overall cash result.

- *Capital Grants and Contributions:* This item represents the total of all capital grants and capital contribution recognised in Part C of this document.
- *Section 64 Contributions Collected:* Total of all 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:* Represents loans applied during the year.

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

- *Capital Works:* 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. 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 the estimated movement in cash for the financial year.

Equity 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 government 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.

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

Water Operations - Cash Forecast (2010/11 to 2020/21)													
ESTIMATE	ITEMS	ESTIMATED											
		2010/11	2011/12	%	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
	OPERATING RESULTS												
7,722,800	Operating Revenues	8,177,000	6	8,841,500	8,957,500	9,355,700	9,695,800	9,928,800	10,242,700	10,563,400	10,897,600	11,242,100	
7,726,400	Less Operating Expenses	8,204,000	6	8,447,200	8,689,200	8,952,600	9,223,600	9,503,200	9,791,100	10,087,900	10,393,400	10,708,300	
(3,600)	Operating Result before Capital Amounts	(27,000)	650	394,300	268,300	403,100	472,200	425,600	451,600	475,500	504,200	533,800	
	Add Capital Grants and Contributions												
0	Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	
360,000	Section 64 Contributions Collected	400,000	11	412,000	424,400	437,200	450,400	464,000	478,000	492,400	507,200	522,500	
	Add Non-operating Funds Employed												
0	Loan Funds Used	0	0	0	0	0	0	0	0	0	0	0	
	Subtract Funds Deployed for Non-operating Purposes												
(1,254,000)	Capital Works	(5,307,000)	323	(1,627,500)	(1,425,300)	(553,300)	(2,751,600)	(300,100)	(408,900)	(307,900)	(317,200)	(326,900)	
(3,400)	Repayment of Principal on Loans	(3,500)	3	(3,800)	0	0	0	0	0	0	0	0	
(53,400)	Section 64 (Unexpended) / Reserves Expended	4,287,000	(8,128)	682,400	(150,900)	(203,800)	1,319,300	(469,800)	(397,900)	(534,200)	(566,000)	(597,300)	
(34,000)	Dividends	(34,000)	0	(34,000)	(35,100)	(36,200)	(37,300)	(38,500)	(39,700)	(40,900)	(42,200)	(43,500)	
(988,400)	Cash Surplus / (Deficit)	(634,500)	(31)	(176,600)	(918,600)	47,000	(547,000)	81,200	83,100	84,900	87,000	88,600	
	Equity Movements												
(988,400)	Total Movement in Reserves - Increase / (Decrease)	(634,500)	(31)	(176,600)	(918,600)	47,000	(547,000)	81,200	83,100	84,900	87,000	88,600	
	Equity Balances												
2,871,600	Restricted Reserves	2,187,100		2,010,500	1,091,900	1,138,900	591,900	673,100	756,200	841,100	928,100	1,016,700	
6,459,200	Section 64 Contributions	2,172,200		1,489,800	1,640,700	1,844,500	525,200	995,000	1,392,900	1,927,100	2,492,100	3,089,400	
9,330,800	Total	4,359,300		3,500,300	2,732,600	2,983,400	1,117,100	1,668,100	2,149,100	2,768,200	3,420,200	4,106,100	

SEWER FUND – CASH FORECAST

The opposite page provides the cash forecast for the Sewer Fund.

Explanations for each item are:

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

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

Operating Result before Capital Amounts This records the operating result for the fund, excluding 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 provide the overall cash result.

- *Capital Grants and Contributions:* This item represents the total of all capital grants and capital contribution recognised in Part C of this document.
- *Section 64 Contributions Collected:* Total of all 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:* Represents loans applied during the year.

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

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

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

- *Restricted Reserves:* This represents the net movement in reserves held by the Sewer Fund. All reserves held by the Sewer Fund are externally restricted by government legislation in that they must be expended on Sewer 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.

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

Sewer Operations - Cash Forecast (2010/11 to 2020/21)

ESTIMATE	ITEMS	ESTIMATED												
		2010/11	2011/12	%	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	
	OPERATING RESULTS													
10,404,100	Operating Revenues	11,782,000	13	12,868,600	14,216,300	15,882,100	17,887,200	18,572,100	19,388,000	20,269,300	21,210,100	22,213,800		
8,263,700	Less Operating Expenses	9,430,500	14	12,602,000	13,698,800	13,836,000	13,981,300	14,134,800	14,297,100	14,467,900	14,647,900	14,735,200		
2,140,400	Operating Result before Capital Amounts	2,351,500	10	266,600	517,500	2,046,100	3,905,900	4,437,300	5,090,900	5,801,400	6,562,200	7,478,600		
	Add Capital Grants and Contributions													
0	Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0		
700,000	Section 64 Contributions Collected	681,000	(3)	701,500	722,600	744,300	766,700	789,800	813,500	838,000	863,200	889,100		
12,429,100	Add Non-operating Funds Employed	37,600,000	203	12,500,000	0	0	0	0	0	0	0	0		
	Subtract Funds Deployed for Non-operating Purposes													
(20,273,200)	Capital Works	(42,320,000)	109	(15,865,800)	(709,300)	(273,300)	(2,172,600)	(290,100)	(298,900)	(307,900)	(317,200)	(326,900)		
(1,185,000)	Repayment of Principal on Loans	(1,258,000)	6	(2,105,000)	(2,483,000)	(2,613,000)	(2,743,000)	(2,873,000)	(3,003,000)	(3,133,000)	(3,263,000)	(2,510,000)		
3,950,200	Section 64 (Unexpended) / Reserves Expended	(150,500)	(104)	211,500	(333,300)	(534,800)	233,700	(868,700)	(935,800)	(1,007,100)	(1,082,700)	(1,162,700)		
(20,000)	Dividends	(20,000)	0	(20,000)	(20,600)	(21,300)	(22,000)	(22,700)	(23,400)	(24,200)	(25,000)	(25,800)		
(2,258,500)	Cash Surplus / (Deficit)	(3,116,000)	38	(4,311,200)	(2,306,100)	(652,000)	(31,300)	1,172,600	1,643,300	2,167,200	2,737,500	4,342,300		
	Equity Movements													
(2,258,500)	Total Movement in Reserves - Increase / (Decrease)	(3,116,000)	38	(4,311,200)	(2,306,100)	(652,000)	(31,300)	1,172,600	1,643,300	2,167,200	2,737,500	4,342,300		
	Equity Balances													
10,218,900	Restricted Reserves	7,102,900		2,791,700	485,600	(166,400)	(197,700)	974,900	2,618,200	4,785,400	7,522,900	11,865,200		
1,004,300	Section 64 Contributions	1,154,800		943,300	1,276,600	1,811,400	1,577,700	2,446,400	3,382,200	4,389,300	5,472,000	6,634,700		

Budget Assumptions

A number of financial assumptions must be made to prepare the budget. The key assumptions applied for the period 2011/12 to 2014/15 are as follows:

Factor	2011/12	2012/13	2013/14	2014/15
CPI (%)	3	3	3	3
Increase in Labour Costs (%)	3	3	3	3
Interest Rates – Investment (%)	5	5	5	5
Interest Rates – Loan Borrowing (%)	8	8	8	8
Increase in Rate Income from Rate Pegging Increase (%)	6.1	5.7	6	3
Increase in Rate Income from Growth in Assessments (%)	1	1	1	1
Increase in Revenue from Financial Assistance Grant (%)	3	3	3	3
Increase in Water Annual and Usage Charges	15	8	5	5
Increase in Sewer Annual and Usage Charges	15	12	12	12
Increase in Domestic Waste Annual Charges	15.6	5	5	5

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:

Left Hand Page

This page provides narrative information relating to each program. Explanations for the items outlined are as follows:

Manager Is the person responsible for ensuring that the estimates are met.

Budget Comments Provides comments in respect to the estimates as per the right hand page.

Right Hand Page

This page provides numerical information for each program:

Actual (2008/09, 2009/10) These two 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.

Estimate 2010/11 This column relates to the December budget review estimates for the 2010/11 financial year.

Reference and Budget Items These two columns represent the ledger account and a description of the main budget items for the program.

Estimated 2011/12 This is the estimate for the 2011/12 financial year.

Percentage This figure, expressed as a percentage, provides a guide as to what the 2011/12 estimate has varied by, with respect to the latest 2010/11 estimate.

Estimated 2012/13, 2013/14 and 2014/15 Forward estimates have been provided as a **guide** to show the overall financial trend.

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 expenses for the program. Full details of capital movements are contained in Part C.

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 generating programs.

If the program is showing a surplus these funds are then being used to assist in providing other Council services.

Manager: Steve Barnier - "Group Manager – Strategic & Community Services"

Background

This section of the document provides details of the programs that form part of the Strategic & Community Services Group. There are two distinct programs being Strategic Planning and Community Services.

Budget Comments

STRATEGIC PLANNING

Operating Revenues

Fees and Charges

Income for strategic planning publications and services and rezoning fees.

Grants and Contributions

Relate primarily to heritage items and planning studies.

Operating Expenses

Employee Costs

Based on five full-time staff and four part time staff (total 36 days) plus two motor vehicles.

Office Expenses

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

Strategic Planning Studies

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

COMMUNITY SERVICES

Operating Revenues

Community Services Centres

Revenues for the Ballina, Lennox Head and Wardell Centres, Richmond Room and the Northern Rivers Community Gallery.

Grants and Contributions

Major recurrent grant is the Area Assistance Scheme for community based projects.

Operating Expenses

Employee Costs

Based on two part-time staff (total 7 days)

Community Services Centres

Operating expenses for these facilities - includes one full time staff member and two part time/casuals.

Community Services

Includes community service programs, life education van, pre-school insurance and rental payable to the Land and Property Management Authority for a pre-school leased by Council on a crown reserve.

Community Gallery

Operating expense for the Northern Rivers Community Gallery including one full time staff member.

STRATEGIC AND COMMUNITY SERVICES GROUP - SUMMARY

ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	REFERENCE ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
				Strategic Planning					
152,915	133,021	60,400	20000	Fees and Charges	1,000	(98)	1,100	1,200	1,300
30,203	27,160	8,000	20001	Grants and Contributions	8,000	0	8,300	8,600	8,900
				Community Services					
861	78,866	96,000	26082	Ballina Community Services Centre	98,500	3	101,500	104,700	108,000
		4,000	26083	Lennox Head Cultural and Leisure Centre	35,000	775	0	0	0
1,445	190	0	20021	Wardell Community Services Centre	0	0	0	0	0
15,848	16,003	15,000	26080	Richmond Room	15,500	3	16,000	16,500	17,000
9,687	8,937	10,000	20021	Operating Grants and Contributions	10,000	0	10,400	10,800	11,200
10,696	58,502	58,000	26130	Community Gallery	52,100	(10)	54,100	56,100	58,100
				Interest					
382,976	308,495	373,600		Section 94 Contributions	354,000	(5)	210,500	143,500	159,500
604,631	631,174	625,000		Total Operating Revenues	574,100	(8)	401,900	341,400	364,000
				OPERATING EXPENSES					
				Strategic Planning					
674,972	720,296	776,500	30000	Employee Costs	798,500	3	822,700	847,600	873,200
26,260	35,850	26,000	30000	Office Expenses	26,000	0	26,900	27,900	28,900
284,348	255,143	516,200	30002	Strategic Planning Studies	121,500	(76)	125,300	129,400	133,500
				Community Services					
106,565	84,081	107,000	30020	Employee Costs	110,000	3	113,300	116,700	120,300
42,479	92,843	109,000	35110	Ballina Community Services Centre	112,000	3	116,000	120,000	124,100
126,192	139,502	147,000	35100	Alstonville Leisure and Entertainment Centre	150,000	2	154,700	159,500	164,500
0	0	54,000	30023	Lennox Head Cultural and Leisure Centre	200,000	270	159,800	164,800	170,000
71,801	66,200	77,000	30022	Wardell Community Services Centre	23,000	(70)	23,700	24,500	25,300
24,620	24,329	38,000	35115	Richmond Room	37,500	(1)	38,900	40,400	41,900
38,518	36,865	44,100	30021	Other Community Services	48,500	10	50,300	52,100	53,900
2,521	5,388	4,000	30021	Life Education	4,500	13	4,700	4,900	5,100
66,570	135,961	137,200	35160	Community Gallery	149,500	9	154,500	160,700	166,000
				Non-cash Expenses					
177,631	100,938	227,000	30021	Depreciation - Community Services	300,000	32	300,000	300,000	303,000
29,024	29,311	49,400	35162	Depreciation - Gallery	49,000	(1)	49,400	49,400	50,900
1,671,501	1,726,707	2,312,400		Total Operating Expenses	2,130,000	(8)	2,140,200	2,197,900	2,260,600
(1,066,870)	(1,095,533)	(1,687,400)		Operating Result - Surplus / (Deficit)	(1,555,900)	(8)	(1,738,300)	(1,856,500)	(1,896,600)
206,655	130,249	276,400		Add Back Depreciation	349,000		349,400	349,400	353,900
(860,215)	(965,284)	(1,411,000)		Cash Result - Surplus / (Deficit)	(1,206,900)	(14)	(1,388,900)	(1,507,100)	(1,542,700)
				Capital Movements					
0	0	0		Less Principal Repayments	0		0	0	0
290,700	2,199,200	2,658,800		Less Transfer to Reserves	5,219,000		5,221,500	5,304,900	5,475,800
282,300	290,100	322,300		Add Transfer from Reserves	0		14,500	15,300	16,100
0	1,536,505	2,284,200		Add Capital Income	4,865,000		5,011,000	5,161,400	5,316,300
0	0	0		Less Capital Expenditure	0		0	0	0
(868,615)	(1,337,879)	(1,463,300)		Cash Result after Capital Movements	(1,560,900)	7	(1,584,900)	(1,635,300)	(1,686,100)

GROUP SUMMARY – REGULATORY SERVICES

Manager: Rod Willis - "Group Manager – Regulatory Services"

Budget Comments

The next section of the document provides details of the programs under the control of the Group Manager – Regulatory Services. The opposite page provides a summary of each of those programs.

The major programs in the Regulatory Services 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.

Public and Environmental Health Services

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

Administration and Public Order

Includes salaries and oncosts for the Group Manager, Secretarial Staff and Rangers. Also includes other enforcements costs as dog and animal control and parking regulation.

REGULATORY SERVICES GROUP - SUMMARY									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	BUDGET ITEMS	ESTIMATED					
				2011/12	%	2012/13	2013/14	2014/15	
			<i>OPERATING REVENUES</i>						
439,264	324,873	315,000	Development Services	305,000	(3)	314,400	324,300	334,400	
645,684	795,178	831,000	Building Services	845,000	2	871,500	898,700	926,500	
188,323	167,172	234,000	Public and Environmental Health Services	176,000	(25)	181,900	187,900	194,100	
66,148	84,323	85,500	Administration and Public Order	87,300	2	90,500	93,800	97,100	
1,339,419	1,371,546	1,465,500	Total Operating Revenues	1,413,300	(4)	1,458,300	1,504,700	1,552,100	
			<i>OPERATING EXPENSES</i>						
1,404,699	1,289,026	1,656,100	Development Services	1,394,500	(16)	1,442,500	1,486,000	1,531,000	
705,236	745,129	757,000	Building Services	768,000	1	791,300	815,200	839,800	
927,355	826,520	703,800	Public and Environmental Health Services	665,000	(6)	685,500	706,700	728,400	
827,955	854,710	952,200	Administration and Public Order	1,027,500	8	1,058,900	1,091,300	1,124,600	
3,865,245	3,715,385	4,069,100	Total Operating Expenses	3,855,000	(5)	3,978,200	4,099,200	4,223,800	
(2,525,826)	(2,343,839)	(2,603,600)	Operating Result - Surplus / (Deficit)	(2,441,700)	(6)	(2,519,900)	(2,594,500)	(2,671,700)	
9,186	3,453	3,400	Add Back Depreciation	3,500		3,400	3,600	3,800	
(2,516,640)	(2,340,386)	(2,600,200)	Cash Result - Surplus / (Deficit)	(2,438,200)	(6)	(2,516,500)	(2,590,900)	(2,667,900)	
			<i>Capital Movements</i>						
4,500	4,784	5,100	Less Loan Principal Repayments	5,500		5,700	6,100	6,500	
259,300	54,300	0	Less Transfer to Reserves	0		0	0	0	
572,100	259,300	79,800	Add Transfer from Reserves	0		0	0	0	
0	0	0	Add Capital Income	0		0	0	0	
0	0	25,000	Less Capital Expenditure	0		0	0	0	
(2,208,340)	(2,140,170)	(2,550,500)	Cash Result after Capital Movements	(2,443,700)	(4)	(2,522,200)	(2,597,000)	(2,674,400)	

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 of eight full-time employees and four part time employees (total 53 days). Other costs include five 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 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				<i>OPERATING REVENUES</i>					
275,367	319,714	290,000	21000	Regulatory Fees and Fines	300,000	3	309,200	318,900	328,800
163,897	5,159	25,000	21001	Other Revenues	5,000	(80)	5,200	5,400	5,600
439,264	324,873	315,000		Total Operating Revenues	305,000	(3)	314,400	324,300	334,400
				<i>OPERATING EXPENSES</i>					
916,026	953,266	975,000	31000	Employee Costs	1,064,500	9	1,096,500	1,129,400	1,163,400
50,813	57,158	51,000	31000	Office and Other Expenses	55,000	8	62,700	64,800	67,000
437,839	278,602	630,000	31000	Legal Costs	275,000	(56)	283,300	291,800	300,600
				Non-cash Expenses					
21	0	100	31000	Depreciation	0	(100)	0	0	0
1,404,699	1,289,026	1,656,100		Total Operating Expenses	1,394,500	(16)	1,442,500	1,486,000	1,531,000
(965,435)	(964,153)	(1,341,100)		<i>Operating Result - Surplus / (Deficit)</i>	(1,089,500)	(19)	(1,128,100)	(1,161,700)	(1,196,600)
21	0	100		<i>Add Back Depreciation</i>	0		0	0	0
(965,414)	(964,153)	(1,341,000)		<i>Cash Result - Surplus / (Deficit)</i>	(1,089,500)	(19)	(1,128,100)	(1,161,700)	(1,196,600)
				<i>Capital Movements</i>					
0	0	0		Less Principal Repayments	0		0	0	0
0	0	0		Less Transfer to Reserves	0		0	0	0
0	0	30,000		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
(965,414)	(964,153)	(1,311,000)		<i>Cash Result after Capital Movements</i>	(1,089,500)	(17)	(1,128,100)	(1,161,700)	(1,196,600)

BUILDING SERVICES

Manager: Vince Hunt - "Manager - Building Services"

Background

Revenues and expenses associated with items such as building inspections.

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 seven full-time employees (total 35 days). Other costs included are training and expenses relating to six motor vehicles.

Office and Other Expenses

Includes legal, advertising and sundry office expenses.

BUILDING SERVICES									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				<i>OPERATING REVENUES</i>					
610,151	757,697	796,000	21020	Regulatory Fees and Fines	805,000	1	830,100	855,900	882,300
35,533	37,481	35,000	21021	Other Revenues	40,000	14	41,400	42,800	44,200
645,684	795,178	831,000		Total Operating Revenues	845,000	2	871,500	898,700	926,500
				<i>OPERATING EXPENSES</i>					
692,844	719,706	738,000	31020	Employee Costs	749,000	1	771,600	794,800	818,700
12,392	11,319	14,000	31020	Office and Other Expenses	14,000	0	14,500	15,000	15,500
0	14,104	5,000	31020	Legal Costs	5,000	0	5,200	5,400	5,600
705,236	745,129	757,000		Total Operating Expenses	768,000	1	791,300	815,200	839,800
(59,552)	50,049	74,000		Operating Result - Surplus / (Deficit)	77,000	4	80,200	83,500	86,700
(59,552)	50,049	74,000		Cash Result - Surplus / (Deficit)	77,000	4	80,200	83,500	86,700
				<i>Capital Movements</i>					
0	0	0		Less Principal Repayments	0		0	0	0
0	0	0		Less Transfer to Reserves	0		0	0	0
0	0	0		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
(59,552)	50,049	74,000		Cash Result after Capital Movements	77,000	4	80,200	83,500	86,700

ENVIRONMENTAL HEALTH

Manager: Graham Plumb - "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 four full time staff and two part time staff (total 28 days). Other costs included are training and expenses relating to four motor vehicles.

Office Expenses

Major costs include water testing and legal expenses.

Other Expenses

Includes technical equipment maintenance and destruction of pests.

Water Monitoring

Allowance for regular testing of water throughout the shire including public swimming pools and Lake Ainsworth.

ENVIRONMENTAL HEALTH									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
				Environmental Health					
151,819	153,196	196,600	21040	Regulatory Fees and Fines	169,000	(14)	174,600	180,300	186,200
4,831	5,481	5,000	21040	Other Revenues	4,500	(10)	4,700	4,900	5,100
				Operating Grants & Contributions					
0	6,431	0	21041	Lennox Water Efficiency	0	0	0	0	0
30,000	0	30,000	21041	OSSM Inspection Grant	0	0	0	0	0
				Markets					
1,673	2,064	2,400	21042	Rents and fees	2,500	4	2,600	2,700	2,800
188,323	167,172	234,000		Total Operating Revenues	176,000	(25)	181,900	187,900	194,100
				OPERATING EXPENSES					
				Environmental Health					
517,229	534,763	600,000	31040	Employee Costs	619,000	3	637,700	657,000	676,800
31,316	23,369	17,000	31040	Office Expenses	17,500	3	18,200	18,900	19,600
40,748	20,969	67,800	31040	Other Expenses	8,000	(88)	8,300	8,600	8,900
				Recreational Water Quality Monitoring					
19,226	18,327	18,500	31042	Water Monitoring	20,000	8	20,700	21,500	22,300
				Noxious Plants / Vermin					
67	464	500	31043	Destruction of Pests	500	0	600	700	800
				SEAA Project					
318,769	228,628	0	31044	SEAA Urban Sustainability	0	0	0	0	0
				Non-cash Expenses					
0	0	0	31040	Depreciation - Health	0	0	0	0	0
927,355	826,520	703,800		Total Operating Expenses	665,000	(6)	685,500	706,700	728,400
(739,032)	(659,348)	(469,800)		Operating Result - Surplus / (Deficit)	(489,000)	4	(503,600)	(518,800)	(534,300)
0	0	0		Add Back Depreciation	0	0	0	0	0
(739,032)	(659,348)	(469,800)		Cash Result - Surplus / (Deficit)	(489,000)	4	(503,600)	(518,800)	(534,300)
				Capital Movements					
0	0	0		Less Principal Repayments	0	0	0	0	0
259,300	29,300	0		Less Transfer to Reserves	0	0	0	0	0
572,100	259,300	24,800		Add Transfer from Reserves	0	0	0	0	0
0	0	0		Add Capital Income	0	0	0	0	0
0	0	0		Less Capital Expenditure	0	0	0	0	0
(426,232)	(429,348)	(445,000)		Cash Result after Capital Movements	(489,000)	10	(503,600)	(518,800)	(534,300)

Manager: Rod Willis - "Group Manager - Regulatory Services"

Background

This program includes the administrative staff for the Regulatory Services Group and income and expenses in respect to enforcement activities undertaken by Council's rangers.

Budget Comments

Regulatory Fees and Fines

Includes revenue from activities such as dog fees and fines and car parking fines.

Operating Expenses

Employee Costs

Based on staffing of four full time employees and six part time employees (total 39 days) plus one vehicle.

Rangers

Council has a total of three rangers. This budget represents the ranger salaries allocated to general ranger duties whereas they also allocate their time to activities such as dog control and parking.

Impounding Expenses

Includes pound expenses such as cleaning, electricity, food etc. One ranger's salaries and oncosts are also allocated directly to this item.

ADMINISTRATION AND PUBLIC ORDER									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
				Regulatory Fees and Fines					
41,120	56,521	57,500	21080	Parking and Other Fines	58,500	2	60,400	62,400	64,400
25,028	27,802	28,000	21081	Dog Registrations and Fines	28,800	3	30,100	31,400	32,700
66,148	84,323	85,500		Total Operating Revenues	87,300	2	90,500	93,800	97,100
				OPERATING EXPENSES					
				Regulatory Administration					
514,099	523,162	602,500	31082	Salaries and Oncosts	617,500		636,100	655,200	675,000
				Rangers					
255,539	271,370	286,500	31080	Salaries and Oncosts	344,000	20	354,500	365,400	376,500
				Impounding Expenses					
49,264	48,891	51,900	31083	Impounding Expenses - Dogs	55,000	6	57,300	59,700	62,100
982	3,570	4,000	31083	Impounding Expenses - Other Animals	4,000	0	4,200	4,400	4,600
				Debt Servicing					
4,557	4,264	4,000	31083	Interest on Loans - Dog Control	3,500	(13)	3,400	3,000	2,600
				Non-cash Expenses					
3,514	3,453	3,300	31083	Depreciation - Dog Control	3,500	6	3,400	3,600	3,800
827,955	854,710	952,200		Total Operating Expenses	1,027,500	8	1,058,900	1,091,300	1,124,600
(761,807)	(770,387)	(866,700)		Operating Result - Surplus / (Deficit)	(940,200)	8	(968,400)	(997,500)	(1,027,500)
3,514	3,453	3,300		Add Back Depreciation	3,500		3,400	3,600	3,800
(758,293)	(766,934)	(863,400)		Cash Result - Surplus / (Deficit)	(936,700)	8	(965,000)	(993,900)	(1,023,700)
				Capital Movements					
4,500	4,784	5,100		Less Principal Repayments	5,500		5,700	6,100	6,500
0	25,000	0		Less Transfer to Reserves	0		0	0	0
0	0	25,000		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	25,000		Less Capital Expenditure	0		0	0	0
(762,793)	(796,718)	(868,500)		Cash Result after Capital Movements	(942,200)	8	(970,700)	(1,000,000)	(1,030,200)

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:

Asset Management

Includes costs related to the supervision and administration of the programs provided by Civil Services. Also includes costs associated with the main administration buildings, being the Administration Centre and the Council depot.

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 Traffic Authority (RTA) Works

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

Open Space 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 Services

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.

Swimming Pools

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

Landfill Management & Resource Recovery

Provision of non-domestic waste management services. This includes the operation of the Ballina landfill site and the provision of waste collection services to commercial properties.

Waste – Domestic

Provision of domestic waste collection services to residential properties.

CIVIL SERVICES GROUP - SUMMARY									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	BUDGET ITEMS	ESTIMATED					
				2011/12	%	2012/13	2013/14	2014/15	
			OPERATING REVENUES						
241,960	296,477	253,000	Asset Management	208,000	(18)	214,500	221,300	228,300	
429,989	369,123	576,000	Stormwater and Environmental Protection	273,000	(53)	281,200	289,700	298,400	
316,444	1,234,269	597,400	Roads and Bridges	100,000	(83)	0	0	0	
1,617,829	4,497,610	1,268,500	Ancillary Transport Services	1,331,500	5	1,371,800	1,413,300	1,456,100	
2,639,582	1,507,522	1,312,100	Roads and Traffic Authority	1,351,500	3	1,392,700	1,434,800	1,478,400	
688,199	774,876	707,200	Open Space and Reserves	720,000	2	706,600	693,700	715,000	
3,012,296	3,023,640	3,080,500	Fleet Management and Workshop	3,286,500	7	3,385,300	3,487,100	3,591,900	
146,547	137,014	212,000	Rural Fire Service	182,000	(14)	187,600	193,300	199,200	
462,984	302,013	456,000	Quarries and Sandpit	315,000	(31)	324,600	334,400	344,500	
283,936	281,082	271,000	Swimming Pools	283,000	4	291,800	300,800	310,100	
4,727,599	5,902,024	6,742,000	Landfill Management and Resource Recovery	6,557,000	(3)	6,813,800	7,069,400	7,456,200	
4,736,663	5,175,124	5,713,100	Waste - Domestic	6,566,000	15	6,838,900	7,167,400	7,512,000	
19,304,028	23,500,774	21,188,800	Total Operating Revenues	21,173,500	(0)	21,808,800	22,605,200	23,590,100	
			OPERATING EXPENSES						
2,744,346	2,694,634	2,925,500	Asset Management	2,809,000	(4)	2,894,500	2,983,100	3,074,200	
1,256,196	1,197,922	1,866,100	Stormwater and Environmental Protection	1,275,500	(32)	1,314,100	1,354,200	1,395,500	
6,484,469	7,077,845	6,695,200	Roads and Bridges	8,542,000	28	8,123,000	8,739,000	8,939,300	
2,817,789	5,125,361	2,571,800	Ancillary Transport Services	2,677,500	4	2,725,600	2,783,500	2,842,900	
2,162,620	1,252,022	1,312,100	Roads and Traffic Authority	1,351,500	3	1,392,700	1,434,800	1,478,400	
4,065,925	4,089,312	4,243,000	Open Space and Reserves	4,329,000	2	4,463,200	4,601,500	4,744,100	
2,815,052	2,829,503	3,177,500	Fleet Management and Workshop	3,294,500	4	3,392,300	3,492,900	3,598,500	
238,394	221,694	432,400	Rural Fire Service	374,500	(13)	321,800	332,200	342,800	
224,065	344,036	148,000	Quarries and Sandpit	158,500	7	155,400	160,500	165,700	
697,226	742,020	709,500	Swimming Pools	754,500	6	777,500	801,300	825,900	
5,388,200	5,842,401	5,626,100	Landfill Management and Resource Recovery	6,612,500	18	6,973,900	7,371,500	7,794,600	
4,266,937	5,084,818	5,870,000	Waste - Domestic	6,578,000	12	6,708,400	6,900,500	7,173,100	
33,161,219	36,501,568	35,577,200	Total Operating Expenses	38,757,000	9	39,242,400	40,955,000	42,375,000	
(13,857,191)	(13,000,794)	(14,388,400)	Operating Result - Surplus / (Deficit)	(17,583,500)	22	(17,433,600)	(18,349,800)	(18,784,900)	
7,703,901	7,594,847	7,431,800	Add Back Depreciation	10,714,000	44	10,373,400	10,668,900	10,973,400	
(6,153,290)	(5,405,947)	(6,956,600)	Cash Result - Surplus / (Deficit)	(6,869,500)	(1)	(7,060,200)	(7,680,900)	(7,811,500)	
			Capital Movements						
1,568,789	1,580,525	1,770,000	Less Loan Principal Repayments	1,939,000		1,969,100	2,279,400	2,360,900	
8,076,100	12,300,100	2,249,000	Less Transfer to Reserves	1,702,000		1,923,800	1,964,200	1,995,300	
4,690,000	8,402,900	24,348,400	Add Transfer from Reserves	2,603,500		14,003,000	3,624,400	3,457,200	
4,501,415	5,284,500	5,891,600	Add Capital Income	815,000		6,236,000	277,500	250,000	
5,994,062	5,950,267	31,685,300	Less Capital Expenditure	5,944,000		23,308,300	6,640,800	6,550,300	
(12,600,826)	(11,549,439)	(12,400,900)	Cash Result after Capital Movements	(13,036,000)	5	(14,022,400)	(14,663,400)	(15,010,800)	

Manager: Dave Kelly – “Manager - Infrastructure Planning”

Background

This program includes costs related to the provision of asset management services, engineering supervision, emergency services and operation of the main administration centres being the Council depot and Ballina administration centre.

Budget Comments

Operating Revenues

Fees and Charges

Majority of revenue sourced from engineering inspection fees.

Grants and Contributions

Major grant item is funding to assist with the employment of a Road Safety Officer.

Operating Expenses

Employee Costs

Includes salaries and oncosts related to sixteen full-time equivalent employees and associated oncosts. Other costs include an internal charge to cover the cost of ten motor vehicles. Salaries dissected between:

Infrastructure Planning - 6 full time and 1 part-time (total 34 days)

Engineering Management - 5 full time (total 25 days)

Engineering Works - 4 full time (20 days)

Total - 79 days

Overseers - That proportion of the salaries of Council's oversees that is allocated to general duties

Office Expenses

Includes office expenses such as advertising, survey, design and plan printing.

Road Safety

Includes salaries and oncosts for a part-time Road Safety Officer (3 days) (50% funded by RTA grant) plus Road Safety Program costs.

Contribution to NEWLOG

Contribution to the North East Weight Of Loads Group. This represents a program of truck inspections to ensure weight limits are being met. The program is administered by Ballina Shire Council and includes the majority of councils in north eastern NSW.

Emergency Services

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

Facilities

Administration Centre Building

Operating costs for the Council Administration Centre. Items included are building maintenance and repairs, ground maintenance, cleaning and security.

Depot

Operating costs for the Council depot. Items included are building maintenance and repairs, ground maintenance, telephones, cleaning and security and two store staff.

Non-cash Expenses

Depreciation

Depreciation of computer hardware and other equipment used for engineering management.

ASSET MANAGEMENT									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
				Engineering Services					
157,173	200,153	142,000	22010	Fees and Charges	147,000	4	151,600	156,400	161,300
35,299	96,324	111,000	22011	Conts - Road Safety Officer and Programs	61,000	(45)	62,900	64,900	67,000
49,488	0	0	22011	Conts - Other	0	0	0	0	0
241,960	296,477	253,000		Total Operating Revenues	208,000	(18)	214,500	221,300	228,300
				OPERATING EXPENSES					
				Engineering Management					
1,738,632	1,765,432	1,915,000	32020	Employee Costs	1,884,000	(2)	1,940,600	1,999,000	2,059,100
114,846	109,900	149,500	32020	Overseers - Administration	153,000	2	157,600	162,300	167,200
240,094	147,439	76,000	32020	Office Expenses and Advertising	38,000	(50)	39,200	40,500	41,800
11,147	51,586	84,500	32020	Road Safety	84,500	0	87,100	89,900	92,800
6,000	17,127	81,000	32020	Other Expenses	0	(100)	0	0	0
19,895	21,021	21,500	32020	Contribution to NEWLOG	22,000	2	22,700	23,400	24,200
				Emergency Services					
33,526	27,786	32,500	32021	Operating Expenses	34,000	5	35,200	36,600	38,000
				Facilities					
156,256	147,662	180,000	32000	Administration Centre	171,000	(5)	176,300	181,900	187,600
306,516	284,439	341,500	32001	Depot	303,500	(11)	313,100	323,000	333,100
				Non-Cash Expenses					
9,334	8,944	4,000	32021	Depreciation - Emergency Services	4,000	0	4,200	4,400	4,600
108,100	113,298	40,000	32021	Depreciation - Engineering	115,000	188	118,500	122,100	125,800
2,744,346	2,694,634	2,925,500		Total Operating Expenses	2,809,000	(4)	2,894,500	2,983,100	3,074,200
(2,502,386)	(2,398,157)	(2,672,500)		Operating Result - Surplus / (Deficit)	(2,601,000)	(3)	(2,680,000)	(2,761,800)	(2,845,900)
117,434	122,242	44,000		Add Back Depreciation	119,000		122,700	126,500	130,400
(2,384,952)	(2,275,915)	(2,628,500)		Cash Result - Surplus / (Deficit)	(2,482,000)	(6)	(2,557,300)	(2,635,300)	(2,715,500)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
86,800	50,500	0		Less Transfer to Reserves	0		0	0	0
234,500	153,000	110,500		Add Transfer from Reserves	0		0	0	0
261,105	0	30,000		Add Capital Income	0		0	0	0
216,715	17,869	60,000		Less Capital Expenditure	0		0	0	0
(2,192,862)	(2,191,284)	(2,548,000)		Cash Result after Capital Movements	(2,482,000)	(3)	(2,557,300)	(2,635,300)	(2,715,500)

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.

Contribution

Annual contribution to Richmond River County Council, which is the flood control authority for this region.

Flood Management Studies and Plans

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

Coastal Hazard Study and Management Plan

Represents on-going work on this project.

Foreshore and Coastal Lakes Protection

Annual allocation for foreshore protection works.

Canal Dredging

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

Boat Ramps

Cleaning and maintenance of boat ramps.

Lake Ainsworth / Shaws Bay Management Plans

Funding for implementation of any works identified in these two management plans.

Capital Movements

Capital Expenditure

Capital works planned for the year as per Part C of this document.

STORMWATER AND ENVIRONMENTAL PROTECTION									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
271,112	272,959	272,000	22100	OPERATING REVENUES Stormwater Drainage Annual Charges	273,000	0	281,200	289,700	298,400
158,877	96,164	304,000	22101	Environmental Protection Operating Grants	0	(100)	0	0	0
429,989	369,123	576,000		Total Operating Revenues	273,000	(53)	281,200	289,700	298,400
				OPERATING EXPENSES					
133,015	131,484	179,000	32100	Stormwater Stormwater Drainage Maintenance	171,000	(4)	176,300	181,700	187,300
202,680	209,725	235,000	32101	Environmental Protection Contribution to Regional Authorities	242,000	3	249,300	256,800	264,600
93,534	95,064	441,600	32101	Flood Management Studies and Plans	30,000	(93)	30,900	31,900	32,900
35,446	0	173,500	32101	Coastal Hazard Study and Mgmt Plan	30,000	(83)	30,900	31,900	32,900
35,017	32,198	86,500	32101	Foreshore and Coastal Lakes Protection	56,500	(35)	58,200	60,100	62,000
0	0	15,000	32101	Polution Control & Canal Dredging	16,000	7	16,500	17,000	17,600
11,006	11,061	14,500	32101	Boat Ramps	15,000	3	15,500	16,100	16,700
33,546	2,315	40,000	32101	Lake Ainsworth / Shaws Bay Mgmt Plans	0	(100)	0	0	0
15,252	15,252	9,000	32103	Non-Cash Expenses Depreciation - Environmental Protection	15,000	67	15,500	16,000	16,500
696,700	700,823	672,000	32103	Depreciation - Drainage	700,000	4	721,000	742,700	765,000
1,256,196	1,197,922	1,866,100		Total Operating Expenses	1,275,500	(32)	1,314,100	1,354,200	1,395,500
(826,207)	(828,799)	(1,290,100)		Operating Result - Surplus / (Deficit)	(1,002,500)	(22)	(1,032,900)	(1,064,500)	(1,097,100)
711,952	716,075	681,000		Add Back Depreciation	715,000		736,500	758,700	781,500
(114,255)	(112,724)	(609,100)		Cash Result - Surplus / (Deficit)	(287,500)	(53)	(296,400)	(305,800)	(315,600)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
500,700	921,200	0		Less Transfer to Reserves	0		0	0	0
469,700	581,500	867,400		Add Transfer from Reserves	0		0	0	0
0	66,000	0		Add Capital Income	0		0	0	0
481,250	206,569	932,500		Less Capital Expenditure	398,500		411,800	424,100	436,900
(626,505)	(592,993)	(674,200)		Cash Result after Capital Movements	(686,000)	2	(708,200)	(729,900)	(752,500)

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 Expenses

Roads and Bridges Maintenance

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

Street Cleaning

Provision for street cleaning of town centres.

Debt Servicing

Represents interest paid on loans taken out for road and bridge construction related works. The repayments relate to a loan taken out for the reconstruction of the Teven Bridges.

Capital Movements

Loan Principal Repayments

Represents principal repaid on loans taken out for road and bridge construction related works (i.e. Teven Bridges)

Transfer to Reserves

This item represents income generated on the interest free loan for the link road at Wollongbar. Any interest generated will offset the cost of the road to Council.

Capital Income

Represents RTA and Roads to Recovery grants for road construction works.

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 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
316,444	1,234,269	597,400	22110	Operating Grants					
				Flood Damage	0	(100)	0	0	0
0	0	0		Interest					
				Interest on WUEA Loan Invested	100,000	100	0	0	0
316,444	1,234,269	597,400		Total Operating Revenues	100,000	(83)	0	0	0
				OPERATING EXPENSES					
				Roads and Bridges - Maintenance					
817,487	1,135,714	733,500	32110	Urban Roads	758,000	3	781,100	804,900	829,300
1,057,691	1,518,652	1,181,500	32117	Sealed Rural Roads	1,059,000	(10)	1,090,900	1,123,800	1,157,700
628,212	352,228	565,000	32117	Unsealed Rural Roads	580,000	3	597,500	615,500	634,100
39,066	13,065	37,000	32120	Bridges	38,000	3	39,200	40,400	41,700
125,362	129,584	152,000	32110	Street Cleaning	155,500	2	160,200	165,100	170,100
586,767	801,674	339,000		Storm Damage	0	(100)	0	0	0
				Debt Servicing					
5,171	4,348	93,200	32120	Interest on Loans	273,500	193	262,100	667,400	631,000
				Non-Cash Expenses					
0	0	0	32120	Unwinding Interest Free Loan	140,000	0	147,000	135,500	123,000
3,050,918	2,947,520	3,424,000	32120	Depreciation - Roads	5,335,000	56	4,840,000	4,985,200	5,134,800
173,795	175,060	170,000	32120	Depreciation - Bridges	203,000	19	205,000	211,200	217,600
6,484,469	7,077,845	6,695,200		Total Operating Expenses	8,542,000	28	8,123,000	8,739,000	8,939,300
(6,168,025)	(5,843,576)	(6,097,800)		Operating Result - Surplus / (Deficit)	(8,442,000)	38	(8,123,000)	(8,739,000)	(8,939,300)
3,224,713	3,122,580	3,594,000		Add Back Depreciation	5,678,000		5,192,000	5,331,900	5,475,400
(2,943,312)	(2,720,996)	(2,503,800)		Cash Result - Surplus / (Deficit)	(2,764,000)	10	(2,931,000)	(3,407,100)	(3,463,900)
				Capital Movements					
13,261	14,122	96,300		Less Loan Principal Repayments	192,000		439,500	679,500	706,400
1,493,200	5,186,600	150,000		Less Transfer to Reserves	100,000		0	0	0
593,400	3,118,400	10,001,300		Add Transfer from Reserves	1,055,000		12,225,300	1,576,700	1,592,100
2,248,763	4,752,200	4,384,300		Add Capital Income	465,000		5,791,000	0	0
2,649,691	4,306,993	16,141,600		Less Capital Expenditure	3,371,000		20,294,300	3,726,200	3,810,800
(4,257,301)	(4,358,111)	(4,506,100)		Cash Result after Capital Movements	(4,907,000)	9	(5,648,500)	(6,236,100)	(6,389,000)

ANCILLARY TRANSPORT SERVICES

Manager: Paul Busmanis - "Manager - Engineering Works"

Background

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

Budget Comments

Operating Revenues

Operating Grants

Street Lighting

State Government subsidy towards street lighting costs for highways.

Fees and Charges

Private Works

Income for private works undertaken by Council.

Burns Point Ferry

Income from the operation of the Burns Point Ferry.

Operating Expenses

Roads and Traffic Signs

Maintenance of street signs and road lines

Street Lighting

Electricity charges payable for all street lighting in the local government area.

Footpaths, Parking Areas and Bus Shelters

Provision for maintenance of these assets. The majority of the car parking expense relates to a lease payment to the owner of the Sharpes Beach Car Park.

Private Works

Operating expenses relating to private works. Offset by private works income.

Wharves and Jetties

Allocation for maintenance of wharves and jetties in the shire.

Burns Point Ferry

Operating expenses. Partly offset by operating revenues above.

Debt Servicing

Interest payable on loans for town centre redevelopment works.

Capital Movements

Loan Principal Repayments

Principal payable on town centre re-development loans.

Transfer from Reserves

Funds transferred from property reserves to finance loan repayments for town centres.

Capital Income

Refer to Part C for details on capital income for this program.

Capital Expenditure

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

ANCILLARY TRANSPORT SERVICES									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
89,000	91,000	92,500	22150	Operating Grants					
				Street Lighting	95,000	3	97,900	100,900	104,000
18,515	49,445	0	221150	Contributions					
				Miscellaneous Contributions	0	0	0	0	0
10,247	8,672	10,000	22151	Fees and Charges					
				Sundry Fees & Charges	8,000	(20)	8,300	8,600	8,900
1,169,456	3,970,949	775,000	22151	Private Works	825,000	6	849,800	875,300	901,600
330,611	377,544	391,000	22200	Burns Point Ferry	403,500	3	415,800	428,500	441,600
1,617,829	4,497,610	1,268,500		Total Operating Revenues	1,331,500	5	1,371,800	1,413,300	1,456,100
				OPERATING EXPENSES					
				Maintenance Programs					
97,884	101,516	173,600	32132	Road and Traffic Signs	107,500	(38)	110,900	114,500	118,200
514,373	357,949	501,500	32130	Street Lighting	501,500	0	516,600	532,100	548,100
133,504	259,708	165,500	32135	Footpaths Maintenance	170,500	3	175,900	181,400	187,000
23,006	23,433	25,000	32137	Parking Areas	26,000	4	26,900	27,800	28,700
16,167	26,768	8,000	32138	Bus Shelters and Services	8,000	0	8,300	8,600	8,900
1,069,198	3,321,358	750,000	32496	Private Works	750,000	0	772,500	795,700	819,600
13,091	20,959	18,000	32201	Wharves and Jetties	19,500	8	20,200	21,000	21,800
				Burns Point Ferry					
260,847	304,313	275,500	32200	Operation	280,000	2	288,900	298,100	307,600
252,600	277,859	272,500	32200	Salaries and Oncosts	280,000	3	288,400	297,100	306,100
				Debt Servicing					
224,182	205,244	185,700	32140	Interest on Loans	165,000	(11)	142,500	122,200	100,200
				Non-Cash Expenses					
28,075	33,472	22,000	32132	Depreciation - Ancillary	83,000	277	85,000	87,600	90,300
159,679	167,795	150,000	32132	Depreciation - Footpaths	233,000	55	235,000	242,100	249,400
25,183	24,987	24,500	32132	Depreciation - Ferry	53,500	118	54,500	55,300	57,000
2,817,789	5,125,361	2,571,800		Total Operating Expenses	2,677,500	4	2,725,600	2,783,500	2,842,900
(1,199,960)	(627,751)	(1,303,300)		Operating Result - Surplus / (Deficit)	(1,346,000)	3	(1,353,800)	(1,370,200)	(1,386,800)
212,937	226,254	196,500		Add Back Depreciation	369,500		374,500	385,000	396,700
(987,023)	(401,497)	(1,106,800)		Cash Result - Surplus / (Deficit)	(976,500)	(12)	(979,300)	(985,200)	(990,100)
				Capital Movements					
292,396	311,441	331,000		Less Loan Principal Repayments	352,000		325,300	345,400	307,000
2,192,300	3,244,200	0		Less Transfer to Reserves	0		0	0	0
1,488,300	3,576,100	9,331,200		Add Transfer from Reserves	407,500		407,200	407,200	407,200
232,347	418,100	455,000		Add Capital Income	350,000		445,000	277,500	250,000
564,853	1,004,483	9,696,400		Less Capital Expenditure	895,000		1,076,400	685,500	670,800
(2,315,925)	(967,421)	(1,348,000)		Cash Result after Capital Movements	(1,466,000)	9	(1,528,800)	(1,331,400)	(1,310,700)

ROADS AND TRAFFIC AUTHORITY (RTA) WORKS

Manager: Paul Busmanis - "Manager - Engineering Works"

Background

This program outlines all revenues and expenses related to works funded through the Roads and Traffic Authority.

Budget Comments

Operating Revenues

Fees and Charges

Preservation Program

Includes maintenance works undertaken under the Single Invitation Maintenance Contract (SIC) arrangements with the RTA. This includes all maintenance works on State Highway 10 – Pacific Highway and State Highway 16 – Bruxner Highway. Roads are to be maintained to an agreed standard.

Works Orders (Restoration Program)

Includes rehabilitation projects on State and Regional roads. Works on State roads are undertaken on a contract arrangement with the Roads & Traffic Authority (RTA). Works on Regional roads are often funded 50:50 between Council and RTA.

Council competes with other Northern Region councils to secure this RTA funding component. Prior to the start of the year it is typical that advice regarding grants has not been received and budgets may change once final allocations are known.

External Contributions

Regional Roads Block Grant

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

The above income items are fully offset by matching expenditure accounts.

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

ROADS AND TRAFFIC AUTHORITY									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
				Fees and Charges					
194,727	161,483	175,100	22220	State Roads - Preservation Program	180,500	3	186,000	191,600	197,400
1,775,855	675,039	515,000	22220	State Roads - Works Orders	530,500	3	546,500	562,900	579,800
				External Contributions					
669,000	671,000	622,000	22220	Regional Roads Block Grant	640,500	3	660,200	680,300	701,200
2,639,582	1,507,522	1,312,100		Total Operating Revenues	1,351,500	3	1,392,700	1,434,800	1,478,400
				OPERATING EXPENSES					
143,870	113,630	175,100	32255	State Roads - Preservation	180,500	3	186,000	191,600	197,400
229,083	87,664	0	32220	State Roads - Construction	0	0	0	0	0
1,147,285	326,412	515,000	32220	State Roads - Works Order	530,500	3	546,500	562,900	579,800
642,382	724,316	622,000	32250	Regional Roads	640,500	3	660,200	680,300	701,200
2,162,620	1,252,022	1,312,100		Total Operating Expenses	1,351,500	3	1,392,700	1,434,800	1,478,400
476,962	255,500	0		Operating Result - Surplus / (Deficit)	0	0	0	0	0
0	0	0		Add Back Depreciation	0		0	0	0
476,962	255,500	0		Cash Result - Surplus / (Deficit)	0	0	0	0	0
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
360,700	327,200	0		Less Transfer to Reserves	0		0	0	0
16,700	71,700	0		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
132,962	0	0		Less Capital Expenditure	0		0	0	0
0	0	0		Cash Result after Capital Movements	0	0	0	0	0

OPEN SPACE AND RESERVES

Manager: Jillian Pratten - "Manager - Open Spaces and Reserves"

Background

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

Budget Comments

Operating Revenues

Operating Grants

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

Contributions

As a condition of resigning as Trust Manager Council requires an on-going contribution from the Land and Property Management Authority (LPMA) for maintenance of the crown reserves on which the crown caravan parks reside, plus a reducing contribution to Council overheads. Funding is also provided for capital works.

Fees and Charges

Includes income from occasional hire of certain open space areas and sales from the Council nursery, the majority of which are internal sales to Council.

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 two full time staff (10 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

Sporting Grounds

Includes wages, oncosts, plant hire and materials related to the maintenance and operation of sporting fields.

Other

Includes wages, oncosts, plant hire and materials related to the maintenance of public toilets and cemeteries.

Capital Movements

Transfer to Reserves

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.

Capital Income

Any capital income typically relates to section 94 funds to finance capital works on parks and sporting fields.

Capital Expenditure

Refer to Part C of this document for further information.

OPEN SPACES AND RESERVES

ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
				Operating Grants - Open Spaces					
137,415	114,590	142,000	22230	Operating Grants - Regional Works Crews	144,500	2	149,000	153,500	158,200
9,780	25,542	0	22230	Operating Grants - Flood Damage	0	0	0	0	0
0	112,008	235,500	26114	Crown Land C/van Park Contributions	206,000	(13)	176,800	147,700	152,200
				Fees and Charges - Open Spaces					
23,656	36,821	38,500	22230	Sundry Sales	37,500	(3)	38,800	40,200	41,600
17,056	31,498	22,000	22230	Nursery	22,000	0	22,700	23,400	24,200
				Vegetation Management					
237,647	138,536	4,200	22241	Operating Grants	0	(100)	0	0	0
				Cemeteries					
151,834	312,911	265,000	22250	Ballina	310,000	17	319,300	328,900	338,800
93,745	0	0	22250	Other	0	0	0	0	0
				Sporting Fields					
17,066	2,970	0	22256	Operating Grants	0	0	0	0	0
688,199	774,876	707,200		Total Operating Revenues	720,000	2	706,600	693,700	715,000
				OPERATING EXPENSES					
				OSR Management					
199,268	210,414	225,000	32260	Employee Costs	232,500	3	239,500	246,700	254,200
				Open Spaces and Reserves					
102,919	106,620	136,000	32261	Buildings	140,000	3	144,400	148,900	153,700
1,309,304	1,391,871	1,405,000	32262	Operating Expenses	1,438,000	2	1,481,400	1,526,100	1,572,100
29,219	14,018	13,000	32262	Picnic Areas	33,000	154	34,000	35,100	36,200
81,828	90,422	86,500	32265	Tree Lopping	76,000	(12)	78,500	81,000	83,600
138,857	145,172	152,100	32266	Nursery	156,000	3	161,000	166,300	171,600
27,938	31,411	27,400	32267	Amphitheatre and Skatepark	29,000	6	30,000	31,000	32,100
21,404	44,895	21,100	32268	Special Events	17,000	(19)	17,700	18,400	19,100
12,941	29,871	13,300	32270	Beach Cleaning	12,500	(6)	13,000	13,500	14,000
152,262	179,761	185,000	32270	Surf Life Saving	191,000	3	197,900	204,700	211,700
33,233	39,531	22,500	32270	Beach Buildings	17,500	(22)	18,200	19,000	19,800
				Vegetation Management					
42,271	27,698	56,000	32275	Coastal Reserves	57,500	3	59,300	61,100	63,000
17,899	7,117	10,000	32276	Bushland Reserves	10,500	5	10,900	11,300	11,700
66,799	41,893	61,900	32277	Weed Control	63,500	3	65,500	67,500	69,700
314,924	206,360	264,400	32279	Environmental Extension Activities	56,500	(79)	58,300	60,200	62,100
				Sporting Grounds					
57,830	69,024	62,000	32310	Buildings Maintenance	64,000	3	66,200	68,400	70,600
288,732	281,795	274,000	32310	Operating Expenses	286,000	4	294,600	303,500	312,700
				Other					
315,990	313,238	283,500	32286	Public Toilets and Other Amenities	292,000	3	301,200	310,900	320,900
169,641	188,813	263,000	32300	Cemeteries	198,000	(25)	204,300	210,800	217,500
				Non-Cash Expenses					
259,604	261,945	550,000	32261	Deprec - Open Spaces and Reserves	550,000	0	566,500	583,500	601,100
392,481	377,615	103,000	32261	Deprec - Sporting Grounds	380,000	269	391,400	403,200	415,300
1,314	1,288	1,300	32261	Deprec - Cemeteries	1,500	15	1,500	1,600	1,700
29,267	28,540	27,000	32261	Deprec - Public Toilets	27,000	0	27,900	28,800	29,700
4,065,925	4,089,312	4,243,000		Total Operating Expenses	4,329,000	2	4,463,200	4,601,500	4,744,100
(3,377,726)	(3,314,436)	(3,535,800)		Operating Result - Surplus / (Deficit)	3,370,500				
682,666	669,388	681,300		Add Back Depreciation	(3,609,000)	2	(3,756,600)	(3,907,800)	(4,029,100)
(2,695,060)	(2,645,048)	(2,854,500)		Cash Result - Surplus / (Deficit)	958,500		987,300	1,017,100	1,047,800
				Cash Result - Surplus / (Deficit)	(2,650,500)	(7)	(2,769,300)	(2,890,700)	(2,981,300)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
236,200	810,300	2,000		Less Transfer to Reserves	112,000		115,000	118,100	121,300
426,000	695,500	1,356,100		Add Transfer from Reserves	50,000		50,000	50,000	50,000
354,200	48,200	785,300		Add Capital Income	0		0	0	0
676,007	271,415	2,208,200		Less Capital Expenditure	302,500		311,600	321,100	330,800
(2,827,067)	(2,983,063)	(2,923,300)		Cash Result after Capital Movements	(3,015,000)	3	(3,145,900)	(3,279,900)	(3,383,400)

Manager: Andrew Jeavons - "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****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.

Contributions**Staff - Contributions to Vehicles**

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.

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

Internal loan repayments that resulted from the plant operations borrowing to finance 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 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				<i>OPERATING REVENUES</i>					
				Fleet Management - Fees and Charges					
2,818,846	2,963,376	2,972,500	22260	Hire Charges	3,175,500	7	3,270,900	3,369,200	3,470,400
				Contributions					
134,030	132,470	108,000	22260	Staff - Contributions to Vehicles	111,000	3	114,400	117,900	121,500
				Gain on Disposal of Assets					
59,420	(72,206)	0	22260	Gain / (Loss) on Disposal of Assets	0	0	0	0	0
3,012,296	3,023,640	3,080,500		Total Operating Revenues	3,286,500	7	3,385,300	3,487,100	3,591,900
				<i>OPERATING EXPENSES</i>					
				Operating Expenses					
1,856,703	1,806,712	1,931,700	32320	Plant Running Expenses	2,037,000	5	2,098,400	2,161,700	2,227,000
174,551	180,540	177,400	32322	Workshop Operating Expenses	182,000	3	187,800	193,800	199,900
128,004	138,996	148,000	32320	Overheads Charged to Plant	152,000	3	156,600	161,300	166,200
				Debt Servicing					
8,532	7,018	5,400	32320	Interest on Loans	3,500	(35)	1,900	0	0
				Non-Cash Expenses					
647,262	696,237	915,000	32320	Depreciation	920,000	1	947,600	976,100	1,005,400
2,815,052	2,829,503	3,177,500		Total Operating Expenses	3,294,500	4	3,392,300	3,492,900	3,598,500
197,244	194,137	(97,000)		Operating Result - Surplus / (Deficit)	(8,000)	(92)	(7,000)	(5,800)	(6,600)
647,262	696,237	915,000		Add Back Depreciation	920,000		947,600	976,100	1,005,400
844,506	890,374	818,000		Cash Result - Surplus / (Deficit)	912,000	11	940,600	970,300	998,800
				<i>Capital Movements</i>					
25,222	26,736	28,300		Less Loan Principal Repayments	30,000		31,800	0	0
844,500	890,400	789,700		Less Transfer to Reserves	882,000		908,800	970,300	998,800
1,297,800	169,700	1,268,600		Add Transfer from Reserves	907,000		894,200	1,154,900	962,700
0	0	0		Add Capital Income	0		0	0	0
1,272,584	142,938	1,268,600		Less Capital Expenditure	907,000		894,200	1,154,900	962,700
0	0	0		Cash Result after Capital Movements	0	0	0	0	0

Manager: Andrew Jeavons – “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 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
146,547	137,014	212,000	21060	Operating Grants	182,000	(14)	187,600	193,300	199,200
146,547	137,014	212,000		Total Operating Revenues	182,000	(14)	187,600	193,300	199,200
				OPERATING EXPENSES					
126,880	116,861	194,000	31060	Contributions to Fire Brigades	215,000	11	156,700	161,500	166,400
83,173	84,923	110,400	31061	Fire Control Expenses	108,000	(2)	111,700	115,400	119,200
22,690	14,400	108,000	31062	Fire Control Expenses (Council Controlled)	46,500	(57)	48,200	49,900	51,600
				Non-cash Expenses					
5,651	5,510	20,000	31062	Depreciation	5,000	(75)	5,200	5,400	5,600
238,394	221,694	432,400		Total Operating Expenses	374,500	(13)	321,800	332,200	342,800
(91,847)	(84,680)	(220,400)		Operating Result - Surplus / (Deficit)	(192,500)	(13)	(134,200)	(138,900)	(143,600)
5,651	5,510	20,000		Add Back Depreciation	5,000		5,200	5,400	5,600
(86,196)	(79,170)	(200,400)		Cash Result - Surplus / (Deficit)	(187,500)	(6)	(129,000)	(133,500)	(138,000)
				Capital Movements					
0	0	0		Less Principal Repayments	0		0	0	0
0	0	0		Less Transfer to Reserves	0		0	0	0
0	0	12,000		Add Transfer from Reserves	0		0	0	0
0	0	237,000		Add Capital Income	0		0	0	0
0	0	249,000		Less Capital Expenditure	0		0	0	0
(86,196)	(79,170)	(200,400)		Cash Result after Capital Movements	(187,500)	(6)	(129,000)	(133,500)	(138,000)

QUARRIES AND SANDPIT

Manager: Andrew Jeavons – “Manager - Support Operations”

Background

This program includes all revenues and expenses relevant to the quarries owned by Council. Tuckombil and Stokers quarries are now leased to Lismore City Council and Council receives royalties for the metal and shale extracted. The sandpit located at the Ballina airport is currently not operational.

Budget Comments

Operating Revenues

Tuckombil and Shale 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 costs and costs associated with environmental monitoring.

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.

Cash Result after Capital Movements

Any cash surplus represents the net dividend to General Fund.

QUARRIES AND SAND PIT									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
				Fees and Charges					
462,984	302,013	456,000	22265	Tuckombil	315,000	(31)	324,600	334,400	344,500
0	0	0	22265	Shale Quarries	0	0	0	0	0
0	0	0	22265	Airport Sandpit	0	0	0	0	0
462,984	302,013	456,000		Total Operating Revenues	315,000	(31)	324,600	334,400	344,500
				OPERATING EXPENSES					
				Tuckombil Quarry					
12,376	17,657	4,000	32325	Buildings Maintenance	4,000	0	4,200	4,400	4,600
9,049	100,435	32,500	32325	Operating Costs	33,500	3	34,600	35,700	36,800
5,004	11,004	9,000	32325	Indirect Expenses - Overheads	15,000	67	15,500	16,000	16,500
				Other Resources					
0	0	0	32326	Shale Quarries	0	0	0	0	0
14,500	37,000	37,500	32326	Airport Sandpit	14,000	(63)	6,300	6,600	6,900
				Non-Cash Expenses					
183,136	177,940	65,000	32325	Depreciation & Remediation - Quarries	92,000	42	94,800	97,800	100,900
224,065	344,036	148,000		Total Operating Expenses	158,500	7	155,400	160,500	165,700
238,919	(42,023)	308,000		Operating Result - Surplus / (Deficit)	156,500	(49)	169,200	173,900	178,800
183,136	177,940	65,000		Add Back Depreciation	92,000		94,800	97,800	100,900
422,055	135,917	373,000		Cash Result - Surplus / (Deficit)	248,500	(33)	264,000	271,700	279,700
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
436,500	131,000	410,500		Less Transfer to Reserves	262,500		270,300	278,300	286,600
74,500	37,000	287,500		Add Transfer from Reserves	164,000		106,300	106,600	106,900
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	50,000		0	0	0
60,055	41,917	250,000		Cash Result after Capital Movements	100,000	(60)	100,000	100,000	100,000

SWIMMING POOLS

Manager: Andrew Jeavons – “Manager - Support Operations”

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Generated largely from entrance fees.

Operating Expenses

Ballina Swimming Pool

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

Alstonville Swimming Pool

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

Capital Movements

Loan Principal Repayments

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

SWIMMING POOLS									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				<i>OPERATING REVENUES</i>					
148,735	149,850	139,000	22270	Ballina Fees	145,000	4	149,500	154,200	159,000
135,201	131,232	132,000	22271	Alstonville Fees	138,000	5	142,300	146,600	151,100
283,936	281,082	271,000			283,000	4	291,800	300,800	310,100
				<i>OPERATING EXPENSES</i>					
127,704	134,670	149,200	32330	Ballina Swimming Complex Maintenance and Operating Costs	134,000	(10)	138,400	142,900	147,500
163,999	180,570	180,000	32330	Contractual Charges	185,500	3	191,200	197,000	203,000
2,606	2,219	1,800	32330	Debt Servicing Interest on Loans - Ballina	1,500	(17)	900	400	0
123,689	153,162	151,800	32331	Alstonville Swimming Complex Maintenance and Operating Costs	157,000	3	162,100	167,500	172,900
176,716	179,281	185,000	32331	Contractual Charges	190,500	3	196,300	202,200	208,400
5,525	3,936	1,700	32331	Debt Servicing Interest on Loans - Alstonville	0	(100)	0	0	0
96,987	88,182	40,000	32330	Non-Cash Expenses Depreciation	86,000	115	88,600	91,300	94,100
697,226	742,020	709,500		Total Operating Expenses	754,500	6	777,500	801,300	825,900
(413,290)	(460,938)	(438,500)		Operating Result - Surplus / (Deficit)	(471,500)	8	(485,700)	(500,500)	(515,800)
96,987	88,182	40,000		<i>Add Back Depreciation</i>	86,000		88,600	91,300	94,100
(316,303)	(372,756)	(398,500)		Cash Result - Surplus / (Deficit)	(385,500)	(3)	(397,100)	(409,200)	(421,700)
				<i>Capital Movements</i>					
38,722	41,227	42,400		Less Loan Principal Repayments	7,000		7,600	8,100	0
0	0	0		Less Transfer to Reserves	0		0	0	0
0	0	0		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	10,000		Less Capital Expenditure	0		0	0	0
(355,025)	(413,983)	(450,900)		Cash Result after Capital Movements	(392,500)	(13)	(404,700)	(417,300)	(421,700)

Manager: *Rod Dawson - "Manager - Water, Sewer & Waste"*

Background

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

Budget Comments

Operating Revenues

Annual Charges

Annual charges for commercial waste collection services and business recycling.

Bulk Waste Collection

Charges for bulk waste services. Council has resolved to cancel this service.

Contributions

Income reimbursed to Council from the State Government levy.

Waste Recycling Fees

Represents income from recyclables (majority from Council collection)

Waste Disposal Fees

Gate charges for users of the Council landfill.

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.

Waste Received

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

Waste Collection

Staff wages and plant hire related to collection of waste from commercial and non-rateable properties.

Waste Recycling

Staff wages and plant hire related to the operation of received and exportation of recyclable materials. Majority of the expenditure relates to the transport of recyclables.

Waste Disposal

Landfill operating expenses - Various operating expenses including wages, plant hire and materials. Also includes the State Government levy on waste collected.

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.

LANDFILL MANAGEMENT AND RESOURCE RECOVERY

ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
				Fees and Charges					
310,342	350,595	390,600	22280	Annual Charges	401,000	3	420,100	440,100	461,100
447,955	475,460	384,900	22281	Bulk Waste Collection	0	(100)	0	0	0
0	97,289	333,500	22284	Contributions	114,000	(66)	156,600	201,600	249,200
654,371	808,904	980,200	22282	Waste Recycling - Fees	1,065,000	9	1,097,000	1,129,900	1,182,900
3,248,435	4,095,658	4,568,100	22283	Waste Disposal - Fees	4,850,000	6	4,995,500	5,145,400	5,402,700
66,496	74,118	84,700	22281	Sundry Fees	127,000	50	144,600	152,400	160,300
4,727,599	5,902,024	6,742,000			6,557,000	(3)	6,813,800	7,069,400	7,456,200
				OPERATING EXPENSES					
				Waste Administration					
208,112	220,054	240,800	32340	Administration	205,000	(15)	211,900	219,000	226,300
357,000	357,000	424,000	32340	Internal Overheads	433,000	2	445,900	459,300	473,100
				Debt Servicing					
30,772	23,840	16,400	32340	Interest on Loans - Waste Administration	8,500	(48)	0	0	0
				Waste Receptival					
173,304	183,777	172,300	32342	Weighbridge	177,500	3	183,000	188,700	194,500
139,610	136,653	153,400	32342	Transfer Stations	153,000	(0)	157,800	162,700	167,800
				Waste Collection					
108,955	97,091	119,500	32344	Collection Kerbside	127,000	6	131,000	135,100	139,300
180,469	228,463	246,800	32344	Collection Other	59,500	(76)	61,500	63,600	65,700
60,431	87,319	62,400	32344	Collection Recycling	66,000	6	68,100	70,300	72,500
				Waste Recycling					
405,234	528,544	475,700	32345	Material Recovery Facility	468,500	(2)	483,000	497,900	513,300
				Debt Servicing					
37,610	29,139	20,100	32340	Interest on Loans - Recycling	10,500	(48)	0	0	0
				Waste Disposal					
351,165	258,059	325,400	32348	Solid Waste Landfill	327,500	1	337,800	348,500	359,400
599,872	728,878	619,200	32348	Waste Bale, Placement, Cover, Transport	660,000	7	679,800	700,200	721,300
0	314,879	598,800	32348	DECC Levy	760,000	27	1,043,700	1,343,800	1,660,900
			32348	Waste Transport	400,000		412,000	424,400	437,200
7,487	35	4,200	32348	Dry Inert Landfill	5,000	19	5,200	5,400	5,600
12,501	11,771	16,700	32348	Deposit	16,500	(1)	17,300	18,100	18,900
2,021	40,936	12,700	32348	Special Rubbish Clean-ups	13,000	2	13,500	14,000	14,500
160,858	171,915	233,300	32348	Green Waste	240,500	3	247,800	255,300	263,100
118,672	38,307	25,400	32348	Landfill Closures, Leachate and Remediation	26,500	4	27,400	28,300	29,200
216,960	272,520	397,200	32348	Waste Transport - Construction and Demolition	500,000	26	515,000	530,500	546,500
				Debt Servicing					
641,198	587,976	526,800	32340	Interest on Loans - Landfill	444,000	(16)	375,800	303,200	234,100
				Non-Cash Expenses					
1,575,969	1,525,245	935,000	32340	Depreciation	1,511,000	62	1,556,400	1,603,200	1,651,400
5,388,200	5,842,401	5,626,100		Total Operating Expenses	6,612,500	18	6,973,900	7,371,500	7,794,600
				Operating Result - Surplus / (Deficit)	5,101,500				
(660,601)	59,623	1,115,900		Operating Result - Surplus / (Deficit)	(55,500)	(105)	(160,100)	(302,100)	(338,400)
1,575,969	1,525,245	935,000		Add Back Depreciation	1,511,000		1,556,400	1,603,200	1,651,400
915,368	1,584,868	2,050,900		Cash Result - Surplus / (Deficit)	1,455,500	(29)	1,396,300	1,301,100	1,313,000
				Capital Movements					
1,004,468	1,076,499	1,154,100		Less Loan Principal Repayments	1,232,500		1,030,800	1,103,600	1,195,000
1,405,000	513,700	896,800		Less Transfer to Reserves	223,000		365,500	197,500	118,000
89,100	0	199,000		Add Transfer from Reserves	20,000		20,000	20,000	20,000
1,405,000	0	0		Add Capital Income	0		0	0	0
0	0	199,000		Less Capital Expenditure	20,000		20,000	20,000	20,000
0	(5,331)	0		Cash Result after Capital Movements	0	0	0	0	0

Manager: Rod Dawson - "Manager - Water, Sewer & Waste"

Background

This program includes the kerb side collection services for domestic 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, which from July 2011 includes weekly green waste and fortnightly recycling and general waste.

Pensioner Abandonment's

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 Land

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.

NEWF

Council's contribution to the North East Waste Forum.

Overheads

Internal charge for Council overheads.

Collection

Includes wages, plant hire and materials related to collection of waste (green waste, recycling and garbage 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 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
4,124,731	4,580,021	5,072,500	22290	Domestic Waste Management Charges	5,870,000	16	6,163,500	6,471,700	6,795,300
(250,333)	(270,139)	(283,500)	22290	Pensioner Abandonments	(325,000)	15	(334,800)	(344,900)	(355,400)
13,001	13,969	15,700	22290	Vacant Property Charges	16,000	2	16,500	17,000	17,600
683,031	664,151	701,900	22292	Plant Charges	775,000	10	798,300	822,300	847,000
137,684	148,576	156,500	22291	Pensioner Subsidy	180,000	15	185,400	191,000	196,800
28,549	38,546	50,000	22292	Interest on Investments	50,000	0	10,000	10,300	10,700
4,736,663	5,175,124	5,713,100			6,566,000	15	6,838,900	7,167,400	7,512,000
				OPERATING EXPENSES					
				Administration					
75,465	78,119	130,200	32360	Administration	89,500	(31)	91,900	94,700	97,600
38,264	37,766	74,300	32360	NEWF	40,000	(46)	41,200	42,500	43,800
14,118	0	0	32360	Cont to Landfill Closure	0	0	0	0	0
339,996	348,996	385,000	32360	Indirect Expenses - Overheads	370,000	(4)	381,100	392,500	404,300
2,229	79,661	66,000	32361	Promotion	11,000	(83)	11,400	11,800	12,200
				Debt Servicing					
71,126	60,110	52,800	32361	Interest on Loans	45,000	(15)	36,500	27,800	18,200
				Collection					
2,227,152	2,875,660	3,271,800	32364	Collection Kerbside	4,028,500	23	4,092,300	4,215,300	4,398,300
858,567	991,870	1,207,000	32364	Collection Recycling	1,298,000	8	1,337,100	1,377,400	1,438,000
394,826	367,442	422,900	32364	Vehicle Costs	436,000	3	449,100	462,600	476,500
				Non-Cash Expenses					
245,194	245,194	260,000	32360	Depreciation	260,000	0	267,800	275,900	284,200
4,266,937	5,084,818	5,870,000		Total Operating Expenses	6,578,000	12	6,708,400	6,900,500	7,173,100
469,726	90,306	(156,900)		Operating Result - Surplus / (Deficit)	(12,000)	(92)	130,500	266,900	338,900
245,194	245,194	260,000		Add Back Depreciation	260,000		267,800	275,900	284,200
714,920	335,500	103,100		Cash Result - Surplus / (Deficit)	248,000	141	398,300	542,800	623,100
				Capital Movements					
194,720	110,500	117,900		Less Loan Principal Repayments	125,500		134,100	142,800	152,500
520,200	225,000	0		Less Transfer to Reserves	122,500		264,200	400,000	470,600
0	0	914,800		Add Transfer from Reserves	0		300,000	309,000	318,300
0	0	0		Add Capital Income	0		0	0	0
0	0	900,000		Less Capital Expenditure	0		300,000	309,000	318,300
0	0	0		Cash Result after Capital Movements	0	0	0	0	0

GROUP SUMMARY – CIVIL SERVICES (Water and Sewer Activities)

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 Sewer Fund activities of Council. The opposite page provides a summary of each of those programs.

The programs include:

Water Supplies

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

Sewerage Services

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

CIVIL SERVICES GROUP SUMMARY (WATER AND SEWER)									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	BUDGET ITEMS	ESTIMATE					
				2011/12	%	2012/13	2013/14	2014/15	
			OPERATING REVENUES						
6,384,636	7,403,705	7,722,800	Water Supply Services	8,177,000	6	8,841,500	8,957,500	9,355,700	
8,580,439	12,626,955	10,404,100	Sewerage Services	11,782,000	13	12,868,600	14,216,300	15,882,100	
14,965,075	20,030,660	18,126,900	Total Operating Revenues	19,959,000	10	21,710,100	23,173,800	25,237,800	
			OPERATING EXPENSES						
8,126,897	8,744,312	9,776,100	Water Supply Services	10,304,000	5	10,610,200	10,917,100	11,247,400	
10,952,868	11,060,253	12,239,500	Sewerage Services	13,764,500	12	17,013,300	18,187,900	18,403,200	
19,079,765	19,804,565	22,015,600	Total Operating Expenses	24,068,500	9	27,623,500	29,105,000	29,650,600	
(4,114,690)	226,095	(3,888,700)	Operating Result - Surplus / (Deficit)	(4,109,500)	6	(5,913,400)	(5,931,200)	(4,412,800)	
5,941,429	5,494,268	6,025,500	Add Back Depreciation	6,434,000	7	6,574,300	6,717,000	6,862,000	
1,826,739	5,720,363	2,136,800	Cash Result - Surplus / (Deficit)	2,324,500	9	660,900	785,800	2,449,200	
			Capital Movements						
2,987	3,166	1,188,400	Less Loan Principal Repayments	1,261,500		2,108,800	2,483,000	2,613,000	
1,002,049	14,637,842	660,000	Less Transfer to Reserves	428,000		230,900	91,200	157,400	
661,648	0	3,246,900	Add Transfer from Reserves	3,800,500		4,487,800	3,224,700	652,000	
3,348,293	15,987,526	18,045,900	Add Capital Income	43,245,500		14,738,300	754,000	553,300	
4,781,644	7,012,881	21,527,200	Less Capital Expenditure	47,627,000		17,493,300	2,134,600	826,600	
50,000	54,000	54,000	Cash Result after Capital Movements	54,000	0	54,000	55,700	57,500	

WATER OPERATIONS

Manager: Rod Dawson - "Manager - Water, Sewer & Waste"

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 55% 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 seven full time and two part-time staff (41 days) are spread between water and sewer.

Administration and Customer Service

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

Engineering and Technical

Includes items such as telephone expenses.

Purchase of Water

Purchase of water from Rous Water County Council.

Groundwater Bores, Reservoirs, Water Treatment Plants, Water Supply Mains, Water Supply Operations and Telemetry Operations

Includes wages, plant hire and materials related to the operation of these items of 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 Commerce.

WATER OPERATIONS									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
1,585,188	1,806,150	2,138,400		Annual Charges	2,461,000	15	2,672,900	2,812,800	2,959,900
3,678,619	4,614,753	4,501,400		User Charges	4,705,500	5	5,080,700	5,334,300	5,600,600
147,353	145,677	197,000		Operating Grants	167,000	(15)	172,100	177,300	182,700
88,818	212,063	256,600		Regulatory Fees and Fines	217,000	(15)	223,600	230,400	237,400
214,686	93,446	136,000		Other Revenues	142,500	5	147,200	152,000	156,900
669,972	531,616	493,400		Interest	484,000	(2)	545,000	250,700	218,200
6,384,636	7,403,705	7,722,800		Total Operating Revenues	8,177,000	6	8,841,500	8,957,500	9,355,700
				OPERATING EXPENSES					
				Direct Expenses					
168,090	200,702	220,700		Engineering Management	193,000	(13)	199,000	205,300	211,700
442,135	352,470	484,100		Administration and Customer Service	399,500	(17)	412,300	425,600	439,000
92,091	72,201	224,600		Engineering and Technical	72,500	(68)	74,700	77,100	79,500
3,285,100	3,679,947	4,260,500		Purchase of Water	4,899,500	15	5,046,600	5,198,100	5,354,100
26,153	31,446	36,200		Energy Costs	33,000	(9)	33,400	34,800	36,400
95,548	67,514	81,300		Groundwater Bores	85,000	5	87,800	90,700	93,700
82,099	64,191	62,400		Reservoirs	64,500	3	66,500	68,500	70,600
42,913	69,192	72,000		Water Treatment Plants	74,000	3	76,300	78,700	81,200
597,708	312,671	362,300		Water Supply Mains	366,000	1	377,100	388,500	400,200
453,008	833,859	874,400		Water Supply Operations	903,000	3	926,300	940,400	969,200
8,647	18,574	25,800		Telemetry Operations	26,500	3	27,300	28,200	29,100
8,605	7,330	8,800		Miscellaneous	9,000	2	9,300	9,600	9,900
4,580	1,570	5,700		Conservation Promotion	6,000	5	6,200	6,400	6,600
				Indirect Expenses - Overheads					
815,004	900,000	1,007,000		Overheads Distributed	1,072,000	6 (100)	1,104,200	1,137,300	1,171,400
				Debt Servicing					
820	767	600		Interest On Loans	500	(17)	200	0	0
				Non-cash Expenses					
2,004,396	2,131,878	2,049,700		Depreciation	2,100,000	2	2,163,000	2,227,900	2,294,800
8,126,897	8,744,312	9,776,100		Total Operating Expenses	10,304,000	5	10,610,200	10,917,100	11,247,400
(1,742,261)	(1,340,607)	(2,053,300)		Operating Result - Surplus / (Deficit)	(2,127,000)	4	(1,768,700)	(1,959,600)	(1,891,700)
2,004,396	2,131,878	2,049,700		Add Back Depreciation	2,100,000		2,163,000	2,227,900	2,294,800
262,135	791,271	(3,600)		Cash Result - Surplus / (Deficit)	(27,000)	650	394,300	268,300	403,100
				Capital Movements					
2,987	3,166	3,400		Less Loan Principal Repayments	3,500		3,800	0	0
356,373	615,255	360,000		Less Transfer to Reserves	370,000		175,600	46,500	93,600
359,455	0	988,400		Add Transfer from Reserves	684,500		176,600	918,600	0
112,800	253,000	666,600		Add Capital Income	5,057,000		1,270,000	320,000	280,000
344,030	391,850	1,254,000		Less Capital Expenditure	5,307,000		1,627,500	1,425,300	553,300
31,000	34,000	34,000		Cash Result after Capital Movements	34,000	0	34,000	35,100	36,200

SEWER OPERATIONS

Manager: Rod Dawson - "Manager - Water, Sewer & Waste"

Background

This program details the revenue raised to finance the sewerage programs, management expenses and expenses associated with the delivery of sewerage 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 55% 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 Sewer Fund.

Operating Expenses

Engineering Management

Relates to salaries for engineering and administration staff. A total of seven full time and two part-time staff (41 days) are spread between water and sewer.

Administration and Customer Service

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

Engineering and Technical

Includes items such as telephone expenses and effluent water testing.

Pumping Stations, Reuse Water Facilities, Mains and Telemetry Operations

Includes wages, plant hire and materials related to the operation of these items for the sewer program.

Capital Movements

Transfer to or from Reserves

As the working capital for the Sewer 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 Sewer 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 sewer fund must be treated as a separate fund. Therefore any surplus or deficit on this program is transferred to or from the "Sewer 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 Commerce.

SEWER OPERATIONS									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
6,451,084	7,135,228	8,318,600		Annual Charges	9,652,000	16	10,936,300	12,388,400	14,030,200
691,616	808,758	770,900		User Charges	870,500	13	963,000	1,066,300	1,181,600
147,397	148,632	157,600		Operating Grants	162,500	3	167,400	172,500	177,700
52,863	80,095	74,200		Regulatory Fees and Fines	76,500	3	78,900	81,400	83,900
217,987	285,384	268,600		Other Revenues	276,500	3	284,900	293,600	302,500
1,019,492	4,168,868	814,200		Interest	744,000	(9)	438,100	214,100	106,200
8,580,439	12,626,955	10,404,100		Total Operating Revenues	11,782,000	13	12,868,600	14,216,300	15,882,100
				OPERATING EXPENSES					
				Direct Expenses					
435,869	591,675	569,100		Engineering Management	584,500	3	601,400	619,700	638,500
471,681	431,517	460,300		Administration and Customer Service Costs	475,000	3	490,000	505,200	521,100
354,108	351,837	343,500		Engineering and Technical Costs	313,500	(9)	323,100	332,900	343,100
0	0	0		Purchase of Water	0	0	0	0	0
550,864	643,313	718,500		Energy Costs	679,500	(5)	693,400	707,700	729,300
1,283,047	1,916,270	1,778,000		Pumping Stations	1,776,000	(0)	1,811,800	1,848,400	1,904,300
1,761,094	1,365,678	1,927,000		Reuse Water Facilities	1,924,500	(0)	1,963,300	2,002,800	2,063,200
808,466	821,505	640,000		Mains	857,000	34	874,200	891,700	918,500
10,537	32,551	51,000		Telemetry Operations	62,000	22	63,300	64,600	66,600
12,079	12,951	9,600		Donations	11,000	15	11,400	11,800	12,200
0	0	1,000		Legal Costs	1,000	0	1,100	1,200	1,300
2,000	24,396	105,100		Conservation Promotion	108,000	3	102,100	102,200	105,300
148,909	134,632	209,800		Preparation of Plans and Investigations	138,500	(34)	140,500	144,900	149,400
138,185	189,538	204,200		Other Costs	198,000	(3)	202,300	206,400	212,500
				Indirect Expenses - Overheads					
1,017,996	1,161,000	1,238,000		Overheads Distributed	1,302,000	5	1,341,100	1,381,300	1,422,700
				Debt Servicing					
21,000	21,000	8,600		Interest on Loans	1,000,000	11,528	3,983,000	4,878,000	4,748,000
				Non-cash Expenses					
				Unwinding Interest Free Loan	474,000		435,500	394,000	349,200
3,937,033	3,362,390	3,975,800		Depreciation	3,860,000	(3)	3,975,800	4,095,100	4,218,000
10,952,868	11,060,253	12,239,500		Total Operating Expenses	13,764,500	12	17,013,300	18,187,900	18,403,200
(2,372,429)	1,566,702	(1,835,400)		Operating Result - Surplus / (Deficit)	(1,982,500)	8	(4,144,700)	(3,971,600)	(2,521,100)
3,937,033	3,362,390	3,975,800		Add Back Depreciation	4,334,000		4,411,300	4,489,100	4,567,200
1,564,604	4,929,092	2,140,400		Cash Result - Surplus / (Deficit)	2,351,500	10	266,600	517,500	2,046,100
				Capital Movements					
0	0	1,185,000		Less Loan Principal Repayments	1,258,000		2,105,000	2,483,000	2,613,000
645,676	14,022,587	300,000		Less Transfer to Reserves	58,000		55,300	44,700	63,800
302,193	0	2,258,500		Add Transfer from Reserves	3,116,000		4,311,200	2,306,100	652,000
3,235,493	15,734,526	17,379,300		Add Capital Income	38,188,500		13,468,300	434,000	273,300
4,437,614	6,621,031	20,273,200		Less Capital Expenditure	42,320,000		15,865,800	709,300	273,300
19,000	20,000	20,000		Cash Result after Capital Movements	20,000	0	20,000	20,600	21,300

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:

Governance and Corporate Management

Includes costs associated with the elected councillors and the General Manager's office.

Administrative Services

Includes costs associated with the administration of Council. This includes records management, switchboard and general administration.

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.

Regional Library

Includes costs associated with the operation of the Council libraries which are managed by the Richmond Tweed Regional Library.

Human Resources and Risk Management

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

Corporate Communications and Tourism

Includes costs associated with the management of a range of activities involving community development, visitor services and tourism.

Property Management

Includes costs associated with Council's property portfolio, economic development and contract management.

Flat Rock Camping Ground

Includes revenues and expenses for Flat Rock Camping Ground.

Ballina Byron Gateway Airport

Revenue and expenses associated with the operation of the airport.

GENERAL MANAGER'S GROUP - SUMMARY								
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	BUDGET ITEMS	ESTIMATED				
				2011/12	%	2012/13	2013/14	2014/15
			OPERATING REVENUES					
24,520	0	0	Governance and Corporate Management	0	0	0	0	0
17,132	39,322	27,000	Administrative Services	27,000	0	28,200	29,500	30,800
361,191	131,011	232,600	Financial Services	133,600	(43)	140,400	147,800	153,400
17,752,222	17,296,003	17,567,900	Financial Services - General Purpose Revenues	19,358,000	10	20,582,800	21,850,900	22,680,600
6,730	5,517	3,000	Information Services	3,500	17	3,700	3,900	4,100
110,251	112,258	113,200	Regional Library	92,000	(19)	94,800	97,800	100,900
75,764	126,850	61,000	Human Resources and Risk Management	76,000	25	78,300	80,900	83,500
120,471	89,386	91,700	Corporate Communications and Tourism	32,500	(65)	33,800	35,100	36,400
3,121,111	2,890,783	3,117,700	Property Management	3,045,000	(2)	2,513,300	2,597,200	2,741,100
2,566,070	2,600,723	290,300	Caravan Parks and Camping Ground	358,500	23	369,300	380,500	392,000
2,899,302	2,376,779	3,016,600	Ballina Byron Gateway Airport	4,031,500	34	4,152,900	4,278,300	4,407,300
27,054,764	25,668,632	24,521,000	Total Operating Revenues	27,157,600	11	27,997,500	29,501,900	30,630,100
			OPERATING EXPENSES					
973,024	965,901	936,500	Governance and Corporate Management	948,000	1	1,211,500	1,022,800	1,055,300
1,028,973	1,227,317	1,080,000	Administrative Services	1,316,000	22	1,343,800	1,372,700	1,414,900
(2,176,054)	(2,408,222)	(2,399,500)	Financial Services - General Purpose Revenues	(2,825,000)	18	(2,909,400)	(2,996,200)	(3,085,500)
1,096,348	1,078,625	1,164,500	Information Services	1,290,500	11	1,327,500	1,367,700	1,409,200
1,213,112	1,248,470	1,339,100	Regional Library	1,315,000	(2)	1,353,700	1,393,500	1,460,400
547,079	770,290	1,734,200	Human Resources and Risk Management	1,538,500	(11)	1,584,000	1,632,800	1,683,000
716,148	792,521	716,100	Corporate Communications and Tourism	744,500	4	766,600	790,700	815,600
1,717,810	1,553,517	1,437,100	Property Management	1,603,000	12	1,813,700	1,868,700	1,924,800
2,124,764	2,422,311	270,800	Caravan Parks and Camping Ground	332,000	23	337,900	346,700	355,800
2,644,906	2,656,645	2,805,400	Ballina Byron Gateway Airport	3,163,000	13	3,485,400	3,550,300	3,623,300
9,886,110	10,307,375	9,084,200	Total Operating Expenses	9,425,500	4	10,314,700	10,349,700	10,656,800
17,168,654	15,361,257	15,436,800	Operating Result - Surplus / (Deficit)	17,732,100	15	17,682,800	19,152,200	19,973,300
1,464,498	1,626,331	864,100	Add Back Depreciation	1,326,000		1,495,000	1,526,300	1,572,400
18,530,788	16,987,588	16,300,900	Cash Result - Surplus / (Deficit)	19,058,100	17	19,177,800	20,678,500	21,545,700
			Capital Movements					
283,929	467,447	287,800	Less Loan Principal Repayments	317,500		421,800	439,500	458,300
7,569,396	3,448,800	14,685,900	Less Transfer to Reserves	5,677,500		3,143,000	3,221,400	3,423,600
7,167,724	9,476,900	21,688,300	Add Transfer from Reserves	5,376,500		1,180,200	1,331,500	955,500
5,858,769	1,440,200	14,077,200	Add Capital Income	3,079,000		1,335,200	1,328,300	1,369,000
6,870,503	9,071,625	20,867,500	Less Capital Expenditure	4,676,000		248,200	655,700	263,400
16,833,453	14,916,816	16,225,200	Cash Result after Capital Movements	16,842,600	4	17,880,200	19,021,700	19,724,900

Manager *Paul Hickey – “General Manager”*

Background

This program relates to expenses associated with the General Manager's office, the elected Council and donations to community groups.

Budget Comments

Operating Expenses

General Manager's Office

Includes employee costs for General Manager, personal assistant (10 days in total) and one motor vehicle. Also office expenses and the external audit fee.

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 Regional Arts Council.

Donations

Donations to Community Groups 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 capital works to be allocated at Council's discretion.

Capital Movements

Transfer to Reserves

Nominal transfer to assist with future election costs.

GOVERNANCE AND CORPORATE MANAGEMENT									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
				Contributions					
24,520	0	0	26000	Internal Contributions	0		0	0	0
24,520	0	0		Total Operating Revenues	0	0	0	0	0
				OPERATING EXPENSES					
				General Manager's Office					
310,636	338,415	322,000	35000	Employee Costs	339,500	5	349,700	360,300	371,300
29,946	16,896	35,000	35000	Sundry Expenses	17,500	(50)	18,200	19,000	19,800
43,910	55,086	47,000	35000	External Audit	50,000	6	51,500	53,100	54,700
22,907	2,966	10,000	35000	Legal Expenses	5,000	(50)	5,200	5,400	5,600
				Councillors					
283,317	284,485	313,500	35005	Councillors Allowances and Expenses	325,500	4	349,500	360,500	372,000
101,357	75,400	0	35005	Election	0	0	220,000	0	0
64,895	67,690	70,500	35005	Subscriptions and Contributions	73,500	4	76,100	78,700	81,500
				Donations					
17,753	16,494	19,000	35001	Public Buildings - Rates	20,000	5	20,600	21,300	22,000
23,140	3,956	33,000	35001	Public Buildings - Improvements	35,000	6	36,100	37,200	38,400
75,163	104,513	84,500	35001	Community Groups - Miscellaneous	80,000	(5)	82,500	85,100	87,700
0	0	2,000	35001	Community Groups - Council Planning Fees	2,000	0	2,100	2,200	2,300
				Indirect Costs					
0	0	0	35009	Overheads Distributed to Governance	0	0	0	0	0
973,024	965,901	936,500		Total Operating Expenses	948,000	1	1,211,500	1,022,800	1,055,300
(948,504)	(965,901)	(936,500)		Operating Result - Surplus / (Deficit)	(948,000)	1	(1,211,500)	(1,022,800)	(1,055,300)
0	0	0		Add Back Depreciation	0		0	0	0
(948,504)	(965,901)	(936,500)		Cash Result - Surplus / (Deficit)	(948,000)	1	(1,211,500)	(1,022,800)	(1,055,300)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
116,000	70,000	20,000		Less Transfer to Reserves	20,000		20,000	45,000	50,000
44,200	121,000	20,000		Add Transfer from Reserves	0		130,000	0	0
8,500	0	0		Add Capital Income	0		0	0	0
28,760	0	0		Less Capital Expenditure	0		0	0	0
(1,040,564)	(914,901)	(936,500)		Cash Result after Capital Movements	(968,000)	3	(1,101,500)	(1,067,800)	(1,105,300)

ADMINISTRATIVE SERVICES

Program Manager *Peter Morgan - "Manager –Finance and Governance"*

Background

This program relates to expenses associated with printing, word-processing, switchboard, administrative services, access to information and records management.

Budget Comments

Operating Revenues

Sundry sales Income from items such as photocopying and staff contributions to telephone expenses.

Operating Expenses

Administration

Employee Costs - Administration

Includes one fulltime and three part time staff and associated oncosts (14 days).

Employee Costs - Records

Includes three fulltime and one part time staff and associated oncosts (18 days).

Various Office Expenses

Provision for items such as furniture maintenance, electricity, insurance, rates, advertising, printing, postage, telephones etc.

ADMINISTRATIVE SERVICES									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
				Fees and Charges					
17,132	39,322	27,000	26005	Sundry Sales and Services	27,000	0	28,200	29,500	30,800
17,132	39,322	27,000		Total Operating Revenues	27,000	0	28,200	29,500	30,800
				OPERATING EXPENSES					
				Administration					
166,226	303,111	190,000	35015	Employee Costs - Administration	197,500	4	203,600	209,800	216,200
215,234	130,302	236,000	35015	Employee Costs - Records	241,500	2	248,700	256,200	263,900
107,536	119,728	127,000	35015	Furniture, Electricity, Insurance and Rates	135,500	7	139,700	144,100	148,700
31,141	34,988	59,500	35015	Advertising	64,000	8	66,000	68,100	70,300
100,646	90,499	98,500	35015	Printing, Stationery and Postage	96,500	(2)	99,400	102,500	105,700
79,332	115,008	139,500	35015	Telephone	141,000	1	145,400	149,900	154,600
25,726	24,628	29,500	35015	Sundry Expenses	30,000	2	31,000	32,100	33,200
303,132	409,053	200,000	32000	Depreciation					
				Depreciation - Administration	410,000	105	410,000	410,000	422,300
1,028,973	1,227,317	1,080,000		Total Operating Expenses	1,316,000	22	1,343,800	1,372,700	1,414,900
(1,011,841)	(1,187,995)	(1,053,000)		Operating Result - Surplus / (Deficit)	(1,289,000)	22	(1,315,600)	(1,343,200)	(1,384,100)
303,132	409,053	200,000		<i>Add Back Depreciation</i>	410,000		410,000	410,000	422,300
(708,709)	(778,942)	(853,000)		Cash Result - Surplus / (Deficit)	(879,000)	3	(905,600)	(933,200)	(961,800)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
0	0	0		Less Transfer to Reserves	0		0	0	0
0	0	0		Add Transfer from Reserves	0		0	0	0
4,000	0	0		Add Capital Income	0		0	0	0
8,330	0	0		Less Capital Expenditure	0		0	0	0
(713,039)	(778,942)	(853,000)		Cash Result after Capital Movements	(879,000)	3	(905,600)	(933,200)	(961,800)

FINANCIAL SERVICES – General Purpose Revenues

Manager Peter Morgan - "Manager –Finance and Governance"

Background

This program represents revenues obtained from the rates, interest on investments and financial assistance grants. Essentially, the surplus generated from this program is used to fund all General Fund programs with deficits (i.e. Roads, Open Space, Planning Services, Community Services, etc).

Budget Comments

Operating Revenues

Rates

The rates estimates include provisions for a rate pegging increase plus a growth component. Council has a special variation approval from the Minister for Local Government for the following three years' increases - 2011/12 - 6.1%, 2012/13 - 5.7%, 2013/14 - 6.0%

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 55% 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 may be used on any general fund program undertaken.

Pensioner Rates Subsidy

Represents the State Government contribution towards the pensioner abandonment's.

Interest on Investments

This figure represents interest earned on investments that is applied to general revenues.

Capital Movements

Cash Surplus

The surplus on this program offsets other loss making programs.

FINANCIAL SERVICES - GENERAL PURPOSE REVENUES									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
				Rates					
9,986,835	10,078,760	10,500,000	26020	Residential	11,145,000	6.1	11,891,700	12,724,100	13,233,100
2,110,401	2,453,419	2,888,000	26020	Business	3,094,500	7.2	3,301,800	3,532,900	3,674,200
1,073,582	1,097,469	1,149,000	26020	Farmland	1,225,000	6.6	1,307,100	1,398,600	1,454,500
				Postponed Rates					
127	445	900	26020	Postponed Rates	1,000	11	1,100	1,200	1,200
				Abandonments					
(618,970)	(635,026)	(608,500)	26021	Pensioner Abandonments	(636,000)	5	(678,700)	(726,200)	(755,200)
				Extra Charges					
39,065	59,328	85,000	26023	Interest	58,500	(31)	62,400	66,800	69,500
				General Purpose Grants					
3,911,857	3,106,567	2,481,000	26025	Financial Assistance Grant	3,378,000	36	3,483,000	3,587,600	3,695,400
334,206	328,842	333,000	26025	Pensioners Assistance Subsidy	353,000	6	376,700	403,100	419,200
				Interest					
915,119	806,199	739,500	26026	Interest on Investments	739,000	(0)	837,700	862,800	888,700
17,752,222	17,296,003	17,567,900		Operating Result - Surplus / (Deficit)	19,358,000	10	20,582,800	21,850,900	22,680,600
17,752,222	17,296,003	17,567,900		Cash Result - Surplus / (Deficit)	19,358,000	10	20,582,800	21,850,900	22,680,600
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
0	914,000	0		Less Transfer to Reserves	0		0	0	0
0	789,000	815,000		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
17,752,222	17,171,003	18,382,900		Cash Result after Capital Movements	19,358,000	5	20,582,800	21,850,900	22,680,600

Manager *Peter Morgan - "Manager –Finance and Governance"*

Background

This program represents revenues and expenses associated with the finance section of 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 Sewer Operations. This item is subject to Council meeting State Government guidelines.

Operating Expenses

Employee Costs

Salaries and oncosts for 9 full time staff and 10 part time staff (73 days) employed within the finance section and 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

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

Fee for external or internal auditors for specific projects.

Overheads Distributed to Business Activities

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

FINANCIAL SERVICES									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
				Fees and Charges					
53,350	59,268	59,200	26028	Section 603 Certificates	62,100	5	64,100	66,200	68,400
3,883	9,760	10,000	26028	Credit Card Surcharge	5,000	(50)	5,200	5,400	5,600
13,958	7,983	12,400	26028	Legal Costs Recovered	12,500	1	13,400	14,400	15,100
				Contributions and Dividends					
		97,000	26028	Contributions	0		0	0	0
290,000	54,000	54,000	26028	Dividends	54,000	0	57,700	61,800	64,300
361,191	131,011	232,600		Total Operating Revenues	133,600	(43)	140,400	147,800	153,400
				OPERATING EXPENSES					
975,020	1,051,756	1,194,500	35020	Employee Costs	1,100,500	(8)	1,133,500	1,167,500	1,202,500
66,745	69,789	77,000	35020	Bank Charges	80,000	4	82,700	85,500	88,400
22,629	23,227	30,000	35021	Rating	31,000	3	32,000	33,100	34,200
64,294	72,938	87,000	35021	Valuation Fees	91,500	5	94,300	97,200	100,200
2,254	11,063	19,000	35021	Audit Consultancies (Internal / External)	16,000	(16)	16,500	17,000	17,600
				Indirect Costs					
(3,306,996)	(3,636,995)	(3,807,000)	35021	Overheads Distributed to Business Activities	(4,144,000)	9	(4,268,400)	(4,396,500)	(4,528,400)
(2,176,054)	(2,408,222)	(2,399,500)		Total Operating Expenses	(2,825,000)	18	(2,909,400)	(2,996,200)	(3,085,500)
2,537,245	2,539,233	2,632,100		Operating Result - Surplus / (Deficit)	2,958,600	12	3,049,800	3,144,000	3,238,900
				<i>Add Back Depreciation</i>					
2,537,245	2,539,233	2,632,100		Cash Result - Surplus / (Deficit)	2,958,600	12	3,049,800	3,144,000	3,238,900
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
1,065,000	0	0		Less Transfer to Reserves	0		0	0	0
0	0	40,000		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
1,472,245	2,539,233	2,672,100		Cash Result after Capital Movements	2,958,600	11	3,049,800	3,144,000	3,238,900

REGIONAL LIBRARY

Manager *Peter Morgan - "Manager –Finance and Governance"*

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

Contribution to the Richmond Tweed Regional Library (RTRL). The RTRL co-ordinates and controls library services in the region.

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.

REGIONAL LIBRARY									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
				Operating Grants					
75,724	77,103	78,500	26040	Library Per Capita	82,000	4	84,500	87,100	89,800
34,527	35,155	34,700	26040	Special Projects	10,000	(71)	10,300	10,700	11,100
110,251	112,258	113,200		Total Operating Revenues	92,000	(19)	94,800	97,800	100,900
				OPERATING EXPENSES					
976,650	1,027,000	1,121,000	35030	Contribution to Richmond Tweed Library	1,155,000	3	1,189,700	1,225,400	1,286,700
34,322	33,875	32,700	35030	Buildings and Furniture Maintenance and Repair	34,000	4	35,300	36,600	37,900
39,580	54,228	48,500	35031	Lighting Power and Heating and Cleaning	51,000	5	52,700	54,400	56,200
7,828	14,371	18,500	35031	Library Sundries	19,000	3	19,700	20,400	21,100
36,192	10,843	66,400	35031	Special Projects	10,000	(85)	10,300	10,700	11,100
				Debt Servicing					
1,071	488	0	35031	Interest on Loans	0	0	0	0	0
				Non-cash Expenses					
117,469	107,665	52,000	35030	Depreciation	46,000	(12)	46,000	46,000	47,400
1,213,112	1,248,470	1,339,100		Total Operating Expenses	1,315,000	(2)	1,353,700	1,393,500	1,460,400
(1,102,861)	(1,136,212)	(1,225,900)		Operating Result - Surplus / (Deficit)	(1,223,000)	(0)	(1,258,900)	(1,295,700)	(1,359,500)
117,469	107,665	52,000		Add Back Depreciation	46,000		46,000	46,000	47,400
(985,392)	(1,028,547)	(1,173,900)		Cash Result - Surplus / (Deficit)	(1,177,000)	0	(1,212,900)	(1,249,700)	(1,312,100)
				Capital Movements					
12,301	12,950	0		Less Loan Principal Repayments	0		0	0	0
7,500	55,700	0		Less Transfer to Reserves	0		0	0	0
9,100	31,500	70,700		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	39,000		Less Capital Expenditure	0		0	0	0
(996,093)	(1,065,697)	(1,142,200)		Cash Result after Capital Movements	(1,177,000)	3	(1,212,900)	(1,249,700)	(1,312,100)

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 and geographical information services.

Budget Comments

Operating Revenues

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

Operating Expenses

Employee Costs

Salaries and oncosts for five full time staff and one part time staff (28 days) employed within the information services section and one motor vehicle.

Hardware 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 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
				Fees and Charges					
6,730	5,517	3,000	26045	Sundry Sales and Services	3,500	17	3,700	3,900	4,100
6,730	5,517	3,000		Total Operating Revenues	3,500	17	3,700	3,900	4,100
				OPERATING EXPENSES					
				Information Services					
440,223	512,678	496,000	35040	Employee Costs	507,500	2	522,800	538,500	554,800
261,853	279,133	275,500	35040	Hardware	347,500	26	358,100	369,000	380,200
394,272	286,814	393,000	35040	Software and Consumables	435,500	11	446,600	460,200	474,200
0	0	0	35040	Depreciation					
				Depreciation	0	0	0	0	0
1,096,348	1,078,625	1,164,500		Total Operating Expenses	1,290,500	11	1,327,500	1,367,700	1,409,200
(1,089,618)	(1,073,108)	(1,161,500)		Operating Result - Surplus / (Deficit)	(1,287,000)	11	(1,323,800)	(1,363,800)	(1,405,100)
0	0	0		Add Back Depreciation	0		0	0	0
(1,089,618)	(1,073,108)	(1,161,500)		Cash Result - Surplus / (Deficit)	(1,287,000)	11	(1,323,800)	(1,363,800)	(1,405,100)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
0	0	0		Less Transfer to Reserves	0		0	0	0
0	239,000	0		Add Transfer from Reserves	0		0	0	0
158,000	160,000	0		Add Capital Income	0		0	0	0
422,274	449,510	30,000		Less Capital Expenditure	31,000		31,900	32,900	33,900
(1,353,892)	(1,123,618)	(1,191,500)		Cash Result after Capital Movements	(1,318,000)	11	(1,355,700)	(1,396,700)	(1,439,000)

HUMAN RESOURCES AND RISK MANAGEMENT

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

Background

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

Budget Comments

Operating Revenues

Contributions

Includes insurance adjustments (refunds) and staff training subsidies.

Operating Expenses

Employee Costs

Salaries and oncosts for the six full time staff and one part time staff (34 days) employed within the human resources and risk management section plus one motor vehicle.

Training and Development

Training costs for Council employees.

Staff Support Services

Includes funding for counselling and long service recognition.

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

Funds transferred to 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	ACTUAL	ESTIMATE	LEDGER	BUDGET ITEMS	ESTIMATED				
2008/09	2009/10	2010/11	ACCOUNT		2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
21,800	0	3,000	26050	Contributions - LSL	0	(100)	0	0	0
6,540	7,200	16,000	26050	Contributions - Training	10,000	(38)	10,300	10,700	11,100
34,075	118,178	42,000	26050	Refunds - Insurance	36,000	(14)	37,100	38,300	39,500
13,349	1,472	0	26050	Refunds Workers Compensation	30,000	100	30,900	31,900	32,900
75,764	126,850	61,000		Total Operating Revenues	76,000	25	78,300	80,900	83,500
				OPERATING EXPENSES					
				Human Resources					
416,538	480,864	509,000	35050	Employee Costs	576,000	13	593,400	611,200	629,700
337,347	397,892	434,500	35051	Staff Training and Development	419,000	(4)	431,700	444,800	458,300
8,278	7,805	33,000	35051	Staff Support and Recognition	31,000	(6)	32,100	33,300	34,500
				Employee Oncosts					
1,441,371	2,051,825	2,102,000	35051	Superannuation	1,966,000	(6)	2,025,100	2,086,000	2,148,800
3,547	911	2,100	35051	Jury Duty	2,000	(5)	2,100	2,200	2,300
435,382	487,372	708,100	35055	Occupational Health and Safety - Workers Comp	706,000	(0)	725,300	747,400	770,000
1,065,298	1,092,919	1,455,500	35056	Employee Entitlements - Salaried Staff	1,499,000	3	1,544,300	1,590,900	1,638,800
1,123,041	1,216,579	1,276,000	35056	Employee Entitlements - Wages Staff	1,314,500	3	1,354,200	1,395,100	1,437,100
				Risk Management					
1,404	1,779	1,500	35057	Fidelity Guarantee	2,000	33	2,100	2,200	2,300
512,718	488,568	530,000	35057	Public Risk and Plant	530,000	0	545,900	562,300	579,200
0	90,162	0	35057	Insurance Damage Repairs	0	0	0	0	0
15,805	48,720	38,000	35057	Excess Public Risk	38,000	0	39,200	40,400	41,700
				Oncosts Recouped					
(4,497,418)	(4,972,469)	(5,167,000)	35058	Oncosts Recouped - Internal Works	(5,440,000)	5	(5,603,200)	(5,771,400)	(5,944,700)
(316,232)	(622,637)	(188,500)	35058	Oncosts Recouped - External Works	(105,000)	(44)	(108,200)	(111,600)	(115,000)
547,079	770,290	1,734,200		Total Operating Expenses	1,538,500	(11)	1,584,000	1,632,800	1,683,000
(471,315)	(643,440)	(1,673,200)		Operating Result - Surplus / (Deficit)	(1,462,500)	(13)	(1,505,700)	(1,551,900)	(1,599,500)
				<i>Add Back Depreciation</i>					
(471,315)	(643,440)	(1,673,200)		Cash Result - Surplus / (Deficit)	(1,462,500)	(13)	(1,505,700)	(1,551,900)	(1,599,500)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
227,800	259,500	53,000		Less Transfer to Reserves	50,000		53,000	157,600	162,300
64,000	0	252,500		Add Transfer from Reserves	0		0	0	0
0	0	721,000		Add Capital Income	742,500		764,800	787,800	811,500
0	0	0		Less Capital Expenditure	0		0	0	0
(635,115)	(902,940)	(752,700)		Cash Result after Capital Movements	(770,000)	2	(793,900)	(921,700)	(950,300)

Manager: Liz Shepherd - "Manager Corporate Communications and Tourism"

Background

This program includes all revenues and expenses incurred in the management of tourism, event coordination and the Community Gallery.

Budget Comments

Operating Revenues

Reservations and Sales

Commissions earned at the tourism information centre.

Destination Development

Contributions to marketing campaigns.

Events

Revenues raised at Council managed events.

Operating Expenses

Employee Costs

Based on three full-time staff, three part time staff (24 days) and one motor vehicle. One of the full time staff members is dedicated to event co-ordination.

VIC Operations

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

Sales

Cost of goods sold. Offset by sales revenue.

Reservations

Costs incurred in taking reservations. Offset by reservation revenue.

Destination Development

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

Event Expenses

Costs associated with Australia Day and other Council co-ordinated events.

CORPORATE COMMUNICATIONS AND TOURISM									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
				Fees and Charges					
8,501	6,897	6,700	26122	VIC Reservations	7,000	4	7,400	7,800	8,200
19,757	17,175	17,000	26122	VIC Sales	17,500	3	18,100	18,700	19,300
57,306	18,567	68,000	26120	Destination Development	8,000	(88)	8,300	8,600	8,900
34,907	46,747	0	26120	Events	0	0	0	0	0
120,471	89,386	91,700		Total Operating Revenues	32,500	(65)	33,800	35,100	36,400
				OPERATING EXPENSES					
				Corporate Communications and Tourism					
336,280	370,764	361,500	35150	Employee Costs	413,500	14	426,000	438,900	452,200
71,513	88,259	94,600	35150	VIC Operations	91,500	(3)	95,000	98,500	102,100
19,987	19,450	11,000	35152	Sales	12,000	9	12,600	13,200	13,800
3,128	1,600	2,500	35152	Reservations	2,500	0	2,600	2,700	2,800
85,575	77,455	157,000	35152	Destination Development	108,000	(31)	111,300	114,700	118,200
145,764	184,293	72,500	35152	Events	67,000	(8)	69,100	71,200	73,400
				Debt Servicing					
300	100	0	35150	Interest on Loans - Tourism	0	0	0	0	0
				Non-cash Expenses					
53,601	50,600	17,000	35150	Depreciation - Tourism	50,000	194	50,000	51,500	53,100
716,148	792,521	716,100		Total Operating Expenses	744,500	4	766,600	790,700	815,600
(595,677)	(703,135)	(624,400)		Operating Result - Surplus / (Deficit)	(712,000)	14	(732,800)	(755,600)	(779,200)
53,601	50,600	17,000		Add Back Depreciation	50,000		50,000	51,500	53,100
(542,076)	(652,535)	(607,400)		Cash Result - Surplus / (Deficit)	(662,000)	9	(682,800)	(704,100)	(726,100)
				Capital Movements					
2,800	3,000	0		Less Loan Principal Repayments	0		0	0	0
9,000	0	0		Less Transfer to Reserves	0		0	0	0
8,600	20,000	0		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
(545,276)	(635,535)	(607,400)		Cash Result after Capital Movements	(662,000)	9	(682,800)	(704,100)	(726,100)

PROPERTY MANAGEMENT

Manager: Paul Tsikleas – “Manager Commercial Services”

Background

This program includes revenues and expenses from Council's property portfolio. The properties are owned for both commercial and community purposes.

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 item includes residential properties and radio tower sites. The crown reserves rental represents income from properties located on crown reserves over which Council has care and control.

Interest on Investments

Interest earnings on the community infrastructure and commercial development reserves.

Operating Expenses

Property Management

Salaries and oncosts for three full time staff employed (15 days) within the property section plus three motor vehicles. Allowance is also provided for 30% of one employee in this budget with the balance of that salary being charged directly to jobs. Budget also includes provision for investigation into property purchases and legal expenses.

Land Development

Rates and charges applicable for these land holdings.

Properties

Represents expenses for managing the various categories of property within the property portfolio.

Community Buildings

Provision for maintenance and other operating costs.

Debt Servicing

Interest on loans on various community buildings.

Capital Movements

Loan Repayments on loan taken out for construction of the Ballina Community Centre.

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 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
				Council Owned - Commercial and Investment					
1,452,438	1,482,269	1,738,000	26065	Properties - Investment	1,886,500	9	1,943,300	2,001,900	2,062,300
333,700	415,314	669,500	26060	Properties - Other Council	407,000	(39)	419,500	432,600	445,900
				Council Controlled - Crown Reserves					
82,468	98,029	76,000	26061	Properties - Crown	76,500	1	71,800	74,100	76,500
				Operating Grants and Contributions					
100,557	59,997	56,200	26063	Internal Loan Repayments	35,000	(38)	12,600	8,700	6,700
				Community Properties					
87,040	0	0	26080	Florence Price Place	0	0	0	0	0
				Interest on Investments					
355,434	333,189	178,000	26064	Interest on Investments - Community Infra	0	(100)	3,000	14,600	38,000
709,474	501,985	400,000	26064	Interest on Investments - Commercial Opp	640,000	60	63,100	65,300	111,700
3,121,111	2,890,783	3,117,700		Total Operating Revenues	3,045,000	(2)	2,513,300	2,597,200	2,741,100
				OPERATING EXPENSES					
				Property Management					
358,741	367,213	401,000	35070	Employee Costs	423,500	6	436,200	449,300	462,700
66,307	15,407	56,000	35070	Property Investigations	30,000	(46)	31,000	32,000	33,000
360,795	143,377	17,000	35070	Legal Expenses	5,000	(71)	5,200	5,400	5,600
				Land Development					
0	0	10,000	35073	Wollongbar Residential Estate	10,000	0	10,300	10,700	11,100
10,839	24,294	31,500	35073	Southern Cross Industrial Estate	32,000	2	33,000	34,100	35,200
2,896	3,153	9,500	35074	Russellton Industrial Estate	29,500	211	30,400	31,400	32,500
				Properties					
138,056	134,946	162,000	35076	Properties - Council Investment	174,000	7	179,900	185,900	192,000
109,076	104,514	87,600	35080	Properties - Council Other Commercial	95,000	8	98,100	101,300	104,500
25,628	56,917	65,000	35082	Properties - Council Residential	51,500	(21)	53,200	55,000	56,800
26,825	55,432	71,400	35084	Properties - Crown	73,500	3	76,000	78,700	81,400
				Community Buildings					
19,575	22,180	24,500	35107	Community Halls	25,500	4	26,400	27,300	28,200
5,520	10,880	9,500	35108	Naval Museum	9,500	0	9,900	10,300	10,700
67,170	0	0		Florence Price Place	0	0	0	0	0
				Debt Servicing					
400	200	0	35115	Interest on Loans - Richmond Room	0	0	0	0	0
13,432	12,785	12,100	35108	Interest on Loans - Naval Museum	11,500	(5)	10,500	9,700	8,700
4,506	4,296	4,000	35110	Interest on Loans - Community Facilities	3,500	(13)	3,300	3,000	2,600
				Indirect Expenses - Overheads					
240,984	272,004	256,000	35085	Overheads Distributed	369,000	44	380,300	391,700	403,500
				Depreciation					
84,007	80,156	40,000	35080	Sundry Property	80,000	100	160,000	164,800	169,800
10,273	76,248	60,000	35105	Other Community Amenities	60,000	0	100,000	103,000	106,100
172,780	169,515	120,000	35107	Halls	120,000	0	170,000	175,100	180,400
1,717,810	1,553,517	1,437,100		Total Operating Expenses	1,603,000	12	1,813,700	1,868,700	1,924,800
1,403,301	1,337,266	1,680,600		Operating Result - Surplus / (Deficit)	1,442,000	(14)	699,600	728,500	816,300
267,060	325,919	220,000		Add Back Depreciation	260,000		430,000	442,900	456,300
1,670,361	1,663,185	1,900,600		Cash Result - Surplus / (Deficit)	1,702,000	(10)	1,129,600	1,171,400	1,272,600
				Capital Movements					
17,289	18,421	15,400		Less Loan Principal Repayments	16,500		17,600	18,800	20,100
4,827,500	2,149,600	14,244,500		Less Transfer to Reserves	4,416,500		2,177,700	2,061,300	2,193,500
4,007,100	7,680,800	20,370,100		Add Transfer from Reserves	4,194,500		1,001,300	880,400	902,100
2,888,269	1,280,200	12,556,200		Add Capital Income	2,336,500		570,400	540,500	557,500
937,976	7,827,951	19,913,500		Less Capital Expenditure	3,500,000		206,000	212,200	218,600
2,782,965	628,213	653,500		Cash Result after Capital Movements	300,000	(54)	300,000	300,000	300,000

Manager *Paul Tsikleas – “Manager Commercial Services”*

Background

This program details all revenues and costs associated with the management of the camping ground.

Budget Comments

Operating Revenues

Fees and Charges

Estimated operating revenues for the park.

Operating Expenses

Direct Expenses

Represents direct operating expenses for the park. External on-site contractors manage the park and the major expenditure item is the contract management fee.

Indirect Expenses

Represents overheads redistributed from other Council programs charged to the park.

Capital Movements

Loan Principal Repayments

Represents an internal loan for works carried out at the Flat Rock Tent Park.

Transfer to Reserves

Any operating surplus is transferred to reserves. Refer to Part E of this document for further details.

Transfer from Reserves

Reserves used to fund capital improvements or loan repayments.

Capital Expenditure

Refer to Part C for further details.

FLAT ROCK TENT PARK									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
				Flat Rock					
246,534	329,857	282,000	26113.8748.0124	Flat Rock - Short Term	350,000	24	360,500	371,400	382,600
0	7,539	8,300	26113.8749.0124	Flat Rock - Managers Residence Rent	8,500	2	8,800	9,100	9,400
				Crown Reserve Parks					
465,571	396,582	0	26110.8744.0121	Ballina Central	0	0	0	0	0
505,492	493,571	0	26111.8752.0121	Shaws Bay	0	0	0	0	0
1,248,323	1,318,121	0	26112.8752.0121	Lake Ainsworth	0	0	0	0	0
				Interest on Crown Reserve Monies					
10,007	0	0	26110.0120.0193	Ballina Central	0	0	0	0	0
90,143	55,053	0	26112.0120.0193	Lake Ainsworth	0	0	0	0	0
2,566,070	2,600,723	290,300		Total Operating Revenues	358,500	23	369,300	380,500	392,000
				OPERATING EXPENSES					
				Flat Rock Operating					
10,338	19,679	10,500	35145.8759.0401	Consumables & Minor	11,000	5	11,400	11,800	12,200
99,483	106,423	110,000	35145.8760.0401	Contract	134,000	22	138,100	142,300	146,600
3,914	6,755	4,000	35145.0350.0647	Electricity	4,500	13	4,700	4,900	5,100
	818	0	35145.0350.0613	EFTpos Bank Fees	1,500	100	0	0	0
15,056	14,967	15,500	35145.8763.0401	General Maintenance	16,000	3	16,500	17,000	17,600
3,011	2,384	3,100	35145.0350.0640	Telephone	3,000	(3)	3,100	3,200	3,300
3,011	6,800	3,100	35145.8765.0401	Managers Residence Maintenance	3,500	13	3,700	3,900	4,100
5,219	2,485	5,400	35145.8758.0647	Fuel & Gas	5,500	2	5,700	5,900	6,100
2,509	3,146	2,600	35145.0350.0501	Printing & Stationery	2,500	(4)	2,600	2,700	2,800
502	2,272	600	35145.8766.0401	Licence Fees	500	(17)	600	700	800
11,041	17,390	11,400	35145.8761.0401	Maintenance Contractors	12,000	5	12,400	12,800	13,200
6,022	7,717	6,200	35145.8767.0401	Chemicals & Cleaning	6,500	5	6,700	7,000	7,300
8,933	15,970	9,200	35145.8768.0401	Waste Removal	10,000	9	10,300	10,700	11,100
4,015	3,409	4,200	35145.0450.0401	Sundry Expenses	4,500	7	4,700	4,900	5,100
5,019	7,182	5,200	35145.0350.0601	Advertising & Promotion	5,500	6	5,700	5,900	6,100
4,015	16,989	4,200	35145.0510.0401	Sites, Trees & Landscaping	4,500	7	4,700	4,900	5,100
4,115	1,852	4,300	35145.0350.0635	Insurance	4,500	5	4,700	4,900	5,100
9,033	15,222	10,000	35145.0415.0690	Rates	11,000	10	11,400	11,800	12,200
				Crown Reserve Caravan Parks					
350,928	327,832	0	35130.8759.0401	Ballina Central	0	0	0	0	0
387,222	405,338	0	35135.8759.0401	Shaws Bay	0	0	0	0	0
760,942	903,589	0	35140.8759.0401	Lake Ainsworth	0	0	0	0	0
				Indirect Expenses - Overheads					
24,000	24,996	42,000	35145.8773.0980	Flat Rock Overheads	74,000	76	76,200	78,500	80,900
33,996	37,000	0	35128.8774.0980	Ballina Central Overheads	0	0	0	0	0
38,004	40,000	0	35128.8775.0980	Shaws Bay Overheads	0	0	0	0	0
56,004	169,000	0	35128.8776.0980	Lake Ainsworth Overheads	0	0	0	0	0
98,291	76,563	0	35128.0350.0300	Caravan Park Administration	0	0	0	0	0
8,496	8,496	0	35128.0350.0347	Motor Vehicle	0	0	0	0	0
				Debt Servicing					
0	0	14,300	35145.0435.0690	Interest on Loan (Flat Rock)	12,500	(13)	10,700	8,700	6,700
				Non-cash Expenses					
7,689	10,626	5,000	35145.0680.0745	Depreciation - Flat Rock	5,000	0	4,000	4,200	4,400
163,956	167,411	0	35140.0680.0746	Depreciation - Crown parks	0	0	0	0	0
2,124,764	2,422,311	270,800		Total Operating Expenses	332,000	23	337,900	346,700	355,800
441,306	178,412	19,500		Operating Result - Surplus / (Deficit)	26,500	36	31,400	33,800	36,200
171,645	178,037	5,000		Add Back Depreciation	5,000		4,000	4,200	4,400
612,951	356,449	24,500		Cash Result - Surplus / (Deficit)	31,500	29	35,400	38,000	40,600
				Capital Movements					
0	0	35,000		Less Loan Principal Repayments	37,000		38,600	40,500	42,500
612,973	0	24,500		Less Transfer to Reserves	31,500		35,400	38,000	40,600
1,678,220	341,600	45,000		Add Transfer from Reserves	47,000		48,900	51,100	53,400
0	0	0		Add Capital Income	0		0	0	0
1,568,198	698,049	10,000		Less Capital Expenditure	10,000		10,300	10,600	10,900
110,000	0	0		Cash Result after Capital Movements	0	0	0	0	0

Manager: Neil Weatherson – “Business Manager - Airport”

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 three permanent staff members (15 days) two vehicles and conference and travel expenses.

Buildings Maintenance and Repair

Maintenance of buildings plus cleaning costs.

Security in Departure Lounge

Contract for security services

Operations

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

Overheads Distributed

Represents overheads redistributed from other Council programs to the airport.

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 to fund capital expense, if required.

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.

BALLINA - BYRON GATEWAY AIRPORT									
ACTUAL 2008/09	ACTUAL 2009/10	ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2011/12	%	2012/13	2013/14	2014/15
				OPERATING REVENUES					
				Fees and Charges					
1,349,428	1,262,669	1,504,000	26100	Landing Fees	2,497,000	86	2,572,000	2,649,300	2,728,900
249,582	260,217	428,600	26100	Rentals and Advertising	386,000	(10)	397,800	410,100	422,600
1,104,141	640,033	854,000	26100	Security	913,500	7	941,000	969,400	998,600
196,151	213,860	230,000	26100	Car Parking	235,000	2	242,100	249,500	257,200
2,899,302	2,376,779	3,016,600		Total Operating Revenues	4,031,500	34	4,152,900	4,278,300	4,407,300
				OPERATING EXPENSES					
				Airport					
190,181	302,876	388,000	35120	Employee Costs	363,000	(6)	374,100	385,400	397,000
238,144	264,583	248,200	35120	Buildings Maintenance and Repair	260,500	5	268,400	276,700	285,200
938,520	486,120	650,000	35125	Security in Departure Lounge	690,000	6	710,700	732,100	754,100
543,308	600,537	718,000	35125	Operations	761,000	6	784,800	809,800	835,500
				Indirect Expenses					
176,004	204,000	213,000	35120	Overheads Distributed	268,000	26	276,100	284,400	292,900
				Debt Servicing					
109,522	243,472	218,100	35150	Interest on Loans	265,500	22	516,300	490,200	469,700
				Non-Cash Expenses					
449,227	555,057	370,100	35150	Depreciation - Airport	555,000	50	555,000	571,700	588,900
2,644,906	2,656,645	2,805,400		Total Operating Expenses	3,163,000	13	3,485,400	3,550,300	3,623,300
254,396	(279,866)	211,200		Operating Result - Surplus / (Deficit)	868,500	311	667,500	728,000	784,000
449,227	555,057	370,100		Add Back Depreciation	555,000		555,000	571,700	588,900
703,623	275,191	581,300		Cash Result - Surplus / (Deficit)	1,423,500	145	1,222,500	1,299,700	1,372,900
				Capital Movements					
251,539	433,076	237,400		Less Loan Principal Repayments	264,000		365,600	380,200	395,700
703,623	0	343,900		Less Transfer to Reserves	1,159,500		856,900	919,500	977,200
1,356,504	254,000	75,000		Add Transfer from Reserves	1,135,000		0	400,000	0
2,800,000	0	800,000		Add Capital Income	0		0	0	0
3,904,965	96,115	875,000		Less Capital Expenditure	1,135,000		0	400,000	0
0	0	0		Cash Result after Capital Movements	0	0	0	0	0

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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

These columns provide the estimated expenditure for the period from 2011/12 to 2014/15.

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.

The explanatory comments provided on the capital works generally relate to the 2011/12 financial year.

CAPITAL WORKS - GENERAL FUND

GENERAL MANAGER'S GROUP

Information Services – Manager – Stewart Littleford

<i>Item</i>	<i>2011/12</i>	<i>2012/13</i>	<i>2013/14</i>	<i>2014/15</i>
Computer Equipment	31,000	31,900	32,900	33,900
Provision for on-going replacement of miscellaneous computer equipment.				

Property Manager – Paul Tsikleas

<i>Item</i>	<i>2011/12</i>	<i>2012/13</i>	<i>2013/14</i>	<i>2014/15</i>
Russellton Industrial Estate	0	0	0	0
Southern Cross Industrial Estate	0	0	0	0
Provision for additional land release funded from industrial land development reserve.				

Ballina Surf Club	1,600,000	0	0	0
Provision for Council contribution to surf club funded from property reserves.				

Coastguard Tower	1,700,000	0	0	
Provision for Council contribution to tower funded from property reserves.				

<i>Community Infrastructure</i>	<i>200,000</i>	<i>206,000</i>	<i>212,200</i>	<i>218,600</i>
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Tent Park - Manager – Paul Tsikleas

<i>Item</i>	<i>2011/12</i>	<i>2012/13</i>	<i>2013/14</i>	<i>2014/15</i>
Minor works	10,000	10,300	10,600	10,900
Provision for on-going minor works which is funded from the operating surplus for the tent park.				

Ballina - Byron Gateway Airport - Manager – Neil Weatherson

<i>Item</i>	<i>2011/12</i>	<i>2012/13</i>	<i>2013/14</i>	<i>2014/15</i>
Ballina Airport				
Improvements	1,135,000	0	400,000	0
Provision for on-going improvements based on the business plan for airport.				

(Budget comments for "Capital Works - General Fund" are continued on the following page)

CAPITAL WORKS - GENERAL FUND

Asset Description	Expenditure Summary				Funding Sources 2011/12					Funding Sources 2012/13					Funding Sources 2013/14					Funding Sources 2014/15					
	2011/12	2012/13	2013/14	2014/15	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	
General Manager's Group																									
Information Services																									
Computer Equipment	31,000	31,900	32,900	33,900					31,000					31,900					32,900						33,900
Property Management (Commercial)																									
Property Management (Community)																									
Ballina Surf Club	1,600,000							1,600,000	0				0	0											
Regional Sports Centre									0																
Coastguard Tower	1,700,000							1,700,000	0					0											
Community Buildings									0																
Lifecycle Contracts									0																
Richmond Room									0																
71 Tamar Street Solar Community Infrastructure	200,000	206,000	212,200	218,600					200,000					206,000					212,200						218,600
Flat Rock Tent Park																									
Flat Rock	10,000	10,300	10,600	10,900				10,000	0				10,300	0				10,600	0				10,900	0	
Ballina Airport																									
Terminal Renovation	270,000							270,000	0										0						
Runway Extension									0										0						
Runway Upgrade	130,000		400,000				0	130,000	0				0	0				400,000	0				0	0	
Apron Upgrade	250,000						0	250,000	0																
Drainage Upgrade									0																
Land Acquisition	50,000							50,000	0																
Fence - Chainwire	60,000							60,000	0																
Lease Area - Stage One	250,000							250,000	0																
Pedestrian Crossing RPT Area									0																
Runway Lights	30,000							30,000	0																
Long Term Car Park	35,000							35,000	0																
Pedestrian crossing	10,000							10,000	0																
Freight Shed	50,000							50,000	0																
Auto Security Access Gate									0										0						
Total - GM's Group	4,676,000	248,200	655,700	263,400	0	0	0	4,445,000	231,000	0	0	0	10,300	237,900	0	0	0	410,600	245,100	0	0	0	10,900	252,500	
Regulatory Services Group																									
Development Services																									
Miscellaneous								0	0					0					0						0
Regulatory Support																									
Miscellaneous									0																
Total - Regulatory	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

CAPITAL WORKS - GENERAL FUND (cont'd)

Budget comments (continued from previous page)

CIVIL SERVICES GROUP

Stormwater - Manager - Paul Busmanis

Item	2011/12	2012/13	2013/14	2014/15
Stormwater	398,500	411,800	424,100	436,900
Urban Lane Improvements	23,500	24,400	74,100	25,900
Coogee St Pump Station	150,000			
Tweed St / Tamar St	100,000			
Rous Mill Road	50,000			
Gibbon Street		137,000		
Canal Road		100,000		
Williams Reserve		50,000	50,000	
Foster Street			150,000	
Moon Street			150,000	
Grant St				151,000
West Ballina				260,000
Floodgate Investigation	25,000			
Stormwater Asset Data	50,000	100,400		

Roads and Bridges - Manager - Paul Busmanis

Item	2011/12	2012/13	2013/14	2014/15
Fawcett Lane			60,000	
Wilson Street			100,000	
Grant Street	250,000			
River Street		100,000		
Henry Philp Avenue				105,000
Fenwick Drive	190,000			
Canal Road		80,000	290,000	
Cherry Street			290,000	
Norton Street				90,000
Moon Street				80,000
Heavy Patching	345,000	276,000	284,000	293,000
Boatharbour Road	83,000			
Chickiba Drive		200,000		
Banksia Lane				90,000
Byron Street	225,000			
The Serpentine			100,000	
Crane Street				170,000
Brunswick Street		60,000		
Burnet Street			152,000	
Fox Street		284,000		
Grant Street		140,000	106,000	
Cedar Street			100,000	
Fernleigh Road			100,000	60,000
Nashua Road			85,000	
Rifle Range Rd (seg 220 & 223)	137,000			
The Coast Road, Lennox Head	563,000			
Marom Creek Road				107,000
Midgen Flat Road	250,000	250,000		
Bagotville Road			200,000	330,000
Pimlico Road	150,000	150,000		
Teven Road				200,000
Uralba Road	150,000	150,000		
Tuckombil Road		151,300	218,200	
Maguires Creek Bridge				622,000
River Street Roundabouts - Section 94	1,028,000			
Hutley Drive - Section 94		13,970,000		
Cumbalum Interchange - Section 94		2,883,000		
McLeary Culvert		1,600,000		
Links Avenue Intersection - Section 94			1,031,000	
Tamar / Cherry Street Roundabout - Section 94			610,000	
Skennars Hd / Coast Roads Roundabout - Section 94				1,663,000

(Budget comments for "Capital Works - General Fund" are continued on the following page)

CAPITAL WORKS - GENERAL FUND

Asset Description	Ledger	Expenditure Summary				Funding Sources 2011/12					Funding Sources 2012/13					Funding Sources 2013/14					Funding Sources 2014/15				
		2011/12	2012/13	2013/14	2014/15	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue
		<i>Civil Services</i>																							
Asset Management																									
Depot	2102.2275.0401									0															
Administration Centre										0															
SES Building	2060.2480.0401									0															
Stormwater																									
Urban Lanes	2010.3111.0401	23,500	24,400	25,100	25,900					23,500					24,400					25,100					25,900
Stormwater Upgrades	Various	375,000	387,400	399,000	411,000					375,000					387,400					399,000					411,000
Roads and Bridges																									
Roads - Reconstruction	Various	2,343,000	1,841,300	2,085,200	2,147,800	465,000				1,878,000					1,841,300					2,085,200					2,147,800
Roads - Section 94 Plan Works	Various	1,028,000	16,853,000	1,641,000	1,663,000		720,000			308,000	11,797,300	4,191,000			864,700	1,148,700				492,300	1,164,100				498,900
Roads - Wollongbar Link Road	Various									0					0					0					0
Roads - Park Lane (LCC)	2012.3401.0401									0					0					0					0
Roads - McLeay Culvert	Various		1,600,000							0		1,600,000			0					0					0
Bridges	Various									0					0					0					0

CAPITAL WORKS - GENERAL FUND (cont'd)

Budget comments (continued from previous page)

CIVIL SERVICES (cont'd)

Ancillary Transport Services and Town Beautification - Manager – Paul Busmanis

Item	2011/12	2012/13	2013/14	2014/15
Footpaths and Shared Paths	794,000	1,034,400	641,500	625,800
Moon St-Bangalow Rd to Fox st	20,000			
Headlands Drive - opposite school	10,000			
Skennars Head Rd - adjacent to Leisure Park	10,000			
Rifle Range Rd/Simpson Av	60,000			
Hill St Easton Park complete Hill St to refuge	4,000			
The Avenue	10,000			
Beachfront Pd - west side	30,000			
Wardell Rd - Robertson St to Newbon St	10,000	5,000		
Wardell Rd - opposite Plaza		10,000		
Bruxner Highway - Sneaths Rd to RR Road		60,000		
Byron St - service station to Coast Rd		75,000		
Links Av - at Chickiba Dr		10,000		
Green St - highway to Robertson St		20,000		
Fawcett Lane		5,000		
Grant St - connect existing Fox St		19,400	100,000	
Fox St - connect Cherry St to Kerr St			30,000	
Simpson Av - Smith Lane to shops			16,500	55,000
Owen St - King Smith Dv to Bentinck St and North Ck				100,000
Commercial Rd - Bugden Ln to South St				15,000
The Avenue				15,800
North Ck Rd/Skennars Hd Rd - Tara Downs to Henderson Dr		450,000	400,000	
Skennars Hd Rd - Henderson Dr to Headlands Dr		90,000	95,000	
Headlands Dr - Skennars Hd Rd to Sharpes Bch (800m exist)				440,000
Coast Rd - Nth Angels Beach to Sharpes Beach	640,000			
Angels Beach - overpass to North Angels Beach		40,000		
Angels Beach - Angels Beach south to overpass		250,000		
Street Lighting	41,000	42,000	44,000	45,000
Kalinga St West Ballina	41,000			
Sunnybank Dve West Ballina		4,000		
Riverside Dve West Ballina		15,000		
Melaleuca Pl East Ballina		7,000		
Casey Pl West Ballina		7,000		
Carrington Street		4,000		
Main Street		5,000		
Bruxner Highway, Wollongbar			10,000	
Pearces Creek Road			34,000	
Unallocated				45,000
Town Beautification	60,000			
Ballina River Street and Capt Cook	60,000			
Beautification works funded from property reserves.				
<i>Open Spaces - Manager - Jillian Pratten</i>				
Item	2011/12	2012/13	2013/14	2014/15
Playgrounds	141,000	145,200	149,600	154,100
Chickiba Sports Fields Play Equipment	81,000			
Commemoration Park Shade Structure	20,000			
Kellie Ann Cr Play Equipment	20,000			
Campbell Park Softfall	20,000			
Tanamera Drive Park, Alstonville		80,000		
Victor Place, Lennox Head		65,200		
McDougal Reserve, East Ballina			60,000	
Jan Moon Park East Ballina			60,000	
Softfall upgrades Meagan Cres Park, Lilly Pilly Place			29,600	
Unallocated				154,100
Crown Reserve LPMA Works	20,500	21,200	21,900	22,600
Sporting Fields	141,000	145,200	149,600	154,100
Kingsford Smith Lighting upgrade	80,000			
Skennars Head Lights	61,000			
Unallocated		145,200	149,600	154,100

(Budget comments for "Capital Works - General Fund" are continued on the following page)

CAPITAL WORKS - GENERAL FUND

Asset Description	Expenditure Summary				Funding Sources 2011/12					Funding Sources 2012/13					Funding Sources 2013/14					Funding Sources 2014/15					
	2011/12	2012/13	2013/14	2014/15	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	
	Civil Services (cont'd)																								
Ancillary Transport Services																									
Footpaths / Cycleways	154,000	204,400	146,500	185,800	30,000				124,000	30,000				174,400	30,000				116,500	30,000					155,800
Park Lane Cycleway (LCC)									0																
Coastal Path	640,000	830,000	495,000	440,000	320,000			83,500	236,500	415,000			236,900	178,100	247,500				247,500	220,000					220,000
Lake Ainsworth Public Car park									0																
Street Lighting	41,000	42,000	44,000	45,000					41,000					42,000					44,000						45,000
Town Beautification																									
Ballina	60,000							60,000	0					0											
Open Space - Parks and Reserves																									
Crown Reserve LPMA Works	20,500	21,200	21,900	22,600					20,500					21,200					21,900						22,600
Playground Improvements	141,000	145,200	149,600	154,100					141,000					145,200					149,600						154,100
Open Space - Sporting Fields																									
Various Improvements		145,200	149,600	154,100					0					145,200					149,600						154,100
Kingsford Smith Lights	80,000																								
Skennars Hd Lights	61,000																								

CAPITAL WORKS - GENERAL FUND (continued)

Budget Comments (continued from previous page)

CIVIL SERVICES (cont'd)

Fleet and Plant - Manager - Andrew Jeavons

<i>Item</i>	<i>2011/12</i>	<i>2012/13</i>	<i>2013/14</i>	<i>2014/15</i>
Light Fleet	307,000	316,400	325,900	335,700
Heavy Fleet	600,000	577,800	829,000	627,000

Purchases fully financed from internal hire charges as per the financial plan for the plant fund.

Quarries & Sandpit - Manager - Andrew Jeavons

<i>Item</i>	<i>2011/12</i>	<i>2012/13</i>	<i>2013/14</i>	<i>2014/15</i>
Tuckombil Quarry	50,000	0	0	0

Waste Management - Manager - Rod Dawson

<i>Item</i>	<i>2011/12</i>	<i>2012/13</i>	<i>2013/14</i>	<i>2014/15</i>
Landfill Management & Resource Recovery				
Landfill Management	20,000	20,000	20,000	20,000
Waste-Domestic				
Vehicle Replacements	0	300,000	309,000	318,300

Provision for on-going improvements and purchase of new vehicles.

CAPITAL WORKS - GENERAL FUND

Asset Description	Expenditure Summary				Funding Sources 2011/12					Funding Sources 2012/13					Funding Sources 2013/14					Funding Sources 2014/15					
	2011/12	2012/13	2013/14	2014/15	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	
<i>Civil Services (cont'd)</i>																									
Fleet and Plant																									
Light Vehicle	307,000	316,400	325,900	335,700				307,000	0				316,400	0				325,900	0				335,700	0	
Plant Software								0	0														0	0	
Heavy Vehicle	600,000	577,800	829,000	627,000				600,000	0				577,800	0				829,000	0				627,000	0	
Sub Total - Plant	907,000	894,200	1,154,900	962,700	0	0	0	907,000	0	0	0	0	894,200	0	0	0	0	1,154,900	0	0	0	0	0	962,700	0
Quarries and Sandpits																									
Tuckombil	50,000								50,000																
Waste Management																									
Landfill Mgmt & Resource Rec	20,000	20,000	20,000	20,000				20,000	0				20,000	0				20,000	0				20,000	0	
Domestic Waste Management	0	300,000	309,000	318,300				0	0				300,000	0				309,000	0				318,300	0	
Total - Civil Services	5,944,000	23,308,300	6,640,800	6,550,300	815,000	720,000	0	1,070,500	3,197,500	445,000	11,797,300	5,791,000	1,451,100	3,823,900	277,500	1,148,700	0	1,483,900	3,730,700	250,000	1,164,100	0	1,301,000	3,835,200	
Total - All Groups	10,620,000	23,556,500	7,296,500	6,813,700	815,000	720,000	0	5,515,500	3,428,500	445,000	11,797,300	5,791,000	1,461,400	4,061,800	277,500	1,148,700	0	1,894,500	3,975,800	250,000	1,164,100	0	1,311,900	4,087,700	

Water Supplies - Manager – Rod Dawson

REFER TO THE FOLLOWING PAGE FOR THE CAPITAL WORKS FOR THIS FUND

CAPITAL WORKS - WATER OPERATIONS

Asset Description	Expenditure Summary				Funding Sources 2011/12				Funding Sources 2012/13				Funding Sources 2013/14				Funding Sources 2014/15			
	2011/12	2012/13	2013/14	2014/15	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
Water Storage																				
Service Reservoirs - Ballina Heights Reservoir	1,750,000					1,750,000		0				0				0				0
Service Reservoirs - Pacific Pines Reservoir	2,317,000					2,317,000		0				0				0				0
Service Reservoirs - Ross Lane Reservoir								0				0				0				0
Water Pump & Bore Stations																				
Water Pumping Stations - Ballina Heights HLZ Booster								0				0				0				0
Water Pumping Stations - North Creek Rd HLZ Booster								0				0				0				0
Water Pumping Stations - North Lennox HLZ Booster								0				0				0				0
Water Pumping Stations - Basalt Court Booster								0				0				0				0
Water Pumping Stations - Pacific Pines HLZ Booster								0				0				0				0
Water Trunk Mains - Extension																				
Water Mains - WD05 Angels Beach - Stage 1				80,000				0				0				0		80,000		0
Water Mains WD19 Angels Beach - Stage 2				140,000				0				0				0		140,000		0
Water Main WD01 Ballina Hts Trunk			220,000					0				0				220,000		0		0
Water Main WD02 Ballina Hts Distribution			80,000					0				0	40,000		40,000		0			0
Water Mains WM01 Res Supply	990,000					990,000		0				0				0				0
North Ballina WD13 Pressure Zone Distribution Area 1								0				0				0				0
North Ballina WD30 Pressure Zone Distribution Area 2								0				0				0				0
North Ballina WD37 Trunk Main Area 1								0				0				0				0
Water Mains WD08 Pacific Pines - Stage 1 (DN300)			300,000					0				0				300,000		0		0
Water Mains WD07 Pacific Pines - Stage 1 (DN375)			100,000					0				0	50,000		50,000		0			0
Water Mains WD06 Pacific Pines - Reservoir Supply Main			70,000					0				0	35,000		35,000		0			0
Water Mains WD09 Pacific Pines - PZ Distribution Stage 1								0				0				0				0
Water Mains WD28 Pacific Pines - PZ Distribution Stage 2			150,000					0				0	75,000		75,000		0			0
West Ballina WM06 Pressure Zone Distribution - Area 1								0				0				0				0
Wollongbar Boosted WD17 Pressure Zone - Area 1								0				0				0				0
Wollongbar Boosted WD18 Pressure Zone - Area 2								0				0				0				0
Wollongbar Boosted - WD45 Pressure Zone - Area 1								0				0				0				0
Water Trunk Mains - Augmentation																				
Ballina Island WD23 Main parallel to Missingham Bridge		130,000						0		130,000		0			0					0
Ballina Island WD23 Boring Parallel to Missingham Bridge		380,000						0		380,000		0			0					0
Ballina Island WD22 PZ Distribution for Coastal Growth		150,000						0		150,000		0			0					0
Ballina Island WD33 PZ Distribution for Coastal Growth		160,000						0		160,000		0			0					0
Water Mains WD43 Basalt Court - Distribution Main Upgrade		40,000						0		40,000		0			0					0
Water Mains - WD31 HLZ Distribution			70,000					0				0	35,000		35,000		0			0
Water Mains - WD41 HLZ Distribution				60,000				0				0				0		60,000		0
Lennox Head WD26 Distribution Main Upgrade (DN300 mm)		240,000						0		140,000		100,000				0				0
Lennox Head WD27 Distribution Main Upgrade (DN200 mm)						0		0				0				0				0
North Ballina WD36 Distribution Main Upgrade		140,000						0		140,000		0			0					0
North Ballina WD36 Distribution Main Fishery Ck Crossing		130,000						0		130,000		0			0					0
North Ballina - WM07 New Highway Main								0				0				0				0
Wollongbar Boosted -WD40 Distribution Main Upgrade			170,000					0				0	85,000		85,000		0			0
Water Mains - East Ballina - Reticulation Duplication								0				0				0				0
Miscellaneous																				
Vehicle Replacement	50,000	51,500	53,100	54,700				50,000				51,500				53,100				54,700
Water Mains Renewal Program	200,000	206,000	212,200	218,600				200,000				206,000				212,200				218,600
Telemetry Installation								0				0				0				0
Generator								0				0				0				0
Total Capital Works	5,307,000	1,627,500	1,425,300	553,300	0	5,057,000	0	250,000	0	1,270,000	0	357,500	0	320,000	0	1,105,300	0	280,000	0	273,300

Sewer Services - Manager – Rod Dawson

REFER TO FOLLOWING PAGES FOR THE CAPITAL WORKS FOR THIS FUND

CAPITAL WORKS - SEWER FUND

Asset Description	Expenditure Summary				Funding Sources 2011/12				Funding Sources 2012/13				Funding Sources 2013/14				Funding Sources 2014/15			
	2011/12	2012/13	2013/14	2014/15	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
Reticulation Sewer Mains Renewal																				
Sewer Mains Renewals (General)	200,000	206,000	212,200	218,600			200,000	0				206,000				212,200			218,600	0
Miscellaneous																				
Telemetry Installation								0				0				0				0
Telemetry Installation Ballina Heights								0				0				0				0
Telemetry Installation Tallowood Dr																				
Telemetry Installation lakefield																				
Plant Replacement Sewer	50,000	51,500	53,100	54,700			50,000	0				51,500				53,100			54,700	0
Backlog Sewerage Program								0				0				0				0
WRAAP PROGRAM																				
WRAAP - Land Acquisition Preliminaries	50,000	50,000				50,000		0	50,000			0				0				0
WRAAP - Technical Design Review	50,000						50,000	0				0				0				0
WRAAP - Technical Consultancies - GHD																				
WRAAP - RWR Concept Design B	150,000					100,000		50,000				0				0				0
WRAAP - Prepare RWR EIAs		100,000				0		0		100,000		0				0				0
WRAAP - Project Management F						0		0				0				0				0
WRAAP - Implementation Pre-construction	50,000	20,000				50,000		0	20,000			0				0				0
WRAAP - Ballina RWF																				
Ballina RWF - Ultimate Upgrade Incl RWP	25,000,000	8,400,000					25,000,000	0	200,000	8,200,000		0				0				0
Ballina RWF - Catchment Diversion Works	1,523,000	1,000,000				23,000	1,500,000	0		1,000,000		0				0				0
Ballina RWF - EIS Ultimate Works	115,500	374,000				115,500		0	24,000	350,000		0				0				0
Ballina RWF - Design BRF Project Mgmt	1,000,000	500,000					1,000,000	0	500,000			0				0				0
WRAAP - Lennox Head RWF(7780.000)																				
Lennox Head RWF - Optimisation Upgrade	1,800,000						1,800,000	0				0				0				0
Lennox Head RWF - Ultimate Upgrade	4,500,000						4,500,000	0				0				0				0
Project Management DOC																				
Lennox Head RWF - Project Management								0				0				0				0
Ballina RWF - Contract Management	350,000	250,000				150,000	200,000	0		250,000		0				0				0
CVR Distribution System Project Management	50,000	50,000				50,000		0		50,000		0				0				0
UOS Delivery Design for Irrigation Systems	50,000	50,000				50,000		0		50,000		0				0				0
Dual Water Supply (UDR) Program																				
Construct Dual Retic Res - Ballina Hts	1,200,000						1,200,000	0				0				0				0
Construct Dual Retic Res - Ross Lane								0				0				0				0
Construct Dual Retic Res - Basalt Ct							0	0				0				0				0
Land Acquisition for Dual Retic Res - Ballina heights								0				0				0				0
Land Acquisition for Dual Retic Res - Ross Lane																				
UOS & UDR Dist Systems Ballina/Lennox	1,000,000	1,200,000						1,000,000		1,200,000		0				0				0
WRAAP - Reclaimed Water Re-Use																				
RWR Open Space Irrigation	1,000,000	300,000	300,000					1,000,000		300,000		0	300,000			0			0	0
RWR Open Space Irrigation - KSP							0	0												
RWR Open Space Irrigation - Sk head							0	0												
RWR Open Space Irrigation - Saunders & Fripp							0	0												
RWR Open Space Irrigation - Chickiba							0	0												
RWR Open Space Irrigation - Gap Rd							0	0												
RWR Open Space Irrigation - Central System							0	0												
RWR Open Space Irrigation - Ballina Heights																				
CVR Irrigation System		500,000						0		500,000		0				0				0
CVR Trunk Main		500,000						0		500,000		0				0				0
CVR Land Acquisition	2,000,000	2,000,000						2,000,000				2,000,000				0				0
Sewer Capital Works Carried Forward																				

CAPITAL WORKS - SEWER FUND (CARRIED FORWARD)

Asset Description	Expenditure Summary				Funding Sources 2011/12				Funding Sources 2012/13				Funding Sources 2013/14				Funding Sources 2014/15			
	2011/12	2012/13	2013/14	2014/15	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
Inflow & Infiltration Salinity Abatement																				
Inflow & Infiltration Program Contractual Work								0				0				0				0
Inflow & Infiltration Program Project Management								0				0				0				0
Ballina STW - Ballina catchment infiltration								0				0				0				0
Cumalum (Ballina Heights + Ross Lane)																				
Existing Cumalum Pump Station - Upgrade								0				0				0				0
Existing Cumalum Pump Station - New gravity								0				0				0				0
Lennox Head/Pacific Pines/Skennars Ridge																				
SP3001 - Upgrade Pumps								0				0				0				0
SP3001 - Parallel Rising Main	267,000							260,000	7,000			0				0				0
SP3002 - Emergency Storage								0	0			0				0				0
SP3101 - Emergency Storage								0	0			0				0				0
SP3101 - Upgrade Pumps								0	0			0				0				0
SP3106 to SP3107 - Gravity Main								0	0			0				0				0
SP3107 - Upgrade Pumps								0	0			0				0				0
SP3107 - Rising Main								0	0			0				0				0
SP3107 - Emergency Storage								0	0			0				0				0
SP3110 - Parallel Gravity Main - Hutley Dr								0	0			0				0				0
Skennars Ridge Sthn Catchment - Rising main								0	0			0				0				0
Pacific Pines Gravity Main	158,000							150,000	8,000			0				0				0
Aspect Pump Station																				
Angels Beach																				
Stewart Land Development - New Pump Station								0				0				0				0
Stewart Land Development - New Gravity Main								0				0				0				0
Stewart Land Development - New Rising Main								0				0				0				0
Angels Beach / East Ballina																				
SP2301 - Upgrade Pumps								0				0				0				0
SP2306 - Emergency Storage								0				0				0				0
SP2309 - Construct Emergency Storage								0				0				0				0
SP2309 - Upgrade Pumps								0				0				0				0
Ballina Island/West Ballina																				
SP 2001 - Polyurea Lining Pump Well								0				0				0				0
SP2001 - Upgrade Pump Motors		174,300						0	174,300			0				0				0
SP2001 - Rising Main - Rehab over Bridge						0		0				0				0				0
SP2013 - Upgrade Pumps								0				0				0				0
North Ballina																				
North Ballina Development - New Pump Stat								0				0				0				0
Diversion of SP2101 to Ballina RWF	259,000							250,000	9,000			0				0				0
Diversion of Nth Ballina PS to Ballina WWTP	174,000							170,000	4,000			0				0				0
New Rising Main Nth Ballina PS to Ballina WWTP	685,500							680,000	5,500			0				0				0
Diversion of Ballina Heights to Ballina RWF	523,000							520,000	3,000			0				0				0
SP2202 - Upgrade Pumps								0				0				0				0
SP2205 - Upgrade Pumps								0				0				0				0
SP2206 - Upgrade Pumps								0				0				0				0
SP2207 - Upgrade Pumps								0				0				0				0
SP2210 - Upgrade Pumps								0				0				0				0
River Oakes - Pump Station								0				0				0				0
River Oakes - Gravity Main								0	0			0				0				0
River Oakes - Rising Main								0	0			0				0				0
Sewer Capital Works Carried Forward																				

CAPITAL WORKS - SEWER FUND (CARRIED FORWARD)

Asset Description	Expenditure Summary				Funding Sources 2011/12				Funding Sources 2012/13				Funding Sources 2013/14				Funding Sources 2014/15			
	2011/12	2012/13	2013/14	2014/15	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
Alstonville/Wollongbar																				
SP4002 (Coral St) - Upgrade Pump Station								0				0				0				0
SP4004 Emergency Storage								0				0				0				0
SP4106 - Upgrade Pumps								0				0				0				0
SP4106 - Upgrade Rising Main								0				0				0				0
Wollongbar Expansion Area																				
Gravity Trunk Main A								0				0				0				0
Gravity Trunk Main A2								0				0				0				0
Gravity Trunk Main B								0				0				0				0
Gravity Trunk Main B1								0				0				0				0
Gravity Trunk Main B7								0				0				0				0
Gravity Trunk Main B11								0				0				0				0
Gravity Trunk Main B12								0				0				0				0
Gravity Trunk Main B13								0				0				0				0
Gravity Trunk Main Ramses Street								0				0				0				0
NHS1 Pump Station								0				0				0				0
NHS2 Pump Station								0				0				0				0
Preliminaries								0				0				0				0
Contingency								0				0				0				0
Gravity Trunk Main A1								0				0				0				0
Gravity Trunk Main B2								0				0				0				0
Gravity Trunk Main B3								0				0				0				0
Gravity Trunk Main B4								0				0				0				0
Gravity Trunk Main B5								0				0				0				0
WUEA - Underbores								0				0				0				0
Preliminaries								0				0				0				0
Contingency								0				0				0				0
Sewage Pump Station NH S1 - Upgrade Pumps			80,000					0				0	80,000			0				0
Preliminaries			10,000					0				0				10,000				0
Contingency			54,000					0				0	54,000			0				0
PRP 100 Additional Works																				
SP2312 - Pump Capacity Upgrade								0				0				0				0
SP2313 - Storage Capacity Upgrade								0				0				0				0
SP4003 Storage Capacity Upgrade								0				0				0				0
SP2002 - Pump Capacity Upgrade								0				0				0				0
SP2012 - Pump Capacity Upgrade								0				0				0				0
SP2009 - Pump Capacity Upgrade								0				0				0				0
SP4001 - Storage & Pump Upgrade	80,000						40,000	40,000				0				0				0
SP2311 - Storage Capacity Upgrade	35,000						30,000	5,000				0				0				0
SP2108 - Storage Capacity Upgrade		40,000						0				40,000				0				0
SP2105 - Pump Upgrade		50,000						0				50,000				0				0
SP3102 - Upgrade Pumps		25,000						0				25,000				0				0
SP3103 - Storage Capacity Upgrade		25,000						0				25,000				0				0
Total Capital Works	42,320,000	15,865,800	709,300	273,300	0	588,500	37,600,000	4,131,500	0	968,300	12,500,000	2,397,500	0	434,000	0	275,300	0	273,300	0	0

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Part D

Section 94 Plans

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INTRODUCTION

This section of the document provides information on the Section 94 Plans Council has in place.

The information provided outlines the contributions collected and interest raised, along with the contributions applied during the year to specific Council projects.

SECTION 94 PLANS

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
- 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 Regulatory Services Group oversees the collection of all the Section 94 levies. Council's Strategic Services Group oversees the development of the Section 94 Plans.

The first table opposite lists the estimated contributions collected each year, along with the interest raised. The income figures provided are derived from a combination of previous year's results and current collection rates.

The second table 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).

The third table provides an estimate of the balance of funds held for each Section 94 Plan.

SECTION 94 FUNDS COLLECTED							
ESTIMATE 2010/11	REFERENCE ACCOUNT	BUDGET ITEMS	ESTIMATED				
			2011/12	%	2012/13	2013/14	2014/15
		Section 94 Developer Contributions					
112,400	22031.2603.0172	Open Space	100,000	(11)	103,000	106,100	109,300
183,000	22031.2604.0172	Community Facilities	147,000	(20)	151,400	155,900	160,600
250,000	22031.2605.0172	Wollongbar Urban Expansion Area	257,500	3	265,200	273,200	281,400
144,200	22031.2609.0172	Car Parking	148,500	3	153,000	157,600	162,300
456,000	22031.2606.0172	Heavy Vehicle	212,000	(54)	218,400	225,000	231,800
488,600	22031.2617.0172	Road Plan - New	4,000,000	719	4,120,000	4,243,600	4,370,900
250,000	22031.2607.0172	Road Plan - Future	0	(100)	0	0	0
400,000	22031.2607.0172	Road Plan - Existing	0	(100)	0	0	0
2,284,200		Total Section 94 Funds Received	4,865,000	113	5,011,000	5,161,400	5,316,300
SECTION 94 FUNDS APPLIED							
ESTIMATE 2010/11	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
			2011/12	%	2012/13	2013/14	2014/15
		Open Spaces Section 94 Plan					
14,800	4054.5508.0960	Fitzroy Park					
47,000	4054.5509.0960	Catherine Crescent Park					
56,000	4054.5500.0960	Lennox Master Plan					
14,000	4054.5501.0960	Elizabeth Brown Park					
72,000	4054.5503.0960	Westland Restoration					
32,000	4062.6291.0960	Williams Reserve Lights					
194,000	4062.6292.0960	Saunders Oval					
428,800		Sub Total Open Spaces	0		0	0	0
		Community Facilities Section 94 Plan					
783,000	4093.8727.0960	Lennox Head Community Centre					
783,000		Sub Total Community Facilities	0		0	0	0
		WUEA Plan					
50,000	4043.3353.0960	Link Road	50,000	0	300,000	300,000	300,000
50,000		Sub Total WUEA	50,000		300,000	300,000	300,000
		Bridges					
1,253,000	4043.3340.0960	Heavy Vehicles - Teven Bridge					
121,000	4043.3340.0960	Heavy Vehicles - Teven Bridge Loan (50%)	121,000	0	128,000	128,000	128,000
		Rural Roads					
64,000	4043.3347.0960	Heavy Patching - Ross Lane					
48,000	4043.3344.0960	Heavy Patching - River Dr Sth Ballina Bch Rd					
41,000	4043.3345.0960	Heavy Patching - Gap Rd					
1,527,000		Sub Total Heavy Vehicles	121,000		128,000	128,000	128,000
		Urban Roads					
	4043.3346.0960	River/Cherry Sts Roundabout					
		River/Moon Sts Roundabout	720,000				
		Links Av/Angels Bch Dr Roundabout				723,000	
		Tamar/Cherry Sts Roundabout				425,700	
		Sk Hd Rd/Coast Rd Roundabout					1,164,100
119,000	4043.3341.0960	Hutley Drive			9,779,200		
3,015,000	4043.3355.0960	Cumbalum Way			2,018,100		
3,134,000		Sub Total Roads Plan	720,000		11,797,300	1,148,700	1,164,100
		Administration					
10,000	4039.2616.0960	Heavy Vehicle Plan Review					
5,932,800		Total Section 94 Funds Applied	891,000	(85)	12,225,300	1,576,700	1,592,100
SECTION 94 BALANCES							
ESTIMATE 2010/11		BUDGET ITEMS	ESTIMATED				
			2011/12	%	2012/13	2013/14	2014/15
		Plans					
143,300		Open Space	251,300		360,800	475,900	482,100
782,500		Community Facilities	974,500		1,150,400	1,335,300	1,344,500
200,000		Wollongbar Urban Expansion Area	419,500		395,200	378,400	386,100
2,232,900		Car Parking	2,500,400		2,715,900	2,941,500	2,951,700
840,700		Heavy Vehicle	991,700		1,107,100	1,231,600	1,241,900
(122,300)		Road Plan	3,267,700		(4,328,100)	(1,233,200)	(1,121,300)
3,500		Administration	3,500		3,500	3,500	3,500
4,080,600		Total Section 94 Funds Held	8,408,600	106	1,404,800	5,133,000	5,288,500

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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 Sewer reserves.

2) Self-funding Operations

Certain programs may generate a surplus on their operations. To provide an incentive for these programs, any surplus can then be transferred to a reserve for their own use. This allows funds to be accumulated for future asset purchases or improvements related to 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. The prime example of this practice 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 for the period 2011/12 to 2014/15.

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

The comments provided typically relate to the 2011/12 financial year.

STRATEGIC SERVICES

Strategic Planning

Section 94 Contributions Transfers to and from the various plans as detailed in Part D.

Strategic Studies Any movement in this reserve relates to projects carried forward from previous years or specific project funded from the reserve.

Ballina Community Services Centre Represents net surplus or deficit for the operation of this centre.

GENERAL MANAGER'S GROUP

Governance

Councillor Election Where possible funds are placed into a reserve to minimise the impact of quadrennial elections.

Human Resources

Employee Leave Entitlements Transfer to employee leave entitlements reserve to partly offset increase in total liabilities.

Property and Business Services

Community Infrastructure Transfers to the reserve represents interest and rental incomes and transfers from the reserve are used to offset loan repayments and capital projects.

Development Opportunities Transfers to the reserve represent estimated interest earnings and repayments of internal loans from the plant operations and Flat Rock Tent Park.

Industrial Land Reserve Items included in this reserve are:

- Wollongbar Urban Expansion land - holding and development costs
- Southern Cross Industrial Estate - Estimated revenue from land sales and holding/development costs
- Russellton Industrial Estate - Estimated revenue from land sales and holding/development costs
- Rental - Norfolk Homes - Rental income from a Southern Cross land lease
- Property Investigation - Funding for miscellaneous property investigations
- Loan Repayments - Waste - Internal loan repayments from waste operations
- CSU Dividend - Dividend to General Fund from Council's Commercial Services unit

Wigmore Arcade Transfers to and from the reserve to finance or fund improvements.

Flat Rock Operations The transfers to reserve represent the surplus generated on the operation of the park less loan principal repayments, as per Part B of this document. Any transfers from this reserve are used to finance capital works as per Part C of this document.

Ballina - Byron Gateway Airport

Airport Operations The transfers to reserve represent the surplus generated on the operation of the airport less loan principal repayments, as per Part B of this document. Any transfers from this reserve are used to finance capital works as per Part C of this document.

RESERVE MOVEMENTS - GENERAL FUND

Reserve Title	2011/12			2012/13			2013/14			2014/15		
	To	From	Net	To	From	Net	To	From	Net	To	From	Net
Strategic and Community Services Group												
Strategic Planning												
Section 94 Contributions	5,219,000	891,000	4,328,000	5,221,500	12,225,300	(7,003,800)	5,304,900	1,576,700	3,728,200	5,475,800	1,592,100	3,883,700
Strategic Studies			0	0		0			0			0
Ballina Comm Services Centre			0	0	14,500	(14,500)	0	15,300	(15,300)	0	16,100	(16,100)
Total - Strategic Services	5,219,000	891,000	4,328,000	5,221,500	12,239,800	(7,018,300)	5,304,900	1,592,000	3,712,900	5,475,800	1,608,200	3,867,600
General Manager's Group												
Governance												
Councillor Election	20,000		20,000	20,000	130,000	(110,000)	45,000		45,000	50,000	0	50,000
Human Resources												
Employee Leave Entitlements	50,000		50,000	53,000		53,000	157,600		157,600	162,300		162,300
Property Management												
Community Infrastructure Reserve												
Interest Earned on Reserve	0		0	3,000		3,000	14,600		14,600	38,000		38,000
Rental - 89 Tamar Street	707,000	31,500	675,500	728,300	32,700	695,600	750,200	33,900	716,300	772,800	35,100	737,700
Rental - Fawcett Park Café	88,500	5,000	83,500	91,200	5,200	86,000	94,000	5,400	88,600	96,900	5,600	91,300
Rental - ARC (50%)	159,000	1,500	157,500	163,800	1,600	162,200	168,800	1,600	167,200	173,900	1,700	172,200
Southern Cross Sales	2,000,000		2,000,000	500,000		500,000	0		0			0
Loan P & I - Comm Buildings		31,500	(31,500)		31,400	(31,400)		31,500	(31,500)		31,400	(31,400)
Infrastructure - Property		3,300,000	(3,300,000)			0			0			0
Infrastructure - Other		143,500	(143,500)		236,900	(236,900)		0	0			0
Sub Total - Comm Infra	2,954,500	3,513,000	(558,500)	1,486,300	307,800	1,178,500	1,027,600	72,400	955,200	1,081,600	73,800	1,007,800
Development Opportunities Reserve												
Interest Earned on Reserve	640,000		640,000	63,100		63,100	65,300		65,300	111,700		111,700
Loan Repayments - Flat Rock	49,500		49,500	49,300		49,300	49,300		49,300	49,300		49,300
Loan Repayments - Plant	33,500		33,500	33,800		33,800	0		0	0		0
Sub Total - Dev Opps	723,000	0	723,000	146,200	0	146,200	114,600	0	114,600	161,000	0	161,000
Industrial Land Reserve (Other Properties)												
Loan Repayments - Waste	288,500		288,500	0		0	0		0	0		0
Wollongbar Urban Exp Area		10,000	(10,000)		10,300	(10,300)		10,700	(10,700)		11,100	(11,100)
Southern Cross Ind Estate	0	183,000	(183,000)	0	188,600	(188,600)	500,000	194,400	305,600	515,000	200,300	314,700
Russellton Industrial Estate	0	113,500	(113,500)	0	117,000	(117,000)	0	120,600	(120,600)	0	124,400	(124,400)
Rental - Norfolk Homes	133,000		133,000	137,000		137,000	141,200		141,200	145,500		145,500
Rental - ARC (50%)	159,000	1,500	157,500	163,800	1,600	162,200	168,800	1,600	167,200	173,900	1,700	172,200
Property Net Cash Result	50,000	0	50,000	138,600	0	138,600	0	102,000	(102,000)	0	109,400	(109,400)
General Fund Dividend		300,000	(300,000)		300,000	(300,000)		300,000	(300,000)		300,000	(300,000)
Miscellaneous Community Property Reserves												
Crown Reserves	76,500	73,500	3,000	71,800	76,000	(4,200)	74,100	78,700	(4,600)	76,500	81,400	(4,900)
Miscellaneous Commercial Property Reserves												
Wigmore Arcade	32,000		32,000	34,000		34,000	35,000		35,000	40,000		40,000
Flat Rock Tent Park												
Operations	31,500	47,000	(15,500)	35,400	48,900	(13,500)	38,000	51,100	(13,100)	40,600	53,400	(12,800)
Airport												
Operations	1,159,500	1,135,000	24,500	856,900	0	856,900	919,500	400,000	519,500	977,200		977,200
Total - GM's Group	5,677,500	5,376,500	301,000	3,143,000	1,180,200	1,962,800	3,221,400	1,331,500	1,889,900	3,423,600	955,500	2,468,100
(Reserve movements carried forward on following page)												

Budget Comments (continued from previous page)

CIVIL SERVICES GROUP

Roads and Bridges

WUEA Loan Interest earned on the unspent portion of the loan is held in reserve.

Teven Bridges Loan Contribution Funding held in reserve to help finance Teven Bridge construction and loan repayments.

Loan Repayments - River Street Funds transferred from Community Infrastructure reserve to cover part of the principal and interest repayments for loans to construct River Street beautification.

Open Space and Reserves

Cemeteries The transfer to this reserve is based on the surplus generated on the operation of the Council cemeteries as per Part B of this document. The transfer to reserve has been reduced by a dividend to general revenues. Any transfer from the reserve is then used to finance capital works as per Part C of this document.

Fleet Management and Workshop

Plant Operations Council operates its plant fleet as a stand alone operation. The transfer to this reserve is based on the cash operating result for the "Fleet and Plant" programme as per Part B of this document. Any transfer from the reserve is then used to finance plant purchases, which are outlined in Part C of this document.

Quarries and Sandpit

Quarry Operations Any transfer to this reserve represents a contribution from the operating surplus of this program towards future rehabilitation and replacement costs. The contribution from this reserve is to offset capital expenditure or provide a dividend to general revenue. Refer to Part C of this document for further details.

Airport Sandpit Any transfer to this reserve represents a contribution from the operating surplus of this program towards future rehabilitation and replacement costs. The contribution from this reserve is to offset overhead expenses in years when the quarry does not operate.

Waste Management

Landfill Management & Resource Recovery

Operations Any transfer to this reserve represents the operating surplus of this program as per Part B of this document. The transfer from this reserve is to offset capital expenditure or to offset operating losses. Refer to Part C of this document for further details on capital expenditure.

Waste – Domestic

Operations The Local Government Act (1993) states that any income derived from domestic waste management must be expended on domestic waste management activities. Any transfer to this reserve represents the operating surplus of this program as per Part B of this document. The transfer from this reserve is to offset capital expenditure. Refer to Part C of this document for further details.

RESERVE MOVEMENTS - GENERAL FUND (cont'd)

Reserve Title	2011/12			2012/13			2013/14			2014/15		
	To	From	Net	To	From	Net	To	From	Net	To	From	Net
Regulatory Services Group												
Development Services												
Legal Costs			0									
Public Health												
Env Health Projects			0									
OSSM Inspection Grant			0									
DECC Water Efficiency Grant			0									
Rangers												
Cat Shelter			0									
Total - Regulatory Services	0	0	0	0	0	0	0	0	0	0	0	0
Civil Services Group												
Asset Management												
Revolving Energy Fund			0									
Climate Adaption Grant			0									
Stormwater Plan			0									
Cumalun Delivery Plan			0									
SES Building (SIC)			0									
Asset Management (Admin Centre)												
Depot			0									
Stormwater												
Drainage			0									
Environmental Protection												
Management Plans			0									
Roads and Bridges												
Roads			0									
Roads Park Lane			0									
WUEA Loan	100,000		100,000									
W/bar link Rd (SIC)												
Teven Bridges Loan		164,000	(164,000)			0						
Ancillary Transport Facilities												
Footpaths			0									
Park Lane Cycleway			0									
Loan Repayments - River Street		407,500	(407,500)	407,200	(407,200)		407,200	(407,200)		407,200	(407,200)	
Town Centre (Alstonville)			0									
Town Centre (Wardell)			0									
Town Signage			0									
Ferry Wharves & Jetties												
Ferry Ramp (SIC)			0									
Marine Infrastructure			0									
Canal Maintenance			0									
RTA Works												
RTA Works			0									
SIC Reserve			0									
Open Space and Reserves												
Playground Equipment			0									
Vegetation Management			0									
Vegetation Management (SIC)			0									
Sporting Fields			0									
Cemeteries	112,000	50,000	62,000	115,000	50,000	65,000	118,100	50,000	68,100	121,300	50,000	71,300
Fleet Management and Workshop												
Plant Operations	882,000	907,000	(25,000)	908,800	894,200	14,600	970,300	1,154,900	(184,600)	998,800	962,700	36,100
Rural Fire Service												
Fire Reserve												
Quarries and Sandpit												
Newrybar Flood Model												
Quarry Operations	262,500	150,000	112,500	270,300	100,000	170,300	278,300	100,000	178,300	286,600	100,000	186,600
Airport Sandpit	0	14,000	(14,000)	0	6,300	(6,300)	0	6,600	(6,600)	0	6,900	(6,900)
Swimming Pools												
Operations												
Landfill Management and Resource Recovery												
Operations	223,000	20,000	203,000	365,500	20,000	345,500	197,500	20,000	177,500	118,000	20,000	98,000
Waste - Domestic												
Operations	122,500	0	122,500	264,200	300,000	(35,800)	400,000	309,000	91,000	470,600	318,300	152,300
Group Total - Civil Services	1,702,000	1,712,500	(10,500)	1,923,800	1,777,700	146,100	1,964,200	2,047,700	(83,500)	1,995,300	1,865,100	130,200
Total - Increase / (Decrease)	12,598,500	7,980,000	4,618,500	10,288,300	15,197,700	(4,909,400)	10,490,500	4,971,200	5,519,300	10,894,700	4,428,800	6,465,900

STRATEGIC SERVICES GROUP

Strategic Planning

Section 94 Contribution Section 94 Reserve balances as detailed in Part D.

Strategic Studies This reserve typically finances works carried out across more than one financial year.

Ballina Community Services Centre Represents movements in the operating result for the centre.

GENERAL MANAGER'S GROUP

Governance

Councillor Election Reserve to help offset the cost of quadrennial elections.

Financial Services

Asset Management and Audit Assists with on-going asset revaluations and internal audit projects.

Human Resources

Employees Leave Entitlements Reserve to finance accrued employee leave entitlements. Reserve normally ranges from between 20% to 30% of the total leave liability.

Property and Business Services

Community Infrastructure - Reserve created from sale of Angels Beach land. Revenue generated from investment is used to finance loan repayments on items such as Ballina Town Centre works. Funds also used to construct major community infrastructure projects.

Development Opportunities - Reserve created from sale of Henderson land. Funds applied to various commercial projects.

Industrial Land Development Reserve used to finance industrial land development works.

Wigmore Arcade Reserve to finance future improvements to the Arcade.

Other Properties Reserve to finance works to miscellaneous Council properties.

Other Properties Crown Reserve to finance works on the crown reserve from which the income has been generated.

Camping Ground

Flat Rock Surplus funds from operation of Flat Rock camping ground.

Airport

Operations Operating Reserve accumulated from the operating surplus of this program to finance future capital expenditure. The reserve has a temporary negative balance which has been off set against the Development Opportunities reserve as an interest free loan.

REGULATORY SERVICES GROUP

Environmental Health

Environmental Health Projects To assist with projects as required.

RESERVE BALANCES - GENERAL FUND

Reserve Title	2011/12			2012/13			2013/14			2014/15		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
<i>Strategic Services Group</i>												
Section 94 Contributions	4,080,600	4,328,000	8,408,600	8,408,600	(7,003,800)	1,404,800	1,404,800	3,728,200	5,133,000	5,133,000	3,883,700	9,016,700
Strategic Planning Studies	64,600	0	64,600	64,600	0	64,600	64,600	0	64,600	64,600	0	64,600
Ballina Comm Services Centre	1,000	0	1,000	1,000	(14,500)	(13,500)	(13,500)	(15,300)	(28,800)	(28,800)	(16,100)	(44,900)
Total - Strategic Services	4,146,200	4,328,000	8,474,200	8,474,200	(7,018,300)	1,455,900	1,455,900	3,712,900	5,168,800	5,168,800	3,867,600	9,036,400
<i>General Manager's Group / Commercial Services Unit</i>												
Governance												
Councillor Election	90,000	20,000	110,000	110,000	(110,000)	0	0	45,000	45,000	45,000	50,000	95,000
Financial Services												
Legal and Audits	65,000	0	65,000	65,000	0	65,000	65,000	0	65,000	65,000	0	65,000
Human Resources												
Employee Leave Entitlements	2,009,000	50,000	2,059,000	2,059,000	53,000	2,112,000	2,112,000	157,600	2,269,600	2,269,600	162,300	2,431,900
Corporate Communications												
Projects	9,000		9,000	9,000		9,000	9,000		9,000	9,000		9,000
Property Management												
Community Infrastructure	1,165,900	(966,000)	199,900	199,900	771,300	971,200	971,200	548,000	1,519,200	1,519,200	600,600	2,119,800
Development Opportunities	3,484,500	723,000	4,207,500	4,207,500	146,200	4,353,700	4,353,700	114,600	4,468,300	4,468,300	161,000	4,629,300
Industrial Land Development	(681,200)	22,500	(658,700)	(658,700)	(178,100)	(836,800)	(836,800)	80,700	(756,100)	(756,100)	87,500	(668,600)
Wigmore Arcade	95,700	32,000	127,700	127,700	34,000	161,700	161,700	35,000	196,700	196,700	40,000	236,700
Other Properties (Council)	56,100	0	56,100	56,100		56,100	56,100		56,100	56,100		56,100
Civic Buildings	50,000	0	50,000	50,000		50,000	50,000		50,000	50,000		50,000
ALEC	0	0	0	0		0	0		0	0		0
Other Properties (Crown)	90,700	3,000	93,700	93,700	(4,200)	89,500	89,500	(4,600)	84,900	84,900	(4,900)	80,000
Caravan Parks and Camping Ground												
Council Owned Tent Park	(19,600)	(15,500)	(35,100)	(35,100)	(13,500)	(48,600)	(48,600)	(13,100)	(61,700)	(61,700)	(12,800)	(74,500)
Crown Reserve Caravan Parks	0	0	0	0	0	0	0	0	0	0	0	0
Airport												
Operations	(175,100)	24,500	(150,600)	(150,600)	856,900	706,300	706,300	519,500	1,225,800	1,225,800	977,200	2,203,000
Total - GM's Group	6,240,000	(106,500)	6,133,500	6,133,500	1,555,600	7,689,100	7,689,100	1,482,700	9,171,800	9,171,800	2,060,900	11,232,700
<i>Regulatory Services Group</i>												
Public Health												
Environmental Health Projects	10,500	0	10,500	10,500		10,500	10,500		10,500	10,500		10,500
Total - Regulatory Services	10,500	0	10,500	10,500	0	10,500	10,500	0	10,500	10,500	0	10,500
(Reserve balances carried forward on following page)												

Budget Comments (continued from previous page)

CIVIL SERVICES GROUP

Asset Management

Asset Management Funds set aside to assist with on-going development of the Council's Asset Management Plans.

Stormwater and Environmental Protection

Stormwater Funds set aside to assist with capital works and preparation of plans of management. Typically relates to capital works carried forward.

Management Plans Funds for works on the Lake Ainsworth and Shaws Bay Management Plans.

Roads and Bridges

Civil Works Carried Forward Reserve generated at end of each financial year for any works that are incomplete and need to be carried to next financial year.

WUAE Loan Funds Reserve for interest earned and unspent loan funding for WUEA Roadworks.

Teven Bridge Loan Repayment Reserve created to help reduce magnitude of loans to be borrowed for the Teven Bridges Upgrade. The funding has been used to assist in reducing the impact of the increased superannuation expense.

Ancillary Transport Facilities

Various Reserves generated at end of each financial year for any works that are incomplete and need to be carried to next financial year.

Ferry, Wharves and Jetties

Ferry Slippage Ferry funds set aside to finance future ferry slippage works.

Marine Infrastructure reserve Developer contribution to be used to improve marine infrastructure on the Richmond River.

RTA Works

SIC Reserve Funds generated from surpluses generated on RTA contracts.

Open Space and Reserves

Cemeteries Surplus generated on the operation of the Council cemeteries to finance future works.

Fleet Management and Workshop

Operating Reserve Surplus generated on operations to finance plant purchases.

Fire Fighting fund Contingency to meet fire-fighting expenses.

Quarries and Sandpit

Quarry Operating Reserve Represents a contribution from the operating surplus of this program towards future rehabilitation and replacement costs.

Sandpit Reserve Represents a contribution from the operating surplus (or deficit) of this program towards future rehabilitation and replacement costs.

Landfill Management and Resource Recovery

Operations Any transfer to this reserve represents the operating surplus of this program as per Part B of this document. The transfer from this reserve is to offset capital expenditure. Refer to Part C of this document for further details. Negative balance to be off set against Development opportunities reserve as interest free loan.

Waste – Domestic

Operations The Local Government Act (1993) states that any income derived from domestic waste management must be expended on domestic waste management activities. Any transfer to this reserve represents the operating surplus of this program as per Part B of this document. The reserve is then used to offset future capital expenditure.

RESERVE BALANCES - GENERAL FUND (cont'd)

Reserve Title	2011/12			2012/13			2013/14			2014/15		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
Civil Services Group												
Asset Management												
Asset Management	46,500	0	46,500	46,500	0	46,500	46,500	0	46,500	46,500	0	46,500
Stormwater and Environmental Protection												
Stormwater	84,200	0	84,200	84,200	0	84,200	84,200	0	84,200	84,200	0	84,200
Management Plans	211,800	0	211,800	211,800	0	211,800	211,800	0	211,800	211,800	0	211,800
Roads and Bridges												
Civil Works and Contingency	420,900	0	420,900	420,900	0	420,900	420,900	0	420,900	420,900	0	420,900
WUEA Loan Funds	150,000	100,000	250,000	250,000	0	250,000	250,000	0	250,000	250,000	0	250,000
Teven Bridge Loan Repayment	164,100	(164,000)	100	100	0	100	100	0	100	100	0	100
Ancillary Transport Facilities												
Footpaths	18,800	0	18,800	18,800	0	18,800	18,800	0	18,800	18,800	0	18,800
Lighting	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000
Bus Shelters	39,300	0	39,300	39,300	0	39,300	39,300	0	39,300	39,300	0	39,300
Ferry Wharves & Jetties												
Ferry Slippage	25,000	0	25,000	25,000	0	25,000	25,000	0	25,000	25,000	0	25,000
Marine Infrastructure	7,000	0	7,000	7,000	0	7,000	7,000	0	7,000	7,000	0	7,000
RTA Works												
RTA Works	52,900	0	52,900	52,900	0	52,900	52,900	0	52,900	52,900	0	52,900
SIC Reserve	39,000	0	39,000	39,000	0	39,000	39,000	0	39,000	39,000	0	39,000
Open Space and Reserves												
Sporting Fields	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000
Cemeteries	37,900	62,000	99,900	99,900	65,000	164,900	164,900	68,100	233,000	233,000	71,300	304,300
Fleet Management and Workshop												
Operating Reserve	255,200	(25,000)	230,200	230,200	14,600	244,800	244,800	(184,600)	60,200	60,200	36,100	96,300
Rural Fire Service												
Fire Fighting Fund	17,000	0	17,000	17,000	0	17,000	17,000	0	17,000	17,000	0	17,000
Quarries and Sandpit												
Quarry Operating Reserve	1,443,900	112,500	1,556,400	1,556,400	170,300	1,726,700	1,726,700	178,300	1,905,000	1,905,000	186,600	2,091,600
Sandpit	20,600	(14,000)	6,600	6,600	(6,300)	300	300	(6,600)	(6,300)	(6,300)	(6,900)	(13,200)
Landfill Management and Resource Recovery												
Operations	1,166,300	203,000	1,369,300	1,369,300	345,500	1,714,800	1,714,800	177,500	1,892,300	1,892,300	98,000	1,990,300
Waste - Domestic												
Operations	67,000	122,500	189,500	189,500	(35,800)	153,700	153,700	91,000	244,700	244,700	152,300	397,000
Group Total - Civil Services	4,282,400	397,000	4,679,400	4,679,400	553,300	5,232,700	5,232,700	323,700	5,556,400	5,556,400	537,400	6,093,800
Total - Increase / (Decrease)	14,679,100	4,618,500	19,297,600	19,297,600	(4,909,400)	14,388,200	14,388,200	5,519,300	19,907,500	19,907,500	6,465,900	26,373,400
Reserve Dissection												
Internally Restricted	10,498,600	168,000	10,666,600	10,699,500	2,130,200	12,829,700	12,829,700	1,700,100	14,529,800	14,529,800	2,429,900	16,959,700
Externally Restricted	4,180,500	4,450,500	8,631,000	8,598,100	(7,039,600)	1,558,500	1,558,500	3,819,200	5,377,700	5,377,700	4,036,000	9,413,700

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Part F

General Fund Loan Principal and Interest

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Loan Principal and Interest repayment Schedule

BORROWER	2011/2012		2012/2013		2013/2014		2014/2015		2015/2016		2016/2017		2017/2018		2018/2019		2019/2020		2020/2021		
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
Description																					
Animal Control																					
New Dog Pound(1345)	5455	3733	5745	3383	6107	3021	6491	2637	6894	2234	7334	1794	7,795	1,333	8,286	842	7,324	320	0	0	
Community Properties																					
BCC Building (91345)	5535	3491	5680	3345	6038	2987	6418	2607	6817	2209	7252	1774	7,708	1,318	8,193	832	7,242	317	0	0	
Naval Museum & Florrie(1350)(Renew 2	11,000	11,500	11,900	10,500	12,800	9,700	13,700	8,700	14,700	7,700	15,800	6,700	16,900	5,600	18,100	4,400	19,300	3,200	28,000	2,000	
Waste Non Domestic																					
Future Landfill (1349) (Renew 29/6/11)	597,200	272,400	640,100	229,100	686,300	183,000	735,700	133,500	788,700	80,500	542,200	23,700	0	0							
Waste Baler (1348)	114,132	52,333	121,518	44,947	130,261	36,205	139,037	27,428	148,411	18,055	158,475	7,990	0	0							
Landfill Close/New (1351) (Renew 30/6/11)	123,536	73,493	132,468	64,561	141,424	55,605	164,800	54,700	177,900	41,600	192,000	27,500	119,200	12,200	0	0					
Landfill Closure (1346)	128,157	45,798	136,740	37,215	145,591	28,364	155,442	18,514	165,758	8,197	0	0									
Domestic Waste																					
Pt Landfill Closure (1346)	125,519	45,027	134,140	36,507	142,823	27,824	152,485	18,161	162,606	8,040	0	0									
Town Centres																					
Town Centre Emb't 99/00 (Pt 1342)	46,627	2,277	0	0																	
Town Centre Emb't 00/01 (Pt 1347)	50,860	9,747	54,216	6,390	57,528	2,813	0	0													
Town Centre Emb't 02/03 (1340)	57,037	26,017	60,244	22,509	63,665	19,088	67,188	15,566	71,125	11,629	75,128	7,626	79,401	3,353	0	0					
Town Centre Emb't 03/04 (1341)	197,479	126,943	210,841	113,580	224,163	100,258	239,782	84,639	255,345	69,076	272,186	52,235	290,138	34,284	309,273	15,148	0	0			
	352,003	164,984	325,301	142,479	345,356	122,159	306,970	100,205	326,470	80,705	347,314	59,861	369,539	37,637	309,273	15,148	0	0	0	0	
Roads Bridges Footpaths																					
Civil Works - Roads(Pt 1342)	13,405	655	0	0																	
Link road 10/11 Interest Free Loan(1355)	50,000		300,000		300,000		300,000		350,000		350,000		350,000		350,000		400,000		0		
Cumbalum Way 10/11(1.2m 15yrs @7.1%)	51,000	90,000	54,700	86,500	58,600	82,600	62,700	78,500	67,100	74,100	71,800	69,400	76,800	64,400	82,200	59,000	87,900	53,300	94,000	46,000	
Hutley Dr (4.191m 15yrs @ 7%)					166,800	293,300	178,500	281,600	190,900	269,200	204,300	255,800	218,600	241,500	233,900	226,200	250,300	209,800	270,000	189,000	
McLeay Culvert (1.6m 15yrs @ 7%)					63,700	112,000	68,100	107,600	72,900	102,800	78,000	97,700	83,500	92,200	89,300	86,400	95,500	80,200	106,000	69,500	
Ramses Street (Pt 1345)	2,607	1,804	2,776	1,635	2,949	1,460	3,136	1,274	3,331	1,079	3,543	867	3,766	644	4,003	407	3,539	155	0	0	
	117,012	92,459	357,476	88,135	592,049	489,360	612,436	468,974	684,231	447,179	707,643	423,767	732,666	398,744	759,403	372,007	837,239	343,455	470,000	304,500	
Teven Bridge (\$2.5m) (20 Yrs@7.15%)	75,000	181,000	82,000	174,000	87,500	168,000	94,000	162,000	101,000	155,000	109,000	147,000	119,000	137,000	129,000	127,000	140,000	116,000	152,000	104,000	
Airport																					
Airport (91343)	0	0																			
Airport06/07(1350) (Renew 29/6/2011)	55,700	56,600	59,800	52,600	64,100	48,300	68,700	43,700	73,700	38,700	79,000	33,400	84,700	27,700	90,800	21,600	97,000	15,400	104,000	8,000	
Airport(1352) (08/09) \$2.5m (15yr@6.8%)	166,670	145,782	166,670	134,364	166,670	122,931	166,670	118,000	166,670	105,000	166,670	93,000	166,670	82,000	166,670	70,000	166,670	58,000	166,670	40,000	
Airport (10/11) \$0.8m (@8% 12 yrs)	41,650	63,100	45,200	59,800	48,900	56,100	52,800	52,100	57,100	47,800	61,800	43,100	66,900	38,100	72,300	32,600	78,200	26,700	85,000	20,000	
Airport (11/12) \$3.85m(20yrs@7%)			93,900	269,500	100,500	262,900	107,500	255,900	115,100	248,300	123,100	240,300	131,700	231,700	140,900	222,500	150,800	212,600	162,800	200,600	
	264,020	265,482	365,570	516,264	380,170	490,231	395,670	469,700	412,570	439,800	430,570	409,800	449,970	379,500	470,670	346,700	492,670	312,700	518,470	268,600	
Ballina Pool																					
Ballina Pool (Pt 1347)	7,020	1,465	7,590	895	8,054	394	0	0													
Internal Loans																					
Civil Services - Plant Fund																					
Plant Acquisitions (04/05) (Fr Henderso	30,041	3,493	31,843	1,911	0	0															
Civil Services - Waste Non Domestic																					
Waste Management (Admin-44360-001	121,439	8,491	0	0																	
Civil Services - Waste MRF																					
Waste Management (WBF-44360-002)	148,044	10,476	0	0																	
GM Group - Flat Rock TP																					
Flat Rock \$285,000 7 yrs @ 5%	37,000	12,500	38,591	10,662	40,521	8,733	42,547	6,707	44,675	4,579	46,908	2,345	0	0							
Total	2,262,100	1,248,100	2,396,700	1,363,900	2,725,000	1,625,600	2,825,700	1,473,800	3,040,700	1,295,800	2,564,500	1,112,200	1,822,800	973,300	1,702,900	866,900	1,503,800	776,000	1,168,500	679,100	
	1,232,508	462,991	1,030,826	375,823	1,103,576	303,174	1,194,979	234,142	1,280,769	148,352	892,675	59,190	119,200	12,200	0	0	0	0	0	0	
Total Internals	336,524	34,960	70,434	12,573	40,521	8,733	42,547	6,707	44,675	4,579	46,908	2,345	0	0	0	0	0	0	0	0	
Total Externals	1,925,576	1,213,140	2,326,266	1,351,327	2,684,479	1,616,867	2,783,153	1,467,093	2,996,025	1,291,221	2,517,592	1,109,855	1,822,800	973,300	1,702,900	866,900	1,503,800	776,000	1,168,500	679,100	
External Loans Outstanding																					
Bal at start of year	18,324,700		16,399,100		19,863,800		17,179,300		14,396,100		11,400,100		8,882,500		7,059,700		5,356,800		3,853,000		
Repayments	1,925,600		2,326,300		2,684,500		2,783,200		2,996,000		2,517,600		1,822,800		1,702,900		1,503,800		1,168,500		
New Loans	0		5,791,000		0		0		0		0		0		0		0		0		
Bal at 30th June	16,399,100		19,863,800		17,179,300		14,396,100		11,400,100		8,882,500		7,059,700		5,356,800		3,853,000		2,684,500		