



**Ballina Shire Council  
Draft Budget  
2012/2013**

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# **Part A**

# **Introduction**

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## **OVERVIEW**

The budget document is divided into seven distinct sections; i.e.

<b><i>Title</i></b>	<b><i>Description</i></b>
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. Financial Indicators	Provides an overview of the key financial indicators
G. General Fund Loans	Outlines 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 2012/13 year is as follows:

<b>Fund / Item</b>	<b>Estimated Opening Balance (\$'000)</b>	<b>Movement Increase / (Decrease) (\$'000)</b>	<b>Estimated Closing Balance (\$'000)</b>
General – Unrestricted Working Capital (1)	2,565	(96)	2,470
General – Internally Restricted Reserves (2)	15,322	(2,330)	12,992
Water – Internally Restricted Reserves (3)	1,968	(868)	1,100
Sewer – Internally Restricted Reserves (3)	10,251	(167)	10,083

- (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 2012. 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 2013/14 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 Expenditure:* Represents capital works as per Part C of this document.
- *Repayment of Principal on Loans:* Represents total loan principal repayments for the General Fund.

### **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, section 94 contributions and working capital.



**General Fund - Long Term Financial Plan (2011/12 to 2021/22)**

ESTIMATE	ITEMS	ESTIMATED																		
		2011/12	2012/13	%	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22							
	<b>OPERATING RESULTS</b>																			
	<b>General Fund Activities</b>																			
48,983,000	Operating Revenues	51,211,000	5	54,253,800	56,640,400	58,927,200	60,825,700	63,149,100	65,837,700	67,914,000	70,282,300	72,716,600								
44,011,000	Less Operating Expenses	44,743,600	2	46,097,900	48,118,700	49,821,400	51,308,400	53,193,100	55,014,000	56,557,000	58,405,400	59,668,700								
<b>4,972,000</b>	<b>Operating Result before Capital</b>	<b>6,467,400</b>	<b>30</b>	<b>8,155,900</b>	<b>8,521,700</b>	<b>9,105,800</b>	<b>9,517,300</b>	<b>9,956,000</b>	<b>10,823,700</b>	<b>11,357,000</b>	<b>11,876,900</b>	<b>13,047,900</b>								
12,474,500	Less Depreciation	14,343,400	15	14,435,500	14,929,100	15,355,200	15,795,800	16,248,700	16,714,700	17,193,400	17,681,900	18,213,900								
<b>(7,502,500)</b>	<b>Net Operating Result</b>	<b>(7,876,000)</b>	<b>5</b>	<b>(6,279,600)</b>	<b>(6,407,400)</b>	<b>(6,249,400)</b>	<b>(6,278,500)</b>	<b>(6,292,700)</b>	<b>(5,891,000)</b>	<b>(5,836,400)</b>	<b>(5,805,000)</b>	<b>(5,166,000)</b>								
	<b>Add Capital Grants and Contributions</b>																			
3,826,000	Capital Grants and Contributions	5,645,000	48	872,100	74,500	76,900	79,300	81,900	84,500	87,100	89,900	92,700								
405,000	Internal Loan Repayments	53,800	(87)	0	0	0	0	0	0	0	0	0								
2,018,000	Section 94 Contributions Collected	1,100,000	(45)	2,236,000	3,303,000	4,402,300	4,534,400	4,670,400	4,810,500	4,955,000	5,103,500	5,256,600								
1,300,000	<b>Add Non-operating Funds Employed</b>	8,200,000	531	7,000,000	0	0	4,800,000	8,000,000	0	0	0	0								
7,588,000	Loan Funds Used	400,000	(95)	3,260,000	0	0	0	0	0	0	0	0								
	Proceeds from Disposal of Assets																			
<b>(28,429,000)</b>	<b>Subtract Funds Deployed for Non-operating Purposes</b>	<b>(21,879,400)</b>	<b>(23)</b>	<b>(14,074,000)</b>	<b>(5,369,200)</b>	<b>(6,733,100)</b>	<b>(23,005,600)</b>	<b>(20,455,200)</b>	<b>(8,784,500)</b>	<b>(6,345,000)</b>	<b>(5,863,600)</b>	<b>(6,625,200)</b>								
<b>(2,293,000)</b>	Capital Expenditure	<b>(2,496,200)</b>	<b>9</b>	<b>(2,764,000)</b>	<b>(3,106,900)</b>	<b>(3,337,600)</b>	<b>(3,181,000)</b>	<b>(2,552,500)</b>	<b>(2,700,800)</b>	<b>(2,486,700)</b>	<b>(2,306,800)</b>	<b>(2,395,300)</b>								
	Repayment of Principal on Loans																			
743,000	<b>Net Movement in Leave Liabilities</b>	764,800	3	787,800	811,500	835,900	861,000	886,900	913,600	941,100	969,400	998,500								
	Net Increase / (Decrease) in Leave Liabilities																			
12,474,500	<b>Add Back Non-Cash Expense</b>	14,343,400	15	14,435,500	14,929,100	15,355,200	15,795,800	16,248,700	16,714,700	17,193,400	17,681,900	18,213,900								
	Depreciation																			
<b>(9,870,000)</b>	<b>General Fund - Cash Reserves - Increase</b>	<b>(1,744,600)</b>	<b>(82)</b>	<b>5,473,800</b>	<b>4,234,600</b>	<b>4,350,200</b>	<b>(6,394,600)</b>	<b>587,500</b>	<b>5,147,000</b>	<b>8,509,500</b>	<b>9,869,300</b>	<b>10,375,200</b>								
	<b>Movement in Reserves - Increase / (Decrease)</b>																			
(3,812,000)	Reserves - Internal - Increase / (Decrease)	(2,330,200)		4,158,000	1,769,000	1,936,300	2,018,700	(446,100)	3,763,800	4,461,500	4,784,200	5,418,700								
(5,877,000)	Reserves - External - Increase / (Decrease)	681,200		1,354,900	2,589,200	2,585,900	(6,230,900)	1,132,600	1,379,500	3,935,800	4,822,300	4,453,400								
(181,000)	Working Capital - Increase / (Decrease)	(95,600)		(39,100)	(123,600)	(172,000)	(182,400)	(99,000)	3,700	112,200	262,800	503,100								
<b>(9,870,000)</b>	<b>Total Movement in Reserves</b>	<b>(1,744,600)</b>		<b>5,473,800</b>	<b>4,234,600</b>	<b>4,350,200</b>	<b>(6,394,600)</b>	<b>587,500</b>	<b>5,147,000</b>	<b>8,509,500</b>	<b>9,869,300</b>	<b>10,375,200</b>								
	<b>Reserves - Balances as at 30 June</b>																			
15,322,500	Internal Reserves	12,992,300		17,150,300	18,919,300	20,855,600	22,874,300	22,428,200	26,192,000	30,653,500	35,437,700	40,856,400								
5,054,200	External Reserves	5,735,400		7,090,300	9,679,500	12,265,400	4,034,500	5,167,100	6,546,600	10,462,400	15,304,700	19,758,100								
2,565,100	Working Capital	2,469,500		2,430,400	2,306,800	2,134,800	1,952,400	1,853,400	1,857,100	1,969,300	2,232,100	2,735,200								
<b>22,941,800</b>	<b>Total</b>	<b>21,197,200</b>		<b>26,671,000</b>	<b>30,905,600</b>	<b>35,255,800</b>	<b>28,861,200</b>	<b>29,448,700</b>	<b>34,595,700</b>	<b>43,105,200</b>	<b>52,974,500</b>	<b>63,349,700</b>								

## 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 Expenditure:* Represents capital works as per Part C of this document.
- *Repayment of Principal on Loans:* Represents total loan principal repayments for the Water Fund.
- *Section 64 Funds (Unexpended) / Reserves Expended:* This item identifies whether there are funds drawn from Section 64 contributions held, inclusive of interest earned, or whether the expenditure from Section 64 contributions for the year is less than the amount collected. 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 - Long Term Financial Plan (2011/12 to 2021/22)

ESTIMATE	ITEMS	ESTIMATED												
		2011/12	2012/13	%	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	
	<b>OPERATING RESULTS</b>													
7,698,400	Operating Revenues	8,147,200	6	8,632,100	9,156,800	9,734,700	10,345,400	11,003,500	11,713,100	12,477,600	13,301,300	14,188,700		
8,650,400	Less Operating Expenses	8,527,100	(1)	8,790,300	9,045,200	9,318,900	9,601,100	9,892,300	10,191,800	10,499,900	10,817,500	11,144,500		
<b>(952,000)</b>	<b>Operating Result Excl Dep &amp; Sec 64 Interest</b>	<b>(379,900)</b>	<b>(60)</b>	<b>(158,200)</b>	<b>111,600</b>	<b>415,800</b>	<b>744,300</b>	<b>1,111,200</b>	<b>1,521,300</b>	<b>1,977,700</b>	<b>2,483,800</b>	<b>3,044,200</b>		
447,000	<b>Add Developer Contributions - Operating Revenues</b>	425,000	(5)	172,000	200,000	220,000	150,100	188,100	11,000	48,600	88,000	129,400		
<b>(505,000)</b>	<b>Operating Result before Depreciation</b>	<b>45,100</b>	<b>(109)</b>	<b>13,800</b>	<b>311,600</b>	<b>635,800</b>	<b>894,400</b>	<b>1,299,300</b>	<b>1,532,300</b>	<b>2,026,300</b>	<b>2,571,800</b>	<b>3,173,600</b>		
2,100,000	Less Depreciation	2,300,000	10	2,300,000	2,369,000	2,440,100	2,513,400	2,598,900	2,666,600	2,746,600	2,829,000	2,913,900		
<b>(2,605,000)</b>	<b>Net Operating Result</b>	<b>(2,254,900)</b>	<b>(13)</b>	<b>(2,286,200)</b>	<b>(2,057,400)</b>	<b>(1,804,300)</b>	<b>(1,619,000)</b>	<b>(1,289,600)</b>	<b>(1,134,300)</b>	<b>(720,300)</b>	<b>(257,200)</b>	<b>259,700</b>		
24,000	<b>Add Capital Grants and Contributions</b>	0	(100)	0	0	0	0	0	0	0	0	0		
616,000	Capital Grants and Contributions	614,000	(0)	620,000	620,000	620,000	620,000	620,000	740,000	740,000	740,000	740,000		
	Section 64 Contributions Collected													
0	<b>Add Non-operating Funds Employed</b>	0	0	0	0	0	0	0	0	0	0	0		
	Loan Funds Used													
<b>(740,000)</b>	<b>Subtract Funds Deployed for Non-operating Purposes</b>	<b>(7,620,000)</b>	<b>930</b>	<b>(843,500)</b>	<b>(537,500)</b>	<b>(1,211,900)</b>	<b>(516,800)</b>	<b>(4,872,100)</b>	<b>(537,900)</b>	<b>(554,100)</b>	<b>(570,800)</b>	<b>(588,100)</b>		
<b>(3,500)</b>	Capital Expenditure	<b>(3,800)</b>	9	0	0	0	0	0	0	0	0	0		
<b>(34,000)</b>	Repayment of Principal on Loans	<b>(34,000)</b>	0	<b>(34,000)</b>	<b>(35,100)</b>	<b>(36,200)</b>	<b>(37,300)</b>	<b>(38,500)</b>	<b>(39,700)</b>	<b>(40,900)</b>	<b>(42,200)</b>	<b>(43,500)</b>		
	Dividends Paid													
2,100,000	<b>Add Back Non-Cash Expense</b>	2,300,000	0	2,300,000	2,369,000	2,440,100	2,513,400	2,598,900	2,666,600	2,746,600	2,829,000	2,913,900		
	Depreciation													
<b>(642,500)</b>	<b>Reserves Movement - Increase / (Decrease)</b>	<b>(6,998,700)</b>	<b>989</b>	<b>(243,700)</b>	<b>359,000</b>	<b>7,700</b>	<b>960,300</b>	<b>(2,991,300)</b>	<b>1,694,700</b>	<b>2,171,300</b>	<b>2,698,800</b>	<b>3,282,000</b>		
<b>(1,439,500)</b>	<b>Movement in Reserves - Increase / (Decrease)</b>	<b>(867,700)</b>		<b>(655,700)</b>	<b>76,500</b>	<b>(112,300)</b>	<b>200,200</b>	<b>550,600</b>	<b>943,700</b>	<b>1,362,700</b>	<b>1,870,800</b>	<b>2,412,600</b>		
797,000	Water Reserves	6,131,000		412,000	282,500	120,000	760,100	220,500	751,000	788,600	828,000	868,400		
<b>(642,500)</b>	<b>Developer Contributions - Section 64</b>	<b>(6,998,700)</b>		<b>(243,700)</b>	<b>359,000</b>	<b>7,700</b>	<b>960,300</b>	<b>(2,991,300)</b>	<b>1,694,700</b>	<b>2,171,300</b>	<b>2,698,800</b>	<b>3,282,000</b>		
	<b>Total Movement in Reserves (incl Section 64)</b>													
1,968,500	<b>Reserves - Balances as at 30 June</b>	1,100,800		445,100	521,600	409,300	609,500	1,160,100	2,103,800	3,486,500	5,357,300	7,769,900		
8,318,800	Water Reserves	2,187,800		2,599,800	2,862,300	3,002,300	3,762,400	220,500	971,500	1,760,100	2,698,100	3,457,500		
	Developer Contributions - Section 64													
<b>10,287,300</b>	<b>Total Reserves (including Section 64)</b>	<b>3,288,600</b>		<b>3,044,900</b>	<b>3,403,900</b>	<b>3,411,600</b>	<b>4,371,900</b>	<b>1,380,600</b>	<b>3,075,300</b>	<b>5,246,600</b>	<b>7,945,400</b>	<b>11,227,400</b>		

## 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 Expenditure:* 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.



Wastewater Operations - Long Term Financial Plan (2011/12 to 2021/22)											
ESTIMATE ITEMS	ESTIMATED										
	2011/12	2012/13	%	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
<b>OPERATING RESULTS</b>											
11,818,500	12,729,100	8	13,901,500	14,819,600	16,546,800	17,111,300	17,707,000	18,361,600	19,054,500	19,792,400	20,534,000
9,803,300	11,812,500	20	13,691,700	13,791,200	13,949,100	14,106,300	14,262,400	14,420,000	14,568,900	14,717,100	14,866,800
<b>2,015,200</b>	<b>916,600</b>	<b>(65)</b>	<b>209,800</b>	<b>1,028,400</b>	<b>2,597,700</b>	<b>3,005,000</b>	<b>3,444,600</b>	<b>3,931,600</b>	<b>4,485,600</b>	<b>5,075,300</b>	<b>5,675,200</b>
<b>Add Developer Contributions - Operating Revenues</b>											
238,000	290,000	22	145,500	0	41,200	33,400	31,800	13,900	21,200	25,700	33,100
2,253,200	1,206,600	<b>(46)</b>	355,300	1,028,400	2,638,900	3,038,400	3,476,400	3,945,500	4,506,800	5,101,000	5,708,300
4,334,000	4,411,300	2	4,489,100	4,567,200	4,645,700	4,724,300	4,803,000	4,881,400	4,959,400	5,036,900	5,118,100
<b>(2,080,800)</b>	<b>(3,204,700)</b>	<b>54</b>	<b>(4,133,800)</b>	<b>(3,538,800)</b>	<b>(2,006,800)</b>	<b>(1,685,900)</b>	<b>(1,326,600)</b>	<b>(935,900)</b>	<b>(452,600)</b>	<b>64,100</b>	<b>520,200</b>
<b>Add Capital Grants and Contributions</b>											
146,000	0	(100)	0	0	0	0	0	0	0	0	0
681,000	697,000	2	701,500	722,600	744,300	766,700	789,800	813,500	838,000	863,200	889,100
39,362,000	23,638,000	(40)	0	0	0	0	0	0	0	0	0
<b>Add Non-operating Funds Employed</b>											
<b>Loan Funds Used</b>											
<b>(39,508,000)</b>	<b>(23,717,000)</b>	<b>(40)</b>	<b>(6,835,000)</b>	<b>(2,032,000)</b>	<b>(3,011,000)</b>	<b>(2,991,000)</b>	<b>(1,021,000)</b>	<b>(1,151,000)</b>	<b>(3,682,000)</b>	<b>(5,193,000)</b>	<b>(1,149,000)</b>
<b>(985,000)</b>	<b>(985,000)</b>	0	<b>(2,364,800)</b>	<b>(2,494,700)</b>	<b>(2,613,200)</b>	<b>(2,741,000)</b>	<b>(2,878,800)</b>	<b>(3,023,700)</b>	<b>(3,186,200)</b>	<b>(2,373,900)</b>	<b>(2,562,400)</b>
<b>(20,000)</b>	<b>(20,000)</b>	0	<b>(20,000)</b>	<b>(20,600)</b>	<b>(21,300)</b>	<b>(22,000)</b>	<b>(22,700)</b>	<b>(23,400)</b>	<b>(24,200)</b>	<b>(25,000)</b>	<b>(25,800)</b>
4,334,000	4,411,300	0	4,489,100	4,567,200	4,645,700	4,724,300	4,803,000	4,881,400	4,959,400	5,036,900	5,118,100
<b>1,929,200</b>	<b>819,600</b>	<b>(58)</b>	<b>(8,183,000)</b>	<b>(2,796,300)</b>	<b>(2,262,300)</b>	<b>(1,948,900)</b>	<b>343,700</b>	<b>560,900</b>	<b>(1,547,600)</b>	<b>(1,627,700)</b>	<b>2,860,200</b>
<b>Sewer Reserves - Increase / (Decrease)</b>											
<b>Movement in Reserves - Increase / (Decrease)</b>											
1,010,200	(167,400)		(4,010,000)	(2,484,900)	(2,198,800)	(1,234,000)	53,100	380,500	(1,843,800)	(1,936,600)	2,536,000
919,000	987,000		(4,173,000)	(311,400)	(63,500)	(714,900)	290,600	180,400	296,200	306,900	324,200
<b>1,929,200</b>	<b>819,600</b>		<b>(8,183,000)</b>	<b>(2,796,300)</b>	<b>(2,262,300)</b>	<b>(1,948,900)</b>	<b>343,700</b>	<b>560,900</b>	<b>(1,547,600)</b>	<b>(1,627,700)</b>	<b>2,860,200</b>
<b>Reserves - Balances as at 30 June</b>											
10,250,700	10,063,300		6,073,300	3,588,400	1,389,600	155,600	208,700	569,200	(1,254,600)	(3,191,200)	(655,200)
4,833,000	5,820,000		1,647,000	1,335,600	1,272,100	557,200	847,800	1,028,200	1,324,400	1,633,300	1,957,500
<b>15,083,700</b>	<b>15,903,300</b>		<b>7,720,300</b>	<b>4,924,000</b>	<b>2,661,700</b>	<b>712,800</b>	<b>1,056,500</b>	<b>1,617,400</b>	<b>69,800</b>	<b>(1,557,900)</b>	<b>1,302,300</b>

## **Budget Assumptions**

A number of financial assumptions must be made to prepare the budget. The key assumptions applied for the period 2012/13 to 2015/16 are as follows:

<b>Factor</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>
CPI (%)	3	3	3	3
Increase in Labour Costs (%)	3.25	3	3	3
Interest Rates – Investment (%)	5.6	5	5	5
Interest Rates – Loan Borrowing (%)	8	8	8	8
Increase in Rate Income from Rate Pegging Increase (%)	5.7	6	3	3
Increase in Rate Income from Growth in Assessments (%)	0.08	1	1	1
Increase in Revenue from Financial Assistance Grant (%)	2.75	3	3	3
Increase in Water Annual and Usage Charges	5.9	5.9	5.9	5.9
Increase in Sewer Annual and Usage Charges	10	10	10	10
Increase in Domestic Waste Annual Charges	9	9	4	4

## **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 (2009/10, 2010/11)** 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 2011/12** This column relates to the December budget review estimates for the 2011/12 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 2012/13** This is the estimate for the 2012/13 financial year.

**Percentage** This figure, expressed as a percentage, provides a guide as to what the 2012/13 estimate has varied by, with respect to the latest 2011/12 estimate.

**Estimated 2013/14, 2014/15 and 2015/16** 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.

## GROUP SUMMARY – STRATEGIC AND COMMUNITY SERVICES

**Manager:** Steve Barnier - "Group Manager – Strategic and 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.

### **Strategic Planning**

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

### **Community Services**

This program includes all revenues and expenses relates to the operation of the Kentwell Community Centre, Lennox Head Cultural and Community Centre, Alstonville Leisure and Entertainment Centre, the Richmond Room and the Northern Rivers Community Gallery. Other miscellaneous community services costs are also included in this program.

**STRATEGIC AND COMMUNITY SERVICES GROUP - SUMMARY**

ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
				<b>Strategic Planning</b>					
133,021	103,469	18,900	20000	Fees and Charges	1,000	(95)	1,100	1,200	1,300
27,160	20,496	43,100	20001	Grants and Contributions	28,000	(35)	28,900	29,900	30,900
				<b>Community Services</b>					
78,866	103,035	98,500	26082	Ballina Community Services Centre	107,000	9	110,300	113,800	117,300
0	200	52,000	26083	Lennox Head Cultural and Leisure Centre	62,000	19	63,900	65,900	67,900
16,193	17,209	15,500	26080	Richmond Room	16,000	3	16,500	17,000	17,600
8,937	131,538	10,000	20021	Operating Grants and Contributions	10,000	0	10,400	10,800	11,200
58,502	55,506	60,100	26130	Community Gallery	58,900	(2)	61,100	63,300	65,600
				<b>Interest</b>					
308,495	394,501	354,000		Section 94 Contributions	354,000	0	132,500	161,500	220,500
<b>631,174</b>	<b>825,954</b>	<b>652,100</b>		<b>Total Operating Revenues</b>	<b>636,900</b>	<b>(2)</b>	<b>424,700</b>	<b>463,400</b>	<b>532,300</b>
				<b>OPERATING EXPENSES</b>					
				<b>Strategic Planning</b>					
720,296	744,743	793,500	30000	Employee Costs	823,700	4	856,800	891,000	926,500
35,850	26,571	24,000	30000	Office Expenses	21,500	(10)	22,300	23,200	24,100
232,499	182,287	577,000	30002	Strategic Planning Studies	98,000	(83)	101,100	104,400	107,800
22,644	0	0		Environmental Action Plan	20,000	100	106,600	109,800	113,100
				<b>Community Services</b>					
84,081	106,232	110,000	30020	Employee Costs	112,500	2	117,000	121,700	126,600
92,843	120,714	90,000	35110	Ballina Community Services Centre	94,800	5	98,600	102,500	106,500
139,502	134,219	150,000	35100	Alstonville Leisure and Entertainment Centre	156,000	4	160,900	165,900	171,000
0	27,757	232,000	30023	Lennox Head Cultural and Leisure Centre	232,400	0	241,400	250,700	260,200
66,200	65,600	55,000	30022	Wardell Community Services Centre	0	(100)	0	0	0
24,329	30,036	34,500	35115	Richmond Room	34,200	(1)	35,600	37,000	38,400
42,253	38,840	80,000	30021	Other Community Services	49,500	(38)	51,900	53,800	55,700
135,961	149,085	175,500	35160	Community Gallery	173,900	(1)	181,800	188,900	196,200
				<b>Debt Servicing</b>					
4,296	3,919	3,500	35111	Interest on Loans - Community Centres	3,300	(6)	3,000	2,600	2,200
				<b>Non-cash Expenses</b>					
100,938	172,402	300,000	30021	Depreciation - Community Services	300,000	0	300,000	300,000	303,000
29,311	29,312	49,000	35162	Depreciation - Gallery	30,000	(39)	30,000	30,000	30,900
<b>1,731,003</b>	<b>1,831,717</b>	<b>2,674,000</b>		<b>Total Operating Expenses</b>	<b>2,149,800</b>	<b>(20)</b>	<b>2,307,000</b>	<b>2,381,500</b>	<b>2,462,200</b>
<b>(1,099,829)</b>	<b>(1,005,763)</b>	<b>(2,021,900)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(1,512,900)</b>	<b>(25)</b>	<b>(1,882,300)</b>	<b>(1,918,100)</b>	<b>(1,929,900)</b>
130,249	201,714	349,000		Add Back Depreciation	330,000		330,000	330,000	333,900
<b>(969,580)</b>	<b>(804,049)</b>	<b>(1,672,900)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(1,182,900)</b>	<b>(29)</b>	<b>(1,552,300)</b>	<b>(1,588,100)</b>	<b>(1,596,000)</b>
				<b>Capital Movements</b>					
4,730	5,028	5,500		Less Principal Repayments	5,700		6,000	6,400	6,800
2,199,200	3,568,139	2,372,000		Less Transfer to Reserves	1,454,000		2,368,500	3,464,500	4,622,800
290,100	349,250	479,500		Add Transfer from Reserves	0		0	0	0
1,536,505	2,653,496	2,018,000		Add Capital Income	1,100,000		2,236,000	3,303,000	4,402,300
0	0	0		Less Capital Expenditure	0		0	0	0
<b>(1,346,905)</b>	<b>(1,374,470)</b>	<b>(1,552,900)</b>		<b>Cash Result after Capital Movements</b>	<b>(1,542,600)</b>	<b>(1)</b>	<b>(1,690,800)</b>	<b>(1,756,000)</b>	<b>(1,823,300)</b>

## STRATEGIC PLANNING

**Manager:** Matthew Wood - "Manager – Strategic Planning"

### **Background**

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

### **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.

#### **Interest on Section 94 Contributions**

This program oversees Council's section 94 plans.

### **Operating Expenses**

#### **Employee Costs**

Based on four full-time staff and five part time staff (total 34 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.

STRATEGIC PLANNING									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<i>OPERATING REVENUES</i>					
133,021	103,469	18,900	20000	Fees and Charges	1,000	(95)	1,100	1,200	1,300
27,160	20,496	43,100	20002	Grants and Contributions	28,000	(35)	28,900	29,900	30,900
308,495	394,501	354,000	20012	Interest on Section 94 Contributions	354,000	0	132,500	161,500	220,500
<b>468,676</b>	<b>518,466</b>	<b>416,000</b>		<b>Total Operating Revenues</b>	<b>383,000</b>	<b>(8)</b>	<b>162,500</b>	<b>192,600</b>	<b>252,700</b>
				<i>OPERATING EXPENSES</i>					
720,296	744,743	793,500	30000	Employee Costs	823,700	4	856,800	891,000	926,500
35,850	26,571	24,000	30000	Office and Other Expenses	21,500	(10)	22,300	23,200	24,100
18,290	37,747	29,500	30001	Heritage Programs	16,000	(46)	16,500	17,000	17,600
55,481	27,682	54,100	30002	Economic Development Programs	15,000	(72)	15,500	16,000	16,500
158,728	116,858	493,400	30003	Strategic Plans and Studies	67,000	(86)	69,100	71,400	73,700
22,644	0	0	30001	Environmental Action Plan	20,000	100	106,600	109,800	113,100
<b>1,011,289</b>	<b>953,601</b>	<b>1,394,500</b>		<b>Total Operating Expenses</b>	<b>963,200</b>	<b>(31)</b>	<b>1,086,800</b>	<b>1,128,400</b>	<b>1,171,500</b>
<b>(542,613)</b>	<b>(435,135)</b>	<b>(978,500)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(580,200)</b>	<b>(41)</b>	<b>(924,300)</b>	<b>(935,800)</b>	<b>(918,800)</b>
0	0	0		Add Back Depreciation	0		0	0	0
<b>(542,613)</b>	<b>(435,135)</b>	<b>(978,500)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(580,200)</b>	<b>(41)</b>	<b>(924,300)</b>	<b>(935,800)</b>	<b>(918,800)</b>
				<i>Capital Movements</i>					
0	0	0		Less Principal Repayments	0		0	0	0
2,174,200	3,433,139	2,372,000		Less Transfer to Reserves	1,454,000		2,368,500	3,464,500	4,622,800
265,100	324,250	445,500		Add Transfer from Reserves	0		0	0	0
1,536,505	2,653,496	2,018,000		Add Capital Income	1,100,000		2,236,000	3,303,000	4,402,300
0	0	0		Less Capital Expenditure	0		0	0	0
<b>(915,208)</b>	<b>(890,528)</b>	<b>(887,000)</b>		<b>Cash Result after Capital Movements</b>	<b>(934,200)</b>	<b>5</b>	<b>(1,056,800)</b>	<b>(1,097,300)</b>	<b>(1,139,300)</b>

## COMMUNITY SERVICES

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

### **Background**

Revenues and expenses related to the operation of Council's community centres, community gallery and other miscellaneous community service programs.

### **Budget Comments**

### **Operating Revenues**

#### **Community Services Centres**

Revenues for the Ballina and Lennox Head 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 Gallery**

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

#### **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 SERVICES									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
				<b>Fees and Charges</b>					
78,866	103,035	98,500		Ballina Community Services Centre	107,000	9	110,300	113,800	117,300
0	200	52,000		Lennox Head Cultural and Community Centre	62,000	19	63,900	65,900	67,900
16,193	17,209	15,500		Richmond Room	16,000	3	16,500	17,000	17,600
58,502	55,506	60,100		Northern Rivers Community Gallery	58,900	(2)	61,100	63,300	66,600
				<b>Grants and Contributions</b>					
7,400	0	8,000		Area Assistance Grant	8,000	0	8,300	8,600	8,900
1,537	1,538	2,000		Youth Week	2,000	0	2,100	2,200	2,300
0	130,000	0		Miscellaneous Grants and Contributions	0	0	0	0	0
<b>162,498</b>	<b>307,488</b>	<b>236,100</b>		<b>Total Operating Revenues</b>	<b>253,900</b>	<b>8</b>	<b>262,200</b>	<b>270,800</b>	<b>279,600</b>
				<b>OPERATING EXPENSES</b>					
84,081	106,232	110,000		Employee Costs	112,500	2	117,000	121,700	126,600
92,843	120,714	90,000		Ballina Community Services Centre	94,800	5	98,600	102,500	106,500
0	27,757	232,000		Lennox Head Cultural and Community Centre	232,400	0	241,400	250,700	260,200
66,200	65,600	55,000		Wardell Community Centre	0	(100)	0	0	0
24,329	30,036	34,500		Richmond Room	34,200	(1)	35,600	37,000	38,400
139,502	134,219	150,000		Alstonville Leisure and Entertainment Centre	156,000	4	160,900	165,900	171,000
135,961	149,085	175,500		Northern Rivers Community Gallery	173,900	(1)	181,800	188,900	196,200
42,253	38,840	80,000		Other Community Programs	49,500	(38)	51,900	53,800	55,700
				<b>Debt Servicing</b>					
4,296	3,919	3,500		Interest on Community Centres	3,300	(6)	3,000	2,600	2,200
				<b>Non-Cash Expenses</b>					
0	71,465	200,000		Depreciation - Community Centres	200,000	0	200,000	200,000	200,000
100,938	100,937	100,000		Depreciation - Child Care Centres (Leased)	100,000	0	100,000	100,000	103,000
29,311	29,312	49,000		Depreciation - Community Gallery	30,000	(39)	30,000	30,000	30,900
<b>719,714</b>	<b>878,116</b>	<b>1,279,500</b>		<b>Total Operating Expenses</b>	<b>1,186,600</b>	<b>(7)</b>	<b>1,220,200</b>	<b>1,253,100</b>	<b>1,290,700</b>
<b>(557,216)</b>	<b>(570,628)</b>	<b>(1,043,400)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(932,700)</b>	<b>(11)</b>	<b>(958,000)</b>	<b>(982,300)</b>	<b>(1,011,100)</b>
130,249	201,714	349,000		Add Back Depreciation	330,000		330,000	330,000	333,900
<b>(426,967)</b>	<b>(368,914)</b>	<b>(694,400)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(602,700)</b>	<b>(13)</b>	<b>(628,000)</b>	<b>(652,300)</b>	<b>(677,200)</b>
				<b>Capital Movements</b>					
4,730	5,028	5,500		Less Principal Repayments	5,700		6,000	6,400	6,800
25,000	135,000	0		Less Transfer to Reserves	0		0	0	0
25,000	25,000	34,000		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
<b>(431,697)</b>	<b>(483,942)</b>	<b>(665,900)</b>		<b>Cash Result after Capital Movements</b>	<b>(608,400)</b>	<b>(9)</b>	<b>(634,000)</b>	<b>(658,700)</b>	<b>(684,000)</b>

## 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	BUDGET ITEMS	ESTIMATED					
				2012/13	%	2013/14	2014/15	2015/16	
			<i>OPERATING REVENUES</i>						
324,873	326,920	312,000	Development Services	312,000	0	321,600	331,700	342,000	
795,178	762,483	700,000	Building Services	670,000	(4)	770,700	842,400	893,700	
167,172	272,777	186,000	Public and Environmental Health Services	191,000	3	197,400	204,100	210,800	
84,323	90,480	77,300	Administration and Public Order	78,000	1	80,900	84,000	87,100	
<b>1,371,546</b>	<b>1,452,660</b>	<b>1,275,300</b>	<b>Total Operating Revenues</b>	<b>1,251,000</b>	<b>(2)</b>	<b>1,370,600</b>	<b>1,462,200</b>	<b>1,533,600</b>	
			<i>OPERATING EXPENSES</i>						
1,289,026	1,640,900	1,293,500	Development Services	1,305,800	1	1,355,600	1,407,400	1,461,200	
745,129	723,696	768,000	Building Services	774,700	1	807,700	839,400	872,400	
828,835	742,341	669,300	Public and Environmental Health Services	703,700	5	735,900	764,900	795,200	
854,710	895,260	1,017,500	Administration and Public Order	1,050,000	3	1,091,700	1,135,100	1,180,200	
<b>3,717,700</b>	<b>4,002,197</b>	<b>3,748,300</b>	<b>Total Operating Expenses</b>	<b>3,834,200</b>	<b>2</b>	<b>3,990,900</b>	<b>4,146,800</b>	<b>4,309,000</b>	
<b>(2,346,154)</b>	<b>(2,549,537)</b>	<b>(2,473,000)</b>	<b>Operating Result - Surplus / (Deficit)</b>	<b>(2,583,200)</b>	<b>4</b>	<b>(2,620,300)</b>	<b>(2,684,600)</b>	<b>(2,775,400)</b>	
3,453	3,453	3,500	Add Back Depreciation	3,400		3,600	3,800	4,000	
<b>(2,342,701)</b>	<b>(2,546,084)</b>	<b>(2,469,500)</b>	<b>Cash Result - Surplus / (Deficit)</b>	<b>(2,579,800)</b>	<b>4</b>	<b>(2,616,700)</b>	<b>(2,680,800)</b>	<b>(2,771,400)</b>	
			<i>Capital Movements</i>						
4,784	5,085	5,500	Less Loan Principal Repayments	5,700		6,100	6,500	6,900	
54,300	41,300	340,000	Less Transfer to Reserves	0		0	0	0	
259,300	79,800	660,900	Add Transfer from Reserves	0		0	0	0	
0	0	340,000	Add Capital Income	0		0	0	0	
0	0	655,600	Less Capital Expenditure	0		0	0	0	
<b>(2,142,485)</b>	<b>(2,512,669)</b>	<b>(2,469,700)</b>	<b>Cash Result after Capital Movements</b>	<b>(2,585,500)</b>	<b>5</b>	<b>(2,622,800)</b>	<b>(2,687,300)</b>	<b>(2,778,300)</b>	

## 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 nine full-time employees and three 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<i>OPERATING REVENUES</i>					
319,714	261,977	300,000	21000	Regulatory Fees and Fines	307,000	2	316,400	326,300	336,400
5,159	64,943	12,000	21001	Other Revenues	5,000	(58)	5,200	5,400	5,600
<b>324,873</b>	<b>326,920</b>	<b>312,000</b>		<b>Total Operating Revenues</b>	<b>312,000</b>	<b>0</b>	<b>321,600</b>	<b>331,700</b>	<b>342,000</b>
				<i>OPERATING EXPENSES</i>					
953,266	1,002,679	1,064,500	31000	Employee Costs	1,096,800	3	1,140,200	1,185,300	1,232,200
57,158	93,521	69,000	31000	Office and Other Expenses	59,000	(14)	60,900	62,900	65,000
278,602	544,700	160,000	31000	Legal Costs	150,000	(6)	154,500	159,200	164,000
0	0	0	31000	<b>Non-cash Expenses</b> Depreciation	0	0	0	0	0
<b>1,289,026</b>	<b>1,640,900</b>	<b>1,293,500</b>		<b>Total Operating Expenses</b>	<b>1,305,800</b>	<b>1</b>	<b>1,355,600</b>	<b>1,407,400</b>	<b>1,461,200</b>
<b>(964,153)</b>	<b>(1,313,980)</b>	<b>(981,500)</b>		<i>Operating Result - Surplus / (Deficit)</i>	<b>(993,800)</b>	<b>1</b>	<b>(1,034,000)</b>	<b>(1,075,700)</b>	<b>(1,119,200)</b>
0	0	0		<i>Add Back Depreciation</i>	0		0	0	0
<b>(964,153)</b>	<b>(1,313,980)</b>	<b>(981,500)</b>		<i>Cash Result - Surplus / (Deficit)</i>	<b>(993,800)</b>	<b>1</b>	<b>(1,034,000)</b>	<b>(1,075,700)</b>	<b>(1,119,200)</b>
				<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	30,000	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
<b>(964,153)</b>	<b>(1,283,980)</b>	<b>(981,500)</b>		<i>Cash Result after Capital Movements</i>	<b>(993,800)</b>	<b>1</b>	<b>(1,034,000)</b>	<b>(1,075,700)</b>	<b>(1,119,200)</b>

## 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<i>OPERATING REVENUES</i>					
757,697	728,314	660,000	21020	Regulatory Fees and Fines	627,000	(5)	726,300	796,500	846,300
37,481	34,169	40,000	21021	Other Revenues	43,000	8	44,400	45,900	47,400
<b>795,178</b>	<b>762,483</b>	<b>700,000</b>		<b>Total Operating Revenues</b>	<b>670,000</b>	<b>(4)</b>	<b>770,700</b>	<b>842,400</b>	<b>893,700</b>
				<i>OPERATING EXPENSES</i>					
719,706	705,128	749,000	31020	Employee Costs	763,700	2	793,700	824,900	857,300
11,319	16,687	14,000	31020	Office and Other Expenses	8,000	(43)	10,000	10,300	10,700
14,104	1,881	5,000	31020	Legal Costs	3,000	(40)	4,000	4,200	4,400
<b>745,129</b>	<b>723,696</b>	<b>768,000</b>		<b>Total Operating Expenses</b>	<b>774,700</b>	<b>1</b>	<b>807,700</b>	<b>839,400</b>	<b>872,400</b>
<b>50,049</b>	<b>38,787</b>	<b>(68,000)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(104,700)</b>	<b>54</b>	<b>(37,000)</b>	<b>3,000</b>	<b>21,300</b>
<b>50,049</b>	<b>38,787</b>	<b>(68,000)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(104,700)</b>	<b>54</b>	<b>(37,000)</b>	<b>3,000</b>	<b>21,300</b>
				<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
<b>50,049</b>	<b>38,787</b>	<b>(68,000)</b>		<b>Cash Result after Capital Movements</b>	<b>(104,700)</b>	<b>54</b>	<b>(37,000)</b>	<b>3,000</b>	<b>21,300</b>

## 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 six full time staff and two part time staff (total 36 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
				<b>Environmental Health</b>					
153,196	203,192	179,000	21040	Regulatory Fees and Fines	184,000	3	190,100	196,500	202,900
5,481	7,403	4,500	21040	Other Revenues	5,000	11	5,200	5,400	5,600
				<b>Operating Grants &amp; Contributions</b>					
6,431	0	0	21041	Lennox Water Efficiency	0	0	0	0	0
0	60,000	0	21041	OSSM Inspection Grant	0		0	0	0
				<b>Markets</b>					
2,064	2,182	2,500	21042	Rents and fees	2,000	(20)	2,100	2,200	2,300
<b>167,172</b>	<b>272,777</b>	<b>186,000</b>		<b>Total Operating Revenues</b>	<b>191,000</b>	<b>3</b>	<b>197,400</b>	<b>204,100</b>	<b>210,800</b>
				<b>OPERATING EXPENSES</b>					
				<b>Environmental Health</b>					
534,763	574,832	619,000	31040	Employee Costs	642,200	4	667,600	694,000	721,500
26,450	31,219	16,800	31040	Office Expenses	17,000	1	17,600	18,300	19,000
17,888	81,953	12,300	31040	Other Expenses	9,000	(27)	9,400	9,800	10,200
				<b>Water Quality and Management Plans</b>					
18,327	14,846	20,000	31042	Water Monitoring	20,000	0	20,700	21,500	22,300
2,315	39,067	0	32012	Shaws Bay and Lake Ainsworth Management Plans	15,000	100	20,000	20,600	21,400
				<b>Noxious Plants / Vermin</b>					
464	424	500	31043	Destruction of Pests	500	0	600	700	800
				<b>SEAA Project</b>					
228,628	0	700	31044	SEAA Urban Sustainability	0	(100)	0	0	0
				<b>Non-cash Expenses</b>					
0	0	0	31040	Depreciation - Health	0	0	0	0	0
<b>828,835</b>	<b>742,341</b>	<b>669,300</b>		<b>Total Operating Expenses</b>	<b>703,700</b>	<b>5</b>	<b>735,900</b>	<b>764,900</b>	<b>795,200</b>
<b>(661,663)</b>	<b>(469,564)</b>	<b>(483,300)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(512,700)</b>	<b>6</b>	<b>(538,500)</b>	<b>(560,800)</b>	<b>(584,400)</b>
0	0	0		<i>Add Back Depreciation</i>	0		0	0	0
<b>(661,663)</b>	<b>(469,564)</b>	<b>(483,300)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(512,700)</b>	<b>6</b>	<b>(538,500)</b>	<b>(560,800)</b>	<b>(584,400)</b>
				<b>Capital Movements</b>					
0	0	0		Less Principal Repayments	0		0	0	0
29,300	16,300	0		Less Transfer to Reserves	0		0	0	0
259,300	24,800	5,300		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
<b>(431,663)</b>	<b>(461,064)</b>	<b>(478,000)</b>		<b>Cash Result after Capital Movements</b>	<b>(512,700)</b>	<b>7</b>	<b>(538,500)</b>	<b>(560,800)</b>	<b>(584,400)</b>

**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 five part time employees (total 34 days) plus one vehicle.

**Rangers**

Council has a total of three rangers.

**Impounding Expenses**

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



ADMINISTRATION AND PUBLIC ORDER									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
56,521	59,885	48,500	21080	<b>Regulatory Fees and Fines</b>	49,000	1	50,700	52,500	54,300
27,802	30,595	28,800	21081	Parking and Other Fines	29,000	1	30,200	31,500	32,800
				Dog Registrations and Fines					
<b>84,323</b>	<b>90,480</b>	<b>77,300</b>		<b>Total Operating Revenues</b>	<b>78,000</b>	<b>1</b>	<b>80,900</b>	<b>84,000</b>	<b>87,100</b>
				<b>OPERATING EXPENSES</b>					
				<b>Regulatory Administration</b>					
523,162	583,584	617,500	31082	Salaries and Oncosts	644,600	4	670,300	697,100	725,000
				<b>Rangers</b>					
271,370	163,879	204,000	31080	Salaries and Oncosts	335,100	64	348,600	362,600	377,200
52,461	140,380	189,000	31083	Impounding Expenses	63,500	(66)	66,200	69,000	71,800
				<b>Debt Servicing</b>					
4,264	3,964	3,500	31083	Interest on Loans - Dog Control	3,400	(3)	3,000	2,600	2,200
				<b>Non-cash Expenses</b>					
3,453	3,453	3,500	31083	Depreciation - Dog Control	3,400	(3)	3,600	3,800	4,000
<b>854,710</b>	<b>895,260</b>	<b>1,017,500</b>		<b>Total Operating Expenses</b>	<b>1,050,000</b>	<b>3</b>	<b>1,091,700</b>	<b>1,135,100</b>	<b>1,180,200</b>
<b>(770,387)</b>	<b>(804,780)</b>	<b>(940,200)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(972,000)</b>	<b>3</b>	<b>(1,010,800)</b>	<b>(1,051,100)</b>	<b>(1,093,100)</b>
3,453	3,453	3,500		Add Back Depreciation	3,400		3,600	3,800	4,000
<b>(766,934)</b>	<b>(801,327)</b>	<b>(936,700)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(968,600)</b>	<b>3</b>	<b>(1,007,200)</b>	<b>(1,047,300)</b>	<b>(1,089,100)</b>
				<b>Capital Movements</b>					
4,784	5,085	5,500		Less Principal Repayments	5,700		6,100	6,500	6,900
25,000	25,000	340,000		Less Transfer to Reserves	0		0	0	0
0	25,000	655,600		Add Transfer from Reserves	0		0	0	0
0	0	340,000		Add Capital Income	0		0	0	0
0	0	655,600		Less Capital Expenditure	0		0	0	0
<b>(796,718)</b>	<b>(806,412)</b>	<b>(942,200)</b>		<b>Cash Result after Capital Movements</b>	<b>(974,300)</b>	<b>3</b>	<b>(1,013,300)</b>	<b>(1,053,800)</b>	<b>(1,096,000)</b>

**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 RMS for RMS 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	BUDGET ITEMS	ESTIMATED				
				2012/13	%	2013/14	2014/15	2015/16
			<b>OPERATING REVENUES</b>					
237,588	215,303	181,600	Asset Management	162,800	(10)	168,000	173,400	179,000
362,585	409,376	291,500	Stormwater and Environmental Protection	285,000	(2)	293,600	302,600	311,600
1,234,269	824,704	143,400	Roads and Bridges	0	(100)	0	0	0
4,497,610	679,806	986,000	Ancillary Transport Services	713,000	(28)	734,500	756,800	779,800
1,507,522	1,469,549	1,354,500	Roads and Traffic Authority	1,050,000	(22)	1,078,500	1,111,300	1,145,000
749,334	917,506	851,000	Open Space and Reserves	761,600	(11)	750,400	773,500	797,200
3,023,640	3,082,803	3,344,300	Fleet Management and Workshop	4,022,300	20	4,177,700	4,304,200	4,434,800
137,014	212,768	182,000	Rural Fire Service	262,600	44	270,600	278,900	287,400
302,013	585,220	315,000	Quarries and Sandpit	324,600	3	334,400	344,500	354,900
281,082	265,261	283,000	Swimming Pools	291,000	3	300,000	309,300	318,800
5,902,024	6,969,819	6,297,000	Landfill Management and Resource Recovery	7,111,000	13	7,818,100	8,210,900	8,562,300
5,175,124	5,631,358	6,456,000	Waste - Domestic	6,940,900	8	7,545,600	7,842,200	8,150,700
<b>23,409,805</b>	<b>21,263,473</b>	<b>20,685,300</b>	<b>Total Operating Revenues</b>	<b>21,924,800</b>	<b>6</b>	<b>23,471,400</b>	<b>24,407,500</b>	<b>25,311,500</b>
			<b>OPERATING EXPENSES</b>					
2,735,685	2,991,270	3,041,100	Asset Management	3,034,700	(0)	3,147,600	3,265,500	3,387,600
1,182,807	2,304,061	1,507,600	Stormwater and Environmental Protection	2,105,500	40	2,121,900	2,186,300	2,252,700
7,297,845	9,729,162	9,176,900	Roads and Bridges	10,952,300	19	10,477,700	10,849,900	11,239,800
5,125,361	2,765,154	2,372,400	Ancillary Transport Services	2,486,700	5	2,542,500	2,583,200	2,630,400
1,252,022	1,379,849	1,362,600	Roads and Traffic Authority	1,050,000	(23)	1,078,500	1,111,300	1,145,000
4,031,001	4,245,878	4,667,300	Open Space and Reserves	4,262,400	(9)	4,335,500	4,393,800	4,531,400
2,829,503	3,358,111	3,334,500	Fleet Management and Workshop	3,905,000	17	3,970,800	4,079,800	4,192,300
221,894	412,063	418,500	Rural Fire Service	418,100	(0)	431,500	445,400	459,700
344,036	193,261	310,500	Quarries and Sandpit	199,600	(36)	236,300	243,800	251,600
740,670	805,040	754,500	Swimming Pools	784,700	4	808,200	832,700	858,800
5,837,070	5,954,935	6,949,600	Landfill Management and Resource Recovery	7,182,500	3	7,550,700	7,974,800	8,418,400
5,084,818	5,725,331	6,256,500	Waste - Domestic	6,787,500	8	7,202,900	7,451,700	7,665,900
<b>36,682,512</b>	<b>39,864,115</b>	<b>40,152,000</b>	<b>Total Operating Expenses</b>	<b>43,169,000</b>	<b>8</b>	<b>43,904,100</b>	<b>45,418,200</b>	<b>47,033,600</b>
<b>(13,272,707)</b>	<b>(18,600,642)</b>	<b>(19,466,700)</b>	<b>Operating Result - Surplus / (Deficit)</b>	<b>(21,244,200)</b>	<b>9</b>	<b>(20,432,700)</b>	<b>(21,010,700)</b>	<b>(21,722,100)</b>
7,594,847	12,030,054	10,796,000	Add Back Depreciation	12,342,000	14	12,411,400	12,767,200	13,134,100
<b>(5,677,860)</b>	<b>(6,570,588)</b>	<b>(8,670,700)</b>	<b>Cash Result - Surplus / (Deficit)</b>	<b>(8,902,200)</b>	<b>3</b>	<b>(8,021,300)</b>	<b>(8,243,500)</b>	<b>(8,588,000)</b>
			<b>Capital Movements</b>					
1,580,525	1,745,441	1,916,100	Less Loan Principal Repayments	2,201,600		2,483,400	2,559,800	2,761,100
12,300,100	12,708,900	3,685,100	Less Transfer to Reserves	2,264,900		2,734,800	2,773,000	2,785,900
8,402,900	14,895,105	19,018,800	Add Transfer from Reserves	2,765,500		3,204,900	2,832,500	4,177,000
5,284,500	4,991,249	5,218,300	Add Capital Income	8,270,000		72,100	74,500	76,900
5,950,267	13,563,633	23,254,600	Less Capital Expenditure	11,742,400		5,097,200	4,915,600	6,330,700
<b>(11,821,352)</b>	<b>(14,702,208)</b>	<b>(13,289,400)</b>	<b>Cash Result after Capital Movements</b>	<b>(14,075,600)</b>	<b>6</b>	<b>(15,059,700)</b>	<b>(15,584,900)</b>	<b>(16,211,800)</b>

**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 - 7 full time and 1 part-time (total 39 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
				<b>Engineering Services</b>					
200,153	172,987	132,000	22010	Fees and Charges	113,000	(14)	116,500	120,200	124,000
37,435	42,316	49,600	22011	Conts - Road Safety Officer and Programs	49,800	0	51,500	53,200	55,000
0	0	0	22011	Conts - Other	0	0	0	0	0
<b>237,588</b>	<b>215,303</b>	<b>181,600</b>		<b>Total Operating Revenues</b>	<b>162,800</b>	<b>(10)</b>	<b>168,000</b>	<b>173,400</b>	<b>179,000</b>
				<b>OPERATING EXPENSES</b>					
				<b>Engineering Management</b>					
1,628,855	1,639,488	1,745,500	32020	Employee Costs	1,796,300	3	1,867,200	1,940,900	2,017,600
109,900	115,935	153,000	32020	Overseers	159,100	4	165,500	172,100	179,000
73,349	93,851	61,500	32020	Office Expenses and Advertising	28,500	(54)	29,500	30,600	31,700
51,586	70,380	70,600	32020	Road Safety	70,800	0	73,200	75,600	78,100
17,127	46,030	23,500	32020	Other Expenses	0	(100)	0	0	0
21,021	21,125	22,000	32020	North East Weight of Loads Group	23,000	5	23,700	24,500	25,300
				<b>Emergency Services</b>					
27,786	31,682	44,000	32021	Operating Expenses	42,000	(5)	43,400	44,900	46,500
				<b>Office Facilities</b>					
262,803	328,912	300,500	32000	Administration Centre	305,000	1	314,400	324,400	334,600
421,016	490,029	501,500	32001	Works Depot	486,000	(3)	503,200	521,100	539,400
0	30,883	0	32001	Works Depot Two - Stockpiles	0	0	0	0	0
				<b>Non-Cash Expenses</b>					
8,944	8,943	4,000	32021	Depreciation - Emergency Services	9,000	125	9,000	9,300	9,600
113,298	114,012	115,000	32021	Depreciation - Engineering	115,000	0	118,500	122,100	125,800
<b>2,735,685</b>	<b>2,991,270</b>	<b>3,041,100</b>		<b>Total Operating Expenses</b>	<b>3,034,700</b>	<b>(0)</b>	<b>3,147,600</b>	<b>3,265,500</b>	<b>3,387,600</b>
<b>(2,498,097)</b>	<b>(2,775,967)</b>	<b>(2,859,500)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(2,871,900)</b>	<b>0</b>	<b>(2,979,600)</b>	<b>(3,092,100)</b>	<b>(3,208,600)</b>
122,242	122,955	119,000		Add Back Depreciation	124,000		127,500	131,400	135,400
<b>(2,375,855)</b>	<b>(2,653,012)</b>	<b>(2,740,500)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(2,747,900)</b>	<b>0</b>	<b>(2,852,100)</b>	<b>(2,960,700)</b>	<b>(3,073,200)</b>
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
50,500	33,100	0		Less Transfer to Reserves	0		0	0	0
153,000	111,496	107,100		Add Transfer from Reserves	0		0	0	0
0	30,000	81,000		Add Capital Income	70,000		72,100	74,500	76,900
17,869	50,415	229,600		Less Capital Expenditure	342,000		352,500	363,100	373,900
<b>(2,291,224)</b>	<b>(2,595,031)</b>	<b>(2,782,000)</b>		<b>Cash Result after Capital Movements</b>	<b>(3,019,900)</b>	<b>9</b>	<b>(3,132,500)</b>	<b>(3,249,300)</b>	<b>(3,370,200)</b>

**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.

**Capital Movements**

**Capital Expenditure**

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

STORMWATER AND ENVIRONMENTAL PROTECTION									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
272,959	272,751	276,500	22100	<b>OPERATING REVENUES</b>					
				<b>Stormwater Drainage</b>					
				Annual Charges	285,000	3	293,600	302,500	311,600
89,626	136,625	15,000	22101	<b>Environmental Protection</b>					
				Operating Grants	0	(100)	0	0	0
<b>362,585</b>	<b>409,376</b>	<b>291,500</b>		<b>Total Operating Revenues</b>	<b>285,000</b>	<b>(2)</b>	<b>293,600</b>	<b>302,500</b>	<b>311,600</b>
				<b>OPERATING EXPENSES</b>					
				<b>Stormwater</b>					
131,484	209,847	223,200	32100	Stormwater Drainage Maintenance	168,000	(25)	173,100	178,500	184,100
				<b>Environmental Protection</b>					
209,725	230,900	207,000	32101	Contribution to Regional Authorities	213,000	3	219,400	226,100	233,000
82,264	171,478	157,100	32101	Flood Management Studies and Plans	30,000	(81)	30,900	31,900	32,900
309	58,137	118,300	32101	Coastal Hazard Study and Mgmt Plan	30,000	(75)	30,900	31,900	32,900
31,889	65,835	56,000	32101	Foreshore and Coastal Lakes Protection	58,000	4	59,800	61,700	63,700
0	0	16,000	32101	Polution Control & Canal Dredging	16,000	0	16,500	17,000	17,600
11,061	20,896	15,000	32101	Boat Ramps	25,000	67	25,800	26,700	27,600
				<b>Non-Cash Expenses</b>					
15,252	15,252	15,000	32103	Depreciation - Environmental Protection	15,500	3	15,500	16,000	16,500
700,823	1,531,716	700,000	32103	Depreciation - Drainage	1,550,000	121	1,550,000	1,596,500	1,644,400
<b>1,182,807</b>	<b>2,304,061</b>	<b>1,507,600</b>		<b>Total Operating Expenses</b>	<b>2,105,500</b>	<b>40</b>	<b>2,121,900</b>	<b>2,186,300</b>	<b>2,252,700</b>
<b>(820,222)</b>	<b>(1,894,685)</b>	<b>(1,216,100)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(1,820,500)</b>	<b>50</b>	<b>(1,828,300)</b>	<b>(1,883,800)</b>	<b>(1,941,100)</b>
716,075	1,546,968	715,000		Add Back Depreciation	1,565,500		1,565,500	1,612,500	1,660,900
<b>(104,147)</b>	<b>(347,717)</b>	<b>(501,100)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(255,000)</b>	<b>(49)</b>	<b>(262,800)</b>	<b>(271,300)</b>	<b>(280,200)</b>
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
921,200	835,000	0		Less Transfer to Reserves	0		0	0	0
581,500	867,400	820,000		Add Transfer from Reserves	0		0	0	0
66,000	0	0		Add Capital Income	0		0	0	0
206,569	267,566	957,900		Less Capital Expenditure	400,000		411,600	423,900	436,600
<b>(584,416)</b>	<b>(582,883)</b>	<b>(639,000)</b>		<b>Cash Result after Capital Movements</b>	<b>(655,000)</b>	<b>3</b>	<b>(674,400)</b>	<b>(695,200)</b>	<b>(716,800)</b>

**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 and footpath 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
				<b>Operating Grants</b>					
1,234,269	824,704	143,400	22110	Flood Damage	0	(100)	0	0	0
0	0	0		<b>Interest</b>					
				Interest on WUEA Loan Invested	0	0	0	0	0
<b>1,234,269</b>	<b>824,704</b>	<b>143,400</b>		<b>Total Operating Revenues</b>	<b>0</b>	<b>(100)</b>	<b>0</b>	<b>0</b>	<b>0</b>
				<b>OPERATING EXPENSES</b>					
				<b>Roads and Bridges - Maintenance</b>					
1,355,714	1,250,447	1,003,000	32110	Urban Roads	2,129,300	112	1,208,500	1,295,300	1,390,200
1,518,652	1,503,235	1,326,500	32117	Sealed Rural Roads	1,484,000	12	1,574,800	1,673,200	1,780,300
352,228	554,452	576,000	32117	Unsealed Rural Roads	630,000	9	661,500	694,600	729,400
13,065	33,512	38,000	32120	Bridges	40,000	5	42,000	44,100	46,400
129,584	168,184	191,500	32110	Street Cleaning	330,000	72	340,000	350,400	361,000
801,674	211,173	90,400		Storm Damage	0	(100)	0	0	0
4,348	68,954	273,500	32120	<b>Debt Servicing</b>					
				Interest on Loans	302,000	10	625,400	602,600	574,200
0	133,875	140,000	32120	<b>Non-Cash Expenses</b>					
2,947,520	5,398,542	5,335,000	32120	Unwinding Interest Free Loan	147,000	0	135,500	123,000	109,500
175,060	406,788	203,000	32120	Depreciation - Roads	5,450,000	2	5,450,000	5,613,500	5,782,000
			32120	Depreciation - Bridges	440,000	117	440,000	453,200	466,800
<b>7,297,845</b>	<b>9,729,162</b>	<b>9,176,900</b>		<b>Total Operating Expenses</b>	<b>10,952,300</b>	<b>19</b>	<b>10,477,700</b>	<b>10,849,900</b>	<b>11,239,800</b>
<b>(6,063,576)</b>	<b>(8,904,458)</b>	<b>(9,033,500)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(10,952,300)</b>	<b>21</b>	<b>(10,477,700)</b>	<b>(10,849,900)</b>	<b>(11,239,800)</b>
3,122,580	5,939,205	5,678,000		Add Back Depreciation	6,037,000		6,025,500	6,189,700	6,368,300
<b>(2,940,996)</b>	<b>(2,965,253)</b>	<b>(3,355,500)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(4,915,300)</b>	<b>46</b>	<b>(4,452,200)</b>	<b>(4,660,200)</b>	<b>(4,881,500)</b>
				<b>Capital Movements</b>					
14,122	65,036	192,000		Less Loan Principal Repayments	522,500		690,100	712,900	791,400
5,186,600	4,015,400	353,000		Less Transfer to Reserves	0		0	0	0
3,118,400	7,100,400	7,351,700		Add Transfer from Reserves	625,000		733,200	618,700	1,849,800
4,752,200	3,692,803	2,717,000		Add Capital Income	6,400,000		0	0	0
4,306,993	8,186,116	11,041,100		Less Capital Expenditure	7,288,400		2,142,400	2,100,100	3,366,900
<b>(4,578,111)</b>	<b>(4,438,602)</b>	<b>(4,872,900)</b>		<b>Cash Result after Capital Movements</b>	<b>(5,701,200)</b>	<b>17</b>	<b>(6,551,500)</b>	<b>(6,854,500)</b>	<b>(7,180,000)</b>

## 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
				<b>Operating Grants</b>					
91,000	94,000	95,000	22150	Street Lighting	96,000	1	98,900	101,900	105,000
				<b>Contributions</b>					
49,445	0	1,500	221150	Miscellaneous Contributions	0	(100)	0	0	0
				<b>Fees and Charges</b>					
8,672	6,325	6,000	22151	Sundry Fees & Charges	6,000	0	6,200	6,400	6,600
3,970,949	214,424	480,000	22151	Private Works	200,000	(58)	206,000	212,200	218,600
377,544	365,057	403,500	22200	Burns Point Ferry	411,000	2	423,400	436,300	449,600
<b>4,497,610</b>	<b>679,806</b>	<b>986,000</b>		<b>Total Operating Revenues</b>	<b>713,000</b>	<b>(28)</b>	<b>734,500</b>	<b>756,800</b>	<b>779,800</b>
				<b>OPERATING EXPENSES</b>					
				<b>Maintenance Programs</b>					
101,516	148,881	151,400	32132	Road and Traffic Signs	109,700	(28)	110,900	114,500	118,200
357,949	467,245	443,500	32130	Street Lighting	300,000	(32)	309,000	318,300	327,900
259,708	218,247	167,500	32135	Footpaths Maintenance	143,600	(14)	148,100	152,700	157,500
23,433	25,792	26,000	32137	Parking Areas	44,300	70	45,700	47,200	48,700
26,768	10,805	8,000	32138	Bus Shelters and Services	12,000	50	12,400	12,900	13,400
3,321,358	226,901	462,000	32496	Private Works	175,000	(62)	180,300	185,800	191,400
20,959	17,561	19,500	32201	Wharves and Jetties	20,100	3	20,900	21,700	22,500
				<b>Burns Point Ferry</b>					
304,313	281,458	280,000	32200	Operation	282,500	1	291,300	300,500	310,000
277,859	284,098	280,000	32200	Salaries and Oncosts	290,000	4	298,700	307,700	317,000
				<b>Debt Servicing</b>					
205,244	185,589	165,000	32140	Interest on Loans	194,500	18	210,200	180,200	153,700
				<b>Non-Cash Expenses</b>					
33,472	592,031	83,000	32132	Depreciation - Ancillary	600,000	623	600,000	618,000	636,600
167,795	281,559	233,000	32132	Depreciation - Footpaths	290,000	24	290,000	298,700	307,700
24,967	24,967	53,500	32132	Depreciation - Ferry	25,000	(53)	25,000	25,000	25,800
<b>5,125,361</b>	<b>2,765,154</b>	<b>2,372,400</b>		<b>Total Operating Expenses</b>	<b>2,486,700</b>	<b>5</b>	<b>2,542,500</b>	<b>2,583,200</b>	<b>2,630,400</b>
<b>(627,751)</b>	<b>(2,085,348)</b>	<b>(1,386,400)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(1,773,700)</b>	<b>28</b>	<b>(1,808,000)</b>	<b>(1,826,400)</b>	<b>(1,850,600)</b>
226,254	898,577	369,500		Add Back Depreciation	915,000		915,000	941,700	970,100
<b>(401,497)</b>	<b>(1,186,771)</b>	<b>(1,016,900)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(858,700)</b>	<b>(16)</b>	<b>(893,000)</b>	<b>(884,700)</b>	<b>(880,500)</b>
				<b>Capital Movements</b>					
311,441	331,031	352,000		Less Loan Principal Repayments	433,300		492,400	462,000	488,500
3,244,200	3,278,700	1,558,000		Less Transfer to Reserves	143,500		0	0	0
3,576,100	3,401,400	7,143,000		Add Transfer from Reserves	567,200		642,200	642,200	642,200
418,100	488,446	478,300		Add Capital Income	1,800,000		0	0	0
1,004,483	2,566,258	6,068,900		Less Capital Expenditure	2,192,000		405,100	417,400	430,300
<b>(967,421)</b>	<b>(3,472,914)</b>	<b>(1,374,500)</b>		<b>Cash Result after Capital Movements</b>	<b>(1,260,300)</b>	<b>(8)</b>	<b>(1,148,300)</b>	<b>(1,121,900)</b>	<b>(1,157,100)</b>

## ROADS AND MARITIME SERVICES (RMS)

**Manager:** Paul Busmanis - "Manager - Engineering Works"

### **Background**

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

### **Budget Comments**

### **Operating Revenues**

#### **Fees and Charges**

#### **Preservation Program**

Includes maintenance works undertaken under the Single Invitation Maintenance Contract (SIC) arrangements with the RMS. 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 RMS 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 RMS 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 MARITIME SERVICES									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<i>OPERATING REVENUES</i>					
				<b>Fees and Charges</b>					
161,483	173,853	183,500	22220	State Roads - Preservation Program	150,000	(18)	154,500	159,200	164,000
675,039	673,696	530,500	22220	State Roads - Works Orders	300,000	(43)	309,000	318,300	327,900
				<b>External Contributions</b>					
671,000	622,000	640,500	22220	Regional Roads Block Grant	600,000	(6)	615,000	633,800	653,100
<b>1,507,522</b>	<b>1,469,549</b>	<b>1,354,500</b>		<b>Total Operating Revenues</b>	<b>1,050,000</b>	<b>(22)</b>	<b>1,078,500</b>	<b>1,111,300</b>	<b>1,145,000</b>
				<i>OPERATING EXPENSES</i>					
113,630	159,344	180,500	32255	State Roads - Preservation	150,000	(17)	154,500	159,200	164,000
87,664	357	3,000	32220	State Roads - Construction	0	(100)	0	0	0
326,412	606,482	530,500	32220	State Roads - Works Order	300,000	(43)	309,000	318,300	327,900
724,316	613,666	648,600	32250	Regional Roads	600,000	(7)	615,000	633,800	653,100
<b>1,252,022</b>	<b>1,379,849</b>	<b>1,362,600</b>		<b>Total Operating Expenses</b>	<b>1,050,000</b>	<b>(23)</b>	<b>1,078,500</b>	<b>1,111,300</b>	<b>1,145,000</b>
<b>255,500</b>	<b>89,700</b>	<b>(8,100)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>0</b>	<b>(100)</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	0		Add Back Depreciation	0		0	0	0
<b>255,500</b>	<b>89,700</b>	<b>(8,100)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>0</b>	<b>(100)</b>	<b>0</b>	<b>0</b>	<b>0</b>
				<i>Capital Movements</i>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
327,200	89,700	0		Less Transfer to Reserves	0		0	0	0
71,700	0	8,100		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
<b>0</b>	<b>0</b>	<b>0</b>		<b>Cash Result after Capital Movements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## OPEN SPACES 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, beach permits for 4 wheel drive vehicles 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
				<b>Operating Grants - Open Spaces</b>					
114,590	112,182	175,500	22230	Operating Grants - Regional Works Crews	150,000	(15)	154,600	159,300	164,100
112,008	235,500	206,000	26114	Crown Reserve Contributions	178,500	(13)	149,400	154,000	158,800
				<b>Fees and Charges - Open Spaces</b>					
36,821	52,249	39,500	22230	Sundry Sales	48,100	22	49,800	51,600	53,400
31,498	21,680	22,000	22230	Nursery	25,000	14	25,800	26,600	27,400
				<b>Vegetation Management</b>					
138,536	118,251	98,000	22241	Operating Grants	0	(100)	0	0	0
				<b>Cemeteries</b>					
312,911	374,344	310,000	22250	Fees and Charges	360,000	16	370,800	382,000	393,500
				<b>Sporting Fields</b>					
2,970	3,300	0	22256	Operating Grants	0	0	0	0	0
<b>749,334</b>	<b>917,506</b>	<b>851,000</b>		<b>Total Operating Revenues</b>	<b>761,600</b>	<b>(11)</b>	<b>750,400</b>	<b>773,500</b>	<b>797,200</b>
				<b>OPERATING EXPENSES</b>					
				<b>Open Spaces and Reserves Management</b>					
210,414	220,570	232,500	32260	Employee Costs	239,100	3	248,600	258,400	268,700
				<b>Open Spaces and Reserves</b>					
106,620	98,453	140,000	32261	Buildings	146,100	4	150,700	155,500	160,500
1,386,778	1,468,377	1,436,000	32262	Operating Expenses	1,479,300	3	1,486,300	1,531,100	1,577,300
14,018	9,719	33,000	32262	Picnic Areas	34,000	3	35,100	36,200	37,300
87,653	63,320	90,000	32265	Tree Planting and Maintenance	168,500	87	171,000	99,100	102,300
145,172	173,825	154,500	32266	Nursery	159,300	3	164,500	169,700	175,100
31,411	26,119	29,000	32267	Amphitheatre and Skatepark	35,600	23	36,800	38,200	39,600
29,871	10,454	12,500	32270	Beach Cleaning	13,000	4	13,500	14,000	14,500
179,761	185,037	216,000	32270	Surf Life Saving	220,000	2	226,600	233,400	240,500
39,531	18,171	23,500	32270	Beach Buildings	18,300	(22)	19,100	19,900	20,700
				<b>Vegetation Management</b>					
27,698	8,658	31,500	32275	Coastal Reserves	33,000	5	34,000	35,100	36,200
7,117	9,576	10,500	32276	Bushland Reserves	11,000	5	11,400	11,800	12,200
41,893	62,215	63,500	32277	Weed Control	66,000	4	68,000	70,200	72,400
206,360	247,222	336,300	32279	Environmental Extension Activities	40,000	(88)	41,200	42,500	43,800
				<b>Sporting Grounds</b>					
69,024	74,716	64,000	32310	Buildings Maintenance	67,300	5	69,500	71,700	74,000
281,795	300,934	274,500	32310	Operating Expenses	290,000	6	298,800	307,800	317,100
				<b>Other</b>					
307,684	347,131	288,500	32286	Public Toilets and Other Amenities	304,600	6	314,400	324,400	334,600
188,813	271,299	273,000	32300	Cemeteries	276,400	1	285,100	294,000	303,200
				<b>Non-Cash Expenses</b>					
261,945	244,016	550,000	32261	Deprec - Open Spaces and Reserves	250,000	(55)	250,000	257,500	265,300
377,615	375,679	380,000	32261	Deprec - Sporting Grounds	380,000	0	380,000	391,400	403,200
1,288	2,694	1,500	32261	Deprec - Cemeteries	3,000	100	3,000	3,100	3,200
28,540	27,693	27,000	32261	Deprec - Public Toilets	27,900	3	27,900	28,800	29,700
<b>4,031,001</b>	<b>4,245,878</b>	<b>4,667,300</b>		<b>Total Operating Expenses</b>	<b>4,262,400</b>	<b>(9)</b>	<b>4,335,500</b>	<b>4,393,800</b>	<b>4,531,400</b>
<b>(3,281,667)</b>	<b>(3,328,372)</b>	<b>(3,816,300)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>3,601,500</b>				
669,388	650,082	958,500		Add Back Depreciation	(3,500,800)	(8)	(3,585,100)	(3,620,300)	(3,734,200)
<b>(2,612,279)</b>	<b>(2,678,290)</b>	<b>(2,857,800)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>660,900</b>		<b>(2,924,200)</b>	<b>(2,939,500)</b>	<b>(3,032,800)</b>
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
810,300	721,400	37,000		Less Transfer to Reserves	83,600		85,700	88,000	90,300
695,500	1,353,309	928,900		Add Transfer from Reserves	125,000		125,000	50,000	50,000
48,200	780,000	0		Add Capital Income	0		0	0	0
271,415	1,863,528	1,175,100		Less Capital Expenditure	301,000		310,700	319,400	328,200
<b>(2,950,294)</b>	<b>(3,129,909)</b>	<b>(3,141,000)</b>		<b>Cash Result after Capital Movements</b>	<b>(3,099,500)</b>	<b>(1)</b>	<b>(3,195,600)</b>	<b>(3,296,900)</b>	<b>(3,401,300)</b>

**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.



<b>FLEET AND PLANT</b>									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
				<b>Fleet Management - Fees and Charges</b>					
2,963,376	3,017,719	3,193,300	22260	Hire Charges	3,866,700	21	4,017,400	4,139,000	4,264,600
				<b>Contributions</b>					
132,470	139,285	151,000	22260	Staff - Contributions to Vehicles	155,600	3	160,300	165,200	170,200
				<b>Gain on Disposal of Assets</b>					
(72,206)	(74,201)	0	22260	Gain / (Loss) on Disposal of Assets	0	0	0	0	0
<b>3,023,640</b>	<b>3,082,803</b>	<b>3,344,300</b>		<b>Total Operating Revenues</b>	<b>4,022,300</b>	<b>20</b>	<b>4,177,700</b>	<b>4,304,200</b>	<b>4,434,800</b>
				<b>OPERATING EXPENSES</b>					
				<b>Operating Expenses</b>					
1,806,712	2,091,214	2,077,000	32320	Plant Running Expenses	2,390,300	15	2,422,400	2,495,600	2,571,000
180,540	163,703	182,000	32322	Workshop Operating Expenses	169,800	(7)	175,200	180,600	186,200
138,996	147,996	152,000	32320	Overheads Charged to Plant	169,000	11	174,100	179,400	184,800
				<b>Debt Servicing</b>					
7,018	5,414	3,500	32320	Interest on Loans	105,900	2,926	97,000	89,000	81,000
				<b>Non-Cash Expenses</b>					
696,237	949,784	920,000	32320	Depreciation	1,070,000	16	1,102,100	1,135,200	1,169,300
<b>2,829,503</b>	<b>3,358,111</b>	<b>3,334,500</b>		<b>Total Operating Expenses</b>	<b>3,905,000</b>	<b>17</b>	<b>3,970,800</b>	<b>4,079,800</b>	<b>4,192,300</b>
<b>194,137</b>	<b>(275,308)</b>	<b>9,800</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>117,300</b>	<b>1,097</b>	<b>206,900</b>	<b>224,400</b>	<b>242,500</b>
696,237	949,784	920,000		Add Back Depreciation	1,070,000		1,102,100	1,135,200	1,169,300
<b>890,374</b>	<b>674,476</b>	<b>929,800</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>1,187,300</b>	<b>28</b>	<b>1,309,000</b>	<b>1,359,600</b>	<b>1,411,800</b>
				<b>Capital Movements</b>					
26,736	28,340	30,000		Less Loan Principal Repayments	121,800		97,000	105,000	113,000
890,400	674,500	899,800		Less Transfer to Reserves	1,065,500		1,212,000	1,254,600	1,298,800
169,700	583,900	937,000		Add Transfer from Reserves	900,000		1,154,900	962,700	1,086,800
0	0	1,300,000		Add Capital Income	0		0	0	0
142,938	555,536	2,237,000		Less Capital Expenditure	900,000		1,154,900	962,700	1,086,800
<b>0</b>	<b>0</b>	<b>0</b>		<b>Cash Result after Capital Movements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
137,014	212,768	182,000	21060	<b>OPERATING REVENUES</b>					
				Operating Grants	262,600	44	270,600	278,900	287,400
<b>137,014</b>	<b>212,768</b>	<b>182,000</b>		<b>Total Operating Revenues</b>	<b>262,600</b>	<b>44</b>	<b>270,600</b>	<b>278,900</b>	<b>287,400</b>
				<b>OPERATING EXPENSES</b>					
116,861	224,353	229,000	31060	Contributions to Fire Brigades	193,000	(16)	198,900	205,000	211,300
84,923	73,516	138,000	31061	Fire Control Expenses	96,200	(30)	99,700	103,200	106,800
14,400	108,683	46,500	31062	Fire Control Expenses (Council Controlled)	123,400	165	127,400	131,500	135,700
				<b>Non-cash Expenses</b>					
5,510	5,511	5,000	31062	Depreciation	5,500	10	5,500	5,700	5,900
<b>221,694</b>	<b>412,063</b>	<b>418,500</b>		<b>Total Operating Expenses</b>	<b>418,100</b>	<b>(0)</b>	<b>431,500</b>	<b>445,400</b>	<b>459,700</b>
<b>(84,680)</b>	<b>(199,295)</b>	<b>(236,500)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(155,500)</b>	<b>(34)</b>	<b>(160,900)</b>	<b>(166,500)</b>	<b>(172,300)</b>
5,510	5,511	5,000		Add Back Depreciation	5,500		5,500	5,700	5,900
<b>(79,170)</b>	<b>(193,784)</b>	<b>(231,500)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(150,000)</b>	<b>(35)</b>	<b>(155,400)</b>	<b>(160,800)</b>	<b>(166,400)</b>
				<b>Capital Movements</b>					
0	0	0		Less Principal Repayments	0		0	0	0
0	35,800	0		Less Transfer to Reserves	0		0	0	0
0	12,000	44,000		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	9,218	0		Less Capital Expenditure	0		0	0	0
<b>(79,170)</b>	<b>(226,802)</b>	<b>(187,500)</b>		<b>Cash Result after Capital Movements</b>	<b>(150,000)</b>	<b>(20)</b>	<b>(155,400)</b>	<b>(160,800)</b>	<b>(166,400)</b>

## 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
				<b>Fees and Charges</b>					
302,013	585,220	315,000	22265	Tuckombil	324,600	3	334,400	344,500	354,900
0	0	0	22265	Shale Quarries	0	0	0	0	0
0	0	0	22265	Airport Sandpit	0	0	0	0	0
<b>302,013</b>	<b>585,220</b>	<b>315,000</b>		<b>Total Operating Revenues</b>	<b>324,600</b>	<b>3</b>	<b>334,400</b>	<b>344,500</b>	<b>354,900</b>
				<b>OPERATING EXPENSES</b>					
				<b>Tuckombil Quarry</b>					
17,657	426	4,000	32325	Buildings Maintenance	4,200	5	4,400	4,600	4,800
100,435	4,560	83,500	32325	Operating Costs	34,600	(59)	36,700	36,800	38,000
11,004	9,000	15,000	32325	Indirect Expenses - Overheads	10,000	(33)	10,300	10,600	10,900
				<b>Other Resources</b>					
0	0	0	32326	Shale Quarries	0	0	0	0	0
37,000	36,300	34,000	32326	Airport Sandpit	6,300	(81)	6,600	6,900	7,200
				<b>Non-Cash Expenses</b>					
177,940	142,975	174,000	32325	Depreciation & Remediation - Quarries	144,500	(17)	179,300	184,900	190,700
<b>344,036</b>	<b>193,261</b>	<b>310,500</b>		<b>Total Operating Expenses</b>	<b>199,600</b>	<b>(36)</b>	<b>236,300</b>	<b>243,800</b>	<b>251,600</b>
<b>(42,023)</b>	<b>391,959</b>	<b>4,500</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>125,000</b>	<b>2,678</b>	<b>98,100</b>	<b>100,700</b>	<b>103,300</b>
177,940	142,975	174,000		Add Back Depreciation	144,500		179,300	184,900	190,700
<b>135,917</b>	<b>534,934</b>	<b>178,500</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>269,500</b>	<b>51</b>	<b>277,400</b>	<b>285,600</b>	<b>294,000</b>
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
131,000	421,200	212,500		Less Transfer to Reserves	275,800		284,000	292,500	301,200
37,000	136,300	134,000		Add Transfer from Reserves	229,300		229,600	229,900	230,200
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
<b>41,917</b>	<b>250,034</b>	<b>100,000</b>		<b>Cash Result after Capital Movements</b>	<b>223,000</b>	<b>123</b>	<b>223,000</b>	<b>223,000</b>	<b>223,000</b>

## 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
149,850	139,680	145,000	22270	<b>Ballina</b> Fees	150,000	3	154,700	159,500	164,400
131,232	125,581	138,000	22271	<b>Alstonville</b> Fees	141,000	2	145,300	149,800	154,400
<b>281,082</b>	<b>265,261</b>	<b>283,000</b>			<b>291,000</b>	<b>3</b>	<b>300,000</b>	<b>309,300</b>	<b>318,800</b>
				<b>OPERATING EXPENSES</b>					
134,670	161,027	134,000	32330	<b>Ballina Swimming Complex</b> Maintenance and Operating Costs	138,200	3	142,300	146,800	151,600
180,570	172,972	185,500	32330	Contractual Charges	190,000	2	195,800	201,700	207,900
2,219	1,805	1,500	32330	<b>Debt Servicing</b> Interest on Loans - Ballina	900	(40)	400	0	0
151,812	199,549	154,500	32331	<b>Alstonville Swimming Complex</b> Maintenance and Operating Costs	174,000	13	179,500	185,200	191,100
179,281	181,505	193,000	32331	Contractual Charges	193,000	0	198,900	204,900	211,200
3,936	0	0	32331	<b>Debt Servicing</b> Interest on Loans - Alstonville	0	0	0	0	0
88,182	88,182	86,000	32330	<b>Non-Cash Expenses</b> Depreciation	88,600	3	91,300	94,100	97,000
<b>740,670</b>	<b>805,040</b>	<b>754,500</b>		<b>Total Operating Expenses</b>	<b>784,700</b>	<b>4</b>	<b>808,200</b>	<b>832,700</b>	<b>858,800</b>
<b>(459,588)</b>	<b>(539,779)</b>	<b>(471,500)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(493,700)</b>	<b>5</b>	<b>(508,200)</b>	<b>(523,400)</b>	<b>(540,000)</b>
88,182	88,182	86,000		<i>Add Back Depreciation</i>	88,600		91,300	94,100	97,000
<b>(371,406)</b>	<b>(451,597)</b>	<b>(385,500)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(405,100)</b>	<b>5</b>	<b>(416,900)</b>	<b>(429,300)</b>	<b>(443,000)</b>
				<b>Capital Movements</b>					
41,227	49,022	7,000		Less Loan Principal Repayments	7,600		8,100	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	5,482	0		Less Capital Expenditure	0		0	0	0
<b>(412,633)</b>	<b>(506,101)</b>	<b>(392,500)</b>		<b>Cash Result after Capital Movements</b>	<b>(412,700)</b>	<b>5</b>	<b>(425,000)</b>	<b>(429,300)</b>	<b>(443,000)</b>

**Manager:** Rod Dawson - "Manager - Water & 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.

**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 management of recyclates including the 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, transport of construction and demolition off site and transfer of green waste off site.

**Capital Movements**

**Loan Principal Repayments**

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

**Transfer to or from Reserves**

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



**LANDFILL MANAGEMENT AND RESOURCE RECOVERY**

ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
				<b>Fees and Charges</b>					
350,595	386,411	411,000	22280	Annual Charges	448,000	9	484,800	503,600	523,200
475,460	400,792	40,000	22281	Bulk Waste Collection	0	(100)	0	0	0
97,289	364,775	239,000	22284	Contributions	319,000	33	410,700	507,600	610,000
808,904	981,917	625,000	22282	Waste Recycling - Fees	1,032,000	65	1,114,700	1,157,600	1,192,400
4,095,658	4,766,455	4,830,000	22283	Waste Disposal - Fees	5,190,600	7	5,657,600	5,883,900	6,060,500
74,118	69,469	152,000	22281	Sundry Fees	121,400	(20)	150,300	158,200	166,200
<b>5,902,024</b>	<b>6,969,819</b>	<b>6,297,000</b>			<b>7,111,000</b>	<b>13</b>	<b>7,818,100</b>	<b>8,210,900</b>	<b>8,552,300</b>
				<b>OPERATING EXPENSES</b>					
				<b>Waste Administration</b>					
220,054	187,587	276,500	32340	Administration	232,900	(16)	240,600	249,600	258,900
357,000	423,996	433,000	32340	Internal Overheads	505,000	17	520,100	535,700	551,800
				<b>Debt Servicing</b>					
23,840	16,425	8,500	32340	Interest on Loans - Waste Administration	0	(100)	0	0	0
				<b>Waste Receptival</b>					
183,777	178,266	199,500	32342	Weighbridge	203,000	2	209,300	215,700	222,400
136,653	138,924	151,000	32342	Transfer Stations	157,800	5	162,700	167,800	172,900
				<b>Waste Collection</b>					
97,091	138,418	137,000	32344	Collection Kerbside	131,000	(4)	134,000	138,200	142,500
228,463	267,438	119,500	32344	Collection Other	61,500	(49)	63,600	65,700	67,900
87,319	48,984	66,000	32344	Collection Recycling	68,100	3	70,300	72,500	74,800
				<b>Waste Recycling</b>					
528,544	459,901	468,500	32345	Material Recovery Facility	519,500	11	535,300	551,800	568,800
				<b>Debt Servicing</b>					
29,139	20,075	10,500	32340	Interest on Loans - Recycling	0	(100)	0	0	0
				<b>Waste Disposal</b>					
258,059	205,301	302,500	32348	Solid Waste Landfill	328,600	9	339,000	349,600	360,500
728,878	742,784	885,000	32348	Waste Bale, Placement, Cover, Transport	890,000	1	916,700	944,300	972,700
314,879	576,416	760,000	32348	DECC Levy	1,044,000	37	1,344,200	1,661,400	1,996,400
		400,000	32348	Waste Transport	407,000		419,300	431,900	444,900
35	1,818	5,000	32348	Dry Inert Landfill	5,200	4	5,400	5,600	5,800
11,771	15,386	16,500	32348	Deposit	17,300	5	18,100	18,900	19,700
35,605	19,382	13,000	32348	Special Rubbish Clean-ups	13,500	4	14,000	14,500	15,000
171,915	216,250	240,500	32348	Green Waste	237,500	(1)	244,700	252,200	259,900
38,307	(297)	26,500	32348	Landfill Closures, Leachate and Remediation	20,000	(25)	20,700	21,400	22,100
272,520	336,371	500,000	32348	Waste Transport - Construction and Demolition	500,000	0	515,000	530,500	546,500
				<b>Debt Servicing</b>					
587,976	502,652	419,600	32340	Interest on Loans - Landfill	377,400	(10)	306,700	232,200	154,000
				<b>Non-Cash Expenses</b>					
1,525,245	1,458,858	1,511,000	32340	Depreciation	1,463,200	(3)	1,471,000	1,515,300	1,560,900
<b>5,837,070</b>	<b>5,954,935</b>	<b>6,949,600</b>		<b>Total Operating Expenses</b>	<b>7,182,500</b>	<b>3</b>	<b>7,550,700</b>	<b>7,974,800</b>	<b>8,418,400</b>
<b>64,954</b>	<b>1,014,884</b>	<b>(652,600)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>5,719,300</b>		<b>267,400</b>	<b>236,100</b>	<b>133,900</b>
<b>1,525,245</b>	<b>1,458,858</b>	<b>1,511,000</b>		<b>Add Back Depreciation</b>	<b>(71,500)</b>	<b>(89)</b>	<b>1,471,000</b>	<b>1,515,300</b>	<b>1,560,900</b>
<b>1,590,199</b>	<b>2,473,742</b>	<b>858,400</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>1,463,200</b>		<b>1,738,400</b>	<b>1,751,400</b>	<b>1,694,800</b>
				<b>Capital Movements</b>					
1,076,499	1,154,128	1,209,600		Less Loan Principal Repayments	982,300		1,053,000	1,127,400	1,205,600
513,700	2,471,100	290,800		Less Transfer to Reserves	409,400		685,400	624,000	489,200
0	1,211,000	160,000		Add Transfer from Reserves	319,000		20,000	20,000	0
0	0	642,000		Add Capital Income	0		0	0	0
0	59,514	160,000		Less Capital Expenditure	319,000		20,000	20,000	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Cash Result after Capital Movements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Manager:** Rod Dawson - "Manager - Water & 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.

**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, contractor payments 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
4,580,021	5,072,799	5,908,000	22290	Domestic Waste Management Charges	6,439,800	9	7,019,400	7,300,200	7,592,300
(270,139)	(282,671)	(325,000)	22290	Pensioner Abandonments	(334,800)	3	(344,900)	(355,400)	(366,200)
13,969	16,383	16,000	22290	Vacant Property Charges	16,500	3	17,000	17,600	18,200
664,151	613,928	627,000	22292	Plant Charges	634,000	1	653,100	672,700	692,900
148,576	155,469	180,000	22291	Pensioner Subsidy	185,400	3	191,000	196,800	202,800
38,546	55,450	50,000	22292	Interest on Investments	0	(100)	10,000	10,300	10,700
<b>5,175,124</b>	<b>5,631,358</b>	<b>6,456,000</b>			<b>6,940,900</b>	<b>8</b>	<b>7,545,600</b>	<b>7,842,200</b>	<b>8,150,700</b>
				<b>OPERATING EXPENSES</b>					
				<b>Administration</b>					
78,119	114,575	152,000	32360	Administration	88,700	(42)	91,500	95,000	98,600
37,766	80,381	42,000	32360	NEWF	41,200	(2)	42,500	43,800	45,200
348,996	384,996	370,000	32360	Indirect Expenses - Overheads	387,000	5	398,700	410,700	423,000
79,661	36,079	11,000	32361	Promotion	11,400	4	11,800	12,200	12,600
				<b>Debt Servicing</b>					
60,110	52,742	45,000	32361	Interest on Loans	36,500	(19)	27,800	18,200	8,000
				<b>Collection</b>					
2,875,660	3,221,891	4,098,500	32364	Collection Kerbside	4,260,700	4	4,565,900	4,735,400	4,877,800
991,870	1,151,596	872,000	32364	Collection Recycling	1,275,100	46	1,365,200	1,415,800	1,458,400
367,442	456,114	406,000	32364	Vehicle Costs	419,100	3	431,700	444,700	458,100
				<b>Non-Cash Expenses</b>					
245,194	226,957	260,000	32360	Depreciation	267,800	3	267,800	275,900	284,200
<b>5,084,818</b>	<b>5,725,331</b>	<b>6,256,500</b>		<b>Total Operating Expenses</b>	<b>6,787,500</b>	<b>8</b>	<b>7,202,900</b>	<b>7,451,700</b>	<b>7,665,900</b>
<b>90,306</b>	<b>(93,973)</b>	<b>199,500</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>153,400</b>	<b>(23)</b>	<b>342,700</b>	<b>390,500</b>	<b>484,800</b>
245,194	226,957	260,000		Add Back Depreciation	267,800		267,800	275,900	284,200
<b>335,500</b>	<b>132,984</b>	<b>459,500</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>421,200</b>	<b>(8)</b>	<b>610,500</b>	<b>666,400</b>	<b>769,000</b>
				<b>Capital Movements</b>					
110,500	117,884	125,500		Less Loan Principal Repayments	134,100		142,800	152,500	162,600
225,000	133,000	334,000		Less Transfer to Reserves	287,100		467,700	513,900	606,400
0	117,900	1,385,000		Add Transfer from Reserves	0		300,000	309,000	318,000
0	0	0		Add Capital Income	0		0	0	0
0	0	1,385,000		Less Capital Expenditure	0		300,000	309,000	318,000
<b>0</b>	<b>0</b>	<b>0</b>		<b>Cash Result after Capital Movements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	BUDGET ITEMS	ESTIMATE				
				2012/13	%	2013/14	2014/15	2015/16
			<b>OPERATING REVENUES</b>					
7,403,705	7,899,121	8,145,400	Water Supply Services	8,572,200	5	8,804,100	9,356,800	9,954,700
12,626,955	10,728,874	12,056,500	Sewerage Services	13,019,100	8	14,047,000	14,819,600	16,588,000
<b>20,030,660</b>	<b>18,627,995</b>	<b>20,201,900</b>	<b>Total Operating Revenues</b>	<b>21,591,300</b>	<b>7</b>	<b>22,851,100</b>	<b>24,176,400</b>	<b>26,542,700</b>
			<b>OPERATING EXPENSES</b>					
8,744,312	9,814,860	10,750,400	Water Supply Services	10,827,100	1	11,090,300	11,414,200	11,759,000
11,060,253	11,944,022	14,137,300	Sewerage Services	16,223,800	15	18,180,800	18,368,400	18,594,800
<b>19,804,565</b>	<b>21,758,882</b>	<b>24,887,700</b>	<b>Total Operating Expenses</b>	<b>27,050,900</b>	<b>9</b>	<b>29,271,100</b>	<b>29,772,600</b>	<b>30,353,800</b>
<b>226,095</b>	<b>(3,130,887)</b>	<b>(4,685,800)</b>	<b>Operating Result - Surplus / (Deficit)</b>	<b>(5,459,600)</b>	<b>17</b>	<b>(6,420,000)</b>	<b>(5,596,200)</b>	<b>(3,811,100)</b>
5,494,268	6,359,416	6,434,000	Add Back Depreciation	6,711,300	4	6,789,100	6,936,200	7,085,800
<b>5,720,363</b>	<b>3,228,529</b>	<b>1,748,200</b>	<b>Cash Result - Surplus / (Deficit)</b>	<b>1,251,700</b>	<b>(28)</b>	<b>369,100</b>	<b>1,340,000</b>	<b>3,274,700</b>
			<b>Capital Movements</b>					
3,166	1,188,354	988,500	Less Loan Principal Repayments	988,800		2,384,800	2,494,700	2,613,200
14,637,842	3,324,470	1,695,200	Less Transfer to Reserves	715,000		317,500	276,500	261,200
0	12,003,524	1,439,500	Add Transfer from Reserves	1,035,100		4,665,700	2,484,900	2,311,100
15,987,526	23,823	39,798,000	Add Capital Income	30,808,000		5,400,000	1,571,500	1,569,000
7,012,881	10,689,052	40,248,000	Less Capital Expenditure	31,337,000		7,678,500	2,569,500	4,222,900
<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>Cash Result after Capital Movements</b>	<b>54,000</b>	<b>0</b>	<b>54,000</b>	<b>55,700</b>	<b>57,500</b>

## WATER OPERATIONS

**Manager:** Rod Dawson - "Manager - Water & 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 eight full time and one part-time staff (42 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
1,806,150	2,158,190	2,336,000	10000	Annual Charges	2,460,500	5	2,680,200	2,851,000	3,033,100
4,614,753	4,551,136	4,711,900	10010	User Charges	4,961,000	5	5,290,300	5,641,600	6,016,100
145,677	191,213	167,000	10003	Operating Grants	172,100	3	177,300	182,700	188,200
212,063	285,849	137,000	10011	Regulatory Fees and Fines	137,000	0	141,200	145,500	149,900
93,446	150,388	172,500	10012	Other Revenues	292,600	70	301,600	310,900	320,400
531,616	562,345	621,000	10004	Interest	549,000	(12)	213,500	225,100	247,000
<b>7,403,705</b>	<b>7,899,121</b>	<b>8,145,400</b>		<b>Total Operating Revenues</b>	<b>8,572,200</b>	<b>5</b>	<b>8,804,100</b>	<b>9,356,800</b>	<b>9,954,700</b>
				<b>OPERATING EXPENSES</b>					
				<b>Direct Expenses</b>					
200,702	201,371	227,500	50000	Engineering Management	273,200	20	281,700	290,400	299,300
352,470	532,655	495,000	50005	Administration and Customer Service	463,300	(6)	478,000	493,100	508,700
72,201	98,030	224,000	50000	Engineering and Technical	38,000	(83)	44,300	45,800	47,300
3,679,947	4,264,266	5,037,000	50100	Purchase of Water	5,143,000	2.1	5,297,400	5,456,500	5,620,200
31,446	35,793	43,400	50102	Energy Costs	49,400	14	51,300	53,300	55,300
67,514	34,862	55,000	50101	Groundwater Bores	45,000	(18)	46,500	48,100	49,700
64,191	58,899	61,500	50105	Reservoirs	60,000	(2)	61,800	63,700	65,700
69,192	71,230	103,000	50107	Water Treatment Plants	81,000	(21)	83,500	86,100	88,800
312,671	363,903	392,000	50110	Water Supply Mains	435,000	11	448,100	461,700	475,600
833,859	886,662	902,500	50109	Water Supply Operations	774,000	(14)	797,600	810,200	834,800
18,574	5,417	25,000	50112	Telemetry Operations	10,000	(60)	10,300	10,700	11,100
7,330	7,289	8,000	50008	Miscellaneous	8,000	0	8,300	8,600	8,900
1,570	1,000	4,000	50008	Conservation Promotion	2,000	(50)	2,100	2,200	2,300
				<b>Indirect Expenses - Overheads</b>					
900,000	1,007,004	1,072,000	50005	Overheads Distributed	1,145,000	7 (100)	1,179,400	1,214,800	1,251,200
				<b>Debt Servicing</b>					
767	506	500	50010	Interest On Loans	200	(60)	0	0	0
				<b>Non-cash Expenses</b>					
2,131,878	2,245,973	2,100,000	50112	Depreciation	2,300,000	10	2,300,000	2,369,000	2,440,100
<b>8,744,312</b>	<b>9,814,860</b>	<b>10,750,400</b>		<b>Total Operating Expenses</b>	<b>10,827,100</b>	<b>1</b>	<b>11,090,300</b>	<b>11,414,200</b>	<b>11,759,000</b>
<b>(1,340,607)</b>	<b>(1,915,739)</b>	<b>(2,605,000)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(2,254,900)</b>	<b>(13)</b>	<b>(2,286,200)</b>	<b>(2,057,400)</b>	<b>(1,804,300)</b>
2,131,878	2,245,973	2,100,000		Add Back Depreciation	2,300,000		2,300,000	2,369,000	2,440,100
<b>791,271</b>	<b>330,234</b>	<b>(505,000)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>45,100</b>	<b>(109)</b>	<b>13,800</b>	<b>311,600</b>	<b>635,800</b>
				<b>Capital Movements</b>					
3,166	3,354	3,500		Less Loan Principal Repayments	3,800		0	0	0
615,255	380,159	447,000		Less Transfer to Reserves	425,000		172,000	276,500	220,000
0	871,601	1,439,500		Add Transfer from Reserves	867,700		655,700	0	112,300
253,000	17,963	290,000		Add Capital Income	7,170,000		380,000	537,500	720,000
391,850	802,285	740,000		Less Capital Expenditure	7,620,000		843,500	537,500	1,211,900
<b>34,000</b>	<b>34,000</b>	<b>34,000</b>		<b>Cash Result after Capital Movements</b>	<b>34,000</b>	<b>0</b>	<b>34,000</b>	<b>35,100</b>	<b>36,200</b>

## SEWER OPERATIONS

**Manager:** Rod Dawson - "Manager - Water & 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 eight full time and one part-time staff (42 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
7,135,228	8,378,108	9,660,000	12000	Annual Charges	10,640,600	10	11,823,700	13,136,500	14,593,100
808,758	811,039	870,500	12010	User Charges	936,500	8	1,020,800	1,113,400	1,214,900
148,632	159,830	162,500	12002	Operating Grants	162,500	0	167,400	172,500	177,700
80,095	85,983	82,000	12012	Regulatory Fees and Fines	82,000	0	84,500	87,100	89,800
285,384	379,511	357,500	12014	Other Revenues	276,500	(23)	284,900	293,600	302,500
4,168,858	914,403	924,000	12004	Interest	921,000	(0)	665,700	16,500	210,000
<b>12,626,955</b>	<b>10,728,874</b>	<b>12,056,500</b>		<b>Total Operating Revenues</b>	<b>13,019,100</b>	<b>8</b>	<b>14,047,000</b>	<b>14,819,600</b>	<b>16,588,000</b>
				<b>OPERATING EXPENSES</b>					
				<b>Direct Expenses</b>					
572,281	586,716	559,500	55000	Engineering Management	553,000	(1)	569,700	586,900	604,700
462,861	580,065	747,500	55002	Administration and Customer Service Costs	584,200	(22)	595,500	614,000	633,200
339,887	346,061	340,000	55002	Engineering and Technical Costs	287,500	(15)	296,200	305,200	314,400
643,313	841,451	879,300	55012	Energy Costs	905,000	3	932,600	951,800	980,700
1,916,270	1,401,121	1,499,000	55011	Pumping Stations	1,621,500	8	1,671,400	1,705,400	1,757,000
1,365,678	1,705,333	1,977,000	55015	Reuse Water Facilities	2,046,000	3	2,107,500	2,149,900	2,214,700
821,505	575,340	645,000	55010	Mains	655,000	2	674,700	688,200	708,900
32,551	26,794	92,000	55022	Telemetry Operations	95,000	3	97,900	99,900	102,900
12,951	20,312	26,000	55004	Donations	26,800	3	27,700	28,600	29,500
0	830	1,000	55004	Legal Costs	1,100	10	1,200	1,300	1,400
24,396	98,146	100,000	55004	Conservation Promotion	123,800	24	126,600	127,400	131,300
134,632	195,828	118,000	55004	Preparation of Plans and Investigations	36,100	(69)	37,200	38,400	39,600
189,538	206,382	223,000	55022	Other Costs	231,500	4	238,700	242,900	250,200
				<b>Indirect Expenses - Overheads</b>					
1,161,000	1,238,004	1,302,000	55002	Overheads Distributed	1,503,000	15	1,548,100	1,594,500	1,642,300
				<b>Debt Servicing</b>					
21,000	8,196	1,294,000	55006	Interest on Loans	3,143,000	143	4,766,700	4,656,800	4,538,300
				<b>Non-cash Expenses</b>					
0	510,185	474,000	55022	Unwinding Interest Free Loan	435,500	(8)	394,000	349,200	301,100
3,362,390	3,603,258	3,860,000	55022	Depreciation	3,975,800	3	4,095,100	4,218,000	4,344,600
<b>11,060,253</b>	<b>11,944,022</b>	<b>14,137,300</b>		<b>Total Operating Expenses</b>	<b>16,223,800</b>	<b>15</b>	<b>18,180,800</b>	<b>18,358,400</b>	<b>18,594,800</b>
<b>1,566,702</b>	<b>(1,215,148)</b>	<b>(2,080,800)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(3,204,700)</b>	<b>54</b>	<b>(4,133,800)</b>	<b>(3,538,800)</b>	<b>(2,006,800)</b>
3,362,390	4,113,443	4,334,000		Add Back Depreciation	4,411,300		4,489,100	4,567,200	4,645,700
<b>4,929,092</b>	<b>2,898,295</b>	<b>2,253,200</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>1,206,600</b>	<b>(46)</b>	<b>355,300</b>	<b>1,028,400</b>	<b>2,638,900</b>
				<b>Capital Movements</b>					
0	1,185,000	985,000		Less Loan Principal Repayments	985,000		2,384,800	2,494,700	2,613,200
14,022,587	2,944,311	1,248,200		Less Transfer to Reserves	290,000		145,500	0	41,200
0	11,131,923	0		Add Transfer from Reserves	167,400		4,010,000	2,484,900	2,198,800
15,734,526	5,860	39,508,000		Add Capital Income	23,638,000		5,020,000	1,034,000	849,000
6,621,031	9,886,767	39,508,000		Less Capital Expenditure	23,717,000		6,835,000	2,032,000	3,011,000
<b>20,000</b>	<b>20,000</b>	<b>20,000</b>		<b>Cash Result after Capital Movements</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>20,600</b>	<b>21,300</b>

**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, policies, information access, communication 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.

***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.

***Ballina Byron Gateway Airport***

Revenue and expenses associated with the operation of the airport.

GENERAL MANAGER'S GROUP - SUMMARY									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	BUDGET ITEMS	ESTIMATED					
				2012/13	%	2013/14	2014/15	2015/16	
			<b>OPERATING REVENUES</b>						
0	0	0	Governance	0	0	0	0	0	0
39,322	28,811	27,000	Administrative Services	32,600	21	34,000	35,400	36,800	
131,011	224,589	295,600	Financial Services	144,600	(51)	151,300	154,800	158,400	
17,296,003	18,551,004	18,704,500	Financial Services - General Purpose Revenues	20,452,500	9	21,782,500	22,483,200	23,344,300	
5,517	4,629	3,500	Information Services	4,000	14	4,200	4,400	4,600	
112,258	113,171	92,000	Regional Library	95,000	3	97,900	101,000	104,200	
126,850	178,156	140,000	Human Resources and Risk Management	104,000	(26)	107,200	110,700	114,300	
89,386	93,379	49,300	Tourism	36,400	(26)	36,300	37,800	39,300	
3,228,179	3,636,250	3,423,500	Property Management	2,743,200	(20)	2,619,100	2,848,000	2,942,900	
2,376,779	2,728,815	3,634,500	Ballina Byron Gateway Airport	3,786,000	4	4,154,600	4,532,000	4,805,000	
<b>23,405,305</b>	<b>25,558,804</b>	<b>26,369,900</b>	<b>Total Operating Revenues</b>	<b>27,398,300</b>	<b>4</b>	<b>28,987,100</b>	<b>30,307,300</b>	<b>31,549,800</b>	
			<b>OPERATING EXPENSES</b>						
965,901	895,955	978,600	Governance	1,206,400	23	1,055,900	1,092,700	1,130,600	
1,112,176	1,022,650	1,179,500	Administrative Services	1,194,200	1	1,208,500	1,237,700	1,280,300	
(2,408,222)	(2,520,224)	(2,795,000)	Financial Services - General Purpose Revenues	(3,112,900)	11	(3,199,000)	(3,282,500)	(3,368,100)	
1,078,625	1,307,387	1,506,500	Information Services	1,353,200	(10)	1,395,300	1,443,100	1,492,500	
1,248,470	1,348,147	1,380,200	Regional Library	1,436,800	4	1,477,100	1,531,100	1,577,700	
770,290	1,387,136	1,643,500	Human Resources and Risk Management	1,684,900	3	1,674,700	1,675,700	1,680,100	
805,306	685,279	701,400	Tourism	700,200	(0)	721,300	747,700	774,900	
2,003,714	1,805,904	2,066,900	Property Management	1,981,700	(4)	2,035,600	2,205,700	2,279,200	
2,656,645	3,087,759	3,249,200	Ballina Byron Gateway Airport	3,489,500	7	3,962,000	4,450,100	4,524,600	
<b>8,232,905</b>	<b>9,019,993</b>	<b>9,910,800</b>	<b>Total Operating Expenses</b>	<b>9,934,000</b>	<b>0</b>	<b>10,331,400</b>	<b>11,101,300</b>	<b>11,371,800</b>	
<b>15,172,400</b>	<b>16,538,811</b>	<b>16,459,100</b>	<b>Operating Result - Surplus / (Deficit)</b>	<b>17,464,300</b>	<b>6</b>	<b>18,655,700</b>	<b>19,206,000</b>	<b>20,178,000</b>	
1,626,331	1,470,154	1,326,000	Add Back Depreciation	1,668,000		1,690,500	1,828,100	1,883,200	
<b>16,798,731</b>	<b>18,008,965</b>	<b>17,785,100</b>	<b>Cash Result - Surplus / (Deficit)</b>	<b>19,132,300</b>	<b>8</b>	<b>20,346,200</b>	<b>21,034,100</b>	<b>22,061,200</b>	
			<b>Capital Movements</b>						
467,447	262,634	366,000	Less Loan Principal Repayments	283,200		268,500	534,200	562,800	
3,448,800	11,675,500	10,151,700	Less Transfer to Reserves	3,397,500		6,854,800	2,633,300	2,912,300	
9,476,900	24,128,853	6,077,900	Add Transfer from Reserves	5,999,900		3,240,300	1,680,100	1,621,800	
1,440,200	1,555,699	8,303,700	Add Capital Income	6,793,600		11,847,800	811,500	835,900	
9,071,625	12,795,464	4,519,000	Less Capital Expenditure	10,137,000		8,976,800	453,600	402,400	
<b>14,727,959</b>	<b>18,959,919</b>	<b>17,130,000</b>	<b>Cash Result after Capital Movements</b>	<b>18,108,100</b>	<b>6</b>	<b>19,334,200</b>	<b>19,904,600</b>	<b>20,641,400</b>	

**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									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
				<b>Contributions</b>					
0	0	0	26000	Internal Contributions	0		0	0	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Operating Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
				<b>OPERATING EXPENSES</b>					
				<b>General Manager's Office</b>					
338,415	328,405	339,500	35000	Employee Costs	392,600	16	408,000	424,000	440,700
16,896	29,729	17,500	35000	Sundry Expenses	4,000	(77)	16,000	16,500	17,100
55,086	47,807	50,000	35000	External Audit	51,500	3	53,100	54,700	56,400
2,966	1,707	5,000	35000	Legal Expenses	1,000	(80)	3,000	3,100	3,200
				<b>Councillors</b>					
284,485	299,822	322,500	35005	Councillors Allowances and Expenses	328,000	2	338,100	348,900	359,800
75,400	0	0	35005	Election	200,000	100	0	0	0
67,690	69,935	73,500	35005	Subscriptions and Contributions	76,300	4	78,900	81,600	84,300
				<b>Donations</b>					
16,494	19,559	22,000	35001	Public Buildings - Rates and Charges	24,000	9	24,800	25,600	26,400
3,956	22,404	40,000	35001	Public Buildings - Capital Improvements	40,000	0	36,100	37,200	38,400
104,513	73,989	106,600	35001	Community Groups - Cash Donations	86,000	(19)	93,900	96,900	99,900
0	2,598	2,000	35001	Community Groups - Council Development Fees	3,000	50	4,000	4,200	4,400
<b>965,901</b>	<b>895,955</b>	<b>978,600</b>		<b>Total Operating Expenses</b>	<b>1,206,400</b>	<b>23</b>	<b>1,055,900</b>	<b>1,092,700</b>	<b>1,130,600</b>
<b>(965,901)</b>	<b>(895,955)</b>	<b>(978,600)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(1,206,400)</b>	<b>23</b>	<b>(1,055,900)</b>	<b>(1,092,700)</b>	<b>(1,130,600)</b>
0	0	0		Add Back Depreciation	0		0	0	0
<b>(965,901)</b>	<b>(895,955)</b>	<b>(978,600)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(1,206,400)</b>	<b>23</b>	<b>(1,055,900)</b>	<b>(1,092,700)</b>	<b>(1,130,600)</b>
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
70,000	36,600	20,000		Less Transfer to Reserves	25,000		40,000	45,000	50,000
121,000	20,000	21,600		Add Transfer from Reserves	135,000		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
<b>(914,901)</b>	<b>(912,555)</b>	<b>(977,000)</b>		<b>Cash Result after Capital Movements</b>	<b>(1,096,400)</b>	<b>12</b>	<b>(1,095,900)</b>	<b>(1,137,700)</b>	<b>(1,180,600)</b>

## ADMINISTRATIVE SERVICES

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

### **Background**

This program relates to expenses associated with printing, word-processing, switchboard, administrative services, policies, 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 (17 days).

#### **Various Office Expenses**

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

ADMINISTRATIVE SERVICES									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
				<b>Fees and Charges</b>					
39,322	28,811	27,000	26005	Sundry Sales and Services	32,600	21	34,000	35,400	36,800
<b>39,322</b>	<b>28,811</b>	<b>27,000</b>		<b>Total Operating Revenues</b>	<b>32,600</b>	<b>21</b>	<b>34,000</b>	<b>35,400</b>	<b>36,800</b>
				<b>OPERATING EXPENSES</b>					
				<b>Administration</b>					
303,111	224,316	197,500	35015	Employee Costs - Administration	201,000	2	205,800	214,000	222,500
130,302	190,104	241,500	35015	Employee Costs - Records Management	249,000	3	259,000	269,400	280,200
4,587	6,206	6,000	35015	Office Equipment	6,000	0	6,200	6,400	6,600
34,988	56,274	64,000	35015	Advertising	65,000	2	67,000	69,200	71,400
90,499	83,761	96,500	35015	Printing, Stationery and Postage	93,000	(4)	95,900	98,900	102,000
115,008	121,031	140,000	35015	Telephone	144,000	3	134,200	138,300	142,700
24,628	28,052	24,000	35015	Sundry Administration Expenses	26,200	9	30,400	31,500	32,600
409,053	312,906	410,000	32000	<b>Depreciation</b>					
				Depreciation - Administration	410,000	0	410,000	410,000	422,300
<b>1,112,176</b>	<b>1,022,650</b>	<b>1,179,500</b>		<b>Total Operating Expenses</b>	<b>1,194,200</b>	<b>1</b>	<b>1,208,500</b>	<b>1,237,700</b>	<b>1,280,300</b>
<b>(1,072,854)</b>	<b>(993,839)</b>	<b>(1,152,500)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(1,161,600)</b>	<b>1</b>	<b>(1,174,500)</b>	<b>(1,202,300)</b>	<b>(1,243,500)</b>
409,053	312,906	410,000		Add Back Depreciation	410,000		410,000	410,000	422,300
<b>(663,801)</b>	<b>(680,933)</b>	<b>(742,500)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(751,600)</b>	<b>1</b>	<b>(764,500)</b>	<b>(792,300)</b>	<b>(821,200)</b>
				<b>Capital Movements</b>					
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
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
<b>(663,801)</b>	<b>(680,933)</b>	<b>(742,500)</b>		<b>Cash Result after Capital Movements</b>	<b>(751,600)</b>	<b>1</b>	<b>(764,500)</b>	<b>(792,300)</b>	<b>(821,200)</b>

## 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 two years' increases - 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
				<b>Rates</b>					
10,078,760	10,520,219	11,267,000	26020	Residential	12,000,000	6.5	12,840,000	13,353,600	13,887,700
2,453,419	2,880,243	3,119,500	26020	Business	3,322,000	6.5	3,554,500	3,696,700	3,844,600
1,097,469	1,155,850	1,204,000	26020	Farmland	1,282,000	6.5	1,371,700	1,426,600	1,483,700
				<b>Postponed Rates</b>					
445	(364)	1,000	26020	Postponed Rates	500	(50)	500	500	500
				<b>Abandonments</b>					
(635,026)	(599,406)	(636,000)	26021	Pensioner Abandonments	(677,000)	6	(724,400)	(753,400)	(783,500)
				<b>Extra Charges</b>					
59,328	96,695	98,500	26023	Interest	78,000	(21)	83,500	86,900	90,400
				<b>General Purpose Grants</b>					
3,106,567	3,327,581	2,543,500	26025	Financial Assistance Grant	3,483,000	37	3,726,800	3,838,700	3,954,000
328,842	322,547	353,000	26025	Pensioners Assistance Subsidy	375,000	6	401,300	413,400	434,100
				<b>Interest</b>					
806,199	847,639	754,000	26026	Interest on Investments	589,000	(22)	528,600	420,200	432,800
<b>17,296,003</b>	<b>18,551,004</b>	<b>18,704,500</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>20,452,500</b>	<b>9</b>	<b>21,782,500</b>	<b>22,483,200</b>	<b>23,344,300</b>
				<i>Add Back Depreciation</i>					
<b>17,296,003</b>	<b>18,551,004</b>	<b>18,704,500</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>20,452,500</b>	<b>9</b>	<b>21,782,500</b>	<b>22,483,200</b>	<b>23,344,300</b>
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
914,000	846,500	0		Less Transfer to Reserves	0		0	0	0
789,000	815,000	846,500		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
<b>17,171,003</b>	<b>18,519,504</b>	<b>19,551,000</b>		<b>Cash Result after Capital Movements</b>	<b>20,452,500</b>	<b>5</b>	<b>21,782,500</b>	<b>22,483,200</b>	<b>23,344,300</b>

**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 10 full time staff and 8 part time staff (72 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
				<b>Fees and Charges</b>					
59,268	49,165	52,100	26028	Section 603 Certificates	54,100	4	58,100	60,000	62,000
9,760	20,246	20,000	26028	Credit Card Surcharge	25,000	25	26,800	27,700	28,600
7,983	4,178	12,500	26028	Legal Costs Recovered	11,500	(8)	12,400	13,100	13,800
				<b>Contributions and Dividends</b>					
0	97,000	157,000	26028	Contributions	0	(100)	0	0	0
54,000	54,000	54,000	26028	Dividends	54,000	0	54,000	54,000	54,000
<b>131,011</b>	<b>224,589</b>	<b>295,600</b>		<b>Total Operating Revenues</b>	<b>144,600</b>	<b>(51)</b>	<b>151,300</b>	<b>154,800</b>	<b>158,400</b>
				<b>OPERATING EXPENSES</b>					
1,051,756	1,078,235	1,125,500	35020	Employee Costs	1,143,100	2	1,188,800	1,236,400	1,285,800
69,789	73,377	85,000	35020	Bank Charges	86,000	1	89,400	92,400	95,400
23,227	19,626	31,000	35021	Rating Costs	31,000	0	27,000	27,900	28,900
72,938	86,670	91,500	35021	Valuation Fees	94,000	3	96,900	99,900	103,000
11,063	28,868	16,000	35021	Audits - Internal and External	20,000	25	20,600	21,300	22,000
				<b>Indirect Costs</b>					
(3,636,995)	(3,807,000)	(4,144,000)	35021	Overheads Distributed to Business Activities	(4,487,000)	8	(4,621,700)	(4,760,400)	(4,903,200)
<b>(2,408,222)</b>	<b>(2,520,224)</b>	<b>(2,795,000)</b>		<b>Total Operating Expenses</b>	<b>(3,112,900)</b>	<b>11</b>	<b>(3,199,000)</b>	<b>(3,282,500)</b>	<b>(3,368,100)</b>
2,539,233	2,744,813	3,090,600		<i>Operating Result - Surplus / (Deficit)</i>	3,257,500	5	3,350,300	3,437,300	3,526,500
				<i>Add Back Depreciation</i>					
2,539,233	2,744,813	3,090,600		<b>Cash Result - Surplus / (Deficit)</b>	3,257,500	5	3,350,300	3,437,300	3,526,500
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
0	36,000	0		Less Transfer to Reserves	0		0	0	0
0	40,000	56,000		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
<b>2,539,233</b>	<b>2,748,813</b>	<b>3,146,600</b>		<b>Cash Result after Capital Movements</b>	<b>3,257,500</b>	<b>4</b>	<b>3,350,300</b>	<b>3,437,300</b>	<b>3,526,500</b>

**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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
				<b>Operating Grants</b>					
77,103	78,499	82,000	26040	Library Per Capita	85,000	4	87,600	90,300	93,100
35,155	34,672	10,000	26040	Special Projects	10,000	0	10,300	10,700	11,100
<b>112,258</b>	<b>113,171</b>	<b>92,000</b>		<b>Total Operating Revenues</b>	<b>95,000</b>	<b>3</b>	<b>97,900</b>	<b>101,000</b>	<b>104,200</b>
				<b>OPERATING EXPENSES</b>					
1,027,000	1,122,680	1,166,000	35030	Contribution to Richmond Tweed Library	1,210,000	4	1,246,300	1,296,200	1,335,100
33,875	35,789	34,000	35030	Buildings and Furniture Maintenance and Repair	36,300	7	37,700	39,100	40,500
54,228	50,212	51,000	35031	Lighting Power and Heating and Cleaning	51,000	0	52,700	54,400	56,200
14,371	16,368	19,000	35031	Library Sundries	17,500	(8)	18,100	18,700	19,400
10,843	12,183	64,200	35031	Special Projects	10,000	(84)	10,300	10,700	11,100
				<b>Debt Servicing</b>					
488	0	0	35031	Interest on Loans	0	0	0	0	0
				<b>Non-cash Expenses</b>					
107,665	110,915	46,000	35030	Depreciation	112,000	143	112,000	112,000	115,400
<b>1,248,470</b>	<b>1,348,147</b>	<b>1,380,200</b>		<b>Total Operating Expenses</b>	<b>1,436,800</b>	<b>4</b>	<b>1,477,100</b>	<b>1,531,100</b>	<b>1,577,700</b>
<b>(1,136,212)</b>	<b>(1,234,976)</b>	<b>(1,288,200)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(1,341,800)</b>	<b>4</b>	<b>(1,379,200)</b>	<b>(1,430,100)</b>	<b>(1,473,500)</b>
107,665	110,915	46,000		Add Back Depreciation	112,000		112,000	112,000	115,400
<b>(1,028,547)</b>	<b>(1,124,061)</b>	<b>(1,242,200)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(1,229,800)</b>	<b>(1)</b>	<b>(1,267,200)</b>	<b>(1,318,100)</b>	<b>(1,358,100)</b>
				<b>Capital Movements</b>					
12,950	0	0		Less Loan Principal Repayments	0		0	0	0
55,700	54,200	0		Less Transfer to Reserves	0		0	0	0
31,500	74,700	54,200		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	43,321	0		Less Capital Expenditure	0		0	0	0
<b>(1,065,697)</b>	<b>(1,146,882)</b>	<b>(1,188,000)</b>		<b>Cash Result after Capital Movements</b>	<b>(1,229,800)</b>	<b>4</b>	<b>(1,267,200)</b>	<b>(1,318,100)</b>	<b>(1,358,100)</b>

## 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
				<b>Fees and Charges</b>					
5,517	4,629	3,500	26045	Sundry Sales and Services	4,000	14	4,200	4,400	4,600
5,517	4,629	3,500		<b>Total Operating Revenues</b>	4,000	14	4,200	4,400	4,600
				<b>OPERATING EXPENSES</b>					
				<b>Information Services</b>					
512,678	501,712	507,500	35040	Employee Costs	541,600	7	563,200	585,600	609,000
279,133	310,947	332,500	35040	Hardware Lease and Support Costs	342,600	3	353,100	363,800	374,800
286,814	494,728	666,500	35040	Software and Consumables	469,000	(30)	479,000	493,700	508,700
0	0	0	35040	<b>Depreciation</b>					
				Depreciation	0	0	0	0	0
1,078,625	1,307,387	1,506,500		<b>Total Operating Expenses</b>	1,353,200	(10)	1,395,300	1,443,100	1,492,500
(1,073,108)	(1,302,758)	(1,503,000)		<b>Operating Result - Surplus / (Deficit)</b>	(1,349,200)	(10)	(1,391,100)	(1,438,700)	(1,487,900)
0	0	0		Add Back Depreciation	0		0	0	0
(1,073,108)	(1,302,758)	(1,503,000)		<b>Cash Result - Surplus / (Deficit)</b>	(1,349,200)	(10)	(1,391,100)	(1,438,700)	(1,487,900)
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
0	28,000	0		Less Transfer to Reserves	0		0	0	0
239,000	0	28,000		Add Transfer from Reserves	0		0	0	0
160,000	0	25,000		Add Capital Income	0		0	0	0
449,510	24,043	60,500		Less Capital Expenditure	25,000		25,800	26,600	27,400
(1,123,618)	(1,354,801)	(1,510,500)		<b>Cash Result after Capital Movements</b>	(1,374,200)	(9)	(1,416,900)	(1,465,300)	(1,515,300)

## 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 eight full time staff and two part time staff (42 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
0	8,168	2,000	26050	Contributions - LSL	2,000	0	2,100	2,200	2,300
7,200	39,414	10,000	26050	Contributions - Training	10,000	0	10,300	10,700	11,100
118,178	73,359	47,000	26050	Refunds - Insurance	32,000	(32)	33,000	34,000	35,100
1,472	57,215	60,000	26050	Refunds Workers Compensation	40,000	(33)	41,200	42,500	43,800
0	0	21,000	26050	Maternity Leave - Centrelink	20,000		20,600	21,300	22,000
<b>126,850</b>	<b>178,156</b>	<b>140,000</b>		<b>Total Operating Revenues</b>	<b>104,000</b>	<b>(26)</b>	<b>107,200</b>	<b>110,700</b>	<b>114,300</b>
				<b>OPERATING EXPENSES</b>					
				<b>Human Resources</b>					
480,864	506,723	651,000	35050	Employee Costs	691,600	6	719,200	747,800	777,700
397,892	480,355	343,000	35051	Staff Training and Development	383,900	12	395,600	407,700	420,100
7,805	24,913	31,000	35051	Staff Support and Recognition	30,000	(3)	31,000	32,100	33,200
				<b>Employee Oncosts</b>					
2,051,825	2,014,106	1,966,000	35051	Superannuation	2,024,500	3	2,016,500	2,019,600	2,025,800
911	(35)	2,000	35051	Jury Duty	2,100	5	2,200	2,300	2,400
487,372	734,457	872,000	35055	Occupational Health & Safety - Workers Comp	837,100	(4)	862,600	888,800	915,800
1,092,919	1,425,079	1,489,000	35056	Employee Entitlements - Salaried Staff	1,544,300	4	1,590,900	1,638,800	1,688,200
1,216,579	1,059,918	1,324,500	35056	Employee Entitlements - Wages Staff	1,354,200	2	1,395,100	1,437,100	1,480,400
				<b>Risk Management</b>					
1,779	1,429	2,000	35057	Fidelity Guarantee	2,100	5	2,200	2,300	2,400
488,568	508,916	470,000	35057	Public Risk and Plant	484,100	3	498,700	513,700	529,200
90,162	0	0	35057	Insurance Damage Repairs	0	0	0	0	0
48,720	12,338	38,000	35057	Excess Public Risk	39,200	3	40,400	41,700	43,000
				<b>Oncosts Recouped</b>					
(4,972,469)	(5,294,231)	(5,440,000)	35058	Oncosts Recouped - Internal Works	(5,600,000)	3	(5,768,100)	(5,941,200)	(6,119,500)
(622,637)	(86,832)	(105,000)	35058	Oncosts Recouped - External Works	(108,200)	3	(111,600)	(115,000)	(118,600)
<b>770,290</b>	<b>1,387,136</b>	<b>1,643,500</b>		<b>Total Operating Expenses</b>	<b>1,684,900</b>	<b>3</b>	<b>1,674,700</b>	<b>1,675,700</b>	<b>1,680,100</b>
<b>(643,440)</b>	<b>(1,208,980)</b>	<b>(1,503,500)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(1,580,900)</b>	<b>5</b>	<b>(1,567,500)</b>	<b>(1,565,000)</b>	<b>(1,565,800)</b>
				<i>Add Back Depreciation</i>					
<b>(643,440)</b>	<b>(1,208,980)</b>	<b>(1,503,500)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(1,580,900)</b>	<b>5</b>	<b>(1,567,500)</b>	<b>(1,565,000)</b>	<b>(1,565,800)</b>
				<b>Capital Movements</b>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
259,500	358,000	67,000		Less Transfer to Reserves	0		39,400	40,600	41,800
0	955,700	0		Add Transfer from Reserves	0		0	0	0
0	0	742,500		Add Capital Income	764,800		787,800	811,500	835,900
0	0	0		Less Capital Expenditure	0		0	0	0
<b>(902,940)</b>	<b>(611,280)</b>	<b>(828,000)</b>		<b>Cash Result after Capital Movements</b>	<b>(816,100)</b>	<b>(1)</b>	<b>(819,100)</b>	<b>(794,100)</b>	<b>(771,700)</b>

**Manager:** *Caroline Klose - "Tourism Co-ordinator"*

**Background**

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

**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 two full-time staff, three part time staff (19 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.

<b>TOURISM</b>									
ACTUAL 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
				<b>Fees and Charges</b>					
6,897	8,669	7,000	26122	Visitor Information Centre - Commissions	8,400	20	7,400	7,900	8,400
17,175	15,007	17,500	26122	Visitor Information Centre - Merchandise Sales	20,000	14	20,600	21,300	22,000
18,567	69,203	4,000	26120	Marketing and Development Revenues	8,000	100	8,300	8,600	8,900
46,747	500	20,800	26120	Event Revenues	0	(100)	0	0	0
<b>89,386</b>	<b>93,379</b>	<b>49,300</b>		<b>Total Operating Revenues</b>	<b>36,400</b>	<b>(26)</b>	<b>36,300</b>	<b>37,800</b>	<b>39,300</b>
				<b>OPERATING EXPENSES</b>					
				<b>Tourism</b>					
370,764	326,920	327,200	35150	Employee Costs	338,000	3	351,600	365,800	380,500
88,259	83,160	85,400	35150	Visitor Information Centre - Office Expenses	99,200	16	103,000	106,800	110,600
19,450	16,697	12,000	35152	Merchandise Purchases	13,000	8	13,400	13,900	14,400
1,600	2,544	2,500	35152	Commission Expenses	2,600	4	2,700	2,800	2,900
77,455	127,818	135,000	35152	Marketing and Development	100,000	(26)	100,000	103,000	106,100
197,078	77,540	89,300	35152	Event Expenses	97,400	9	100,600	103,900	107,300
				<b>Debt Servicing</b>					
100	0	0	35150	Interest on Loans - Tourism	0	0	0	0	0
				<b>Non-cash Expenses</b>					
50,600	50,600	50,000	35150	Depreciation - Tourism	50,000	0	50,000	51,500	53,100
<b>805,306</b>	<b>685,279</b>	<b>701,400</b>		<b>Total Operating Expenses</b>	<b>700,200</b>	<b>(0)</b>	<b>721,300</b>	<b>747,700</b>	<b>774,900</b>
<b>(715,920)</b>	<b>(591,900)</b>	<b>(652,100)</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>(663,800)</b>	<b>2</b>	<b>(685,000)</b>	<b>(709,900)</b>	<b>(735,600)</b>
50,600	50,600	50,000		Add Back Depreciation	50,000		50,000	51,500	53,100
<b>(665,320)</b>	<b>(541,300)</b>	<b>(602,100)</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>(613,800)</b>	<b>2</b>	<b>(635,000)</b>	<b>(658,400)</b>	<b>(682,500)</b>
				<b>Capital Movements</b>					
3,000	0	0		Less Loan Principal Repayments	0		0	0	0
0	0	0		Less Transfer to Reserves	0		0	0	0
20,000	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
<b>(648,320)</b>	<b>(541,300)</b>	<b>(602,100)</b>		<b>Cash Result after Capital Movements</b>	<b>(613,800)</b>	<b>2</b>	<b>(635,000)</b>	<b>(658,400)</b>	<b>(682,500)</b>

## 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 includes residential properties and community properties. The crown reserves rental represents income from properties located on crown reserves over which Council has care and control.

##### **Flat Rock Tent Park**

Income from campers at the park.

##### **Interest on Investments**

Interest earnings on the community infrastructure and commercial development reserves.

#### **Operating Expenses**

##### **Property Management**

Salaries and oncosts for four full time staff employed (20 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.

##### **Flat Rock Tent Park**

Expenses to manage and run the tent park.

##### **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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
				<b>Council Owned Properties</b>					
1,482,269	1,757,902	1,836,500	26065	Properties - Investment	1,766,900	(4)	1,820,200	1,875,100	1,931,600
415,314	671,760	399,000	26060	Properties - Others	267,200	(33)	275,600	284,300	293,000
				<b>Council Controlled - Crown Reserves</b>					
98,029	78,088	76,500	26061	Properties - Crown Reserves	57,100	(25)	59,000	61,000	63,000
				<b>Operating Grants and Contributions</b>					
59,997	46,514	35,000	26063	Internal Loan Repayments	3,000	(91)	0	0	0
				<b>Caravan Parks and Tent Park</b>					
337,396	309,643	358,500	26113	Flat Rock Tent Park	369,000	3	409,300	421,600	434,300
				<b>Interest on Investments</b>					
333,189	248,015	172,000	26064	Interest on Investments - Community Infra	160,000	(7)	0	2,000	21,000
0	0	256,000	26065	Interest on Investments - Industrial land	120,000	(53)	55,000	126,000	120,000
501,985	524,328	290,000	26064	Interest on Investments - Commercial Opp	0	(100)	0	78,000	80,000
<b>3,228,179</b>	<b>3,636,250</b>	<b>3,423,500</b>		<b>Total Operating Revenues</b>	<b>2,743,200</b>	<b>(20)</b>	<b>2,619,100</b>	<b>2,848,000</b>	<b>2,942,900</b>
				<b>OPERATING EXPENSES</b>					
				<b>Property Management</b>					
367,213	400,041	423,500	35070	Employee Costs	479,600	13	498,700	518,600	539,400
15,407	32,285	110,000	35070	Property Investigations and Feasibilities	30,000	(73)	31,000	32,000	33,000
				<b>Land Development</b>					
0	736	10,000	35073	Wollongbar Residential Estate	5,000	(50)	5,200	5,400	5,600
24,294	30,300	32,000	35073	Southern Cross Industrial Estate	32,000	0	33,000	34,100	35,300
3,153	9,819	9,500	35074	Russellton Industrial Estate	11,000	16	11,400	11,800	12,200
				<b>Property - Operations and Maintenance</b>					
134,946	174,727	204,000	35076	Properties - Council Investment	183,700	(10)	189,800	196,200	202,800
247,891	214,273	147,000	35080	Properties - Council Other Commercial	109,000	(26)	112,400	116,000	119,800
56,917	57,205	50,500	35082	Properties - Council Residential	45,000	(11)	46,500	48,100	49,800
55,432	24,962	73,500	35084	Properties - Crown	42,000	(43)	43,600	45,200	46,800
				<b>Caravan Parks and Tent Park</b>					
276,456	291,093	314,500	35145	Flat Rock Tent Park	325,100	3	335,600	346,500	357,700
0	4,600	12,500	35145	Interest on Loans - Flat Rock	1,100	(91)	0	0	0
				<b>Community Buildings</b>					
22,180	30,200	25,500	35107	Community Halls	28,000	10	28,900	29,900	31,000
10,880	6,792	9,500	35108	Naval Museum	8,000	(16)	8,300	8,600	8,900
				<b>Debt Servicing</b>					
200	0	0	35115	Interest on Loans - Richmond Room	0	0	0	0	0
12,785	12,094	10,900	35108	Interest on Loans - Naval Musuem	11,200	3	10,400	9,600	8,900
				<b>Indirect Expenses - Overheads</b>					
272,004	255,996	369,000	35085	Overheads Distributed	325,000	(12)	334,800	344,800	355,200
				<b>Non-Cash Expenses</b>					
80,156	76,976	80,000	35080	Depreciation - Sundry Properties	80,000	0	80,000	164,800	169,800
76,248	0	60,000	35105	Depreciation - Other Community Buildings	80,000	33	80,000	103,000	106,100
169,515	168,066	120,000	35107	Depreciation - Public Halls	170,000	42	170,000	175,100	180,400
178,037	15,739	5,000	35145	Depreciation - Tent Park and Caravan Parks	16,000	220	16,000	16,000	16,500
<b>2,003,714</b>	<b>1,805,904</b>	<b>2,066,900</b>		<b>Total Operating Expenses</b>	<b>1,981,700</b>	<b>(4)</b>	<b>2,035,600</b>	<b>2,205,700</b>	<b>2,279,200</b>
<b>1,224,465</b>	<b>1,830,346</b>	<b>1,356,600</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>761,500</b>	<b>(44)</b>	<b>583,500</b>	<b>642,300</b>	<b>663,700</b>
503,956	260,781	265,000		Add Back Depreciation	346,000		346,000	458,900	472,800
<b>1,728,421</b>	<b>2,091,127</b>	<b>1,621,600</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>1,107,500</b>	<b>(32)</b>	<b>929,500</b>	<b>1,101,200</b>	<b>1,136,500</b>
				<b>Capital Movements</b>					
18,421	25,232	46,700		Less Loan Principal Repayments	31,400		10,200	10,900	11,700
2,149,600	10,174,200	9,443,700		Less Transfer to Reserves	2,577,800		6,068,600	2,193,400	2,271,600
8,022,400	22,223,453	4,481,600		Add Transfer from Reserves	5,087,900		2,889,300	1,253,100	1,246,800
1,280,200	1,055,699	7,011,200		Add Capital Income	3,053,800		4,060,000	0	0
8,526,000	12,231,494	3,343,500		Less Capital Expenditure	6,360,000		1,600,000	0	0
<b>337,000</b>	<b>2,939,353</b>	<b>280,500</b>		<b>Cash Result after Capital Movements</b>	<b>280,000</b>	<b>(0)</b>	<b>200,000</b>	<b>150,000</b>	<b>100,000</b>

**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 five permanent staff members (25 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 2009/10	ACTUAL 2010/11	ESTIMATE 2011/12	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2012/13	%	2013/14	2014/15	2015/16
				<b>OPERATING REVENUES</b>					
				<b>Fees and Charges</b>					
1,262,669	1,379,363	2,020,000	26100	Landing Fees	2,117,500	5	2,266,300	2,414,400	2,560,300
637,841	751,098	840,000	26100	Security Recouped	840,000	0	945,000	1,053,000	1,134,000
182,848	216,411	314,500	26100	Rentals	330,500	5	371,600	415,000	428,000
293,421	372,073	430,000	26100	Car Parking	438,000	2	509,900	585,900	617,000
0	0	25,000	26100	Advertising	60,000	140	61,800	63,700	65,700
0	9,870	5,000	26100	Other Recoupments	0	(100)	0	0	0
<b>2,376,779</b>	<b>2,728,815</b>	<b>3,634,500</b>		<b>Total Operating Revenues</b>	<b>3,786,000</b>	<b>4</b>	<b>4,154,600</b>	<b>4,532,000</b>	<b>4,805,000</b>
				<b>OPERATING EXPENSES</b>					
				<b>Airport</b>					
302,876	411,136	479,000	35120	Employee Costs	461,100	(4)	478,900	497,400	516,700
264,583	283,527	240,500	35120	Buildings Maintenance and Repair	265,000	10	273,000	281,200	289,600
486,120	556,548	700,000	35125	Security for Departure Lounge	750,000	7	880,500	1,018,100	1,048,600
600,537	671,644	772,000	35125	Operations	761,300	(1)	784,600	808,400	832,700
				<b>Indirect Expenses</b>					
204,000	213,000	268,000	35120	Overheads Distributed	280,000	4	288,400	297,100	306,000
				<b>Debt Servicing</b>					
243,472	216,952	234,700	35150	Interest on Loans	222,100	(5)	484,100	752,200	711,400
				<b>Non-Cash Expenses</b>					
555,057	734,952	555,000	35150	Depreciation - Airport	750,000	35	772,500	795,700	819,600
<b>2,656,645</b>	<b>3,087,759</b>	<b>3,249,200</b>		<b>Total Operating Expenses</b>	<b>3,489,500</b>	<b>7</b>	<b>3,962,000</b>	<b>4,450,100</b>	<b>4,524,600</b>
<b>(279,866)</b>	<b>(358,944)</b>	<b>385,300</b>		<b>Operating Result - Surplus / (Deficit)</b>	<b>296,500</b>	<b>(23)</b>	<b>192,600</b>	<b>81,900</b>	<b>280,400</b>
555,057	734,952	555,000		Add Back Depreciation	750,000		772,500	795,700	819,600
<b>275,191</b>	<b>376,008</b>	<b>940,300</b>		<b>Cash Result - Surplus / (Deficit)</b>	<b>1,046,500</b>	<b>11</b>	<b>965,100</b>	<b>877,600</b>	<b>1,100,000</b>
				<b>Capital Movements</b>					
433,076	237,402	319,300		Less Loan Principal Repayments	251,800		258,300	523,300	551,100
0	142,000	621,000		Less Transfer to Reserves	794,700		706,800	354,300	548,900
254,000	0	590,000		Add Transfer from Reserves	777,000		351,000	427,000	375,000
0	500,000	525,000		Add Capital Income	2,975,000		7,000,000	0	0
96,115	496,606	1,115,000		Less Capital Expenditure	3,752,000		7,351,000	427,000	375,000
<b>0</b>	<b>0</b>	<b>0</b>		<b>Cash Result after Capital Movements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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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 2012/13 to 2015/16.

### **Funding Source**

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

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

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**CAPITAL WORKS - GENERAL FUND**

Asset Description	Expenditure Summary				Funding Sources 2012/13					Funding Sources 2013/14					Funding Sources 2014/15					Funding Sources 2015/16					
	2012/13	2013/14	2014/15	2015/16	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	
<b>General Manager's Group</b>																									
<b>Information Services</b>																									
Computer Equipment	25,000	25,800	26,600	27,400					25,000					25,800					26,600						27,400
Civica Software																									
<b>Property Management (Industrial)</b>																									
Russellton Estate	600,000	0	0	0				600,000	0				0	0					0						0
Southern Cross Estate	110,000	0	0	0				110,000	0				0	0					0						0
Southern Cross Est Stage 14								0	0				0	0					0						0
Southern Cross Est Stage 15								0	0				0	0					0						0
<b>Property Management (Commercial)</b>																									
Wigmore Arcade Improvements								0	0				0	0					0						0
Skennars Head - Fields Dev								0	0				0	0				0	0				0		0
Wollongbar - Fields Acquisition								0	0				0	0					0				0		0
Wollongbar - Fields Development								0	0				0	0					0						0
<b>Property Management (Community)</b>																									
Lennox Head Community Centre								0	0				0	0					0						0
Ballina Surf Club	5,500,000				2,600,000			2,900,000	0				0	0					0						0
Regional Sports Centre								0	0				0	0					0						0
Coastguard Tower	150,000	1,600,000						150,000	0			1,600,000	0	0					0						0
Ballina Player's Theatre								0	0				0	0					0						0
<b>Library</b>																									
Ballina Library								0	0				0	0					0						0
<b>Camping Ground</b>																									
Flat Rock	0	0	0	0				0	0				0	0					0						0
<b>Ballina Airport</b>																									
Terminal Renovation								0	0				0	0					0						0
Runway Upgrade		7,000,000						0	0		7,000,000		0	0					0						0
Apron Extension	3,475,000				2,975,000			500,000	0				0	0					0						0
Drainage Upgrade	25,000	25,000	25,000	25,000				25,000	0				25,000	0					25,000	0					25,000
Land Acquisition								0	0				0	0					0						0
Lease Area - Stage One			52,000	250,000				0	0				0	0					52,000	0					250,000
Runway Lights								0	0				0	0					0						0
Long Term Car Park								0	0				0	0					0						0
Pedestrian Crossing								0	0				0	0					0						0
CCTV	40,000	40,000						40,000	0				40,000	0					0						0
Fence to Airside	80,000							80,000	0				0	0					0						0
Toilets to Departure Lounge	40,000							40,000	0				0	0					0						0
Electronic Gate		26,000						0	0				26,000	0					0						0
Shade Structures		160,000						0	0				160,000	0					0						0
Overlay to Rental Car Park	80,000		100,000					80,000	0				0	0					100,000	0					0
Storage Containers	12,000							12,000	0				0	0					0						0
Runway End Treatment (Runway 24)		100,000						0	0				100,000	0					0						0
Fire Fighting Infrastructure (services etc)			250,000	100,000				0	0				0	0					250,000	0					100,000
Car Park / Entrance Road								0	0				0	0					0						0
PAPI / PAALC								0	0				0	0					0						0
Miscellaneous Infrastructure								0	0				0	0					0						0
<b>Sub Total - Airport</b>	<b>3,752,000</b>	<b>7,351,000</b>	<b>427,000</b>	<b>375,000</b>	<b>2,975,000</b>	<b>0</b>	<b>0</b>	<b>777,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,000,000</b>	<b>351,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>427,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>375,000</b>	<b>0</b>
<b>Total - GM's Group</b>	<b>10,137,000</b>	<b>8,976,800</b>	<b>453,600</b>	<b>402,400</b>	<b>5,575,000</b>	<b>0</b>	<b>0</b>	<b>4,427,000</b>	<b>135,000</b>	<b>0</b>	<b>0</b>	<b>1,951,000</b>	<b>25,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>427,000</b>	<b>26,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>375,000</b>	<b>27,400</b>
<b>Regulatory Services Group</b>																									
<b>Regulatory Support</b>																									
Lake Ainsworth Generator								0	0				0	0					0						0
Miscellaneous								0	0				0	0					0						0
<b>Total - Regulatory</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CAPITAL WORKS - GENERAL FUND**

Asset Description	Expenditure Summary				Funding Sources 2012/13					Funding Sources 2013/14					Funding Sources 2014/15					Funding Sources 2015/16				
	2012/13	2013/14	2014/15	2015/16	Grants /	Section	Loans	Reserves	General	Grants /	Section	Loans	Reserves	General	Grants /	Section	Loans	Reserves	General	Grants /	Section	Loans	Reserves	General
					Conts	94			Revenue	Conts	94			Revenue	Conts	94			Revenue	Conts	94			Revenue
<b>Civil Services</b>																								
<b>Asset Management</b>																								
Depot	150,000	154,500	159,100	163,900	70,000				80,000	72,100				82,400	74,500				84,600	76,900				87,000
Asset Management Programs	192,000	198,000	204,000	210,000					192,000					198,000					204,000					210,000
Administration Centre									0					0					0					0
Administration Centre - Improve SES Building									0					0					0					0
<b>Stormwater</b>																								
Urban Lanes	20,000	20,200	20,800	21,400					20,000					20,200					20,800					21,400
Stormwater Upgrades	380,000	391,400	403,100	415,200					380,000					391,400					403,100					415,200
<b>Roads and Bridges</b>																								
Roads - Council Reconstruction	1,536,000	2,142,400	2,100,100	1,611,900					1,536,000					2,142,400					2,100,100					1,611,900
Roads - McLeay Culvert	1,743,400								43,400					0					0					0
Sec 94 - Ballina Heights Drive	1,200,000								0					0					0					0
Sec 94 - Cumbalum Interchange	2,809,000					9,000	2,500,000		300,000					0					0					0
Sec 94 - Links Avenue				1,100,000					0					0					0					330,000
Sec 94 - Tamar/Cherry R/bout				645,000					0					0					0		770,000			193,500
Sec 94 - Hutley Drive									0					0					0		451,500			0
Sec 94 - Rocky Point R/bout									0					0					0					0
Sec 94 - Teven Climbing Lanes									0					0					0					0
Sec 94 - Sthn X Right Turn Ban									0					0					0					0
Sec 94 - Angels Beach Signals									0					0					0					0
Sec 94 - Hogan Street Left In									0					0					0					0
Sec 94 - Sheather Street Left In									0					0					0					0
Sec 94 - Other									0					0					0					0
<b>Sub Total - Roads</b>	<b>7,288,400</b>	<b>2,142,400</b>	<b>2,100,100</b>	<b>3,356,900</b>	<b>0</b>	<b>9,000</b>	<b>5,400,000</b>	<b>0</b>	<b>1,879,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,142,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,100,100</b>	<b>0</b>	<b>1,221,500</b>	<b>0</b>	<b>0</b>	<b>2,135,400</b>
Bridges									0					0					0					0

**CAPITAL WORKS - GENERAL FUND**

Asset Description	Expenditure Summary				Funding Sources 2012/13					Funding Sources 2013/14					Funding Sources 2014/15					Funding Sources 2015/16					
	2012/13	2013/14	2014/15	2015/16	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	
	<b>Civil Services (cont'd)</b>																								
<b>Ancillary Transport Services</b>																									
Footpaths / Cycleways	170,000	176,100	182,400	383,900					170,000					176,100					182,400						383,900
Coastal Recreational Path/Walk	180,000	185,000	190,000				0	180,000						185,000					190,000						0
Car Park								0						0					0						0
Street Lighting Replacement								0						0					0						0
Street Lighting Installation	42,000	44,000	45,000	46,400				42,000						44,000					45,000						46,400
<b>Bus Shelters</b>																									
Bus Services																									
<b>Town Beautification</b>																									
Alstonville																									
								0						0					0						0
Wardell																									
								0						0					0						0
Ballina																									
1,800,000							1,800,000	0	0					0					0						0
<b>Water Transport and Wharves</b>																									
Emigrant Creek Ramp																									
								0						0					0						0
Emigrant Ck Pontoon																									
								0						0					0						0
Fawcett Park Pontoon																									
								0						0					0						0
South Ballina Boat Ramp																									
								0						0					0						0
Ferry Ramp																									
								0						0					0						0
<b>Open Space - Parks and Reserves</b>																									
Crane Street War Memorial																									
								0						0					0						0
Pat Morton Stairs																									
								0						0					0						0
Crown Reserve LPMA Works																									
21,000	22,700	23,400	24,200					21,000						22,700					23,400						24,200
Community Infrastructure																									
								0						0					0						0
Playground Improvements																									
140,000	144,000	148,000	152,000					140,000						144,000					148,000						152,000
<b>Open Space - Sporting Fields</b>																									
Hill Park Sight Screen																									
								0						0					0						0
Sporting Fields - Various																									
140,000	144,000	148,000	152,000					140,000						144,000					148,000						152,000
Saunders Oval Extension																									
								0						0					0						0
Fripp Oval Lights																									
								0						0					0						0
Fripp Oval Dressing Shed																									
								0						0					0						0
Kingsford smith lights																									
								0						0					0						0
Skennars Head Lights																									
								0						0					0						0
<b>Open Space - Cemeteries</b>																									
Ballina																									
								0						0					0						0
Alstonville																									
								0						0					0						0

**CAPITAL WORKS - GENERAL FUND**

Asset Description	Expenditure Summary				Funding Sources 2012/13					Funding Sources 2013/14					Funding Sources 2014/15					Funding Sources 2015/16					
	2012/13	2013/14	2014/15	2015/16	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>																								
<b>Fleet and Plant</b>																									
Light Vehicle	320,000	325,900	335,700	345,800				320,000	0				325,900	0				335,700	0				345,800	0	
Heavy Vehicle	580,000	829,000	627,000	741,000				580,000	0				829,000	0				627,000	0				741,000	0	
<b>Sub Total - Plant</b>	<b>900,000</b>	<b>1,154,900</b>	<b>962,700</b>	<b>1,086,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>900,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,154,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>962,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,086,800</b>	<b>0</b>	<b>0</b>
<b>Swimming Pools</b>																									
Ballina									0					0					0					0	
Alstonville									0					0					0					0	
<b>Quarries and Sandpits</b>																									
Tuckombil								0	0					0					0					0	
<b>Rural Fire Service</b>																									
Rural Fire Sheds									0					0					0					0	
<b>Waste Management</b>																									
Landfill Mgmt & Resource Rec	319,000	20,000	20,000					319,000	0				20,000	0				20,000	0					0	
Domestic Waste Management	0	300,000	309,000	318,000				0	0				300,000	0				309,000	0				318,000	0	
<b>Total - Civil Services</b>	<b>11,742,400</b>	<b>5,097,200</b>	<b>4,915,600</b>	<b>6,330,700</b>	<b>70,000</b>	<b>9,000</b>	<b>7,200,000</b>	<b>1,219,000</b>	<b>3,244,400</b>	<b>72,100</b>	<b>0</b>	<b>0</b>	<b>1,474,900</b>	<b>3,550,200</b>	<b>74,500</b>	<b>0</b>	<b>0</b>	<b>1,291,700</b>	<b>3,549,400</b>	<b>76,900</b>	<b>1,221,500</b>	<b>0</b>	<b>1,404,800</b>	<b>3,627,500</b>	
<b>Total - All Groups</b>	<b>21,879,400</b>	<b>14,074,000</b>	<b>5,369,200</b>	<b>6,733,100</b>	<b>5,645,000</b>	<b>9,000</b>	<b>7,200,000</b>	<b>5,646,000</b>	<b>3,379,400</b>	<b>72,100</b>	<b>0</b>	<b>7,000,000</b>	<b>3,425,900</b>	<b>3,576,000</b>	<b>74,500</b>	<b>0</b>	<b>0</b>	<b>1,718,700</b>	<b>3,576,000</b>	<b>76,900</b>	<b>1,221,500</b>	<b>0</b>	<b>1,779,800</b>	<b>3,654,900</b>	



**Water Operations - Capital Expenditure**

Expenditure Description	Expenditure Summary				Funding Sources 2012/13				Funding Sources 2013/14				Funding Sources 2014/15				Funding Sources 2015/16			
	2012/13	2013/14	2014/15	2015/16	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
<b>Water Storage</b>																				
Reservoirs - Ballina Heights	3,500,000					3,500,000		0		0		0		0		0		0		0
Reservoirs - Pacific Pines						0		0		0		0		0		0		0		0
Reservoirs - Ross Lane						0		0		0		0		0		0		0		0
<b>Water Pump &amp; Bore Stations</b>																				
Pumping Stations - Ballina Heights Booster	70,000					70,000		0		0		0		0		0		0		0
Pumping Stations - North Creek Road Booster						0		0		0		0		0		0		0		0
Pumping Stations - North Lennox Booster						0		0		0		0		0		0		0		0
Pumping Stations - Basalt Court Booster	180,000					180,000		0		0		0		0		0		0		0
Pumping Stations - Pacific Pines Booster	110,000					110,000		0		0		0		0		0		0		0
<b>Water Trunk Mains - Extension</b>																				
Ballina - WD05 Angels Beach - Stage 1	80,000					80,000		0		0		0		0		0		0		0
Ballina - WD19 Angels Beach - Stage 2		140,000				0		0		140,000		0		0		0		0		0
Ballina - WD01 Ballina Hts Trunk Main	220,000					220,000		0		0		0		0		0		0		0
Ballina - WD02 Ballina Hts Distribution Main	80,000					80,000		0		0		0		0		0		0		0
Ballina - WMD1 Reservoir Supply	940,000					940,000		0		0		0		0		0		0		0
Ballina - WD13 Pressure Zone Distribution Area 1						0		0		0		0		0		0		0		0
Ballina - WD30 Pressure Zone Distribution Area 2						0		0		0		0		0		0		0		0
Ballina - WD37 Trunk Main Area 1						0		0		0		0		0		0		0		0
Lennox Head - WD08 Pacific Pines - Stage 1 (DN300)	300,000					300,000		0		0		0		0		0		0		0
Lennox Head - WD07 Pacific Pines - Stage 1 (DN375)	100,000					100,000		0		0		0		0		0		0		0
Lennox Head - WD06 Pacific Pines - Reservoir Supply	70,000					70,000		0		0		0		0		0		0		0
Lennox Head - WD09 Pacific Pines - PZ Distn Stage 1						0		0		0		0		0		0		0		0
Lennox Head - WD28 Pacific Pines - PZ Distn Stage 2	150,000					150,000		0		0		0		0		0		0		0
Ballina - WMD6 Pressure Zone Distribution - Area 1						0		0		0		0		0		0		0		0
Wollongbar - WD17 Pressure Zone - Area 1						0		0		0		0		0		0		0		0
Wollongbar - WD18 Pressure Zone - Area 2						0		0		0		0		0		0		0		0
Wollongbar - WD45 Pressure Zone - Area 1						0		0		0		0		0		0		0		0
<b>Water Trunk Mains - Augmentation</b>																				
Ballina - WD23 Main Parallel to Missingham Bridge	130,000					130,000		0		0		0		0		0		0		0
Ballina - WD23 Boring Parallel to Missingham Bridge	380,000					380,000		0		0		0		0		0		0		0
Ballina - WD22 PZ Distribution for Coastal Growth	150,000					150,000		0		0		0		0		0		0		0
Ballina - WD33 PZ Distribution for Coastal Growth	160,000					160,000		0		0		0		0		0		0		0
Lennox Head - WD43 Basalt Court - Distn Main	40,000					40,000		0		0		0		0		0		0		0
Water Mains - WD31 HLZ Distribution		70,000				0		0		70,000		0		0		0		0		0
Water Mains - WD41 HLZ Distribution			60,000			0		0		0		0		60,000		0		0		0
Lennox Head - WD26 Distribution Main Upgrade	240,000					240,000		0		0		0		0		0		0		0
Lennox Head - WD27 Distribution Main Upgrade						0		0		0		0		0		0		0		0
Ballina - WD36 Distribution Main Upgrade	140,000					140,000		0		0		0		0		0		0		0
Ballina - WD36 Distribution Main Fishery Creek	130,000					130,000		0		0		0		0		0		0		0
Ballina - WMD7 New Highway Main				570,000		0		0		0		0		0		0		570,000		0
Wollongbar - WD40 Distribution Main Upgrade		170,000				0		0		170,000		0		0		0		0		0
Ballina - Reticulation Duplication - East Ballina				150,000		0		0		0		0		0		0		150,000		0
<b>Miscellaneous</b>																				
Vehicle and Plant Replacement	50,000	51,500	53,100	54,700				50,000				51,500		53,100		0				54,700
Water Mains Renewal Program	400,000	412,000	424,400	437,200				400,000				412,000		424,400		0				437,200
<b>Total Capital Expenditure</b>	<b>7,620,000</b>	<b>843,500</b>	<b>537,500</b>	<b>1,211,900</b>	<b>0</b>	<b>7,170,000</b>	<b>0</b>	<b>450,000</b>	<b>0</b>	<b>380,000</b>	<b>0</b>	<b>463,500</b>	<b>0</b>	<b>537,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>720,000</b>	<b>0</b>	<b>491,900</b>

**Sewer Operations - Capital Expenditure**

Asset Description	Expenditure Summary				Funding Sources 2012/13				Funding Sources 2013/14				Funding Sources 2014/15				Funding Sources 2015/16			
	2012/13	2013/14	2014/15	2015/16	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
<b>Wastewater Management Strategy</b>																				
Land Acquisition Feasibility & Investigations							0	0				0			0				0	0
Technical Design							0	0				0			0				0	0
<b>Wastewater Strategy - Technical Consultancies</b>																				
Recycled Water Distn Sys - Detailed Design							0	0				0			0				0	0
Recycled Water Environmental Assessments							0	0				0			0				0	0
Technical Consultancies - Project Mgmt							0	0				0			0				0	0
<b>Ballina Wastewater Treatment Plant</b>																				
Ballina Upgrade - Project Management	784,000						784,000	0				0			0				0	0
Ballina - Concept Design Finalisation							0	0				0			0				0	0
Ballina - Detailed Design							0	0				0			0				0	0
Ballina - Other	706,000						706,000	0				0			0				0	0
Ballina - Civil Const	1,996,000						1,996,000	0				0			0				0	0
Ballina - Mech Const	1,794,000						1,794,000	0				0			0				0	0
Ballina - Elect Const	769,000						769,000	0				0			0				0	0
Ballina - Telemetry	12,000						12,000	0				0			0				0	0
Ballina - Commissioning	1,460,000						1,460,000	0				0			0				0	0
Ballina - Demolition of Existing Facility	385,000						385,000	0				0			0				0	0
Ballina - Construction of Sludge Storage	2,100,000						2,100,000	0				0			0				0	0
Ballina - Post Completion Works	230,000						230,000	0				0			0				0	0
<b>Lennox Head Wastewater Treatment Plant</b>																				
Lennox Head - Project Management	4,000						4,000	0				0			0				0	0
Lennox Head - Optimisation Upgrade Contract	416,000						416,000	0				0			0				0	0
Concept Design Finalisation							0	0				0			0				0	0
Detailed Design	135,000						135,000	0				0			0				0	0
Capacity Upgrade - Other	59,000						59,000	0				0			0				0	0
Capacity Upgrade - Civil Const	498,000						498,000	0				0			0				0	0
Capacity Upgrade - Mech Const	492,000						492,000	0				0			0				0	0
Capacity Upgrade - Elect Const	223,000						223,000	0				0			0				0	0
Capacity Upgrade - Telemetry	1,000						1,000	0				0			0				0	0
Capacity Upgrade - Commissioning	395,000						395,000	0				0			0				0	0
Post Completion Works	97,000						97,000	0				0			0				0	0
<b>Catchment Diversion Works</b>																				
Ballina - Diversion Ancillary Works	120,000	380,000					120,000	0				380,000			0				0	0
Ballina - Catchment Diversion Works	1,500,000	1,000,000					1,500,000	0				1,000,000			0				0	0
<b>Urban Dual Reticulation (UDR) Program</b>																				
UDR - Project Management	200,000	300,000					200,000	0	300,000			0			0				0	0
Distribution Systems Ballina / Lennox	1,000,000	1,400,000					1,000,000	0	1,400,000			0			0				0	0
Land Acquisition - Ballina Heights							0	0	0			0			0				0	0
Land Acquisition - Ross Lane			1,100,000				0	0	0			550,000			550,000				0	0
Construct Dual Retic Res - Ballina Heights	1,000,000	2,000,000					1,000,000	0	2,000,000			0			0				0	0
Construct Dual Retic Res - Kings Court	600,000	500,000					600,000	0	500,000			0			0				0	0
Construct Dual Retic Res - Ross Lane				1,300,000			0	0	0			0			0				1,300,000	0
<b>Recycled Water Implementation - Open Space</b>																				
Open Space Irrigation - Design Systems	21,000	22,000	23,000	24,000			21,000	0	22,000			0		23,000				24,000		0
Open Space Irrigation - Installations	206,000	212,000	218,000	225,000			206,000	0	212,000			0		218,000				225,000		0
OSR Reuse Ballina Heights Sportsfield							0	0				0			0				0	0
OSR Reuse Various Sportsfields							0	0				0			0				0	0
<b>Recycled Water Implement - Veg Regeneration</b>																				
Vegetation Regeneration - Feasibility							0	0				0			0				0	0
Vegetation Regeneration - Land Acquisition							0	0				0			0				0	0
Vegetation Regeneration - Irrigation Systems							0	0				0			0				0	0
Vegetation Regeneration - Trunk Mains							0	0				0			0				0	0
<b>Sewer Capital Expenditure Carried Forward</b>																				



**Sewer Operations - Capital Expenditure (Carried Forward)**

Asset Description	Expenditure Summary				Funding Sources 2012/13				Funding Sources 2013/14				Funding Sources 2014/15				Funding Sources 2015/16			
	2012/13	2013/14	2014/15	2015/16	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
<b>Cumalum (Ballina Heights/Ross Lane)</b>																				
Cumalum Pump Station - Upgrade Pumps				150,000				0				0		0		0		150,000		0
Existing Cumalum Pump Station - New gravity				200,000				0				0		0		0		200,000		0
<b>Skennars Head</b>																				
Stewart Land - New Pump Station				150,000				0				0		0		0				150,000
Stewart Land - New Gravity Main				100,000				0				0		0		0				100,000
Stewart Land - New Rising Main				150,000				0				0		0		0				150,000
<b>North Ballina</b>																				
River Oakes - Gravity Main								0				0		0		0		0		0
River Oakes - Rising Main								0				0		0		0		0		0
<b>Trunk Mains</b>																				
SP4106 - Rising Main - Kays Lane, Alstonville								0				0		0		0		0		0
SP3001 - Rising Main - Byron Street, Lennox	270,000							0				0		0		0		0		0
Diversion of SP2101 to Ballina, North Ballina	260,000							0				0		0		0		0		0
SP2001 - Rising Main - Rehab - Swift St, Ballina		350,000						0		350,000		0		0		0		0		0
SP2001 - Upgrade Pump Motors - Swift St	175,000							0				0		0		0		0		0
Diversion of North Ballina Pump Station to Ballina	175,000							0				0		0		0		0		0
New Rising Main North Ballina to Ballina	690,000							0				0		0		0		0		0
Diversion of Ballina Heights to Ballina	525,000							0				0		0		0		0		0
Gravity Trunk Mains - Wollongbar Expansion								0				0		0		0		0		0
Underbores - Wollongbar								0				0		0		0		0		0
SP3106 to SP3107 - Gravity Main - Seamist	15,000					0	15,000	0				0		0		0		0		0
SP3110 - Parallel Gravity Main - Hutley Dr	398,000						398,000	0				0		0		0		0		0
Rising Main - Skennars Ridge Sthn	116,000						116,000	0				0		0		0		0		0
Preliminaries - Wollongbar							0	0				0		0		0		0		0
Contingency - Wollongbar							0	0				0		0		0		0		0
Gravity Trunk Main A - Wollongbar	30,000						30,000	0				0		0		0		0		0
Gravity Trunk Main A2 - Wollongbar	69,000						69,000	0				0		0		0		0		0
Gravity Trunk Main B - Wollongbar	114,000						114,000	0				0		0		0		0		0
Gravity Trunk Main B1 - Wollongbar								0				0		0		0		0		0
Gravity Trunk Main B7 - Wollongbar	20,000						20,000	0				0		0		0		0		0
Gravity Trunk Main B11 - Wollongbar	70,000						70,000	0				0		0		0		0		0
Gravity Trunk Main B12 - Wollongbar	45,000						45,000	0				0		0		0		0		0
Gravity Trunk Main B13 - Wollongbar	25,000						25,000	0				0		0		0		0		0
Gravity Trunk Main Ramses Street - Wollongbar						0	0	0				0		0		0		0		0
Gravity Main - Pacific Pines	160,000						160,000	0				0		0		0		0		0
<b>Sewer Mains - Renewals</b>																				
Sewer Mains - Miscellaneous Renewals	300,000	309,000	318,000	328,000		0	300,000	0				309,000		0		318,000		0		328,000
Inflow & Infiltration Program - Renewals	1,200,000	236,000	243,000	250,000			1,200,000	0		236,000		0		243,000		0		250,000		0
Inflow & Infiltration Program - Project Mgmt						0	0	0				0		0		0		0		0
<b>Plant and Equipment</b>																				
Telemetry Installation	70,000	72,000	74,000	76,000		0	43,000	27,000				72,000		0		74,000		0		76,000
Plant Replacement Sewer	52,000	54,000	56,000	58,000		0		52,000				54,000		0		56,000		0		58,000
<b>Other Miscellaneous Works</b>																				
Backlog	0	0	0	0			0	0				0		0		0		0		0
<b>Total Capital Expenditure</b>	<b>23,717,000</b>	<b>6,835,000</b>	<b>2,032,000</b>	<b>3,011,000</b>	<b>0</b>	<b>0</b>	<b>23,638,000</b>	<b>79,000</b>	<b>0</b>	<b>5,020,000</b>	<b>0</b>	<b>1,815,000</b>	<b>0</b>	<b>1,034,000</b>	<b>0</b>	<b>998,000</b>	<b>0</b>	<b>849,000</b>	<b>0</b>	<b>2,162,000</b>

## **Part D**

# **Section 94 Contributions and Other Capital Income**

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## **INTRODUCTION**

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

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

The next two pages of this section outlines the Section 94 contributions collected and interest raised, along with the contributions applied during the year to specific Council projects.

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

## SECTION 94 CONTRIBUTIONS

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

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

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

Council's Regulatory Services Group oversees the collection of all the Section 94 levies. Council's Strategic and Community 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.



<b>SECTION 94 FUNDS COLLECTED</b>						
ACTUAL 2010/11	ESTIMATE 2011/12	BUDGET ITEMS	ESTIMATED			
			2012/13	2013/14	2014/15	2015/16
547,630	265,000	Open Space	250,000	257,500	265,200	273,200
433,226	295,000	Community Facilities	250,000	257,500	265,200	273,200
17,878	257,500	Wollongbar Urban Expansion Area (WUEA)	150,000	154,500	159,100	163,900
0	148,500	Car Parking	100,000	103,000	106,100	109,300
546,449	412,000	Heavy Vehicle	250,000	257,500	265,200	273,200
282,476	500,000	Road Plan - New	100,000	1,206,000	2,242,200	3,309,500
519,479	100,000	Road Plan - Future	0	0	0	0
306,358	40,000	Road Plan - Existing	0	0	0	0
<b>2,653,496</b>	<b>2,018,000</b>	<b>Total Section 94 Funds Collected</b>	<b>1,100,000</b>	<b>2,236,000</b>	<b>3,303,000</b>	<b>4,402,300</b>

<b>SECTION 94 FUNDS APPLIED</b>						
ACTUAL 2010/11	ESTIMATE 2011/12	BUDGET ITEMS	ESTIMATED			
			2012/13	2013/14	2014/15	2015/16
192,509	51,500	<b>Open Spaces Plan</b>				
	194,000	Play Equipment				
		Saunders Oval Expansion				
<b>192,509</b>	<b>245,500</b>	<b>Sub Total Open Spaces</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
786,418		<b>Community Facilities Plan</b>				
		Lennox Head Community Centre				
<b>786,418</b>	<b>0</b>	<b>Sub Total Community Facilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Wollongbar Urban Expansion Area</b>				
	50,000	Wollongbar Link Road	110,000	283,700	161,500	163,100
<b>0</b>	<b>50,000</b>	<b>Sub Total WUEA</b>	<b>110,000</b>	<b>283,700</b>	<b>161,500</b>	<b>163,100</b>
1,374,000	121,000	<b>Heavy Vehicles - Bridges</b>				
		Heavy Vehicles - Teven Bridge Loan	256,000	192,000	192,000	192,000
		<b>Heavy Vehicles - Rural Roads</b>				
	55,000	Ross Lane				
	30,000	North Teven Road				
176,100	272,500	Various	250,000	257,500	265,200	273,200
<b>1,550,100</b>	<b>478,500</b>	<b>Sub Total Heavy Vehicles</b>	<b>506,000</b>	<b>449,500</b>	<b>457,200</b>	<b>465,200</b>
191,200	2,823,800	<b>Roads Plan</b>				
		Ballina Heights Drive				
		Cumbalum Interchange	9,000			
		Links Avenue				770,000
		Tamar/Cherry R/bout				451,500
68,800	100,200	Hutley Drive				
<b>260,000</b>	<b>2,924,000</b>	<b>Sub Total Roads Plan</b>	<b>9,000</b>	<b>0</b>	<b>0</b>	<b>1,221,500</b>
7,500		<b>Administration</b>				
3,496		Heavy Vehicle Plan Review				
		Administration Plan				
247,000	50,000	<b>Section 94 Recouped</b>				
252,453		Open Spaces (Development Opportunities)	50,000	51,500	53,000	54,600
613,182	100,000	Open Spaces (Community Infrastructure)	100,000	103,000	106,100	109,300
42,000	175,000	Community Facilities (Comm Infra)	150,000	154,500	159,100	163,900
		Roads (Community Infrastructure)	150,000	154,500	159,100	163,900
<b>907,635</b>	<b>325,000</b>	<b>Sub Total Recouped</b>	<b>450,000</b>	<b>463,500</b>	<b>477,300</b>	<b>491,700</b>
<b>3,954,658</b>	<b>4,023,000</b>	<b>Total Section 94 Funds Applied</b>	<b>1,075,000</b>	<b>1,196,700</b>	<b>1,096,000</b>	<b>2,341,500</b>

<b>SECTION 94 BALANCES</b>						
ACTUAL 2010/11	ESTIMATE 2011/12	BUDGET ITEMS	ESTIMATED			
			2012/13	2013/14	2014/15	2015/16
328,600	306,100	Open Space	419,100	532,600	652,200	778,000
405,200	645,200	Community Facilities	775,200	897,700	1,026,300	1,161,100
18,200	237,700	Wollongbar Urban Expansion Area	283,700	161,500	163,100	167,900
2,101,100	2,368,600	Car Parking	2,593,600	2,761,600	2,936,700	3,119,500
921,700	915,200	Heavy Vehicle	699,200	524,700	345,700	162,200
2,779,400	430,400	Road Plan (All Plans)	511,400	1,575,900	3,698,500	5,715,100
<b>6,554,200</b>	<b>4,903,200</b>	<b>Total Section 94 Funds Held</b>	<b>5,282,200</b>	<b>6,454,000</b>	<b>8,822,500</b>	<b>11,103,800</b>

## CAPITAL GRANTS AND CONTRIBUTIONS

The table opposite provides details on estimated capital grants and contributions. Brief details on the information provided are as follows.

### ***Property***

Ballina Surf Club - The total estimated cost of the Ballina Surf Club is \$5.8 million with the Federal Government providing a grant of \$2.3m, the Ballina Surf Club providing a contribution of \$300,000 and Council the balance.

### ***Depot***

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

### ***Internal Loan Repayments***

This item represents contributions made back to internal reserves where projects have been funded from those reserves. For example activities such as waste, plant etc may have borrowed funds internally rather than externally and those borrowings are then repaid.

For further information refer to the loan repayment section of this budget.

*Further details on grants and contributions are outlined on the following page.*

## CAPITAL GRANTS / CONTRIBUTIONS

ACTUAL 2010/11	ESTIMATE 2011/12	BUDGET ITEMS	ESTIMATED			
			2012/13	2013/14	2014/15	2015/16
	25,000	<b>Information Services</b> Internal Contributions				
40,000		<b>Property</b> Insurance Claim - Lennox Head Comm Centre		800,000		
40,000		Ballina Surf Club	2,600,000			
		Federal - Solar Panels				
	525,000	<b>Airport</b> Federal - Apron Extension	2,975,000			
	25,000	<b>Administration Centre and Depot</b> Council - Administration Centre				
	56,000	Council - Depot	70,000	72,100	74,500	76,900
30,000		<b>Asset Management</b> State - SES Building				
626,751	77,000	<b>Urban Roads</b> RTA - 3 x 3 Rifle Range Road RTA - Various				
	106,500	<b>Rural Roads</b> RTA - Rifle Range Road				
	281,500	RTR - Coast Road Seg 242				
	850,000	RTA - Rifle Range Road				
	1,143,000	RTA - Coast Rd Landslip				
566,052	259,000	RTA - Ross Lane RTA - Various				
150,000	30,000	<b>Footpaths and Cycleways</b> RTA - Footpaths (PAMP)				
220,000	320,000	State - Coastal Shared Path State - Lake Ainsworth Car Park				
	17,300	State - Yacht Club Carpark				
1,996		<b>Other Water Transport</b> State - Fishery Creek Car Park				
49,450	111,000	State - Grant Emigrant Creek Ramp				
55,000		State - Fawcett Park Pontoon				
120,000		<b>Open Spaces and Reserves</b> State and Federal - Pat Morton Stairs				
50,000		Federal - Crane Street War Memorial				
269,000		<b>Sporting Fields</b> State				
250,000		Private				
131,000		Federal				
		<b>Rural Fire Service</b> State - Newrybar Shed				
295,089	405,200	<b>Internal Loan Repayments</b> Council - Internal Loan Repayments	53,800	0	0	0
<b>2,894,338</b>	<b>4,231,500</b>	<b>Total Capital Grants and Contributions</b>	<b>5,698,800</b>	<b>872,100</b>	<b>74,500</b>	<b>76,900</b>

**Asset Sales**

Council is involved in residential and industrial land development. The major industrial land holdings are at the Southern Cross Industrial Estate Ballina and the Russellton Industrial Estate, Wollongbar. Other major land holdings are at Wollongbar and possibly (subject to purchase) at Lennox Head.

The figures provided are indicative only and typically land sales are subject to further detailed reports to Council.

**Loan Funds**

Loans are occasionally utilised for capital expenditure. For further details on the capital projects that relate to these loans refer to Part C of this document.

<b>ASSET SALES</b>						
<b>ACTUAL 2010/11</b>	<b>ESTIMATE 2011/12</b>	<b>BUDGET ITEMS</b>	<b>ESTIMATED</b>			
			<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>
	6,026,000	<b>Southern Cross Industrial Estate Sales</b> Land - Harvey Norman Land - Adjoining BP Service Station Land - Residual Land ARC Site Land - Standard Lots		1,100,000 1,760,000 0	0	0
720,610	580,000					
<b>720,610</b>	<b>6,606,000</b>	<b>Sub Total - Southern Cross</b>	<b>0</b>	<b>2,860,000</b>	<b>0</b>	<b>0</b>
		<b>Russellton Industrial Estate Sales</b> Land - Standard Lots	400,000	0	0	0
0	0					
<b>0</b>	<b>0</b>	<b>Sub Total - Russellton</b>	<b>400,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Other</b> RTA - Compulsory Acquisition Residual Land - Skennars Head Russellton - Tennis Courts Wollongbar - Land Development		400,000		
12,000						
<b>12,000</b>	<b>0</b>	<b>Sub Total - Other Land Sales</b>	<b>0</b>	<b>400,000</b>	<b>0</b>	<b>0</b>
		<b>Total Capital Income from Land Sales</b>	<b>400,000</b>	<b>3,260,000</b>	<b>0</b>	<b>0</b>
732,610	6,606,000					
		<b>Other Asset Sales</b> Sale of Bulk Waste Business Sale of Animal Shelter		0		
	642,000 340,000					
	<b>7,588,000</b>	<b>Total Capital Income from Asset Sales</b>	<b>400,000</b>	<b>3,260,000</b>	<b>0</b>	<b>0</b>

<b>LOAN INCOME</b>						
<b>ACTUAL 2010/11</b>	<b>ESTIMATE 2011/12</b>	<b>BUDGET ITEMS</b>	<b>ESTIMATED</b>			
			<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>
		<b>Airport</b> Infrastructure		7,000,000		
500,000						
		<b>Roads</b> Ballina Heights Drive - Section 94 McLeay Culvert - RMS Agreement Cumbalum Interchange - Section 94 Hutley Drive - Section 94 Reseal (Local Infrastructure Renewal) (Mtce)	1,200,000 1,700,000 2,500,000 1,000,000	0	0	0
2,500,000						
		<b>Bridges and Ancillary Transport</b> Seven Bridges Town Beautification - Ballina	1,800,000			
		<b>Plant</b> Heavy Plant - Expansion				
	1,300,000					
		<b>Swimming Pools</b> Ballina Alstonville				
<b>3,000,000</b>	<b>1,300,000</b>	<b>Total Loan Income</b>	<b>8,200,000</b>	<b>7,000,000</b>	<b>0</b>	<b>0</b>

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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.

## 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 Management

**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.

**Commercial Opportunities** Transfers to the reserve represent estimated interest earnings, sales and repayments of internal loans from the plant operations and Flat Rock Tent Park and transfers from typically represent commercial projects.

**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 and ARC - Rental income from a Southern Cross land leases
- Loan Repayments - Waste - Internal loan repayments
- Property Net Result - The net result for the property program is transferred to or from this reserve
- General Fund Dividend - Dividend to General Fund from Council's Commercial Services unit
- Net contributions to other programs - The property program also funds other major works for Council.

**RESERVE MOVEMENTS - GENERAL FUND**

Reserve Title	2012/13			2013/14			2014/15			2015/16		
	To	From	Net	To	From	Net	To	From	Net	To	From	Net
<b>Strategic and Community Services Group</b>												
<b>Strategic Planning</b>												
Section 94 Contributions	1,454,000	1,075,000	379,000	2,368,500	1,196,700	1,171,800	3,464,500	1,096,000	2,368,500	4,622,800	2,341,500	2,281,300
ARC Linkage (Quarry)			0			0			0			0
Captain Cook Park			0			0			0			0
Strategic Studies			0			0			0			0
<b>Community Services</b>												
Crime Prevention			0			0			0			0
Community Services			0			0			0			0
<b>Community Gallery</b>												
Northern Rivers Comm Gallery			0			0			0			0
<b>Total - Strat &amp; Comm Serv</b>	<b>1,454,000</b>	<b>1,075,000</b>	<b>379,000</b>	<b>2,368,500</b>	<b>1,196,700</b>	<b>1,171,800</b>	<b>3,464,500</b>	<b>1,096,000</b>	<b>2,368,500</b>	<b>4,622,800</b>	<b>2,341,500</b>	<b>2,281,300</b>
<b>General Manager's Group</b>												
<b>Governance</b>												
Donations			0			0			0			0
Donation (Com Infra)			0			0			0			0
Councillor Election	25,000	135,000	(110,000)	40,000		40,000	45,000		45,000	50,000	0	50,000
<b>Financial Services</b>												
Financial Assistance Grant			0			0			0			0
Equipment			0			0			0			0
<b>Library Services</b>												
Projects			0			0			0			0
<b>Information Services</b>												
			0			0			0			0
<b>Human Resources</b>												
Employee Leave Entitlements	0		0	39,400		39,400	40,600		40,600	41,800		41,800
<b>Tourism and Events</b>												
			0			0			0			0
<b>Property Management</b>												
<b>Community Infrastructure Reserve</b>												
Interest Earned on Reserve	160,000		160,000	0		0	2,000		2,000	21,000		21,000
Rental - 89 Tamar Street	710,300	24,000	686,300	731,700	24,800	706,900	753,700	25,600	728,100	776,400	26,400	750,000
Rental - ARC (50%)	163,800	5,000	158,800	168,700	5,200	163,500	173,800	5,400	168,400	179,100	5,600	173,500
Rental - Fawcett Park Café	84,300	5,000	79,300	86,900	5,200	81,700	89,600	5,400	84,200	92,300	5,600	86,700
Land Sale Dividends	0		0	1,430,000		1,430,000			0			0
Lennox Head Comm Centre	0		0	800,000		800,000			0			0
Legal Costs			0			0			0			0
Sharpes Beach Masterplan			0			0			0			0
Property Investigations			0			0			0			0
Development App Refund			0			0			0			0
Other Infrastructure - Property		150,000	(150,000)		1,600,000	(1,600,000)			0			0
Surf Club		2,900,000	(2,900,000)			0			0			0
Section 94 Recoupments	450,000		450,000	463,500		463,500	477,300		477,300	491,700		491,700
Loan P & I - Comm Buildings		29,600	(29,600)		29,600	(29,600)		29,600	(29,600)		29,600	(29,600)
<b>Non-Property Related Funding</b>												
Loan P & I - Town Centre		567,200	(567,200)		642,200	(642,200)		642,200	(642,200)		642,200	(642,200)
Coastal Walk / Shared Path		0	0		0	0		0	0		0	0
Rivier Street Roundabouts		0	0		0	0		0	0		0	0
Town Centre Improvements		0	0		0	0		0	0		0	0
<b>Sub Total - Comm Infra</b>	<b>1,568,400</b>	<b>3,680,800</b>	<b>(2,112,400)</b>	<b>3,680,800</b>	<b>2,307,000</b>	<b>1,373,800</b>	<b>1,496,400</b>	<b>708,200</b>	<b>788,200</b>	<b>1,560,500</b>	<b>709,400</b>	<b>851,100</b>
<b>Commercial Opportunities Reserve</b>												
Interest Earned on Reserve	0		0	0		0	78,000		78,000	80,000		80,000
Income from Land Sales			0	400,000		400,000	0		0	0		0
WVUEA Land Development		0	0		0	0		0	0	0	0	0
SS4 Recoupments			0			0			0			0
Skennars Head - Sports Fields			0			0			0			0
Wollongbar - Sports Fields			0			0			0			0
Internal Loan - Street Lighting	143,500		143,500	27,500		27,500			0			0
Loan Repayments - Flat Rock	23,100		23,100			0			0			0
Loan Repayments - Airport	0		0			0			0			0
Loan Repayments - Plant	33,800		33,800			0			0			0
<b>Sub Total - Comm Opps</b>	<b>200,400</b>	<b>0</b>	<b>200,400</b>	<b>427,500</b>	<b>0</b>	<b>427,500</b>	<b>78,000</b>	<b>0</b>	<b>78,000</b>	<b>80,000</b>	<b>0</b>	<b>80,000</b>
<b>Industrial Land Reserve</b>												
Interest Earned on Reserve	120,000		120,000	55,000		55,000	126,000		126,000	120,000		120,000
Internal Repayment - Waste	0		0	0		0	0		0	0		0
Wollongbar Urban Exp Area	0	5,000	(5,000)		5,200	(5,200)		5,400	(5,400)		5,600	(5,600)
Southern Cross Estate	0	252,000	(252,000)	1,430,000	146,300	1,283,700	0	150,800	(150,800)	0	155,500	(155,500)
Russellton Estate	400,000	686,000	(286,000)		88,700	(88,700)		91,400	(91,400)		94,200	(94,200)
Rental - Norfolk Homes	134,800		134,800	138,900		138,900	143,100		143,100	147,400		147,400
Rental - ARC (50%)	163,800	5,000	158,800	168,700	5,200	163,500	173,800	5,400	168,400	179,100	5,600	173,500
Dividend		512,300	(512,300)		472,000	(472,000)		411,600	(411,600)		380,200	(380,200)
<b>Sub Total - Industrial Dev</b>	<b>818,600</b>	<b>1,460,300</b>	<b>(641,700)</b>	<b>1,792,600</b>	<b>717,400</b>	<b>1,075,200</b>	<b>442,900</b>	<b>664,600</b>	<b>(221,700)</b>	<b>446,500</b>	<b>641,100</b>	<b>(194,600)</b>

(Reserve movements carried forward on following page)

**Budget Comments (continued from previous page)**

**GENERAL MANAGER'S GROUP (cont'd)**

**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.

**CIVIL SERVICES GROUP**

**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.

<b>RESERVE MOVEMENTS - GENERAL FUND (cont'd)</b>												
Reserve Title	2012/13			2013/14			2014/15			2015/16		
	To	From	Net	To	From	Net	To	From	Net	To	From	Net
<i>Miscellaneous Community Property Reserves</i>												
ALEC						0			0			0
Surf Club			0									
Crown Reserves	57,100	42,000	15,100	59,000	43,600	15,400	61,000	45,200	15,800	63,000	46,800	16,200
<i>Miscellaneous Commercial Property Reserves</i>												
Wigmore Arcade	34,000		34,000	35,000		35,000	40,000		40,000	45,000		45,000
Flat Rock Tent Park	42,800	22,000	20,800	73,700	0	73,700	75,100	0	75,100	76,600	0	76,600
<b>Airport</b>	<b>794,700</b>	<b>777,000</b>	<b>17,700</b>	<b>706,800</b>	<b>351,000</b>	<b>355,800</b>	<b>354,300</b>	<b>427,000</b>	<b>(72,700)</b>	<b>548,900</b>	<b>375,000</b>	<b>173,900</b>
<b>Total - GM's Group</b>	<b>3,541,000</b>	<b>6,117,100</b>	<b>(2,576,100)</b>	<b>6,854,800</b>	<b>3,419,000</b>	<b>3,435,800</b>	<b>2,633,300</b>	<b>1,845,000</b>	<b>788,300</b>	<b>2,912,300</b>	<b>1,772,300</b>	<b>1,140,000</b>
<i>Regulatory Services Group</i>												
<b>Development Services</b>												
			0			0			0			0
<b>Public Health</b>												
Env Health Projects			0			0			0			0
DECC Water Efficiency Grant			0			0			0			0
<b>Rangers</b>												
Animal Shelter (Comm Infra)			0			0			0			0
Animal Shelter			0			0			0			0
Lake Ainsworth Bubble Blower			0			0			0			0
<b>Total - Regulatory Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Civil Services Group</i>												
<b>Asset Management</b>												
Climate Adaption			0			0			0			0
Stormwater Plan			0			0			0			0
Cumbalum Delivery Plan(SIC)			0			0			0			0
SES Building			0			0			0			0
Administration Building			0			0			0			0
<b>Stormwater Drainage</b>												
			0			0			0			0
<b>Environmental Protection</b>												
Management Plans			0			0			0			0
<b>Roads and Bridges</b>												
Roads			0			0			0			0
Wollongbar Urban Expansion			0			0			0			0
Kerr St (SIC)			0			0			0			0
Wollongbar Link Road (SIC)			0			0			0			0
Teven Bridges Loan			0			0			0			0
<b>Ancillary Transport Facilities</b>												
Footpaths			0			0			0			0
Shared Pathway (Com Infra)			0			0			0			0
Park Lane Cycleway			0			0			0			0
Yacht Club Car Park(Quarry)			0			0			0			0
Lake Ainsworth Carpark			0			0			0			0
Town Signage			0			0			0			0
Street Lighting - Energy Saving			0			0			0			0
Street Lighting - Installations(Com Infra)			0			0			0			0
<i>Community Infrastructure Reserve Transfer</i>												
Alstonville Town Centre			0			0			0			0
Ballina Town Centre	0	0	0			0			0			0
Wardell Town Centre			0			0			0			0
<b>Ferry Wharves &amp; Jetties</b>												
Ferry Ramp (Quarry)			0			0			0			0
Boat Ramps (Quarry)			0			0			0			0
Boatramps & Wharves			0			0			0			0
Marine Infrastructure			0			0			0			0
Canal Maintenance			0			0			0			0
<b>RTA Works</b>												
RTA Works			0			0			0			0
SIC Reserve			0			0			0			0
<b>Open Space and Reserves</b>												
Playground Equipment			0			0			0			0
Vegetation Management			0			0			0			0
Sporting Fields			0			0			0			0
Cemeteries - Operations	83,600	50,000	33,600	85,700	50,000	35,700	88,000	50,000	38,000	90,300	50,000	40,300
Cemeteries - Ballina Entrance		75,000	(75,000)		75,000	(75,000)			0			0
<b>Fleet Management</b>	<b>1,065,500</b>	<b>900,000</b>	<b>165,500</b>	<b>1,212,000</b>	<b>1,154,900</b>	<b>57,100</b>	<b>1,254,600</b>	<b>962,700</b>	<b>291,900</b>	<b>1,298,800</b>	<b>1,086,800</b>	<b>212,000</b>
<b>Rural Fire Service</b>												
			0			0			0			0
<b>Quarries and Sandpit</b>												
Quarry Operations	275,800	223,000	52,800	284,000	223,000	61,000	292,500	223,000	69,500	301,200	223,000	78,200
Airport Sandpit	0	6,300	(6,300)	0	6,600	(6,600)	0	6,900	(6,900)	0	7,200	(7,200)
<b>Swimming Pools</b>												
			0			0			0			0
<b>Landfill Management</b>												
	409,400	319,000	90,400	685,400	20,000	665,400	624,000	20,000	604,000	489,200	0	489,200
<b>Domestic Waste Management</b>												
	287,100	0	287,100	467,700	300,000	167,700	513,900	309,000	204,900	606,400	318,000	288,400
<b>Group Total - Civil Services</b>	<b>2,121,400</b>	<b>1,573,300</b>	<b>548,100</b>	<b>2,734,800</b>	<b>1,829,500</b>	<b>905,300</b>	<b>2,773,000</b>	<b>1,571,600</b>	<b>1,201,400</b>	<b>2,785,900</b>	<b>1,685,000</b>	<b>1,100,900</b>
<b>Total - Increase / (Decrease)</b>	<b>7,116,400</b>	<b>8,765,400</b>	<b>(1,649,000)</b>	<b>11,958,100</b>	<b>6,445,200</b>	<b>5,512,900</b>	<b>8,870,800</b>	<b>4,512,600</b>	<b>4,358,200</b>	<b>10,321,000</b>	<b>5,798,800</b>	<b>4,522,200</b>

**STRATEGIC AND COMMUNITY 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 Management**

**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.

**Commercial 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	2012/13			2013/14			2014/15			2015/16		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
<b>Strategic and Community Services Group</b>												
Section 94 Contributions	4,903,200	379,000	5,282,200	5,282,200	1,171,800	6,454,000	6,454,000	2,368,500	8,822,500	8,822,500	2,281,300	11,103,800
Strategic Studies	71,200	0	71,200	71,200	0	71,200	71,200	0	71,200	71,200	0	71,200
Crime Prevention	0	0	0	0	0	0	0	0	0	0	0	0
Community Services	100,000	0	100,000	100,000	0	100,000	100,000	0	100,000	100,000	0	100,000
Community Gallery	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total - Strategic Services</b>	<b>5,074,400</b>	<b>379,000</b>	<b>5,453,400</b>	<b>5,453,400</b>	<b>1,171,800</b>	<b>6,625,200</b>	<b>6,625,200</b>	<b>2,368,500</b>	<b>8,993,700</b>	<b>8,993,700</b>	<b>2,281,300</b>	<b>11,275,000</b>
<b>General Manager's Group</b>												
<b>Governance</b>												
Community Donations	0	0	0	0	0	0	0	0	0	0	0	0
Councillor Election	110,000	(110,000)	0	0	40,000	40,000	40,000	45,000	85,000	85,000	50,000	135,000
<b>Financial Services</b>												
Financial Assistance Grant	0	0	0	0	0	0	0	0	0	0	0	0
Legal and Audits	45,000	0	45,000	45,000	0	45,000	45,000	0	45,000	45,000	0	45,000
<b>Information Services</b>												
TRIM Installation	0	0	0	0	0	0	0	0	0	0	0	0
<b>Human Resources</b>												
Employee Leave Entitlements	1,677,800	0	1,677,800	1,677,800	39,400	1,717,200	1,717,200	40,600	1,757,800	1,757,800	41,800	1,799,600
<b>Library Services</b>												
Special Project Grants	0	0	0	0	0	0	0	0	0	0	0	0
<b>Tourism</b>												
Projects	9,000	0	9,000	9,000	0	9,000	9,000	0	9,000	9,000	0	9,000
<b>Property Management</b>												
<i>Entrepreneurial Property Activities</i>												
Community Infrastructure	802,800	(2,112,400)	(1,309,600)	(1,309,600)	1,373,800	64,200	64,200	788,200	852,400	852,400	851,100	1,703,500
Commercial Opportunities	2,486,200	200,400	2,686,600	2,686,600	427,500	3,114,100	3,114,100	78,000	3,192,100	3,192,100	80,000	3,272,100
Industrial Land Development	4,591,500	(641,700)	3,949,800	3,949,800	1,075,200	5,025,000	5,025,000	(221,700)	4,803,300	4,803,300	(194,600)	4,608,700
<b>Sub Total</b>	<b>7,880,500</b>	<b>(2,553,700)</b>	<b>5,326,800</b>	<b>5,326,800</b>	<b>2,876,500</b>	<b>8,203,300</b>	<b>8,203,300</b>	<b>644,500</b>	<b>8,847,800</b>	<b>8,847,800</b>	<b>736,500</b>	<b>9,584,300</b>
<i>Other Property Reserves</i>												
Wigmore Arcade	96,100	34,000	130,100	130,100	35,000	165,100	165,100	40,000	205,100	205,100	45,000	250,100
Other Properties (Council)	51,900	0	51,900	51,900	0	51,900	51,900	0	51,900	51,900	0	51,900
ALEC	28,000	0	28,000	28,000	0	28,000	28,000	0	28,000	28,000	0	28,000
Surf Club	0	0	0	0	0	0	0	0	0	0	0	0
Community Gallery	11,200	0	11,200	11,200	0	11,200	11,200	0	11,200	11,200	0	11,200
Civic Buildings	0	0	0	0	0	0	0	0	0	0	0	0
Crown Properties	146,700	15,100	161,800	161,800	15,400	177,200	177,200	15,800	193,000	193,000	16,200	209,200
<b>Camping Ground</b>												
Flat Rock Tent Park	(15,500)	20,800	5,300	5,300	73,700	79,000	79,000	75,100	154,100	154,100	76,600	230,700
<b>Airport</b>												
Operations	(271,000)	17,700	(253,300)	(253,300)	355,800	102,500	102,500	(72,700)	29,800	29,800	173,900	203,700
<b>Total - GM's Group</b>	<b>9,769,700</b>	<b>(2,576,100)</b>	<b>7,193,600</b>	<b>7,193,600</b>	<b>3,435,800</b>	<b>10,629,400</b>	<b>10,629,400</b>	<b>788,300</b>	<b>11,417,700</b>	<b>11,417,700</b>	<b>1,140,000</b>	<b>12,557,700</b>
<b>Regulatory Services Group</b>												
<b>Public Health</b>												
Environmental Health Projects	21,500	0	21,500	21,500	0	21,500	21,500	0	21,500	21,500	0	21,500
DECC Water Efficiency	0	0	0	0	0	0	0	0	0	0	0	0
<b>Environmental Health</b>												
Projects	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total - Regulatory Services</b>	<b>21,500</b>	<b>0</b>	<b>21,500</b>	<b>21,500</b>	<b>0</b>	<b>21,500</b>	<b>21,500</b>	<b>0</b>	<b>21,500</b>	<b>21,500</b>	<b>0</b>	<b>21,500</b>
(Reserve balances carried forward on following page)												

## RESERVE BALANCES - GENERAL FUND (Cont'd)

### 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 and Contingency** 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	2012/13			2013/14			2014/15			2015/16		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
<b>Civil Services Group</b>												
<b>Asset Management</b>												
Asset Management	46,500	0	46,500	46,500	0	46,500	46,500	0	46,500	46,500	0	46,500
Climate Adaption	0	0	0	0	0	0	0	0	0	0	0	0
Stormwater Plan	0	0	0	0	0	0	0	0	0	0	0	0
SES Building	0	0	0	0	0	0	0	0	0	0	0	0
<b>Stormwater and Environmental Protection</b>												
Stormwater	20,500	0	20,500	20,500	0	20,500	20,500	0	20,500	20,500	0	20,500
Management Plans	279,500	0	279,500	279,500	0	279,500	279,500	0	279,500	279,500	0	279,500
<b>Roads and Bridges</b>												
Civil Works and Contingency	626,400	0	626,400	626,400	0	626,400	626,400	0	626,400	626,400	0	626,400
WUEA Loan Funds	45,000	0	45,000	45,000	0	45,000	45,000	0	45,000	45,000	0	45,000
Teven Bridge Loan Repayment	0	0	0	0	0	0	0	0	0	0	0	0
<b>Ancillary Transport Facilities</b>												
Footpaths	23,100	0	23,100	23,100	0	23,100	23,100	0	23,100	23,100	0	23,100
Carparks	82,400	0	82,400	82,400	0	82,400	82,400	0	82,400	82,400	0	82,400
Town Signage	0	0	0	0	0	0	0	0	0	0	0	0
Street Lighting	0	0	0	0	0	0	0	0	0	0	0	0
Bus Shelters	39,300	0	39,300	39,300	0	39,300	39,300	0	39,300	39,300	0	39,300
Town Centres	0	0	0	0	0	0	0	0	0	0	0	0
<b>Ferry Wharves &amp; Jetties</b>												
Ferry Slippage	25,000	0	25,000	25,000	0	25,000	25,000	0	25,000	25,000	0	25,000
Boatramps & Wharves	2,000	0	2,000	2,000	0	2,000	2,000	0	2,000	2,000	0	2,000
Marine Infrastructure	7,000	0	7,000	7,000	0	7,000	7,000	0	7,000	7,000	0	7,000
<b>RTA Works</b>												
RTA Works	52,900	0	52,900	52,900	0	52,900	52,900	0	52,900	52,900	0	52,900
SIC Reserve	36,600	0	36,600	36,600	0	36,600	36,600	0	36,600	36,600	0	36,600
<b>Open Space and Reserves</b>												
Playground Equipment	0	0	0	0	0	0	0	0	0	0	0	0
Vegetation Management	0	0	0	0	0	0	0	0	0	0	0	0
Sporting Fields	2,500	0	2,500	2,500	0	2,500	2,500	0	2,500	2,500	0	2,500
Cemeteries	110,900	(41,400)	69,500	69,500	(39,300)	30,200	30,200	38,000	68,200	68,200	40,300	108,500
<b>Fleet Management and Workshop</b>												
Operating Reserve	787,500	165,500	953,000	953,000	57,100	1,010,100	1,010,100	291,900	1,302,000	1,302,000	212,000	1,514,000
<b>Rural Fire Service</b>												
Fire Fighting Fund	8,800	0	8,800	8,800	0	8,800	8,800	0	8,800	8,800	0	8,800
<b>Quarries and Sandpit</b>												
Quarry Operating Reserve	1,522,100	52,800	1,574,900	1,574,900	61,000	1,635,900	1,635,900	69,500	1,705,400	1,705,400	78,200	1,783,600
Sandpit	(12,200)	(6,300)	(18,500)	(18,500)	(6,600)	(25,100)	(25,100)	(6,900)	(32,000)	(32,000)	(7,200)	(39,200)
<b>Landfill Management and Resource Recovery</b>												
Operations	1,859,400	90,400	1,949,800	1,949,800	665,400	2,615,200	2,615,200	604,000	3,219,200	3,219,200	489,200	3,708,400
<b>Waste - Domestic</b>												
Operations	(54,100)	287,100	233,000	233,000	167,700	400,700	400,700	204,900	605,600	605,600	288,400	894,000
<b>Group Total - Civil Services</b>	<b>5,511,100</b>	<b>548,100</b>	<b>6,059,200</b>	<b>6,059,200</b>	<b>905,300</b>	<b>6,964,500</b>	<b>6,964,500</b>	<b>1,201,400</b>	<b>8,165,900</b>	<b>8,165,900</b>	<b>1,100,900</b>	<b>9,266,800</b>
<b>Total - Increase / (Decrease)</b>	<b>20,376,700</b>	<b>(1,649,000)</b>	<b>18,727,700</b>	<b>18,727,700</b>	<b>5,512,900</b>	<b>24,240,600</b>	<b>24,240,600</b>	<b>4,358,200</b>	<b>28,598,800</b>	<b>28,598,800</b>	<b>4,522,200</b>	<b>33,121,000</b>
<b>Reserve Dissection</b>												
Internally Restricted	15,322,500	(2,330,200)	12,992,300	12,992,300	4,158,000	17,150,300	17,150,300	1,769,000	18,919,300	18,919,300	1,936,300	20,855,600
Externally Restricted	5,054,200	681,200	5,735,400	5,735,400	1,354,900	7,090,300	7,090,300	2,589,200	9,679,500	9,679,500	2,585,900	12,265,400

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## **Part F**

# **Financial Indicators**

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## **INTRODUCTION**

This section of the document provides a summary of main financial indicators that Council uses to monitor our on-going financial performance.

The indicators are sourced from a Council Policy titled "Financial Planning", the purpose of which is to establish a set of financial indicators that will guide Council's financial performance in the short to medium term plus establish a framework for the long term financial sustainability of Council.

A local council is sustainable if its infrastructure capital and financial capital is able to be maintained over the long term. Financial sustainability for local governments is being able to manage likely developments and unexpected financial shocks in future periods without having at some time to introduce economically significant or socially destabilising income or expenditure adjustments. (Source: IPWEA Australian Infrastructure Financial Management Guidelines 2009).

The financial indicators adopted measure our financial position and financial performance.

The framework for these indicators is tabled below.

<b>FINANCIAL INDICATOR GOAL</b>			<b>INDICATOR TYPE</b>	
<b>Goal</b>	<b>Achievability</b>	<b>Time Horizon</b>	<b>Financial Position Indicator</b>	<b>Financial Performance Indicator</b>
1. Operational Liquidity	Short Term	Day to Day	Yes	No
2. Fiscal Responsibility	Medium Term	Council's Elected Term	Yes	Yes
3. Financial Sustainability	Long Term	Inter Generational	Yes	Yes

The next few pages provide details on the indicators adopted.

## FINANCIAL INDICATORS

### OPERATIONAL LIQUIDITY - SHORT TERM FOCUS

Council's benchmark goals for these performance indicators are as follows:

**a) Unrestricted Current Ratio**

Council aims to maintain a Consolidated Unrestricted Current Ratio above 2:1.

**b) Rates and Annual Charges Outstanding Ratio**

Council aims to maintain a Rates and Annual Charges Outstanding Ratio of less than 6% for Consolidated, General, Water and Sewer Funds'.

**c) Available Working Capital / Funds**

Council aims to maintain the General Fund Available Working Capital / Funds above \$3 million and Water and Sewer above \$1 million each.

**Financial Indicators**

Indicator	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>1. Operational Liquidity - Short Term Focus</b>												
<b>a) Unrestricted Current Ratio - General Fund</b>												
Total Current Assets	26,079	25,125	23,580	29,254	33,689	38,239	32,044	32,832	38,179	46,888	56,957	67,533
Less Restricted Current Assets	6,291	6,500	6,800	7,100	7,400	7,800	8,200	8,600	9,000	9,400	9,800	9,800
<b>Unrestricted Current Assets</b>	<b>19,788</b>	<b>18,625</b>	<b>16,780</b>	<b>22,154</b>	<b>26,289</b>	<b>30,439</b>	<b>23,844</b>	<b>24,232</b>	<b>29,179</b>	<b>37,488</b>	<b>47,157</b>	<b>57,733</b>
Total Current Liabilities	13,428	13,428	15,442	17,764	20,107	22,338	24,181	25,553	27,701	29,486	31,307	33,395
Less Unrestricted Current Liabilities	6,240	6,500	6,800	7,100	7,400	7,800	8,200	8,600	9,000	9,400	9,800	9,800
<b>Unrestricted Current Liabilities</b>	<b>7,188</b>	<b>6,928</b>	<b>8,642</b>	<b>10,664</b>	<b>12,707</b>	<b>14,538</b>	<b>15,981</b>	<b>16,953</b>	<b>18,701</b>	<b>20,086</b>	<b>21,507</b>	<b>23,595</b>
<b>Unrestricted Current Ratio - General</b>	<b>2.75</b>	<b>2.69</b>	<b>1.94</b>	<b>2.08</b>	<b>2.07</b>	<b>2.09</b>	<b>1.49</b>	<b>1.43</b>	<b>1.56</b>	<b>1.87</b>	<b>2.19</b>	<b>2.45</b>
<b>b) Rates and Annual Charges Outstanding</b>												
Sundry Debtor - Rates and Annual Charges	2,696	2,520	2,340	2,250	2,160	2,070	1,980	1,890	1,800	1,710	1,620	1,530
Sundry Debtor - Interest and Extra Charges	194	200	300	400	500	600	700	800	900	1,000	1,100	1,200
Provision for Doubtful Rates and Annual Charges	0	0	0	0	0	0	0	0	0	0	0	0.00
<b>Numerator</b>	<b>2,890</b>	<b>2,720</b>	<b>2,640</b>	<b>2,650</b>	<b>2,660</b>	<b>2,670</b>	<b>2,680</b>	<b>2,690</b>	<b>2,700</b>	<b>2,710</b>	<b>2,720</b>	<b>2,730</b>
Collectable	32,903	33,900	35,000	36,100	37,200	38,400	39,600	40,800	42,100	43,400	44,800	46,200
<b>Denominator</b>	<b>32,903</b>	<b>33,900</b>	<b>35,000</b>	<b>36,100</b>	<b>37,200</b>	<b>38,400</b>	<b>39,600</b>	<b>40,800</b>	<b>42,100</b>	<b>43,400</b>	<b>44,800</b>	<b>46,200</b>
<b>Rates Outstanding Percentage</b>	<b>8.78%</b>	<b>8.02%</b>	<b>7.54%</b>	<b>7.34%</b>	<b>7.15%</b>	<b>6.95%</b>	<b>6.77%</b>	<b>6.59%</b>	<b>6.41%</b>	<b>6.24%</b>	<b>6.07%</b>	<b>5.91%</b>
<b>c) Available Working Capital</b>												
General Fund	2,746	2,555	2,470	2,430	2,307	2,135	1,952	1,853	1,857	1,969	2,232	2,735
Water Operations	3,836	1,969	1,101	445	522	409	610	1,160	2,104	3,487	5,357	7,770
Sewer Operations	12,277	10,251	10,083	6,073	3,588	1,390	156	209	589	(1,255)	(3,191)	(655)

**FISCAL RESPONSIBILITY - MEDIUM TERM FOCUS**

**a) Operating Balance Ratio**

Councils aim to maintain the Operating Balance Ratio at better than minus 10% for Consolidated, General, Water and Sewer Funds.

**b) Debt Service Ratio**

Council aims to maintain a Debt Service Ratio at less than 12% for Consolidated, General, Water and Sewer Funds and new loans have identified repayment funding sources.

**c) Rates and Annual Charges Coverage Ratio**

Council aims to maintain a Rates and Annual Charges Coverage Ratio of greater than 40% for Consolidated, General, Water and Sewer Funds.

**d) Outstanding Employee Leave Entitlements Ratio**

Council aims to maintain a Consolidated Outstanding Employee Leave Entitlements Ratio of less than 47%.

**FINANCIAL SUSTAINABILITY - LONG TERM FOCUS**

**a) Asset Consumption Ratio**

Council aims to maintain an Asset Consumption Ratio of greater than 40% for Consolidated, General, Water and Sewer Funds.

**b) Net Financial Liabilities Ratio**

Council aims to maintain a Net Financial Liabilities Ratio of less than 60% for Consolidated, General, Water and Sewer Funds.



**Financial Indicators (continued)**

Indicator	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>2. Fiscal Responsibility - Medium Term Focus</b>												
<b>a) Operating Balance Ratio - Consolidated</b>												
Net Operating Balance (excluding capital items)	(4,845)	(11,783)	(13,336)	(12,700)	(12,004)	(10,061)	(9,593)	(8,909)	(7,961)	(7,009)	(5,998)	(5,470)
Operating Revenue (excluding capital items)	62,934	69,186	72,802	77,105	80,817	85,470	88,466	92,060	95,927	99,516	103,490	107,602
<b>Operating Balance Ratio - Consolidated</b>	<b>(7.7%)</b>	<b>(17.0%)</b>	<b>(18.3%)</b>	<b>(16.5%)</b>	<b>(14.9%)</b>	<b>(11.8%)</b>	<b>(10.8%)</b>	<b>(9.7%)</b>	<b>(8.3%)</b>	<b>(7.0%)</b>	<b>(5.8%)</b>	<b>(5.1%)</b>
<b>b) Operating Balance Ratio - General Fund</b>												
Net Operating Balance (excluding capital items)	(1,718)	(7,503)	(6,676)	(5,044)	(5,134)	(4,938)	(4,928)	(4,901)	(4,458)	(4,360)	(4,284)	(3,800)
Operating Revenue (excluding capital items)	44,300	48,983	51,211	54,254	56,640	59,927	60,826	63,149	65,838	67,914	70,282	72,717
<b>Operating Balance Ratio - General Fund</b>	<b>(3.9%)</b>	<b>(15.3%)</b>	<b>(13.0%)</b>	<b>(9.3%)</b>	<b>(9.1%)</b>	<b>(8.4%)</b>	<b>(8.1%)</b>	<b>(7.8%)</b>	<b>(6.8%)</b>	<b>(6.4%)</b>	<b>(6.1%)</b>	<b>(5.0%)</b>
<b>c) Operating Balance Ratio - Water</b>												
Net Operating Balance (excluding capital items)	(1,916)	(2,805)	(2,255)	(2,286)	(2,057)	(1,804)	(1,619)	(1,290)	(1,134)	(720)	(257)	260
Operating Revenue (excluding capital items)	7,899	8,145	8,572	8,804	9,357	9,955	10,496	11,192	11,724	12,526	13,388	14,318
<b>Operating Balance Ratio - Water</b>	<b>(24.3%)</b>	<b>(32.0%)</b>	<b>(26.3%)</b>	<b>(26.0%)</b>	<b>(22.0%)</b>	<b>(18.1%)</b>	<b>(15.4%)</b>	<b>(11.5%)</b>	<b>(9.7%)</b>	<b>(5.8%)</b>	<b>(1.9%)</b>	<b>1.8%</b>
<b>d) Operating Balance Ratio - Wastewater</b>												
Net Operating Balance (excluding capital items)	(1,211)	(2,081)	(3,205)	(4,134)	(3,539)	(2,007)	(1,686)	(1,327)	(936)	(453)	64	520
Operating Revenue (excluding capital items)	10,735	12,057	13,019	14,047	14,820	16,588	17,145	17,759	18,366	19,076	19,818	20,567
<b>Operating Balance Ratio - Wastewater</b>	<b>(11.3%)</b>	<b>(17.3%)</b>	<b>(24.6%)</b>	<b>(29.4%)</b>	<b>(23.9%)</b>	<b>(12.1%)</b>	<b>(9.8%)</b>	<b>(7.5%)</b>	<b>(5.1%)</b>	<b>(2.4%)</b>	<b>0.3%</b>	<b>2.5%</b>
<b>e) Debt Service Ratio - General Fund</b>												
Debt Redemption from General Revenue	1,713	1,888	2,442	2,764	3,107	3,338	3,181	2,553	2,701	2,486	2,307	2,395
Transfers to Sinking Funds	0	0	0	0	0	0	0	0	0	0	0	0
Interest Applicable for Year	1,048	1,157	1,255	1,768	1,889	1,896	1,496	2,013	2,180	2,015	1,846	1,683
Bank Overdraft Interest	0	0	0	0	0	0	0	0	0	0	0	0
<b>Numerator</b>	<b>2,761</b>	<b>3,045</b>	<b>3,697</b>	<b>4,532</b>	<b>4,996</b>	<b>5,034</b>	<b>4,677</b>	<b>4,566</b>	<b>4,881</b>	<b>4,501</b>	<b>4,153</b>	<b>4,078</b>
Total Operating Revenue	60,278	64,827	67,966	71,362	73,500	76,406	77,901	80,901	83,733	86,526	89,486	92,486
Special Purpose Grants/Conts - Operating	3,109	0	0	0	0	0	0	0	0	0	0	0
Grants and Contributions - Capital	15,978	5,844	6,745	3,108	3,378	4,079	4,614	4,752	4,895	5,042	5,193	5,349
<b>Denominator</b>	<b>41,191</b>	<b>48,983</b>	<b>51,211</b>	<b>54,254</b>	<b>56,640</b>	<b>59,927</b>	<b>60,826</b>	<b>63,149</b>	<b>65,838</b>	<b>67,914</b>	<b>70,282</b>	<b>72,717</b>
<b>Debt Service Ratio - General Fund</b>	<b>6.70%</b>	<b>6.20%</b>	<b>7.20%</b>	<b>8.40%</b>	<b>8.80%</b>	<b>8.50%</b>	<b>7.70%</b>	<b>7.20%</b>	<b>7.40%</b>	<b>6.60%</b>	<b>5.90%</b>	<b>5.60%</b>
<b>f) Rates and Annual Charges Coverage Ratio</b>												
Rates & Annual Charges	29,625	33,186	35,827	38,962	41,427	44,087	45,838	47,663	49,562	51,541	53,602	55,748
Total Revenue from Continuing operations	86,979	78,077	86,056	84,496	85,566	91,257	94,421	101,493	101,444	105,051	109,149	113,367
<b>Rates and Annual Charges Coverage Ratio</b>	<b>34.1%</b>	<b>42.5%</b>	<b>41.6%</b>	<b>46.1%</b>	<b>48.4%</b>	<b>48.3%</b>	<b>48.6%</b>	<b>47.0%</b>	<b>48.9%</b>	<b>49.1%</b>	<b>49.1%</b>	<b>49.2%</b>
<b>g) Outstanding Employee Entitlements</b>	<b>45.9%</b>	<b>43.6%</b>	<b>41.4%</b>	<b>40.0%</b>	<b>40.0%</b>	<b>40.0%</b>	<b>40.0%</b>	<b>40.0%</b>	<b>40.0%</b>	<b>40.0%</b>	<b>40.0%</b>	<b>40.0%</b>
<b>h) Cost Efficiency</b>												
Operating Costs	67,779	81,373	86,138	89,805	92,820	95,530	98,049	100,988	103,889	106,525	109,488	111,988
Operating Costs less Depreciation	48,755	75,138	65,666	69,109	71,427	73,500	75,357	77,614	79,811	81,723	83,940	85,672
Shire Population	43,500	44,000	44,000	45,000	45,000	46,000	46,500	47,000	47,500	48,000	48,500	49,000
Shire Growth Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
<b>Cost Efficiency Per Resident (\$)</b>	<b>\$2</b>	<b>\$2</b>	<b>\$2</b>	<b>\$2</b>	<b>\$2</b>	<b>\$2</b>	<b>\$2</b>	<b>\$2</b>	<b>\$2</b>	<b>\$2</b>	<b>\$2</b>	<b>\$2</b>
<b>Cost Efficiency Per Resident (excl deprec) (\$)</b>	<b>\$1</b>	<b>\$2</b>	<b>\$1</b>	<b>\$2</b>	<b>\$2</b>	<b>\$2</b>	<b>\$2</b>	<b>\$2</b>	<b>\$2</b>	<b>\$2</b>	<b>\$2</b>	<b>\$2</b>
<b>3. Financial Sustainability - Long Term Focus</b>												
<b>a) Asset Consumption Ratio</b>												
Written Down Value of Depreciable Assets	865,229	730,612	763,252	763,364	749,011	737,006	739,867	741,852	727,229	711,960	715,721	715,982
Replacement Cost of Depreciable Assets	1,251,272	1,363,866	1,486,636	1,546,102	1,577,024	1,608,564	1,640,736	1,673,550	1,707,021	1,741,162	1,775,995	1,811,505
<b>Asset Consumption Ratio</b>	<b>69.1%</b>	<b>53.6%</b>	<b>51.3%</b>	<b>49.4%</b>	<b>47.5%</b>	<b>45.8%</b>	<b>45.1%</b>	<b>44.3%</b>	<b>42.6%</b>	<b>40.9%</b>	<b>40.3%</b>	<b>39.5%</b>
<b>b) Net Financial Liabilities Ratio</b>												
Total Liabilities Less Current Assets	(3,914)	49,897	80,325	77,999	69,563	60,662	67,334	70,916	61,645	49,163	36,313	22,880
Operating Revenues (excluding capital items)	62,934	69,186	72,802	77,105	80,817	85,470	88,466	92,060	95,927	99,516	103,490	107,602
<b>Net Financial Liabilities Ratio</b>	<b>-6.2%</b>	<b>72.1%</b>	<b>110.3%</b>	<b>101.2%</b>	<b>86.1%</b>	<b>71.0%</b>	<b>76.1%</b>	<b>77.0%</b>	<b>64.3%</b>	<b>49.4%</b>	<b>35.1%</b>	<b>21.3%</b>

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## **Part G**

# **General Fund Loan Principal & Interest Repayment**

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