



2014/2015 Draft Long Term Financial Plan

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Part A

Introduction

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OVERVIEW

The budget document is divided into distinct sections as follows:

<i>Title</i>	<i>Description</i>
A. Introduction	An overview of the information contained in the budget
B. Operating Budgets	Details of all operating budgets on a program basis
C. Capital Expenditure	Outlines the capital projects included in the budget
D. Section 94 and Capital Income	Provides a summary of the movement in Section 94 contributions along with other capital income such as grants and contributions
E. Reserves	A summary of the transfers to and from reserves, along with reserve balances

Each of these parts assists in providing an overview of the 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.

A summary of the estimated results for the 2014/15 year is as follows:

Fund / Item	Estimated Opening Balance (\$'000)	Movement Increase / (Decrease) (\$'000)	Estimated Closing Balance (\$'000)
General – Unrestricted Working Capital (1)	3,417	380	3,037
General – Internally Restricted Reserves (2)	17,964	9,094	8,870
Water – Internally Restricted Reserves (3)	1,891	1,258	633
Wastewater – Internally Restricted Reserves (3)	11,507	8,509	2,998

- (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 2014. 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 wastewater reserves must be expended on water and wastewater activities. These figures represent that portion of the water and wastewater reserves that can be expended on water and wastewater 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.

The following pages are important in that they provide the operating result, cash result, cash available and long term financial plans for the three funds operated by Council (General, Water and Wastewater). The estimated cash represents cash plus items such as investments, debtors and inventories, less any liabilities, that are readily convertible to cash.

The opposite page provides the cash forecast for General Fund. The estimates from 2015/16 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 determine the overall cash result.

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

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

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

Funds deployed for Non-operating Purposes This 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 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 (2013/14 to 2023/24)												
ESTIMATE ITEMS	ESTIMATED											
	2013/14	2014/15	%	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
OPERATING RESULTS												
General Fund Activities												
53,161,000 Operating Revenues	55,176,000	4	56,964,400	58,531,000	60,935,600	63,694,100	65,756,400	68,024,300	70,356,800	72,764,700	75,320,900	
48,509,000 Less Operating Expenses	48,773,300	1	49,298,300	48,828,700	50,226,400	51,899,800	53,632,000	55,353,700	56,508,700	58,022,400	59,514,100	
4,652,000 Operating Result before Capital	6,402,700	38	7,666,100	9,702,300	10,709,200	11,794,300	12,124,400	12,670,600	13,848,100	14,742,300	15,806,800	
15,698,500 Less Depreciation	15,538,200	(1)	15,879,400	16,235,300	16,708,100	17,188,600	17,682,600	18,190,000	18,708,400	19,271,200	19,851,000	
(11,046,500) Net Operating Result	(9,135,500) (17)		(8,213,300)	(6,533,000)	(5,998,900)	(5,394,300)	(5,558,200)	(5,519,400)	(4,860,300)	(4,528,900)	(4,044,200)	
Add Capital Grants and Contributions												
6,823,000 Capital Grants and Contributions	3,926,700	(42)	1,486,500	655,400	674,800	694,700	715,100	737,000	759,500	782,500	806,100	
0 Internal Loan Repayments	0		0	0	0	0	0	0	0	0	0	
1,324,000 Section 94 Contributions Collected	710,000	(46)	1,040,300	2,071,500	3,133,700	4,227,800	4,354,700	3,485,400	3,590,100	3,697,900	3,808,800	
Add Non-operating Funds Employed												
1,200,000 Loan Funds Used	0	(100)	0	0	8,000,000	5,100,000	0	0	0	0	0	
1,785,000 Proceeds from Disposal of Assets	1,780,000	1	7,480,000	3,400,000	3,400,000	3,400,000	400,000	400,000	400,000	400,000	400,000	
Subtract Funds Deployed for Non-operating Purposes												
(35,644,000) Capital Expenditure	(19,813,600)	(44)	(12,410,600)	(10,118,100)	(21,243,600)	(30,570,100)	(10,992,300)	(12,316,200)	(9,256,300)	(8,937,200)	(9,383,000)	
(3,216,000) Repayment of Principal on Loans	(3,382,900)	5	(3,616,500)	(3,466,200)	(2,660,800)	(2,797,100)	(2,844,500)	(2,571,200)	(2,666,900)	(2,191,500)	(1,548,800)	
Net Movement in Leave Liabilities												
200,000 Net Increase / (Decrease) in Leave Liabilities	206,000	3	212,200	218,600	225,200	232,000	239,000	246,200	253,600	261,300	269,200	
Add Back Non-Cash Expense												
15,698,500 Depreciation	15,538,200	(1)	15,879,400	16,235,300	16,708,100	17,188,600	17,682,600	18,190,000	18,708,400	19,271,200	19,851,000	
(22,896,000) Cash Reserves - Increase / (Decrease)	(10,171,100) (56)		1,858,000	2,464,500	2,238,500	(7,918,400)	3,996,400	2,651,800	6,938,100	8,755,300	10,159,100	
Movement in Reserves - Increase / (Decrease)												
(9,274,000) Reserves - Internal - Increase / (Decrease)	(9,093,600)		1,412,800	930,900	229,400	1,184,000	2,901,500	2,068,500	3,438,900	4,252,400	5,162,500	
(13,538,000) Reserves - External - Increase / (Decrease)	(697,300)		926,900	1,896,200	2,249,100	(8,951,600)	1,114,100	451,700	3,225,700	4,009,800	4,275,700	
(84,000) Working Capital - Increase / (Decrease)	(380,000)		(481,700)	(362,600)	(240,000)	(150,800)	(19,200)	141,600	273,500	493,100	720,900	
(22,896,000) Total Movement in Reserves	(10,171,100)		1,858,000	2,464,500	2,238,500	(7,918,400)	3,996,400	2,651,800	6,938,100	8,755,300	10,159,100	
Reserves - Balances as at 30 June												
17,964,400 Internal Reserves	8,870,600		10,283,400	11,214,300	11,443,700	12,627,700	15,529,200	17,587,700	21,026,600	25,279,000	30,441,500	
6,558,100 External Reserves	5,860,800		6,787,700	8,683,900	10,933,000	1,981,400	3,095,500	3,547,200	6,772,900	10,782,700	15,058,400	
3,417,000 Working Capital	3,037,000		2,555,300	2,192,700	1,952,700	1,801,900	1,782,700	1,924,300	2,197,800	2,690,900	3,411,800	
27,939,500 Total	17,768,400		19,626,400	22,090,900	24,329,400	16,411,000	20,407,400	23,059,200	29,997,300	38,752,600	48,911,700	

The opposite page provides the cash forecast for the Water Operations (i.e. 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 determine the overall cash result.

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

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

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

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

- *Capital Expenditure:* Represents capital works as per Part C of this document.
- *Repayment of Principal on Loans:* Represents total loan principal repayments for the Water Fund.
- *Section 64 Funds (Unexpended) / Reserves Expended:* This item identifies whether there are funds drawn from Section 64 contributions held, inclusive of interest earned, or whether the expenditure from Section 64 contributions for the year is less than the amount collected. 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 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 (2013/14 to 2023/24)													
ESTIMATE	ITEMS	ESTIMATED											
		2013/14	2014/15	%	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	OPERATING RESULTS												
9,124,500	Operating Revenues	9,730,500	11,184,000	11,916,100	12,584,600	13,261,200	13,995,600	14,817,600	15,693,200	16,625,700			
9,316,500	Less Operating Expenses	9,425,000	10,421,300	10,158,700	10,466,200	10,783,700	11,110,100	11,446,500	11,792,300	12,148,500			
(192,000)	Operating Result before Capital Amounts	305,500	(259)	728,100	1,324,000	1,757,400	2,885,500	3,371,100	3,900,900	4,477,200			
280,000	Add Developer Contributions - Operating Revenues	182,000	119,700	105,000	85,000	25,600	40,200	1,500	18,200	34,700			
68,000	Section 64 Interest Earned on Contributions Held	487,500	454	1,429,000	1,842,400	2,503,100	2,925,700	3,372,600	3,919,100	4,511,900			
1,810,000	Operating Result before Depreciation	1,900,000	1,900,000	2,015,800	2,076,300	2,138,600	2,202,800	2,268,900	2,337,000	2,407,200			
(1,722,000)	Depreciation Expense	(1,412,500)	(1,052,200)	(528,000)	(173,400)	53,500	722,900	1,103,700	1,582,100	2,104,700			
200,000	Add Capital Grants and Contributions	0	0	0	0	0	0	0	0	0			
614,000	Capital Grants and Contributions	600,000	620,000	620,000	620,000	620,000	620,000	620,000	620,000	620,000			
137,600	Section 64 Contributions Collected	0	0	0	0	0	0	0	0	0			
0	Add Non-operating Funds Employed	136,200	123,000	0	0	0	0	0	0	0			
0	Transfer from Section 64 Recoupments BBRC	0	0	0	0	0	0	0	0	0			
0	Loan Funds Applied	0	0	0	0	0	0	0	0	0			
(2,886,000)	Subtract Funds Deployed for Non-operating Purposes	(3,902,800)	(1,626,600)	(4,878,800)	(2,520,100)	(2,021,300)	(2,831,400)	(341,400)	(351,700)	(362,300)			
(137,600)	Capital Expenditure	(136,200)	(123,000)	0	0	0	0	0	0	0			
0	Contributions - Section 64 Recoupments BBRC	0	0	0	0	0	0	0	0	0			
0	Repayment of Principal on Loans	0	0	0	0	0	0	0	0	0			
(34,000)	Dividends Paid	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)			
1,810,000	Add Back Non-Cash Expense	1,900,000	1,900,000	1,957,000	2,015,800	2,138,600	2,202,800	2,268,900	2,337,000	2,407,200			
(2,018,000)	Depreciation	(2,849,300)	(192,800)	106,200	(2,450,400)	195,700	800,300	3,737,200	4,273,400	4,855,600			
(721,400)	Reserves Movement - Increase / (Decrease)	(1,258,300)	(456,700)	995,900	820,400	(435,700)	2,520,100	2,995,700	3,515,200	4,080,900			
(1,296,600)	Water Reserves	(1,591,000)	(649,500)	(889,700)	(3,270,800)	631,400	(1,719,800)	741,500	758,200	774,700			
(2,018,000)	Developer Contributions - Section 64	(2,849,300)	(192,800)	106,200	(2,450,400)	195,700	800,300	3,737,200	4,273,400	4,855,600			
1,891,000	Total Movement in Reserves (incl Section 64)	632,700	1,089,400	2,905,700	2,470,000	2,892,200	5,412,300	8,408,000	11,923,200	16,004,100			
6,909,200	Reserves - Balances as at 30 June	5,318,200	4,668,700	3,779,000	1,139,600	1,785,200	65,400	806,900	1,565,100	2,339,800			
8,800,200	Water Reserves	5,950,900	5,758,100	5,864,300	3,413,900	3,609,600	4,677,400	9,214,900	13,488,300	18,343,900			
	Developer Contributions - Section 64												
	Total Reserves												

The opposite page provides the cash forecast for the Wastewater Operations (i.e. Fund).

Explanations for each item are:

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

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

Operating 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 determine the overall cash result.

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

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

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

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

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

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

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

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 (2013/14 to 2023/24)													
ESTIMATE	ITEMS	ESTIMATED											
		2013/14	2014/15	%	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	OPERATING RESULTS												
14,114,000	Operating Revenues	14,757,600	5	15,821,800	17,117,200	18,270,900	19,501,900	20,816,500	21,613,100	22,526,800	23,417,500	24,360,000	
14,266,900	Less Operating Expenses	14,079,800	(1)	14,189,000	13,917,400	14,059,000	14,211,300	14,344,100	14,486,900	14,622,100	14,751,800	14,859,700	
(152,900)	Operating Result before Capital Amounts	677,800	(543)	1,632,800	3,199,800	4,211,900	5,290,600	6,472,400	7,126,200	7,904,700	8,665,700	9,500,300	
205,000	Add Developer Contributions - Operating Revenues	36,000	(82)	48,800	0	23,400	40,000	57,700	52,100	4,000	0	0	
52,100	Section 64 Interest Earned on Contributions Held	713,800	1,270	1,681,600	3,199,800	4,235,300	5,330,600	6,530,100	7,178,300	7,908,700	8,665,700	9,500,300	
	Operating Result before Depreciation												
3,104,000	Depreciation Expense	3,249,000	5	3,201,000	3,049,000	3,044,000	3,069,500	3,092,600	3,114,400	3,207,900	3,304,200	3,403,400	
(3,051,900)	Operating Result after Depreciation	(2,535,200)	(17)	(1,519,400)	150,800	1,191,300	2,261,100	3,437,500	4,063,900	4,700,800	5,361,500	6,096,900	
	Add Capital Grants and Contributions												
0	Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	
697,000	Section 64 Contributions Collected	697,000	0	714,000	739,500	765,000	788,000	811,700	836,100	861,200	887,100	913,800	
559,700	Add Non-operating Funds Employed	0	(100)	0	0	0	0	0	0	0	0	0	
690,000	Transfer from Section 64 Recoupments BBRC	0	(100)	0	0	0	0	0	0	0	0	0	
	Loan Funds Applied	0	(100)	0	0	0	0	0	0	0	0	0	
(10,644,300)	Subtract Funds Deployed for Non-operating Purposes	(7,572,500)	(29)	(5,347,200)	(654,400)	(512,000)	(2,748,000)	(2,109,400)	(5,770,000)	(3,077,000)	(594,000)	(612,000)	
(559,700)	Capital Expenditure	0	(100)	0	0	0	0	0	0	0	0	0	
(2,384,800)	Contributions - Section 64 Recoupments BBRC	(157,000)	5	(2,613,200)	(2,741,000)	(2,878,800)	(3,023,700)	(3,186,200)	(2,373,900)	(2,562,400)	(2,767,700)	(3,003,500)	
(20,000)	Repayment of Principal on Loans	(20,000)	0	(27,000)	(27,000)	(27,000)	(27,000)	(27,000)	(27,000)	(27,000)	(27,000)	(27,000)	
	Dividends Paid												
3,104,000	Add Back Non-Cash Expense	3,249,000	0	3,201,000	3,049,000	3,044,000	3,069,500	3,092,600	3,114,400	3,207,900	3,304,200	3,403,400	
	Depreciation												
(11,610,000)	Sewer Reserves - Increase / (Decrease)	(8,676,400)	(25)	(5,591,800)	516,900	1,582,500	319,900	2,019,200	(156,500)	3,103,500	6,164,100	6,771,600	
(11,207,300)	Movement in Reserves - Increase / (Decrease)	(8,509,400)		(4,462,400)	(222,600)	794,100	571,900	4,157,500	1,405,300	2,238,300	5,277,000	5,857,800	
(402,700)	Wastewater Reserves	(167,000)		(1,129,400)	739,500	788,400	(252,000)	(2,138,300)	(1,561,800)	865,200	887,100	913,800	
(11,610,000)	Developer Contributions - Section 64	(8,676,400)		(5,591,800)	516,900	1,582,500	319,900	2,019,200	(156,500)	3,103,500	6,164,100	6,771,600	
	Total Movement in Reserves (incl Section 64)												
11,507,100	Reserves - Balances as at 30 June	2,997,700		(1,464,700)	(1,687,300)	(893,200)	(321,300)	3,836,200	5,241,500	7,479,800	12,756,800	18,614,600	
2,335,000	Wastewater Reserves	2,168,000		1,038,600	1,778,100	2,566,500	2,314,500	176,200	(1,385,600)	(520,400)	366,700	1,280,500	
13,842,100	Developer Contributions - Section 64	5,165,700		(426,100)	90,800	1,673,300	1,993,200	4,012,400	3,855,900	6,959,400	13,123,500	19,895,100	
	Total												

Consolidated Result - Long Term Financial Plan (2013/14 to 2023/24)												
ESTIMATE ITEMS	ESTIMATED											
	2013/14	2014/15	%	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
OPERATING RESULTS												
Operating Activities												
Operating Revenues	76,884,500	79,882,100	4	83,376,000	86,937,200	91,231,000	95,832,000	99,917,400	103,725,300	107,706,700	111,893,600	116,341,300
Less Operating Expenses	72,092,400	72,278,100	0	73,190,500	72,606,100	74,444,100	76,577,300	78,759,800	80,950,700	82,577,300	84,566,500	86,522,300
Operating Result before Capital	4,792,100	7,604,000	59	10,195,500	14,331,100	16,786,900	19,254,700	21,157,600	22,774,600	25,129,400	27,327,100	29,819,000
Less Depreciation	20,612,500	20,687,200	0	20,980,400	21,241,300	21,767,900	22,334,400	22,913,800	23,507,200	24,185,200	24,912,400	25,661,600
Net Operating Result	(15,820,400)	(13,083,200)	(17)	(10,784,900)	(6,910,200)	(4,981,000)	(3,079,700)	(1,756,200)	(732,600)	944,200	2,414,700	4,157,400
Add Capital Grants and Contributions												
Capital Grants and Contributions	7,023,000	3,926,700	(44)	1,486,500	655,400	674,800	694,700	715,100	737,000	759,500	782,500	806,100
Internal Loan Repayments	0	0	0	0	0	0	0	0	0	0	0	0
Section 64 and 94 Contributions	2,635,000	2,007,000	(24)	2,374,300	3,431,000	4,518,700	5,635,800	5,786,400	5,061,500	5,191,300	5,325,000	5,462,600
Add Non-operating Funds Employed												
Loan Funds Used	1,759,700	0	(100)	0	0	8,000,000	5,100,000	0	0	0	0	0
Proceeds from Disposal of Assets	1,765,000	1,780,000	1	7,480,000	3,400,000	3,400,000	3,400,000	400,000	400,000	400,000	400,000	400,000
Subtract Funds Deployed for Non-operating Purposes												
Capital Expenditure	(49,174,300)	(31,288,900)	(36)	(19,384,400)	(12,681,300)	(26,634,400)	(35,838,200)	(15,123,000)	(20,917,600)	(12,674,700)	(9,882,900)	(10,357,300)
Repayment of Principal on Loans	(5,600,800)	(5,877,600)	5	(6,229,700)	(6,206,200)	(5,539,600)	(5,820,800)	(6,030,700)	(4,945,100)	(5,219,300)	(4,959,200)	(4,552,300)
Dividends	(54,000)	(54,000)	0	(61,000)	(61,000)	(61,000)	(61,000)	(61,000)	(61,000)	(61,000)	(61,000)	(61,000)
Net Movement in Leave Liabilities												
Net Increase / (Decrease) in Leave	200,000	206,000	3	212,200	218,600	225,200	232,000	239,000	246,200	253,600	261,300	269,200
Add Back Non-Cash Expense												
Depreciation	20,612,500	20,687,200	0	20,980,400	21,241,300	21,767,900	22,334,400	22,913,800	23,507,200	24,185,200	24,912,400	25,661,600
Cash Reserves - Increase / (Decrease)	(36,654,300)	(21,696,800)	(41)	(3,926,600)	3,087,600	1,370,600	(7,402,800)	7,083,400	3,295,600	13,778,800	19,192,800	21,786,300
Movement in Reserves - Increase / (Decrease)												
Reserves - Internal - Increase / (Decrease)	(9,274,000)	(9,093,800)		1,412,800	930,900	229,400	1,184,000	2,901,500	2,058,500	3,438,900	4,252,400	5,162,500
Reserves - External - Increase / (Decrease)	(27,166,000)	(12,223,000)		(4,857,700)	2,519,300	1,381,200	(8,436,000)	4,201,100	1,095,500	10,066,400	14,447,300	15,902,900
Working Capital	(94,000)	(380,000)		(481,700)	(362,600)	(240,000)	(150,800)	(19,200)	141,600	273,500	493,100	720,900
Total Movement in Reserves	(36,524,000)	(21,696,800)		(3,926,600)	3,087,600	1,370,600	(7,402,800)	7,083,400	3,295,600	13,778,800	19,192,800	21,786,300
Reserves - Balances as at 30 June												
Internal Reserves	17,964,400	8,870,600		10,283,400	11,214,300	11,443,700	12,627,700	15,529,200	17,587,700	21,026,600	25,279,000	30,441,500
External Reserves	29,200,400	16,977,400		12,119,700	14,639,000	16,020,200	7,584,200	11,785,300	12,880,800	22,947,200	37,394,500	53,297,400
Working Capital	3,417,000	3,037,000		2,555,300	2,192,700	1,952,700	1,801,900	1,782,700	1,924,300	2,197,800	2,690,900	3,411,800
Total	50,581,800	28,885,000		24,958,400	28,046,000	29,416,600	22,013,800	29,097,200	32,392,800	46,171,600	65,364,400	87,150,700

Part B

Operating Budgets

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INTRODUCTION

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

Left Hand Page

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

Manager 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 (2011/12, 2012/13) 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 2013/14 This column provides the estimates for the 2013/14 financial year based on the latest budget review.

Ledger Account and Budget Items These two columns include the ledger account number and a description of the main budget items for the program.

Estimated 2014/15 This is the estimate for the 2014/15 financial year.

Percentage This figure, expressed as a percentage, provides a guide as to what the 2014/15 estimate has varied by, as compared to the 2013/14 estimate.

Estimated 2015/16, 2016/17 and 2017/18 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 expenditure for the program. Full details of capital movements are contained in Part C and Part D.

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

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

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

Background

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

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 Centres and Halls

This program includes all revenues and expenses relates to the operation of the Kentwell Centre, Lennox Head Cultural and Community Centre, Alstonville Leisure and Entertainment Centre, the Richmond Room and the Ballina Surf Club and the Northern Rivers Community Gallery.

Cultural and Community Services

This program includes all revenues and expenses relates to the operation of the Northern Rivers Community Gallery, along with Customer Service staff for the entire organisation, community land management and other miscellaneous community services.

Library Services

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

Swimming Pools

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

Tourism and Communications

Includes costs associated with the management of a range of activities including visitor services, marketing, grant administration and event management. It also includes the staff member who oversees Council's corporate communications.

STRATEGIC AND COMMUNITY FACILITIES GROUP - SUMMARY									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	BUDGET ITEMS	ESTIMATED					
				2014/15	%	2015/16	2016/17	2017/18	
			OPERATING REVENUES						
447,000	342,000	303,000	Strategic Planning	225,500	(26)	111,400	103,500	146,100	
174,000	239,000	311,000	Community Centres and Halls	358,000	15	383,100	409,500	431,100	
81,000	102,000	90,400	Cultural and Community Services	92,500	2	105,300	116,100	124,000	
115,000	115,000	111,000	Library Services	116,000	5	119,500	123,200	127,000	
281,000	321,000	302,500	Swimming Pools	336,000	11	346,300	357,000	367,900	
96,000	146,000	114,300	Tourism and Communications	45,500	(60)	47,300	49,200	51,100	
1,194,000	1,265,000	1,232,200	Total Operating Revenues	1,173,500	(5)	1,112,900	1,158,500	1,247,200	
			OPERATING EXPENSES						
963,000	981,000	1,221,000	Strategic Planning	1,177,500	(4)	1,109,600	1,123,200	1,157,700	
1,052,000	1,058,000	1,143,900	Community Centres and Halls	1,292,100	13	1,318,900	1,377,800	1,407,300	
787,000	826,000	1,031,900	Cultural and Community Services	1,024,200	(1)	1,046,900	1,074,800	1,108,000	
889,000	1,530,000	1,638,200	Library Services	1,627,000	(1)	1,699,800	1,782,100	1,864,700	
788,000	881,000	859,100	Swimming Pools	922,000	7	950,400	980,100	1,010,400	
830,000	799,000	997,500	Tourism and Communications	889,000	(11)	914,300	940,500	970,100	
5,309,000	6,075,000	6,891,600	Total Operating Expenses	6,931,800	1	7,039,900	7,278,500	7,518,200	
(4,115,000)	(4,810,000)	(5,659,400)	Operating Result - Surplus / (Deficit)	(5,758,300)	2	(5,927,000)	(6,120,000)	(6,271,000)	
1,037,000	1,049,000	1,051,000	Add Back Depreciation	1,051,000	0	1,056,900	1,071,200	1,090,700	
(3,078,000)	(3,761,000)	(4,608,400)	Cash Result - Surplus / (Deficit)	(4,707,300)	2	(4,870,100)	(5,048,800)	(5,180,300)	
			Capital Movements						
22,000	23,000	24,300	Less Principal Repayments	17,300		18,500	19,900	21,300	
2,265,000	3,657,000	1,536,000	Less Transfer to Reserves	770,500		1,085,300	2,127,000	3,230,200	
534,000	453,000	928,800	Add Transfer from Reserves	533,000		0	0	0	
1,372,000	2,922,000	1,442,500	Add Capital Income	710,000		1,040,300	2,071,500	3,133,700	
0	17,000	621,000	Less Capital Expenditure	563,000		31,200	32,700	34,700	
(3,459,000)	(4,083,000)	(4,418,400)	Cash Result after Capital Movements	(4,815,100)	9	(4,964,800)	(5,156,900)	(5,332,800)	

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

Operating Revenues

Fees and Charges

Income for strategic planning publications and services and planning proposals.

Grants and Contributions

Relate primarily to heritage items and planning studies.

Interest on Section 94 Contributions

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

Operating Expenses

Employee Costs

Based on six full-time and two part time employees (total of 36 days), plus two motor vehicles.

Office Expenses

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

Aboriginal, Heritage and Economic Development Programs

Allowances for consultancies and projects for these programs.

Strategic Plans and Studies

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

Planning Proposals

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

Capital Movements

Transfer to Reserves

Represents Section 94 contributions collected plus interest earned on Section 94 contributions held.

Capital Income

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

STRATEGIC PLANNING									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
43,000	52,000	28,500	20000	Fees and Charges	20,000	(30)	20,600	21,300	22,000
29,000	22,000	92,500	20002	Grants and Contributions	145,000	57	45,800	26,700	27,600
375,000	268,000	182,000	20012	Interest on Section 94 Developer Contributions	60,500	(67)	45,000	55,500	96,500
447,000	342,000	303,000		Total Operating Revenues	225,500	(26)	111,400	103,500	146,100
				OPERATING EXPENSES					
696,000	810,000	827,000	30000	Employee Costs	900,500	9	927,600	955,500	984,300
35,000	25,000	24,000	30000	Office Expenses	24,000	0	24,900	25,800	26,700
8,000	12,000	35,500	30001	Aboriginal and Heritage Programs	28,000	(21)	28,900	29,900	30,900
27,000	15,000	15,000	30002	Economic Development Programs	15,000	0	15,500	16,000	16,500
109,000	97,000	229,300	30003	Strategic Plans and Studies	160,000	(30)	61,200	42,700	44,200
88,000	15,000	80,200	30003	Planning Proposals (Rezoning)	20,000	(75)	20,600	21,300	22,000
0	7,000	10,000	30001	Environmental Action Plan and Water Monitoring	30,000	200	30,900	32,000	33,100
963,000	981,000	1,221,000		Total Operating Expenses	1,177,500	(4)	1,109,600	1,123,200	1,157,700
(516,000)	(639,000)	(918,000)		Operating Result - Surplus / (Deficit)	(952,000)	4	(998,200)	(1,019,700)	(1,011,600)
0	0	0		Add Back Depreciation	0	0	0	0	0
(516,000)	(639,000)	(918,000)		Cash Result - Surplus / (Deficit)	(952,000)	4	(998,200)	(1,019,700)	(1,011,600)
				Capital Movements					
0	0	0		Less Principal Repayments	0		0	0	0
2,091,000	3,460,000	1,526,000		Less Transfer to Reserves	770,500		1,085,300	2,127,000	3,230,200
446,000	294,000	184,000		Add Transfer from Reserves	0		0	0	0
1,372,000	2,922,000	1,324,000		Add Capital Income	710,000		1,040,300	2,071,500	3,133,700
0	0	0		Less Capital Expenditure	0		0	0	0
(789,000)	(883,000)	(936,000)		Cash Result after Capital Movements	(1,012,500)	8	(1,043,200)	(1,075,200)	(1,108,100)

Manager: Jordan Robinson - "Manager – Community Facilities and Customer Service"

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Revenues for the Alstonville Leisure and Entertainment Centre, Ballina Surf Club, Kentwell Centre, Lennox Head Community and Cultural Centre and Richmond Room.

Operating Expenses

Employee Costs

Based on one full-time and two part-time employees (11 days) plus a significant allowance for relief staff to assist with annual leave, sick leave etc.

Community Centres

Operating expenses for the facilities identified.

Public Halls

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

Naval Museum

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

Debt Servicing

Interest payable on outstanding loans for the Kentwell Centre and Naval Museum.

Capital Movements

Loan Principal Repayments

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

Transfer from Reserves

The transfer from reserves represents funding previously allocated to the planning for the Ballina Sports and Events Centre. Refer to Part D for further details of reserve movements.

Capital Expenditure

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

Community Facilities – Net Costs Summary

Provides an overview of the net cost of running the community centres, with the sub total excluding direct employee costs.

COMMUNITY CENTRES AND HALLS									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
				Fees and Charges					
0	0	20,000	26087	Alstonville Leisure and Entertainment Centre	25,000	25	31,000	37,200	38,400
0	0	40,000	26081	Ballina Surf Club	86,000	115	89,600	93,400	97,200
102,000	113,000	115,000	26082	Kentwell Centre	117,000	2	121,600	126,400	131,300
57,000	106,000	120,000	26083	Lennox Head Cultural and Community Centre	110,000	(8)	120,300	131,200	142,200
15,000	20,000	16,000	26080	Richmond Room	20,000	25	20,600	21,300	22,000
174,000	239,000	311,000		Total Operating Revenues	358,000	15	383,100	409,500	431,100
				OPERATING EXPENSES					
171,000	126,000	86,000	35110	Employee Costs	173,000	101	178,200	183,700	189,400
63,000	63,000	64,000	35110	Kentwell Centre	69,000	8	71,600	74,300	77,000
148,000	170,000	185,000	35100	Alstonville Leisure and Entertainment Centre	192,500	4	198,500	204,600	210,900
113,000	157,000	203,000	30023	Lennox Head Cultural and Community Centre	209,400	3	216,300	223,500	230,800
33,000	30,000	30,000	35115	Richmond Room	30,000	0	31,300	32,600	33,900
0	0	89,000	30025	Ballina Surf Club	128,000	44	132,300	168,000	174,000
67,000	48,000	36,000	35107	Public Halls	39,000	8	40,300	41,700	43,100
13,000	11,000	7,500	35108	Naval Museum	9,000	20	9,300	9,600	9,900
				Debt Servicing					
4,000	3,000	3,000	35111	Interest on Community Centres	2,600	(13)	2,200	1,800	1,300
12,000	11,000	10,400	35111	Interest on Naval Museum	9,600	(8)	8,900	8,000	7,000
				Non-Cash Expenses					
428,000	439,000	430,000	35110	Depreciation - Community Centres	430,000	0	430,000	430,000	430,000
1,052,000	1,058,000	1,143,900		Total Operating Expenses	1,292,100	13	1,318,900	1,377,800	1,407,300
(878,000)	(819,000)	(832,900)		Operating Result - Surplus / (Deficit)	(934,100)	12	(935,800)	(968,300)	(976,200)
428,000	439,000	430,000		Add Back Depreciation	430,000	0	430,000	430,000	430,000
(450,000)	(380,000)	(402,900)		Cash Result - Surplus / (Deficit)	(504,100)	25	(505,800)	(538,300)	(546,200)
				Capital Movements					
15,000	15,000	16,200		Less Principal Repayments	17,300		18,500	19,900	21,300
80,000	86,000	0		Less Transfer to Reserves	0		0	0	0
30,000	80,000	373,300		Add Transfer from Reserves	283,000		0	0	0
0	0	10,000		Add Capital Income	0		0	0	0
0	0	283,000		Less Capital Expenditure	303,000		20,800	21,800	23,100
(515,000)	(401,000)	(318,800)		Cash Result after Capital Movements	(541,400)	70	(545,100)	(580,000)	(590,600)
2011/12	2012/13	2013/14		Community Facilities - Net Costs Summary	2014/15	%	2015/16	2016/17	2017/18
39,000	50,000	51,000	35110	Kentwell Community Services Centre	48,000	(6)	50,000	52,100	54,300
(148,000)	(170,000)	(165,000)	35115	Alstonville Leisure and Entertainment Centre	(167,500)	2	(167,500)	(167,400)	(172,500)
(56,000)	(51,000)	(83,000)	30023	Lennox Head Cultural and Community Centre	(99,400)	20	(96,000)	(92,300)	(88,600)
(18,000)	(10,000)	(14,000)	30023	Richmond Room	(10,000)	(29)	(10,700)	(11,300)	(11,900)
0	0	(49,000)		Ballina Surf Life Saving Club	(42,000)	(14)	(42,700)	(74,600)	(76,800)
(183,000)	(181,000)	(260,000)		Total - Net Operating Costs (excl staff)	(270,900)	4	(266,900)	(293,500)	(295,500)

CULTURAL AND COMMUNITY SERVICES

Manager: Jordan Robinson - "Manager – Community Facilities and Customer Service"

Background

Revenues and expenses related to the operation of the community gallery, community land management and other miscellaneous community service programs.

Budget Comments

Operating Revenues

Grants and Contributions

Major recurrent grants are for Youth Week and the Area Assistance Scheme for community based projects.

Fees and Charges

Revenues for the Northern Rivers Community Gallery and other miscellaneous income.

Operating Expenses

Employee Costs – Community Services

Based on two full time and one part-time employees (thirteen days)

Employee Costs – Customer Services

Based on seven part time employees being the front counter and switch based Customer Service staff for the Administration Centre (20 days)

Community Services Centres

Operating expenses for these facilities - includes one full time employee and two part time (total of 11 days).

Social Service Programs and Other Community Services

Includes items such as the life education van, pre-school insurance and rental payable to the State Government for a pre-school leased by Council on crown land.

Community Land Management

Allowance for community land investigations.

Community Gallery

Operating expenses for the Northern Rivers Community Gallery. Includes one full time employee.

Capital Movements

Capital Expenditure

Allowance for public art expenditure. Refer to Part C of this document for further information.

CULTURAL AND COMMUNITY SERVICES									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
				Grants and Contributions - Various					
8,000	8,000	8,000	20021	Area Assistance Grant	0	(100)	0	0	0
2,000	2,000	2,000	20021	Youth Week	2,000	0	2,100	2,200	2,300
				Fees and Charges					
64,000	71,000	72,900	26130	Northern Rivers Community Gallery	82,500	13	94,900	105,300	112,800
7,000	21,000	7,500	20021	Other Grants and Contributions	8,000	7	8,300	8,600	8,900
81,000	102,000	90,400		Total Operating Revenues	92,500	2	105,300	116,100	124,000
				OPERATING EXPENSES					
				Employee Costs					
85,000	94,000	229,500	30020	Salaries and oncosts - Community Services	272,200	19	280,500	289,000	297,800
248,000	246,000	260,000	30004	Salaries and oncosts - Customer Service	275,000	6	283,300	291,800	300,600
				Community Services					
13,000	20,000	20,500	30021	Social Service Programs	20,500	0	21,300	22,100	22,900
24,000	51,000	81,200	30021	Other Community Services	26,500	(67)	27,500	28,500	29,500
36,000	23,000	25,000	30021	Community Land Management	15,000	(40)	15,500	16,000	16,500
				Community Gallery					
157,000	167,000	189,700	35160	Northern Rivers Community Gallery	189,000	(0)	190,800	198,000	204,300
				Non-Cash Expenses					
181,000	181,000	182,000	30021	Depreciation - Child Care Centres (Leased)	182,000	0	184,000	184,000	189,600
43,000	44,000	44,000	35162	Depreciation - Community Gallery	44,000	0	44,000	45,400	46,800
787,000	826,000	1,031,900		Total Operating Expenses	1,024,200	(1)	1,046,900	1,074,800	1,108,000
(706,000)	(724,000)	(941,500)		Operating Result - Surplus / (Deficit)	(931,700)	(1)	(941,600)	(958,700)	(984,000)
224,000	225,000	226,000		Add Back Depreciation	226,000	0	228,000	229,400	236,400
(482,000)	(499,000)	(715,500)		Cash Result - Surplus / (Deficit)	(705,700)	(1)	(713,600)	(729,300)	(747,600)
				Capital Movements					
0	0	0		Less Principal Repayments	0		0	0	0
33,000	18,000	10,000		Less Transfer to Reserves	0		0	0	0
4,000	20,000	60,000		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	17,000	55,000		Less Capital Expenditure	10,000		10,400	10,900	11,600
(511,000)	(514,000)	(720,500)		Cash Result after Capital Movements	(715,700)	(1)	(724,000)	(740,200)	(759,200)

LIBRARY SERVICES

Manager *Jordan Robinson - "Manager – Community Facilities and Customer Service"*

Background

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

Budget Comments

Operating Revenues

Library Per Capita

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

Special Projects

Subject to applications each year. Offset by expenditure.

Operating Expenditure

Contribution to Richmond Tweed Regional Library (RTRL)

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

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

LIBRARY SERVICES									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
				Operating Grants					
79,000	79,000	76,000	26040	Library Per Capita	80,000	5	82,400	84,900	87,500
36,000	36,000	35,000	26040	Special Projects	36,000	3	37,100	38,300	39,500
115,000	115,000	111,000		Total Operating Revenues	116,000	5	119,500	123,200	127,000
				OPERATING EXPENSES					
574,000	1,209,000	1,252,000	35031	Contribution to Richmond Tweed Library	1,290,000	3	1,354,500	1,422,300	1,493,500
35,000	35,000	34,500	35030	Buildings and Furniture Maintenance and Repair	40,000	16	41,500	43,000	44,500
58,000	63,000	64,000	35031	Lighting Power and Heating and Cleaning	68,000	6	73,100	75,400	77,800
18,000	16,000	17,000	35031	Library Sundries	18,000	6	18,600	19,300	20,000
32,000	34,000	95,700	35031	Special Projects	36,000	(62)	37,100	38,300	39,500
				Debt Servicing					
0	0	0	35031	Interest on Loans	0	0	0	0	0
				Non-cash Expenses					
172,000	173,000	175,000	35030	Depreciation	175,000	0	175,000	183,800	189,400
889,000	1,530,000	1,638,200		Total Operating Expenses	1,627,000	(1)	1,699,800	1,782,100	1,864,700
(774,000)	(1,415,000)	(1,527,200)		Operating Result - Surplus / (Deficit)	(1,511,000)	(1)	(1,580,300)	(1,658,900)	(1,737,700)
172,000	173,000	175,000		Add Back Depreciation	175,000	0	175,000	183,800	189,400
(602,000)	(1,242,000)	(1,352,200)		Cash Result - Surplus / (Deficit)	(1,336,000)	(1)	(1,405,300)	(1,475,100)	(1,548,300)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
59,000	61,000	0		Less Transfer to Reserves	0		0	0	0
54,000	59,000	229,200		Add Transfer from Reserves	0		0	0	0
0	0	92,500		Add Capital Income	0		0	0	0
0	0	261,000		Less Capital Expenditure	0		0	0	0
(607,000)	(1,244,000)	(1,291,500)		Cash Result after Capital Movements	(1,336,000)	3	(1,405,300)	(1,475,100)	(1,548,300)

SWIMMING POOLS

Manager: Jordan Robinson - "Manager – Community Facilities and Customer Service"

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Generated primarily from entrance fees.

Operating Expenses

Ballina Swimming Pool

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

Transfer from Reserves

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

Capital Expenditure

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

SWIMMING POOLS									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
145,000	178,000	160,500	22270	Ballina Fees	186,000	16	191,700	197,600	203,700
136,000	143,000	142,000	22271	Alstonville Fees	150,000	6	154,600	159,400	164,200
281,000	321,000	302,500			336,000	11	346,300	357,000	367,900
				OPERATING EXPENSES					
127,000	150,000	144,000	32330	Ballina Swimming Complex Maintenance and Operating Costs	161,000	12	166,200	171,700	177,200
182,000	200,000	203,000	32330	Contract Charges	206,000	1	212,200	218,700	225,300
1,000	1,000	400	32330	Debt Servicing Interest on Loans - Ballina	0	(100)	0	0	0
166,000	209,000	184,700	32331	Alstonville Swimming Complex Maintenance and Operating Costs	213,500	16	220,200	227,200	234,400
187,000	196,000	197,000	32331	Contract Charges	211,500	7	217,900	224,500	231,300
125,000	125,000	130,000	32330	Non-cash Expenses Depreciation	130,000	0	133,900	138,000	142,200
788,000	881,000	859,100		Total Operating Expenses	922,000	7	950,400	980,100	1,010,400
(507,000)	(560,000)	(556,600)		Operating Result - Surplus / (Deficit)	(586,000)	5	(604,100)	(623,100)	(642,500)
125,000	125,000	130,000		Add Back Depreciation	130,000	0	133,900	138,000	142,200
(382,000)	(435,000)	(426,600)		Cash Result - Surplus / (Deficit)	(456,000)	7	(470,200)	(485,100)	(500,300)
				Capital Movements					
7,000	8,000	8,100		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	250,000		0	0	0
0	0	16,000		Add Capital Income	0		0	0	0
0	0	22,000		Less Capital Expenditure	250,000		0	0	0
(389,000)	(443,000)	(440,700)		Cash Result after Capital Movements	(456,000)	3	(470,200)	(485,100)	(500,300)

Manager: *Jordan Robinson - "Manager – Community Facilities and Customer Service"*

Background

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

Budget Comments

Operating Revenues

Commissions and Merchandise Sales

Commissions earned at the tourism information centre.

Marketing and Destination Development Revenues

Contributions to marketing campaigns.

Operating Expenses

Employee Costs

Based on two full-time staff, five part time staff (25 days) and one motor vehicle. One of the full time staff members is dedicated to event co-ordination and grant co-ordination.

Visitor Information Centre (VIC) - Office Expenses

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

Merchandise Purchases

Cost of goods sold. Offset by sales revenue.

Commission Expenses

Costs incurred in taking reservations. Offset by reservation revenue.

Marketing and Development

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

Event Expenses – Community Event Program

Council funding for community co-ordinated events sponsored by Council. Increased substantially for 2014/15 based on applications for this funding and events held to date.

Event Expenses – Australia Day

Costs associated with Australia Day.

Events Expenses – Other Council Support

Council provides assistance to certain community events such as NAIDOC Walk, Fair Go and support for identified volunteer groups.

Christmas Decorations

Allowance for the purchase and installation of Christmas decorations.

TOURISM AND COMMUNICATIONS									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
				Fees and Charges					
7,000	5,000	4,300	26122	Visitor Information Centre - Commissions	8,000	86	8,400	8,900	9,400
17,000	24,000	23,000	26122	Visitor Information Centre - Merchandise Sales	24,000	4	24,800	25,600	26,400
10,000	69,000	61,000	26120	Marketing and Destination Development	13,500	(78)	14,100	14,700	15,300
5,000	36,000	1,000	26120	Event Revenues	0	(100)	0	0	0
57,000	12,000	25,000		Grants and Contributions	0		0	0	0
96,000	146,000	114,300		Total Operating Revenues	45,500	(60)	47,300	49,200	51,100
				OPERATING EXPENSES					
				Tourism					
332,000	338,000	415,000	35150	Employee Costs	422,000	2	434,800	448,000	461,600
88,000	86,000	93,500	35150	Visitor Information Centre - Office Expenses	94,500	1	98,100	101,800	105,500
9,000	14,000	13,000	35152	Merchandise Purchases	14,500	12	15,000	15,500	16,000
3,000	3,000	4,700	35152	Commission Expenses	4,500	(4)	4,700	4,900	5,100
221,000	177,000	189,800	35152	Marketing and Destination Development	100,000	(47)	103,000	106,200	109,500
0	0	50,000	35152	Business Promotions	0	(100)	0	0	0
53,000	50,000	80,000	35152	Event Expenses - Community Event Program	108,000	35	111,300	114,700	118,200
15,000	17,000	18,000	35152	Event Expenses - Australia Day	19,000	6	19,600	20,200	20,900
21,000	20,000	27,500	35152	Event Expenses - Other Council Support	26,500	(4)	27,500	28,500	29,500
0	6,000	16,000	35152	Christmas Decorations	10,000	(38)	10,300	10,700	11,100
				Non-cash Expenses					
88,000	88,000	90,000	35150	Depreciation - Tourism	90,000	0	90,000	90,000	92,700
830,000	799,000	997,500		Total Operating Expenses	889,000	(11)	914,300	940,500	970,100
(734,000)	(653,000)	(883,200)		Operating Result - Surplus / (Deficit)	(843,500)	(4)	(867,000)	(891,300)	(919,000)
88,000	88,000	90,000		Add Back Depreciation	90,000	0	90,000	90,000	92,700
(646,000)	(565,000)	(793,200)		Cash Result - Surplus / (Deficit)	(753,500)	(5)	(777,000)	(801,300)	(826,300)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
2,000	32,000	0		Less Transfer to Reserves	0		0	0	0
0	0	82,300		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
(648,000)	(597,000)	(710,900)		Cash Result after Capital Movements	(753,500)	6	(777,000)	(801,300)	(826,300)

Manager: Rod Willis - "Group Manager – Development and Environmental Health"

Budget Comments

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

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

Development Services

Costs associated with the assessment and management of development applications.

Building Services

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

Environmental and Public Health Services

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

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.

DEVELOPMENT AND ENVIRONMENTAL HEALTH GROUP - SUMMARY									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	BUDGET ITEMS	ESTIMATED					
				2014/15	%	2015/16	2016/17	2017/18	
			OPERATING REVENUES						
333,000	356,000	348,000	Development Services	359,000	3	380,000	391,900	404,000	
540,000	598,000	666,000	Building Services	800,000	20	824,900	953,100	982,900	
184,000	189,000	198,500	Environmental and Public Health	200,000	1	206,700	213,700	220,800	
70,000	117,000	135,500	Administration and Public Order	152,000	12	157,100	162,400	167,800	
1,127,000	1,260,000	1,348,000	Total Operating Revenues	1,511,000	12	1,568,700	1,721,100	1,775,500	
			OPERATING EXPENSES						
1,187,000	1,156,000	1,167,600	Development Services	1,163,000	(0)	1,198,100	1,234,300	1,271,600	
761,000	776,000	736,500	Building Services	816,100	11	842,300	867,900	894,200	
569,000	638,000	737,300	Environmental and Public Health	743,100	1	774,900	807,300	840,600	
951,000	1,007,000	1,148,800	Administration and Public Order	1,194,900	4	1,231,300	1,269,000	1,307,500	
3,468,000	3,577,000	3,790,200	Total Operating Expenses	3,917,100	3	4,046,600	4,178,500	4,313,900	
(2,341,000)	(2,317,000)	(2,442,200)	Operating Result - Surplus / (Deficit)	(2,406,100)	(1)	(2,477,900)	(2,457,400)	(2,538,400)	
5,000	5,000	5,000	Add Back Depreciation	5,000	0	5,000	5,200	5,400	
(2,336,000)	(2,312,000)	(2,437,200)	Cash Result - Surplus / (Deficit)	(2,401,100)	(1)	(2,472,900)	(2,452,200)	(2,533,000)	
			Capital Movements						
5,000	6,000	6,100	Less Loan Principal Repayments	6,500		6,900	7,300	7,800	
281,000	176,000	340,000	Less Transfer to Reserves	0		0	0	0	
321,000	281,000	885,700	Add Transfer from Reserves	0		0	0	0	
0	0	340,000	Add Capital Income	0		0	0	0	
40,000	142,000	843,800	Less Capital Expenditure	0		0	0	0	
(2,341,000)	(2,355,000)	(2,401,400)	Cash Result after Capital Movements	(2,407,600)	0	(2,479,800)	(2,459,500)	(2,540,800)	

Manager: Andrew Smith - "Manager - Development Services"

Background

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

Budget Comments

Operating Revenues

Regulatory Fees and Fines

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

Operating Expenses

Employee Costs

Based on staffing structure of eight full-time and two part time employees (total of 45 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 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
325,000	307,000	321,000	21000	Regulatory Fees and Charges	339,000	6	359,400	370,600	382,000
0	30,000	0	21002	Operating Grants & Contributions	0		0	0	0
8,000	19,000	27,000	21001	Other Revenues - Legals and Fines	20,000	(26)	20,600	21,300	22,000
333,000	356,000	348,000		Total Operating Revenues	359,000	3	380,000	391,900	404,000
				OPERATING EXPENSES					
1,065,000	1,045,000	996,000	31000	Employee Costs	1,013,000	2	1,043,500	1,074,900	1,107,300
54,000	53,000	71,600	31000	Office Expenses, Advertising and Consultancies	50,000	(30)	51,600	53,300	55,000
68,000	58,000	100,000	31000	Legal Costs	100,000	0	103,000	106,100	109,300
0	0	0	31000	Non-cash Expenses					
				Depreciation	0	0	0	0	0
1,187,000	1,156,000	1,167,600		Total Operating Expenses	1,163,000	(0)	1,198,100	1,234,300	1,271,600
(854,000)	(800,000)	(819,600)		Operating Result - Surplus / (Deficit)	(804,000)	(2)	(818,100)	(842,400)	(867,600)
0	0	0		Add Back Depreciation	0		0	0	0
(854,000)	(800,000)	(819,600)		Cash Result - Surplus / (Deficit)	(804,000)	(2)	(818,100)	(842,400)	(867,600)
				Capital Movements					
0	0	0		Less Principal Repayments	0		0	0	0
0	22,000	0		Less Transfer to Reserves	0		0	0	0
0	0	21,600		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
(854,000)	(822,000)	(798,000)		Cash Result after Capital Movements	(804,000)	1	(818,100)	(842,400)	(867,600)

BUILDING SERVICES

Manager: Vince Hunt - "Manager - Building Services"

Background

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

Budget Comments

Operating Revenues

Regulatory Fees and Fines

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

Operating Expenses

Employee Costs

Based on staffing structure of seven full-time employees (total of 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 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
540,000	598,000	666,000	21020	OPERATING REVENUES					
				Fees and Charges	800,000	20	824,900	953,100	982,900
540,000	598,000	666,000		Total Operating Revenues	800,000	20	824,900	953,100	982,900
				OPERATING EXPENSES					
739,000	726,000	721,500	31020	Employee Costs	794,100	10	818,000	842,700	868,100
16,000	14,000	12,000	31020	Office Expenses, Advertising and Consultancies	12,000	0	14,000	14,500	15,000
6,000	36,000	3,000	31020	Legal Costs	10,000	233	10,300	10,700	11,100
761,000	776,000	736,500		Total Operating Expenses	816,100	11	842,300	867,900	894,200
(221,000)	(178,000)	(70,500)		Operating Result - Surplus / (Deficit)	(16,100)	(77)	(17,400)	85,200	88,700
(221,000)	(178,000)	(70,500)		Cash Result - Surplus / (Deficit)	(16,100)	(77)	(17,400)	85,200	88,700
				Capital Movements					
0	0	0		Less Principal Repayments	0		0	0	0
0	0	0		Less Transfer to Reserves	0		0	0	0
0	0	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
(221,000)	(178,000)	(70,500)		Cash Result after Capital Movements	(16,100)	(77)	(17,400)	85,200	88,700

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 five full-time and one part time employee (total of 29 days). Other costs included are training and expenses relating to four motor vehicles.

Office Expenses

Advertising, legal and other sundry office expenses.

Projects and Kits

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

Water Monitoring

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

Shaws Bay and Lake Ainsworth Management Plans

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

ENVIRONMENTAL AND PUBLIC HEALTH									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
				Environmental Health					
170,000	173,000	182,500	21040	Regulatory Fees and Fines	186,000	2	192,100	198,500	205,000
14,000	13,000	13,000	21040	Other Revenues	11,000	(15)	11,500	12,000	12,500
				Markets					
0	3,000	3,000	21042	Inspections	3,000	0	3,100	3,200	3,300
184,000	189,000	198,500		Total Operating Revenues	200,000	1	206,700	213,700	220,800
				OPERATING EXPENSES					
				Environmental Health					
537,000	610,000	643,500	31040	Employee Costs	674,600	5	694,900	715,800	737,400
12,000	10,000	18,000	31040	Office Expenses, Advertising and Consultancies	14,000	(22)	14,600	15,200	15,800
6,000	7,000	14,300	31040	Projects and Kits	9,000	(37)	9,200	9,400	9,800
				Water Quality and Management Plans					
14,000	11,000	16,000	31042	Water Monitoring	15,000	(6)	15,600	16,200	16,800
0	0	45,000	32012	Shaws Bay/Lake Ainsworth Management Plans	30,000	(33)	40,000	50,000	60,000
				Noxious Plants / Vermin					
0	0	500	31043	Destruction of Pests	500	0	600	700	800
				Non-cash Expenses					
0	0	0	31040	Depreciation - Health	0	0	0	0	0
569,000	638,000	737,300		Total Operating Expenses	743,100	1	774,900	807,300	840,600
(385,000)	(449,000)	(538,800)		Operating Result - Surplus / (Deficit)	(543,100)	1	(568,200)	(593,600)	(619,800)
0	0	0		Add Back Depreciation	0	0	0	0	0
(385,000)	(449,000)	(538,800)		Cash Result - Surplus / (Deficit)	(543,100)	1	(568,200)	(593,600)	(619,800)
				Capital Movements					
0	0	0		Less Principal Repayments	0		0	0	0
5,000	20,000	0		Less Transfer to Reserves	0		0	0	0
5,000	5,000	20,300		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
(385,000)	(464,000)	(518,500)		Cash Result after Capital Movements	(543,100)	5	(568,200)	(593,600)	(619,800)

Manager: Rod Willis - "Group Manager – Development and Environmental Health"

Background

This program includes the administrative staff for the Development and Environmental Health 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 and six part time employees (total 39 days) plus one vehicle. This includes the Group Manager and all support staff.

Rangers

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

Impounding Expenses

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

ADMINISTRATION AND PUBLIC ORDER									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
20,000	32,000	29,300	21080	Regulatory Fees and Fines	31,000	6	32,400	33,900	35,400
50,000	85,000	106,200	21081	Fees & Charges Fines & Other Revenues	121,000	14	124,700	128,500	132,400
70,000	117,000	135,500		Total Operating Revenues	152,000	12	157,100	162,400	167,800
				OPERATING EXPENSES					
590,000	617,000	642,000	31082	Group Management and Administration Employee Costs	680,300	6	700,800	721,900	743,600
280,000	331,000	422,500	31080	Rangers Salaries and Oncosts	427,500	1	440,500	453,900	467,600
72,000	51,000	76,300	31083	Impounding Expenses	79,500	4	82,800	86,200	89,600
4,000	3,000	3,000	31083	Debt Servicing Interest on Loans - Dog Control	2,600	(13)	2,200	1,800	1,300
5,000	5,000	5,000	31083	Non-cash Expenses Depreciation - Dog Control	5,000	0	5,000	5,200	5,400
951,000	1,007,000	1,148,800		Total Operating Expenses	1,194,900	4	1,231,300	1,269,000	1,307,500
(881,000)	(890,000)	(1,013,300)		Operating Result - Surplus / (Deficit)	(1,042,900)	3	(1,074,200)	(1,106,600)	(1,139,700)
5,000	5,000	5,000		Add Back Depreciation	5,000	0	5,000	5,200	5,400
(876,000)	(885,000)	(1,008,300)		Cash Result - Surplus / (Deficit)	(1,037,900)	3	(1,069,200)	(1,101,400)	(1,134,300)
				Capital Movements					
5,000	6,000	6,100		Less Principal Repayments	6,500		6,900	7,300	7,800
276,000	134,000	340,000		Less Transfer to Reserves	0		0	0	0
316,000	276,000	843,800		Add Transfer from Reserves	0		0	0	0
0	0	340,000		Add Capital Income	0		0	0	0
40,000	142,000	843,800		Less Capital Expenditure	0		0	0	0
(881,000)	(891,000)	(1,014,400)		Cash Result after Capital Movements	(1,044,400)	3	(1,076,100)	(1,108,700)	(1,142,100)

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 Council 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 Maritime Services (RMS)

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

Open Spaces and Reserves

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

Fleet Management and Workshop

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

Rural Fire 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.

Landfill and Resource Management

This represents the operation of the Ballina landfill site.

Waste – Domestic

Provision of domestic waste collection services to residential properties.

CIVIL SERVICES GROUP - SUMMARY (GENERAL FUND)								
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	BUDGET ITEMS	ESTIMATED				
				2014/15	%	2015/16	2016/17	2017/18
			OPERATING REVENUES					
300,000	365,000	366,400	Asset Management	198,000	(46)	204,300	210,800	217,600
373,000	309,000	411,000	Stormwater and Environmental Protection	282,500	(31)	291,000	299,800	308,800
174,000	7,097,000	442,100	Roads and Bridges	33,600	(92)	30,100	26,300	22,500
633,000	598,000	740,800	Ancillary Transport Services	712,800	(4)	687,100	701,900	717,200
1,582,000	677,000	933,500	Roads and Maritime Services	861,000	(8)	887,200	914,200	942,000
990,000	906,000	882,900	Open Spaces and Reserves	719,000	(19)	741,000	763,900	787,500
3,210,000	3,652,000	3,989,500	Fleet Management and Workshop	4,131,600	4	4,257,500	4,383,000	4,515,000
212,000	248,000	197,000	Rural Fire Service	214,000	9	220,500	227,300	234,300
304,000	410,000	343,000	Quarries and Sandpit	360,000	5	370,800	382,000	393,600
5,718,000	6,867,000	6,735,300	Landfill and Resource Management	7,112,500	6	7,355,000	7,614,000	7,881,000
6,395,000	7,100,000	7,294,000	Waste - Domestic	7,562,000	4	7,861,000	8,160,400	8,485,000
19,891,000	28,229,000	22,335,500	Total Operating Revenues	22,187,000	(1)	22,905,500	23,683,600	24,504,500
			OPERATING EXPENSES					
5,283,000	5,381,000	5,445,400	Asset Management	5,752,700	6	5,932,000	6,099,500	6,285,900
2,283,000	2,348,000	2,817,800	Stormwater and Environmental Protection	2,421,500	(14)	2,492,100	2,541,000	2,618,100
9,966,000	12,075,000	10,448,200	Roads and Bridges	10,605,300	2	10,877,500	11,128,800	11,432,100
2,704,000	2,261,000	2,712,600	Ancillary Transport Services	2,358,400	(13)	2,316,400	2,354,700	2,395,000
1,303,000	730,000	933,500	Roads and Maritime Services	861,000	(8)	887,200	914,200	942,000
2,991,000	3,168,000	3,638,400	Open Spaces and Reserves	3,306,400	(9)	3,413,700	3,520,500	3,630,200
3,255,000	3,608,000	3,937,700	Fleet Management and Workshop	4,065,600	3	4,183,000	4,309,100	4,439,300
349,000	406,000	444,900	Rural Fire Service	396,000	(11)	408,300	421,300	434,600
77,000	218,000	579,500	Quarries and Sandpit	229,800	(60)	237,200	244,800	252,600
5,907,000	7,122,000	7,034,500	Landfill and Resource Management	7,138,900	1	7,224,700	7,307,400	7,456,800
5,621,000	6,684,000	6,908,100	Waste - Domestic	7,302,000	6	7,502,000	7,718,600	7,949,400
39,739,000	44,001,000	44,900,600	Total Operating Expenses	44,437,600	(1)	45,474,100	46,559,900	47,836,000
(19,848,000)	(15,772,000)	(22,565,100)	Operating Result - Surplus / (Deficit)	(22,250,600)	(1)	(22,568,600)	(22,876,300)	(23,331,500)
12,782,000	14,134,000	13,366,500	Add Back Depreciation	13,174,200	(1)	13,489,500	13,813,100	14,225,700
(7,066,000)	(1,638,000)	(9,198,600)	Cash Result - Surplus / (Deficit)	(9,076,400)	(1)	(9,079,100)	(9,063,200)	(9,105,800)
			Capital Movements					
1,858,000	1,946,000	2,347,100	Less Loan Principal Repayments	2,478,400		2,670,600	2,474,400	1,620,700
9,471,000	17,578,000	3,858,100	Less Transfer to Reserves	2,303,600		2,529,100	3,098,800	4,331,100
14,740,000	11,111,000	19,549,600	Add Transfer from Reserves	11,757,000		4,419,100	3,522,500	7,968,300
3,547,000	13,028,000	7,754,500	Add Capital Income	3,376,700		1,486,500	655,400	674,800
12,639,000	18,530,000	27,023,100	Less Capital Expenditure	16,995,600		8,073,800	6,559,000	11,200,300
(12,747,000)	(15,553,000)	(15,122,800)	Cash Result after Capital Movements	(15,720,300)	4	(16,447,000)	(17,017,500)	(17,614,800)

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

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 the Road Safety Officer.

Operating Expenses

Employee Costs – Management

Includes salaries and oncosts related to seven full-time equivalent employees (35 days) and associated oncosts.

Employee Costs – Infrastructure Planning

Includes salaries and oncosts related to six full-time and one part-time employees (34 days) and associated oncosts.

Employee Costs – Engineering Works

Includes salaries and oncosts related to five full-time employees (25 days) and associated oncosts. This figure is increased as an employee is now being charged direct to this account rather than directly to jobs.

Other costs include an internal charge to cover the cost of ten motor vehicles.

Overseers

That proportion of the wages of Council's overseers allocated to general duties. This expense is now charged direct to jobs.

Road Safety

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

Asset Systems and Condition Assessments

Allowance for condition assessments.

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.

Administration Centre Building, Depot and Other Buildings

Operating costs for the Council Administration Centre, depot, and public buildings such as toilets, sports fields etc.

Capital Movements

Capital Expenditure

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

ASSET MANAGEMENT									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
				Engineering Services					
249,000	295,000	133,000	22010	Engineering Inspections and Other Charges	147,000	11	151,600	156,400	161,400
47,000	64,000	50,400	22011	Conts - Road Safety Officer and Programs	51,000	1	52,700	54,400	56,200
4,000	6,000	183,000	22011	Conts - Other	0	(100)	0	0	0
300,000	365,000	366,400		Total Operating Revenues	198,000	(46)	204,300	210,800	217,600
				OPERATING EXPENSES					
				Engineering Management					
541,000	589,000	587,000	32020	Employee Costs - Management and Admin	762,000	30	784,900	808,400	832,700
685,000	685,000	682,000	32020	Employee Costs - Infrastructure Planning	743,000	9	765,300	788,300	811,900
414,000	398,000	449,000	32020	Employee Costs - Engineering Works	564,000	26	580,900	598,300	616,200
181,000	183,000	0	32020	Overseers	0	0	0	0	0
6,000	11,000	7,000	32020	Conferences	8,000	14	8,300	8,600	8,900
95,000	92,000	103,500	32020	Vehicles	106,700	3	110,000	113,300	116,700
36,000	44,000	30,500	32020	Office Expenses and Advertising	30,500	0	31,600	32,700	33,800
67,000	88,000	78,400	32020	Road Safety Officer and Programs	74,000	(6)	79,600	82,200	85,000
49,000	26,000	6,000	32020	Other Expenses	0	(100)	0	0	0
0	152,000	51,500	32020	Asset Systems and Condition Assessments	15,000	(71)	15,500	16,000	16,500
22,000	23,000	23,000	32020	North East Weight of Loads Group	24,000	4	24,800	25,600	26,400
				Emergency Services					
30,000	14,000	14,000	32021	Operating Expenses	14,000	0	14,600	15,200	15,800
26,000	41,000	45,000	32021	State Levy	43,000	(4)	44,300	45,700	47,100
				Office Facilities					
330,000	322,000	358,000	32000	Administration Centre	328,000	(8)	352,600	363,700	375,100
188,000	194,000	379,000	32001	Works Depot - Employee Costs	423,000	12	435,700	448,800	462,200
411,000	361,000	403,600	32001	Works Depot - Operating Expenses	344,000	(15)	355,100	366,500	378,300
(28,000)	(26,000)	16,000	32001	Works Depot - Number Two	12,000	(25)	12,400	12,900	13,400
				Buildings and Public Amenities					
133,000	112,000	125,000	32261	Open Spaces and Reserves Buildings	127,500	2	131,500	135,700	140,000
75,000	80,000	87,000	32310	Sports Field Buildings	90,000	3	92,900	95,800	99,000
281,000	256,000	285,000	32285	Public Amenities	293,000	3	302,000	311,400	321,200
84,000	63,000	74,000	32286	Other Amenities	68,000	(8)	70,200	72,600	75,000
				Non-Cash Expenses					
16,000	18,000	16,000	32021	Depreciation - Emergency Services	18,000	13	18,600	19,200	19,800
171,000	173,000	172,000	32021	Depreciation - Engineering	175,000	2	180,300	185,800	191,400
464,000	455,000	460,000	32000	Depreciation - Admin Building	460,000	0	460,000	460,000	473,800
49,000	49,000	27,900	32286	Depreciation - Public Amenities	50,000	79	51,500	53,100	54,700
323,000	330,000	330,000	32261	Depreciation - Open Spaces Buildings	330,000	0	339,900	350,100	360,700
634,000	648,000	635,000	32310	Depreciation - Sports Field Buildings	650,000	2	669,500	689,600	710,300
5,283,000	5,381,000	5,445,400		Total Operating Expenses	5,752,700	6	5,932,000	6,099,500	6,285,900
(4,983,000)	(5,016,000)	(5,079,000)		Operating Result - Surplus / (Deficit)	(5,554,700)	9	(5,727,700)	(5,888,700)	(6,068,300)
1,657,000	1,673,000	1,640,900		Add Back Depreciation	1,683,000	3	1,719,800	1,757,800	1,810,700
(3,326,000)	(3,343,000)	(3,438,100)		Cash Result - Surplus / (Deficit)	(3,871,700)	13	(4,007,900)	(4,130,900)	(4,257,600)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
130,000	1,727,000	12,000		Less Transfer to Reserves	0		0	0	0
118,000	200,000	1,321,200		Add Transfer from Reserves	1,829,000		1,450,000	300,000	2,200,000
81,000	204,000	759,800		Add Capital Income	1,153,800		106,000	109,000	112,000
99,000	298,000	2,361,900		Less Capital Expenditure	3,285,000		1,895,000	788,800	2,718,600
(3,356,000)	(4,964,000)	(3,731,000)		Cash Result after Capital Movements	(4,173,900)	12	(4,346,900)	(4,510,700)	(4,664,200)

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 the Richmond River County Council, which is the flood control authority for this region. This item also includes the drainage union contributions.

Flood Management Studies and Plans

Represents on-going work on the Ballina Flood Study and Management Plan. This item also includes \$40,000 for the Blackwater Research Project which is being co-ordinated by Southern Cross University. This expenditure is being funded by a transfer from the Civil Works Stormwater Drainage Reserve.

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. This item has been increased by more than CPI to improve the overall service levels, particularly with new infrastructure having been provided in recent years.

Capital Movements

Reserve Movements

Refer to Part E of the document.

Capital Expenditure

Capital works as per Part C of this document.

STORMWATER AND ENVIRONMENTAL PROTECTION									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
277,000	280,000	281,000	22100	OPERATING REVENUES Stormwater Drainage Annual Charges	282,500	1	291,000	299,800	308,800
96,000	29,000	130,000	22101	Environmental Protection Operating Grants	0	(100)	0	0	0
373,000	309,000	411,000		Total Operating Revenues	282,500	(31)	291,000	299,800	308,800
				OPERATING EXPENSES					
				Stormwater					
249,000	344,000	246,000	32100	Stormwater Drainage Maintenance	265,000	8	306,800	330,900	341,200
				Environmental Protection					
207,000	215,000	221,500	32101	Contribution to Richmond River County Council	228,000	3	234,900	242,000	249,400
107,000	46,000	434,200	32101	Flood Management Studies and Plans	105,000	(76)	70,900	31,900	32,900
18,000	10,000	178,100	32101	Coastal Hazard Study and Management Plans	30,000	(83)	32,000	33,000	34,000
47,000	40,000	55,000	32101	Foreshore and Coastal Lakes Protection	55,000	0	56,700	58,500	60,300
0	1,000	16,000	32101	Canal Dredging	16,500	3	17,000	17,600	18,200
23,000	29,000	30,000	32101	Boat Ramp Maintenance and Cleaning	44,000	47	45,400	46,800	48,300
				Non-Cash Expenses					
17,000	17,000	17,000	32103	Depreciation - Environmental Protection	18,000	6	18,600	19,200	19,800
1,615,000	1,646,000	1,620,000	32103	Depreciation - Drainage	1,660,000	2	1,709,800	1,761,100	1,814,000
2,283,000	2,348,000	2,817,800		Total Operating Expenses	2,421,500	(14)	2,492,100	2,541,000	2,618,100
(1,910,000)	(2,039,000)	(2,406,800)		Operating Result - Surplus / (Deficit)	(2,139,000)	(11)	(2,201,100)	(2,241,200)	(2,309,300)
1,632,000	1,663,000	1,637,000		Add Back Depreciation	1,678,000	3	1,728,400	1,780,300	1,833,800
(278,000)	(376,000)	(769,800)		Cash Result - Surplus / (Deficit)	(461,000)	(40)	(472,700)	(460,900)	(475,500)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
725,000	886,000	0		Less Transfer to Reserves	0		0	0	0
834,000	680,000	852,100		Add Transfer from Reserves	75,000		40,000	0	0
0	0	0		Add Capital Income	0		0	0	0
424,000	162,000	765,300		Less Capital Expenditure	350,800		364,800	383,100	406,100
(593,000)	(744,000)	(683,000)		Cash Result after Capital Movements	(736,800)	8	(797,500)	(844,000)	(881,600)

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.

Capital Movements

Loan Principal Repayments

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

Transfer from Reserves

The transfer from reserves represents Section 94 contributions from Plans such as the Heavy Vehicle Haulage plus contributions to loan repayments. Also funds are being transferred to assist with road works for the former Bruxner and Pacific Highways. Refer to Part E for further information.

Capital Income

Represents RMS 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 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
				Operating Grants					
128,000	7,097,000	442,100	22110	Flood and Storm Damage	33,600	(92)	30,100	26,300	22,500
				Interest					
46,000	0	0		Interest on WUEA Loan Invested	0	0	0	0	0
174,000	7,097,000	442,100		Total Operating Revenues	33,600	(92)	30,100	26,300	22,500
				OPERATING EXPENSES					
				Roads and Bridges - Maintenance					
1,052,000	1,179,000	1,300,000	32110	Urban Roads	1,331,500	2	1,371,700	1,413,200	1,455,900
1,393,000	1,863,000	1,570,200	32117	Sealed Rural Roads	1,696,000	8	1,747,100	1,778,000	1,835,500
587,000	602,000	656,500	32117	Unsealed Rural Roads	669,000	2	702,500	737,700	774,700
42,000	37,000	22,000	32120	Bridges	20,000	(9)	21,000	22,100	23,300
236,000	293,000	305,000	32110	Street Cleaning	316,000	4	325,600	335,400	345,700
91,000	740,000	136,000		Storm Damage	0	(100)	0	0	0
				Debt Servicing					
182,000	298,000	433,000	32120	Interest on Loans	494,800	14	466,400	433,100	398,100
				Non-Cash Expenses					
140,000	147,000	135,500	32120	Unwinding Interest Free Loan	123,000	0	109,500	91,500	91,500
5,821,000	6,464,000	5,450,000	32120	Depreciation - Roads	5,500,000	1	5,665,000	5,835,000	6,010,100
422,000	452,000	440,000	32120	Depreciation - Bridges	455,000	3	468,700	482,800	497,300
9,966,000	12,075,000	10,448,200		Total Operating Expenses	10,605,300	2	10,877,500	11,128,800	11,432,100
(9,792,000)	(4,978,000)	(10,006,100)		Operating Result - Surplus / (Deficit)	(10,571,700)	6	(10,847,400)	(11,102,500)	(11,409,600)
6,383,000	7,063,000	6,025,500		Add Back Depreciation	6,078,000	1	6,243,200	6,409,300	6,598,900
(3,409,000)	2,085,000	(3,980,600)		Cash Result - Surplus / (Deficit)	(4,493,700)	13	(4,604,200)	(4,693,200)	(4,810,700)
				Capital Movements					
141,000	423,000	702,600		Less Loan Principal Repayments	782,000		860,500	893,800	928,800
2,288,000	9,488,000	1,528,300		Less Transfer to Reserves	0		0	0	0
4,466,000	2,779,000	11,828,500		Add Transfer from Reserves	2,327,700		397,000	875,500	1,246,200
2,668,000	10,074,000	5,381,700		Add Capital Income	1,038,900		530,500	546,400	562,800
6,073,000	10,230,000	17,561,800		Less Capital Expenditure	4,739,000		2,455,500	3,028,100	3,497,100
(4,777,000)	(5,203,000)	(6,563,100)		Cash Result after Capital Movements	(6,648,100)	1	(6,992,700)	(7,193,200)	(7,427,600)

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

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 Grants

Street Lighting

State Government subsidy towards street lighting costs for main roads.

LIRS Subsidy

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

Operating Expenses

Roads and Traffic Signs

Maintenance of street signs and road lines

Street Lighting

Electricity charges for street lighting.

Footpaths, Parking Areas and Bus Shelters

Provision for maintenance 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.

Debt Servicing

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

Capital Movements

Loan Principal Repayments

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

Transfer from Reserves

Funds transferred from property reserves to finance loan repayments for town centres and to assist with capital expenditure. Refer to Part E for further information.

Capital Expenditure

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

ANCILLARY TRANSPORT SERVICES									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
				Fees and Charges					
116,000	55,000	150,000	22151	Private Works	100,000	(33)	103,000	106,100	109,300
5,000	6,000	6,000	22151	Sundry Fees and Charges	6,000	0	6,200	6,400	6,600
385,000	374,000	435,000	22200	Burns Point Ferry	416,000	(4)	428,500	441,500	454,900
				Operating Grants & Contributions					
96,000	98,000	100,000	22150	Street Lighting	102,000	2	105,100	108,300	111,600
0	0	0	22150	Better Boating Program	40,000	100	0	0	0
31,000	65,000	49,800	221150	Miscellaneous Contributions and LIRS Subsidy	48,800	(2)	44,300	39,600	34,800
633,000	598,000	740,800		Total Operating Revenues	712,800	(4)	687,100	701,900	717,200
				OPERATING EXPENSES					
				Maintenance Programs					
124,000	139,000	100,600	32132	Road and Traffic Signs	103,500	3	106,900	110,400	114,000
467,000	407,000	390,000	32130	Street Lighting	402,000	3	414,100	426,600	439,400
178,000	118,000	146,000	32135	Footpaths Maintenance	153,000	5	157,900	163,000	168,200
4,000	13,000	37,000	32137	Car Parking Areas - Sharpes Beach Rent	38,500	4	39,700	40,900	42,200
8,000	8,000	8,600	32137	Car Parking Areas - Maintenance	15,000	74	15,500	16,000	16,500
5,000	13,000	28,000	32138	Bus Shelters and Public Transport Promotion	12,000	(57)	12,400	12,900	13,400
114,000	98,000	130,000	32496	Private Works	80,000	(38)	82,400	84,900	87,500
16,000	17,000	20,500	32201	Wharves and Jetties	104,500	410	24,800	25,700	26,600
				Burns Point Ferry					
316,000	304,000	337,100	32200	Operation	314,200	(7)	323,800	334,100	344,600
297,000	309,000	306,000	32200	Salaries and Oncosts	315,000	3	324,500	334,300	344,400
				Debt Servicing					
165,000	179,000	187,800	32140	Interest on Loans	159,700	(15)	134,300	107,100	78,300
				Non-Cash Expenses					
632,000	152,000	640,000	32132	Depreciation - Ancillary	155,000	(76)	159,700	164,500	169,500
352,000	478,000	355,000	32132	Depreciation - Footpaths	480,000	35	494,400	509,300	524,600
26,000	26,000	26,000	32132	Depreciation - Ferry	26,000	0	26,000	25,000	25,800
2,704,000	2,261,000	2,712,600		Total Operating Expenses	2,358,400	(13)	2,316,400	2,354,700	2,395,000
(2,071,000)	(1,663,000)	(1,971,800)		Operating Result - Surplus / (Deficit)	(1,645,600)	(17)	(1,629,300)	(1,652,800)	(1,677,800)
1,010,000	656,000	1,021,000		Add Back Depreciation	661,000	(35)	680,100	698,800	719,900
(1,061,000)	(1,007,000)	(950,800)		Cash Result - Surplus / (Deficit)	(984,600)	4	(949,200)	(954,000)	(957,900)
				Capital Movements					
352,000	375,000	448,700		Less Loan Principal Repayments	416,500		441,900	469,100	498,000
2,586,000	1,085,000	62,000		Less Transfer to Reserves	0		0	0	0
5,502,000	3,019,000	2,496,900		Add Transfer from Reserves	1,676,800		1,387,100	542,000	547,100
119,000	1,537,000	615,500		Add Capital Income	188,000		850,000	0	0
3,029,000	3,948,000	2,965,000		Less Capital Expenditure	1,713,800		2,138,300	462,100	490,800
(1,407,000)	(1,859,000)	(1,314,100)		Cash Result after Capital Movements	(1,250,100)	(5)	(1,292,300)	(1,343,200)	(1,399,600)

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

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. The opportunities for this work have virtually ceased with the opening of the Ballina and Alstonville bypasses.

Works Orders (Restoration Program)

Includes rehabilitation projects on State and Regional roads. Works on State roads are undertaken on a contract arrangement with the RMS. Works on Regional roads are often funded 50:50 between Council and the RMS.

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 is unknown and budgets will be included if funding becomes available.

Regional Roads Block Grant

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

Income items are fully offset by matching expenditure accounts.

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

ROADS AND MARITIME SERVICES									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
				Fees and Charges					
171,000	47,000	0	22220	State Roads - Preservation Program	0	0	0	0	0
819,000	68,000	0	22220	State Roads - Works Orders	0	0	0	0	0
				External Contributions					
592,000	562,000	933,500	22220	Regional Roads Block Grant	861,000	(8)	887,200	914,200	942,000
1,582,000	677,000	933,500		Total Operating Revenues	861,000	(8)	887,200	914,200	942,000
				OPERATING EXPENSES					
182,000	98,000	0	32255	State Roads - Preservation	0	0	0	0	0
7,000	0	0	32220	State Roads - Construction	0	0	0	0	0
555,000	21,000	0	32220	State Roads - Works Order	0	0	0	0	0
559,000	611,000	933,500	32250	Regional Roads	861,000	(8)	887,200	914,200	942,000
1,303,000	730,000	933,500		Total Operating Expenses	861,000	(8)	887,200	914,200	942,000
279,000	(53,000)	0		Operating Result - Surplus / (Deficit)	0	0	0	0	0
0	0	0		Add Back Depreciation	0	0	0	0	0
279,000	(53,000)	0		Cash Result - Surplus / (Deficit)	0	0	0	0	0
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
287,000	24,000	0		Less Transfer to Reserves	0		0	0	0
8,000	77,000	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
0	0	0		Cash Result after Capital Movements	0	0	0	0	0

OPEN SPACES AND RESERVES

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

Background

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

Budget Comments

Operating Revenues

Fees and Charges

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

Operating Grants

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

Contributions

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

Cemetery Charges

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

Operating Expenses

Management

Includes salaries and oncosts for two full time employees (total of 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, plant hire and materials for the maintenance and operation of sporting fields.

Cemeteries

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

Capital Movements

Transfer to Reserves

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. This year there is also a large transfer being funds held for the construction of the Wollongbar Sports Fields.

Capital Income

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

Capital Expenditure

Refer to Part C of this document for further information.

OPEN SPACES AND RESERVES									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
				User Fees and Charges - Open Spaces					
15,000	0	5,000	22230	Commercial Activity Licences	1,000	(80)	1,100	1,200	1,300
12,000	14,000	18,000	22230	4WD Permits	20,000	11	20,600	21,300	22,000
20,000	30,000	25,500	22230	Nursery - Sales	26,300	3	27,100	28,000	28,900
20,000	39,000	27,100	22230	Miscellaneous Fees	33,200	23	34,300	35,500	36,700
				Operating Grants - Open Spaces					
143,000	130,000	94,000	22230	Operating Grants - Regional Works Crew	104,000	11	107,200	110,600	114,100
206,000	175,000	145,500	26114	State Government - Crown Reserve Conts	149,500	3	154,100	158,800	163,700
				Vegetation Management					
205,000	152,000	46,800	22241	Operating Grants	0	(100)	0	0	0
				Cemeteries					
368,000	360,000	380,000	22250	Fees and Charges	385,000	1	396,600	408,500	420,800
				Sporting Fields					
1,000	6,000	141,000	22256	Operating Grants	0	(100)	0	0	0
990,000	906,000	882,900		Total Operating Revenues	719,000	(19)	741,000	763,900	787,500
				OPERATING EXPENSES					
				Open Spaces and Reserves Management					
223,000	229,000	202,000	32260	Employee Costs	178,300	(12)	183,800	189,400	195,100
				Open Spaces and Reserves					
1,481,000	1,552,000	1,592,500	32262	Operating Expenses	1,650,000	4	1,699,900	1,751,300	1,804,300
12,000	5,000	7,000	32262	Donation - Mowing on Private Property	7,500	7	7,800	8,100	8,400
94,000	65,000	99,500	32265	Tree Planting and Maintenance	103,000	4	110,400	113,800	117,300
0	10,000	140,000	32265	Town Entry Program	0	(100)	0	0	0
166,000	184,000	191,000	32266	Nursery Operations	195,600	2	201,800	208,200	214,800
30,000	25,000	28,600	32267	Amphitheatre and Skatepark	29,000	1	30,300	31,600	32,900
4,000	2,000	10,900	32270	Beach Cleaning	11,000	1	11,400	11,800	12,200
218,000	229,000	235,000	32270	Surf Life Saving Services - Contract	242,000	3	249,300	256,800	264,600
20,000	22,000	20,400	32270	Surf Club Buildings - Rates and Amenities Mtce	18,000	(12)	18,800	19,600	20,400
				Vegetation Management					
34,000	45,000	57,000	32275	Coastal Reserves	58,500	3	60,400	62,500	64,600
10,000	16,000	11,000	32276	Bushland Reserves	11,000	0	11,600	12,200	12,800
64,000	66,000	110,000	32277	Weed Control	113,000	3	116,400	120,000	123,700
104,000	144,000	353,500	32279	Environmental Extension Activities	55,500	(84)	57,400	59,300	61,300
				Sporting Grounds					
285,000	312,000	290,000	32310	Operating Expenses	337,500	16	348,700	360,600	372,700
				Cemeteries					
241,000	257,000	285,000	32300	Cemeteries	291,500	2	300,500	309,900	319,500
				Non-Cash Expenses					
5,000	5,000	5,000	32261	Deprec - Cemeteries	5,000	0	5,200	5,400	5,600
2,991,000	3,168,000	3,638,400		Total Operating Expenses	3,306,400	(9)	3,413,700	3,520,500	3,630,200
(2,001,000)	(2,262,000)	(2,755,500)		Operating Result - Surplus / (Deficit)	(2,587,400)	(6)	(2,672,700)	(2,756,600)	(2,842,700)
5,000	5,000	5,000		Add Back Depreciation	5,000	0	5,200	5,400	5,600
(1,996,000)	(2,257,000)	(2,750,500)		Cash Result - Surplus / (Deficit)	(2,582,400)	(6)	(2,667,500)	(2,751,200)	(2,837,100)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
614,000	734,000	461,000		Less Transfer to Reserves	93,500		96,100	98,600	101,300
738,000	1,578,000	761,000		Add Transfer from Reserves	4,025,900		50,000	50,000	50,000
36,000	1,000,000	500,000		Add Capital Income	996,000		0	0	0
738,000	2,315,000	877,100		Less Capital Expenditure	5,294,400		335,200	351,900	372,700
(2,574,000)	(2,728,000)	(2,827,600)		Cash Result after Capital Movements	(2,948,400)	4	(3,048,800)	(3,151,700)	(3,261,100)

Manager: Tony Partridge - "Manager - Support Operations"

Background

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

Budget Comments

Operating Revenues

Fees and Charges

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

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

Transfer to Reserves

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

Transfer from Reserves

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

Capital Expenditure

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

Cash Result after Capital Movements

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

FLEET AND PLANT									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
2,964,000	3,520,000	3,821,500	22260	Fleet Management - Fees and Charges					
				Internal Hire Charges	3,941,600	3	4,061,800	4,181,300	4,307,100
46,000	20,000	3,000	22260	Interest On Investments					
				Interest On Investments	20,000		20,600	21,300	22,000
139,000	141,000	165,000	22260	Contributions					
				Staff - Contributions to Vehicles	170,000	3	175,100	180,400	185,900
61,000	(29,000)	0	22260	Gain on Disposal of Assets					
				Gain / (Loss) on Disposal of Assets	0	0	0	0	0
3,210,000	3,652,000	3,989,500		Total Operating Revenues	4,131,600	4	4,257,500	4,383,000	4,515,000
				OPERATING EXPENSES					
				Operating Expenses					
1,982,000	2,149,000	2,443,500	32320	Plant Running Expenses	2,512,000	3	2,582,500	2,660,200	2,740,500
158,000	159,000	170,100	32322	Workshop Operating Expenses	175,600	3	181,100	186,800	192,700
152,000	169,000	222,000	32320	Overheads Charged to Plant	243,000	9	250,300	257,900	265,700
4,000	2,000	0	32320	Debt Servicing					
				Interest on Loans	0	0	0	0	0
959,000	1,129,000	1,102,100	32320	Non-Cash Expenses					
				Depreciation	1,135,000	3	1,169,100	1,204,200	1,240,400
3,255,000	3,608,000	3,937,700		Total Operating Expenses	4,065,600	3	4,183,000	4,309,100	4,439,300
(45,000)	44,000	51,800		Operating Result - Surplus / (Deficit)	66,000	27	74,500	73,900	75,700
959,000	1,129,000	1,102,100		Add Back Depreciation	1,135,000	3	1,169,100	1,204,200	1,240,400
914,000	1,173,000	1,153,900		Cash Result - Surplus / (Deficit)	1,201,000	4	1,243,600	1,278,100	1,316,100
				Capital Movements					
30,000	32,000	0		Less Loan Principal Repayments	0		0	0	0
915,000	1,201,000	1,153,900		Less Transfer to Reserves	1,201,000		1,243,600	1,278,100	1,316,100
880,000	1,196,000	1,870,000		Add Transfer from Reserves	755,000		785,000	840,000	980,000
0	0	0		Add Capital Income	0		0	0	0
849,000	1,136,000	1,870,000		Less Capital Expenditure	755,000		785,000	840,000	980,000
0	0	0		Cash Result after Capital Movements	0	0	0	0	0

Manager: Tony Partridge – “Manager - Support Operations”

Background

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

Budget Comments

Operating Revenues

Operating Grants

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

Operating Expenses

Contributions to Bushfire Brigades

Consists of:

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

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

Fire Control Expenses

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

RURAL FIRE SERVICE									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
212,000	248,000	197,000	21060	Operating Grants	214,000	9	220,500	227,300	234,300
212,000	248,000	197,000		Total Operating Revenues	214,000	9	220,500	227,300	234,300
				OPERATING EXPENSES					
210,000	187,000	246,500	31060	Contributions to Fire Brigades	223,000	(10)	229,800	236,800	244,000
92,000	95,000	93,500	31061	Fire Control Expenses	90,000	(4)	93,100	96,300	99,600
38,000	115,000	96,900	31062	Fire Control Expenses (Council Controlled)	74,000	(24)	76,400	78,900	81,400
				Non-cash Expenses					
9,000	9,000	8,000	31062	Depreciation	9,000	13	9,000	9,300	9,600
349,000	406,000	444,900		Total Operating Expenses	396,000	(11)	408,300	421,300	434,600
(137,000)	(158,000)	(247,900)		Operating Result - Surplus / (Deficit)	(182,000)	(27)	(187,800)	(194,000)	(200,300)
9,000	9,000	8,000		Add Back Depreciation	9,000	13	9,000	9,300	9,600
(128,000)	(149,000)	(239,900)		Cash Result - Surplus / (Deficit)	(173,000)	(28)	(178,800)	(184,700)	(190,700)
				Capital Movements					
0	0	0		Less Principal Repayments	0		0	0	0
56,000	26,000	0		Less Transfer to Reserves	0		0	0	0
44,000	31,000	25,900		Add Transfer from Reserves	0		0	0	0
0	0	210,000		Add Capital Income	0		0	0	0
0	11,000	210,000		Less Capital Expenditure	0		0	0	0
(140,000)	(155,000)	(214,000)		Cash Result after Capital Movements	(173,000)	(19)	(178,800)	(184,700)	(190,700)

QUARRIES

Manager: Tony Partridge – “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 and environmental monitoring costs.

Capital Movements

Transfer to and from Reserves

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

Cash Result after Capital Movements

Any cash surplus represents the net dividend to General Fund.

QUARRIES									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
				Fees and Charges					
304,000	410,000	343,000	22265	Tuckombil	360,000	5	370,800	382,000	393,600
0	0	0	22265	Airport Sandpit	0	0	0	0	0
304,000	410,000	343,000		Total Operating Revenues	360,000	5	370,800	382,000	393,600
				OPERATING EXPENSES					
				Tuckombil Quarry					
2,000	2,000	4,500	32325	Buildings Maintenance	4,000	(11)	4,200	4,400	4,600
4,000	38,000	306,000	32325	Operating Costs	5,000	(98)	5,200	5,400	5,600
15,000	10,000	23,000	32325	Indirect Expenses - Overheads	24,000	4	24,700	25,400	26,200
				Other Resources					
0	0	0	32326	Shale Quarries	0	0	0	0	0
55,000	21,000	69,000	32326	Airport Sandpit	19,800	(71)	20,600	21,400	22,200
				Non-Cash Expenses					
1,000	147,000	177,000	32325	Depreciation and Remediation - Quarries	177,000	0	182,500	188,200	194,000
77,000	218,000	579,500		Total Operating Expenses	229,800	(60)	237,200	244,800	252,600
227,000	192,000	(236,500)		Operating Result - Surplus / (Deficit)	130,200	(155)	133,600	137,200	141,000
1,000	147,000	177,000		Add Back Depreciation	177,000	0	182,500	188,200	194,000
228,000	339,000	(59,500)		Cash Result - Surplus / (Deficit)	307,200	(616)	316,100	325,400	335,000
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
283,000	378,000	0		Less Transfer to Reserves	307,200		316,100	325,400	335,000
155,000	139,000	269,500		Add Transfer from Reserves	210,000		210,000	210,000	210,000
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
100,000	100,000	210,000		Cash Result after Capital Movements	210,000	0	210,000	210,000	210,000

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

Background

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

Budget Comments

Operating Revenues

Annual Charges

Annual charges for business waste collection services and business recycling.

Contributions

Income reimbursed to Council from the State Government waste levy.

Waste Collection Fees

Represents gate charges for users of the Council landfill, including Council internal use.

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 business 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.

Capital Expenditure

Refer to Part C of this document for further information.

LANDFILL AND RESOURCE MANAGEMENT									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
				Fees and Charges					
413,000	443,000	462,000	22280	Annual Charges	497,000	8	503,000	518,000	534,000
41,000	2,000	17,000	22281	Bulk Waste Collection	18,500	9	19,000	20,000	21,000
4,819,000	5,949,000	6,059,800	22283	Waste Disposal - Fees	6,405,000	6	6,635,000	6,873,000	7,120,000
239,000	253,000	5,000	22284	Contributions and Grants	0	(100)	0	0	0
50,000	79,000	70,000	22281	Interest On Investments	67,000	(4)	70,000	72,000	72,000
156,000	141,000	121,500	22281	Sundry Fees	125,000	3	128,000	131,000	134,000
5,718,000	6,867,000	6,735,300			7,112,500	6	7,355,000	7,614,000	7,881,000
				OPERATING EXPENSES					
				Waste Administration					
255,000	340,000	408,000	32340	Administration	396,000	(3)	406,000	417,000	428,000
433,000	505,000	525,000	32340	Internal Overheads	555,000	6	572,000	589,000	607,000
				Debt Servicing					
444,000	369,000	306,700	32340	Interest on Loans	232,200	(24)	154,000	74,200	10,400
				Waste Receiving					
187,000	194,000	222,600	32342	Weighbridge	219,000	(2)	226,000	232,000	238,000
158,000	185,000	169,000	32342	Transfer Stations	175,000	4	180,000	185,000	190,000
				Waste Collection					
165,000	148,000	175,000	32344	Collection Kerbside	167,000	(5)	172,000	177,000	183,000
130,000	68,000	64,000	32344	Collection Other	67,000	5	69,000	71,000	73,000
37,000	0	10,000	32344	Collection Recycling	10,000	0	10,000	10,000	10,000
				Waste Recycling					
418,000	525,000	460,000	32345	Material Recovery Facility	475,500	3	489,500	505,000	520,000
				Debt Servicing					
10,000	0	0	32340	Interest on Loans - Recycling	0	0	0	0	0
				Waste Disposal					
212,000	251,000	243,000	32348	Solid Waste Landfill Operations	251,000	3	258,000	265,000	272,000
808,000	1,065,000	1,287,000	32348	Waste Bale and Transfer	1,322,000	3	1,361,000	1,402,000	1,444,000
659,000	812,000	50,000	32348	State Government Levy	100,000	100	103,000	106,000	109,000
360,000	411,000	370,000	32348	Green Waste Transfer to Lismore	400,000	8	412,000	424,000	437,000
9,000	15,000	12,000	32348	Deposit	17,000	42	18,000	18,000	18,000
14,000	1,000	9,000	32348	Special Rubbish Clean-ups	9,000	0	9,000	9,000	9,000
161,000	238,000	814,000	32348	Reuse Green Waste, Soil and Concrete	834,000	2	860,000	886,000	913,000
28,000	64,000	12,000	32348	Landfill Closures, Leachate and Remediation	12,000	0	12,000	12,000	12,000
403,000	393,000	415,000	32348	Waste Transport - Construction and Demolition	400,000	(4)	412,000	424,000	437,000
				Non-Cash Expenses					
1,016,000	1,538,000	1,482,200	32340	Depreciation	1,497,200	1	1,501,200	1,501,200	1,546,400
5,907,000	7,122,000	7,034,500		Total Operating Expenses	7,138,900	1	7,224,700	7,307,400	7,456,800
(189,000)	(255,000)	(299,200)		Operating Result - Surplus / (Deficit)	(26,400)	(91)	130,300	306,600	424,200
1,016,000	1,538,000	1,482,200		Add Back Depreciation	1,497,200	1	1,501,200	1,501,200	1,546,400
827,000	1,283,000	1,183,000		Cash Result - Surplus / (Deficit)	1,470,800	24	1,631,500	1,807,800	1,970,600
				Capital Movements					
1,210,000	982,000	1,053,000		Less Loan Principal Repayments	1,127,400		1,205,600	1,111,500	193,900
827,000	1,496,000	130,000		Less Transfer to Reserves	343,400		425,900	696,300	1,776,700
577,000	1,412,000	124,500		Add Transfer from Reserves	507,600		100,000	105,000	2,110,000
643,000	213,000	287,500		Add Capital Income	0		0	0	0
10,000	430,000	412,000		Less Capital Expenditure	507,600		100,000	105,000	2,110,000
0	0	0		Cash Result after Capital Movements	0	0	0	0	0

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

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 Property Charges

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

Operating Expenses

Administration

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

NEW

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

Overheads

Internal charge for Council overheads.

Collection

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

Capital Movements

Loan Principal Repayments

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

Transfer to Reserves

Represents the operating surplus less principal repayments.

Transfer from Reserves

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

Capital Expenditure

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

Cash Result - Surplus / (Deficit)

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

DOMESTIC WASTE MANAGEMENT									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
5,919,000	6,497,000	6,802,000	22290	Domestic Waste Management Charges	7,053,000	4	7,335,000	7,628,000	7,933,000
(303,000)	(309,000)	(310,000)	22290	Pensioner Abandonments	(311,000)	0	(312,000)	(312,000)	(315,000)
17,000	18,000	19,000	22290	Vacant Property Charges	19,000	0	19,000	19,000	20,000
530,000	699,000	583,000	22292	Waste Trucks - Internal Charges and Profit	600,000	3	618,000	637,000	656,000
167,000	170,000	170,000	22291	State Government Grant - Pensioner Subsidy	171,000	1	171,000	171,000	173,000
65,000	25,000	30,000	22292	Interest on Investments	30,000	0	30,000	17,400	18,000
6,395,000	7,100,000	7,294,000			7,562,000	4	7,861,000	8,160,400	8,485,000
				OPERATING EXPENSES					
				Administration					
146,000	142,000	162,500	32360	Administration - Salaries and Other Costs	201,800	24	207,000	212,000	217,000
44,000	43,000	45,000	32360	North East Waste Membership	46,000	2	47,000	48,000	49,000
370,000	387,000	405,500	32360	Indirect Expenses - Overheads	420,000	4	433,000	446,000	459,000
2,000	3,000	8,000	32361	Promotion	8,000	0	8,000	8,000	8,000
				Debt Servicing					
45,000	36,000	27,800	32361	Interest on Loans	18,200	(35)	8,000	0	0
				Collection					
17,000	15,000	0	32364	Rural Sticker	0	0	0	0	0
532,000	497,000	588,000	32364	Collection Kerbside - Mixed Waste	605,000	3	623,000	642,000	661,000
603,000	771,000	708,000	32364	Collection Kerbside - Green Waste	730,000	3	752,000	775,000	799,000
2,477,000	3,024,000	2,999,000	32364	Collection Kerbside - Disposal Fees	3,225,000	8	3,322,000	3,422,000	3,525,000
356,000	350,000	362,000	32364	Collection Kerbside - Recycling	373,000	3	384,000	395,000	407,000
479,000	841,000	913,500	32364	Collection Kerbside - Recycling Disposal Fees	990,000	8	1,020,000	1,051,000	1,083,000
58,000	19,000	21,000	32364	Collection Kerbside - Bin Purchases / Distr	22,000	5	23,000	24,000	25,000
382,000	305,000	400,000	32364	Waste Trucks - Operating Expenses	412,000	3	424,000	437,000	450,000
				Non-Cash Expenses					
110,000	251,000	267,800	32360	Depreciation	251,000	(6)	251,000	258,600	266,400
5,621,000	6,684,000	6,908,100		Total Operating Expenses	7,302,000	6	7,502,000	7,718,600	7,949,400
774,000	416,000	385,900		Operating Result - Surplus / (Deficit)	260,000	(33)	359,000	441,800	535,600
110,000	251,000	267,800		Add Back Depreciation	251,000	(6)	251,000	258,600	266,400
884,000	667,000	653,700		Cash Result - Surplus / (Deficit)	511,000	(22)	610,000	700,400	802,000
				Capital Movements					
125,000	134,000	142,800		Less Loan Principal Repayments	152,500		162,600	0	0
760,000	533,000	510,900		Less Transfer to Reserves	358,500		447,400	700,400	802,000
1,418,000	0	0		Add Transfer from Reserves	350,000		0	600,000	625,000
0	0	0		Add Capital Income	0		0	0	0
1,417,000	0	0		Less Capital Expenditure	350,000		0	600,000	625,000
0	0	0		Cash Result after Capital Movements	0	0	0	0	0

CIVIL SERVICES GROUP - SUMMARY (WATER AND WASTEWATER)

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

Budget Comments

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

The programs include:

Water Operations

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

Wastewater Operations

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

CIVIL SERVICES GROUP - SUMMARY (WATER AND WASTEWATER)								
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	BUDGET ITEMS	ESTIMATE				
				2014/15	%	2015/16	2016/17	2017/18
			OPERATING REVENUES					
8,615,000	9,633,000	9,404,500	Water Operations	9,912,500	5	10,541,000	11,289,000	12,001,100
12,439,000	13,787,000	14,319,000	Wastewater Operations	14,793,600	3	15,870,600	17,117,200	18,294,300
21,054,000	23,420,000	23,723,500	Total Operating Revenues	24,706,100	4	26,411,600	28,406,200	30,295,400
			OPERATING EXPENSES					
10,467,000	10,754,000	11,126,500	Water Operations	11,325,000	2	11,593,200	11,817,000	12,174,500
12,937,000	16,126,000	17,370,900	Wastewater Operations	17,328,800	(0)	17,390,000	16,966,400	17,103,000
23,404,000	26,880,000	28,497,400	Total Operating Expenses	28,653,800	1	28,983,200	28,783,400	29,277,500
(2,350,000)	(3,460,000)	(4,773,900)	Operating Result - Surplus / (Deficit)	(3,947,700)	(17)	(2,571,600)	(377,200)	1,017,900
6,438,000	5,160,000	4,914,000	Add Back Depreciation	5,149,000	5	5,101,000	5,006,000	5,059,800
4,088,000	1,700,000	140,100	Cash Result - Surplus / (Deficit)	1,201,300	757	2,529,400	4,628,800	6,077,700
			Capital Movements					
989,000	989,000	2,384,800	Less Loan Principal Repayments	2,494,700		2,613,200	2,741,000	2,878,800
19,786,000	603,000	485,000	Less Transfer to Reserves	218,000		625,200	1,100,900	3,109,500
465,000	7,390,000	12,626,000	Add Transfer from Reserves	9,903,900		4,994,400	222,600	0
45,843,000	18,848,000	3,688,000	Add Capital Income	3,136,800		2,749,400	1,614,700	5,362,400
29,462,000	26,219,000	13,530,300	Less Capital Expenditure	11,475,300		6,973,800	2,563,200	5,390,800
159,000	127,000	54,000	Cash Result after Capital Movements	54,000	0	61,000	61,000	61,000

Manager: Tim Mackney - "Manager - Water and Wastewater"

Background

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

Budget Comments

Operating Revenues

Annual Charges

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

User Charges

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

Operating Grants

In accordance with Section 575 of the Local Government Act (1993), eligible pensioners are entitled to a 50% rebate on their rates, up to a maximum as determined by the State Government. This cost to Council is partially offset by a 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 (39 days) are spread between water and wastewater, with one staff member also shared with waste.

Administration and Customer Service

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

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 for the water program.

Capital Movements

Transfer to or from Reserves

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

Capital Expenditure

Refer to Part C of this document for further information.

Cash Result - Surplus / (Deficit)

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

WATER OPERATIONS									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
2,433,000	2,603,000	2,831,000	10000	Annual Charges	3,099,000	9	3,284,000	3,524,600	3,752,200
4,919,000	5,582,000	5,454,000	10010	User Charges	5,846,000	7	6,357,500	6,850,200	7,312,600
148,000	155,000	150,000	10003	Operating Grants	150,500	0	152,100	153,700	155,300
143,000	302,000	212,000	10011	Regulatory Fees and Fines	202,000	(5)	208,100	214,400	220,900
203,000	367,000	371,500	10012	Other Revenues	357,000	(4)	367,900	379,100	390,700
769,000	624,000	386,000	10004	Interest	258,000	(33)	171,400	167,000	169,400
8,615,000	9,633,000	9,404,500		Total Operating Revenues	9,912,500	5	10,541,000	11,289,000	12,001,100
				OPERATING EXPENSES					
				Direct Expenses					
191,000	287,000	310,000	50000	Engineering Management	304,300	(2)	313,600	323,200	333,100
410,000	372,000	530,400	50005	Administration and Customer Service	500,000	(6)	515,900	532,100	548,900
186,000	436,000	210,600	50000	Engineering and Technical	185,200	(12)	173,600	52,300	54,000
5,035,000	5,143,000	5,420,000	50100	Purchase of Water	5,582,000	3.0	5,749,500	5,922,100	6,099,900
36,000	50,000	46,500	50102	Energy Costs	49,000	5	50,900	52,800	54,700
42,000	49,000	45,000	50101	Groundwater Bores	55,000	22	57,000	59,000	61,000
47,000	68,000	62,000	50105	Reservoirs	64,000	3	66,000	68,000	70,100
69,000	80,000	153,500	50107	Water Treatment Plants	86,500	(44)	89,200	92,000	94,900
317,000	415,000	400,000	50110	Water Supply Mains	410,000	3	422,300	435,000	448,200
777,000	803,000	912,000	50109	Water Supply Operations	900,000	(1)	927,400	955,800	985,100
10,000	15,000	20,000	50112	Telemetry Operations	16,000	(20)	16,500	17,000	17,600
9,000	8,000	9,500	50008	Miscellaneous	9,000	(5)	9,300	9,600	9,900
				Indirect Expenses - Overheads					
1,072,000	1,145,000	1,197,000	50005	Overheads Distributed	1,264,000	6	1,302,000	1,341,100	1,381,300
				Debt Servicing					
0	0	0	50010	Interest On Loans	0	0	0	0	0
				Non-cash Expenses					
2,266,000	1,883,000	1,810,000	50112	Depreciation	1,900,000	5	1,900,000	1,957,000	2,015,800
10,467,000	10,754,000	11,126,500		Total Operating Expenses	11,325,000	2	11,593,200	11,817,000	12,174,500
(1,852,000)	(1,121,000)	(1,722,000)		Operating Result - Surplus / (Deficit)	(1,412,500)	(18)	(1,052,200)	(528,000)	(173,400)
2,266,000	1,883,000	1,810,000		Add Back Depreciation	1,900,000	5	1,900,000	1,957,000	2,015,800
414,000	762,000	88,000		Cash Result - Surplus / (Deficit)	487,500	454	847,800	1,429,000	1,842,400
				Capital Movements					
4,000	4,000	0		Less Loan Principal Repayments	0		0	0	0
404,000	364,000	280,000		Less Transfer to Reserves	182,000		576,400	1,100,900	905,400
465,000	530,000	859,000		Add Transfer from Reserves	1,394,500		123,000	0	0
274,000	48,000	2,253,000		Add Capital Income	2,236,800		1,266,200	1,614,700	3,975,800
711,000	895,000	2,886,000		Less Capital Expenditure	3,902,800		1,626,600	1,908,800	4,878,800
34,000	77,000	34,000		Cash Result after Capital Movements	34,000	0	34,000	34,000	34,000

WASTEWATER OPERATIONS

Manager: Tim Mackney - "Manager - Water and Wastewater"

Background

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

Budget Comments

Annual Charges

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

User Charges

Major income item relates to trade waste charges.

Operating Grants

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

Operating Expenses

Engineering Management

Relates to salaries for engineering and administration staff. A total of eight full time and one part-time staff (39 days) are spread between water and wastewater, with one staff member also shared with waste.

Administration and Customer Service

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

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 wastewater program.

Capital Movements

Transfer to or from Reserves

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

Capital Income

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

Capital Expenditure

Refer to Part C of this document for further information.

Cash Result - Surplus / (Deficit)

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

WASTEWATER OPERATIONS									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
9,763,000	10,570,000	11,616,000	12000	Annual Charges	12,765,600	10	13,903,700	15,161,500	16,222,900
839,000	970,000	1,029,000	12010	User Charges	1,113,000	8	1,211,700	1,307,400	1,385,100
150,000	150,000	150,000	12002	Operating Grants	150,000	0	150,000	152,000	154,000
65,000	76,000	72,000	12012	Regulatory Fees and Fines	80,500	12	82,900	85,400	88,000
347,000	318,000	527,000	12014	Other Revenues	316,500	(40)	326,100	335,900	345,900
1,275,000	1,703,000	925,000	12004	Interest	368,000	(60)	196,200	75,000	98,400
12,439,000	13,787,000	14,319,000		Total Operating Revenues	14,793,600	3	15,870,600	17,117,200	18,294,300
				OPERATING EXPENSES					
				Direct Expenses					
406,000	378,000	397,500	55000	Engineering Management	458,000	15	472,000	483,000	496,000
720,000	685,000	734,500	55002	Administration and Customer Service Costs	760,000	3	782,000	804,000	826,000
325,000	1,847,000	979,700	55002	Engineering and Technical Costs	671,000	(32)	678,000	271,000	278,000
888,000	1,193,000	1,347,500	55012	Energy Costs	1,387,000	3	1,428,700	1,471,600	1,515,600
1,221,000	1,201,000	1,372,000	55011	Pumping Stations	1,372,000	0	1,372,000	1,411,000	1,453,000
1,719,000	1,737,000	1,862,000	55015	Reuse Water Facilities	1,897,000	2	1,954,000	2,013,000	2,073,000
523,000	501,000	546,000	55010	Mains	562,000	3	579,000	596,000	614,000
42,000	59,000	62,000	55022	Telemetry Operations	64,000	3	66,000	68,000	70,000
22,000	21,000	24,000	55004	Donations	25,000	4	26,000	27,000	28,000
0	0	6,000	55004	Legal Costs	1,000	(83)	1,000	1,000	1,000
126,000	105,000	95,000	55004	Conservation Promotion	59,000	(38)	60,000	62,000	64,000
50,000	76,000	41,000	55004	Preparation of Plans and Investigations	52,000	27	53,000	54,300	55,700
247,000	277,000	304,000	55022	Other Costs	312,000	3	322,000	332,000	342,000
				Indirect Expenses - Overheads					
1,302,000	1,503,000	1,729,000	55002	Overheads Distributed	1,803,000	4	1,857,000	1,913,000	1,970,000
				Debt Servicing					
1,174,000	3,266,000	4,766,700	55006	Interest on Loans	4,656,800	(2)	4,538,300	4,410,500	4,272,700
				Non-cash Expenses					
474,000	436,000	394,000	55022	Unwinding Interest Free Loan	349,000	(11)	301,000	249,000	194,000
3,698,000	2,841,000	2,710,000	55022	Depreciation	2,900,000	7	2,900,000	2,800,000	2,850,000
12,937,000	16,126,000	17,370,900		Total Operating Expenses	17,328,800	(0)	17,390,000	16,966,400	17,103,000
(498,000)	(2,339,000)	(3,051,900)		Operating Result - Surplus / (Deficit)	(2,535,200)	(17)	(1,519,400)	150,800	1,191,300
4,172,000	3,277,000	3,104,000		Add Back Depreciation	3,249,000	5	3,201,000	3,049,000	3,044,000
3,674,000	938,000	52,100		Cash Result - Surplus / (Deficit)	713,800	1,270	1,681,600	3,199,800	4,235,300
				Capital Movements					
985,000	985,000	2,384,800		Less Loan Principal Repayments	2,494,700		2,613,200	2,741,000	2,878,800
19,382,000	239,000	205,000		Less Transfer to Reserves	36,000		48,800	0	2,204,100
0	6,860,000	11,767,000		Add Transfer from Reserves	8,509,400		4,871,400	222,600	0
45,569,000	18,800,000	1,435,000		Add Capital Income	900,000		1,483,200	0	1,386,600
28,751,000	25,324,000	10,644,300		Less Capital Expenditure	7,572,500		5,347,200	654,400	512,000
125,000	50,000	20,000		Cash Result after Capital Movements	20,000	0	27,000	27,000	27,000

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

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.

Human Resources and Risk Management

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

Property Management

Includes costs associated with Council's property portfolio.

Ballina Byron Gateway Airport

Revenue and expenses associated with the operation of the airport.

GENERAL MANAGER'S GROUP - SUMMARY									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	BUDGET ITEMS	ESTIMATED					
				2014/15	%	2015/16	2016/17	2017/18	
			OPERATING REVENUES						
0	0	0	Governance	0	0	0	0	0	0
39,000	19,000	28,000	Administrative Services	27,500	(2)	28,700	30,000	31,300	
147,000	155,000	172,000	Financial Services	158,200	(8)	162,600	166,300	170,200	
20,722,000	20,799,000	19,978,000	Financial Services - General Purpose Revenues	22,305,500	12	23,103,900	23,924,800	24,829,400	
4,000	4,000	11,000	Information Services	11,500	5	11,900	12,300	12,700	
186,970	233,000	150,400	Human Resources and Risk Management	122,000	(19)	125,800	129,800	133,900	
3,205,000	4,601,000	3,256,300	Property Management	3,019,200	(7)	3,157,800	2,819,100	2,888,600	
3,482,000	4,006,000	4,649,300	Ballina Byron Gateway Airport	4,660,600	0	4,786,600	4,885,500	5,342,300	
27,785,970	29,817,000	28,245,000	Total Operating Revenues	30,304,500	7	31,377,300	31,967,800	33,408,400	
			OPERATING EXPENSES						
924,000	1,144,000	1,060,300	Governance	1,028,600	(3)	1,060,300	1,323,100	1,126,800	
535,000	531,000	558,500	Administrative Services	556,000	(0)	573,900	591,700	610,000	
(2,900,000)	(3,187,000)	(3,628,500)	Financial Services	(3,753,300)	3	(3,867,000)	(3,982,300)	(4,103,000)	
1,438,000	1,338,000	1,476,500	Information Services	1,621,300	10	1,654,900	1,705,200	1,756,900	
1,263,000	964,000	1,540,200	Human Resources and Risk Management	980,100	(36)	957,900	937,300	917,800	
2,040,000	2,363,000	3,447,500	Property Management	4,363,100	27	3,955,300	2,072,700	2,137,800	
3,551,000	4,056,000	4,170,900	Ballina Byron Gateway Airport	4,229,200	1	4,281,800	4,399,400	4,820,100	
6,851,000	7,209,000	8,625,400	Total Operating Expenses	9,025,000	5	8,617,100	7,047,100	7,266,400	
20,934,970	22,608,000	19,619,600	Operating Result - Surplus / (Deficit)	21,279,500	8	22,760,200	24,920,700	26,142,000	
1,224,000	1,273,000	1,276,000	Add Back Depreciation	1,308,000	3	1,328,000	1,345,800	1,386,300	
22,158,970	23,881,000	20,895,600	Cash Result - Surplus / (Deficit)	22,587,500	8	24,088,200	26,266,500	27,528,300	
			Capital Movements						
288,000	572,000	838,700	Less Loan Principal Repayments	880,700		920,500	963,600	1,011,000	
14,218,000	12,623,000	4,790,200	Less Transfer to Reserves	5,283,000		12,814,200	5,929,100	7,389,200	
6,062,000	9,462,000	11,971,800	Add Transfer from Reserves	5,858,200		9,669,800	4,805,300	4,503,700	
9,943,000	14,103,000	1,775,000	Add Capital Income	2,536,000		7,692,200	3,618,600	11,625,200	
4,412,000	12,170,000	7,155,600	Less Capital Expenditure	2,255,000		4,305,600	3,526,400	10,008,600	
19,245,970	22,081,000	21,857,900	Cash Result after Capital Movements	22,563,000	3	23,409,900	24,271,300	25,248,400	

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 employment costs for General Manager and Personal Assistant (10 days in total), plus one motor vehicle. Also includes 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 Arts Northern Rivers.

Donations

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

Capital Movements

Transfer to Reserves

Nominal transfer to assist with future election costs.

GOVERNANCE									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
0	0	0	26000	Contributions					
				Internal Contributions	0		0	0	0
0	0	0		Total Operating Revenues	0	0	0	0	0
				OPERATING EXPENSES					
				General Manager's Office					
325,000	347,000	416,000	35000	Employee Costs	418,300	1	430,900	443,900	457,300
4,000	4,000	6,000	35000	Sundry Expenses	6,000	0	6,300	6,600	6,900
50,000	55,000	53,000	35000	Audit - External	54,500	3	56,200	57,900	59,700
1,000	1,000	2,000	35000	Legal Expenses	2,000	0	2,100	2,200	2,300
				Councillors					
319,000	316,000	345,000	35005	Councillors Allowances and Expenses	343,000	(1)	353,700	364,700	376,000
0	200,000	0	35005	Election	0	0	0	230,000	0
72,000	75,000	78,500	35005	Subscriptions and Contributions	80,800	3	83,500	86,400	89,300
				Donations					
22,000	24,000	25,000	35001	Public Halls - Rates and Charges	26,000	4	26,800	27,700	28,600
31,000	35,000	40,000	35001	Public Halls - Capital Improvements	41,000	3	42,300	43,600	45,000
15,000	5,000	15,000	35001	Scholarship - Southern Cross University	10,000	(33)	10,000	10,000	10,000
81,000	82,000	75,800	35001	Community Groups - Donations	45,000	(41)	46,400	47,900	49,400
4,000	0	4,000	35001	Community Groups - Council Planning Fees	2,000	(50)	2,100	2,200	2,300
924,000	1,144,000	1,060,300		Total Operating Expenses	1,028,600	(3)	1,060,300	1,323,100	1,126,800
(924,000)	(1,144,000)	(1,060,300)		Operating Result - Surplus / (Deficit)	(1,028,600)	(3)	(1,060,300)	(1,323,100)	(1,126,800)
0	0	0		<i>Add Back Depreciation</i>	0	0	0	0	0
(924,000)	(1,144,000)	(1,060,300)		Cash Result - Surplus / (Deficit)	(1,028,600)	(3)	(1,060,300)	(1,323,100)	(1,126,800)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
31,000	31,000	0		Less Transfer to Reserves	60,000		80,000	90,000	70,000
22,000	171,000	5,800		Add Transfer from Reserves	0		0	230,000	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
(933,000)	(1,004,000)	(1,054,500)		Cash Result after Capital Movements	(1,088,600)	3	(1,140,300)	(1,183,100)	(1,196,800)

ADMINISTRATIVE SERVICES

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

Background

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

Budget Comments

Operating Revenues

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

Operating Expenses

Administration

Employee Costs - Records

Includes three full-time and one part time employee and associated oncosts (total of 18 days).

Office Expenses

Provision for items such as advertising, community connect publications, printing, postage, telephones etc.

Sundry Administration Expenses

Includes cash delivery services and sundry expenses.

ADMINISTRATIVE SERVICES									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
39,000	19,000	28,000	26005	Fees and Charges					
				Sundry Sales and Services	27,500	(2)	28,700	30,000	31,300
39,000	19,000	28,000		Total Operating Revenues	27,500	(2)	28,700	30,000	31,300
				OPERATING EXPENSES					
				Administration					
254,000	244,000	259,000	35015	Employee Costs - Records Management	257,000	(1)	264,700	272,600	280,800
6,000	5,000	6,000	35015	Office Equipment	6,000	0	6,200	6,400	6,600
50,000	52,000	59,000	35015	Advertising	59,500	1	61,400	63,400	65,400
93,000	83,000	90,500	35015	Printing, Stationery and Postage	92,000	2	91,200	94,100	97,000
111,000	125,000	117,000	35015	Telephone	113,500	(3)	122,200	126,000	130,000
21,000	22,000	27,000	35015	Sundry Administration Expenses	28,000	4	28,200	29,200	30,200
535,000	531,000	558,500		Total Operating Expenses	556,000	(0)	573,900	591,700	610,000
(496,000)	(512,000)	(530,500)		Operating Result - Surplus / (Deficit)	(528,500)	(0)	(545,200)	(561,700)	(578,700)
0	0	0		Add Back Depreciation	0	0	0	0	0
(496,000)	(512,000)	(530,500)		Cash Result - Surplus / (Deficit)	(528,500)	(0)	(545,200)	(561,700)	(578,700)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
0	0	0		Less Transfer to Reserves	0		0	0	0
0	0	0		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	25,300		Less Capital Expenditure	5,000		5,200	5,500	5,800
(496,000)	(512,000)	(555,800)		Cash Result after Capital Movements	(533,500)	(4)	(550,400)	(567,200)	(584,500)

Manager Peter Morgan - “Manager –Finance and Governance”

Background

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

Budget Comments

Operating Revenues

Rates

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

Abandonments

In accordance with Section 575 of the Local Government Act (1993), eligible pensioners are entitled to a 50% rebate on their rates, up to a maximum stipulated by the state Government. This cost to Council is partially offset by a 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 combined with rate income assists in financing all the Council programs that operate at a deficit.

Pensioner Rates Subsidy

Represents the State Government contribution towards the pensioner abandonments.

Interest on Investments

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

Capital Movements

Cash Surplus

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

FINANCIAL SERVICES - GENERAL PURPOSE REVENUES									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
				Rates					
11,213,000	12,023,000	12,755,000	26020	Residential	13,145,000	3.1	13,670,800	14,217,600	14,786,300
3,168,000	3,305,000	3,525,000	26020	Business	3,628,000	2.9	3,773,100	3,924,000	4,081,000
1,218,000	1,303,000	1,378,000	26020	Farmland	1,389,000	0.8	1,444,600	1,502,400	1,562,500
				Postponed Rates					
0	0	(500)	26020	Postponed Rates	500	(200)	600	700	800
				Abandonments					
(593,000)	(582,000)	(599,500)	26021	Pensioner Abandonments	(591,000)	(1)	(597,000)	(603,000)	(609,200)
				Extra Charges					
138,000	131,000	101,000	26023	Interest	127,000	26	130,800	134,700	138,700
				General Purpose Grants					
4,312,000	3,413,000	1,800,000	26025	Financial Assistance Grant	3,708,000	106	3,819,200	3,933,800	4,051,800
316,000	316,000	325,000	26025	Pensioners Assistance Subsidy	320,000	(2)	323,200	326,400	329,700
				Interest					
950,000	890,000	694,000	26026	Interest on Investments	579,000	(17)	538,600	488,200	487,800
20,722,000	20,799,000	19,978,000		Operating Result - Surplus / (Deficit)	22,305,500	12	23,103,900	23,924,800	24,829,400
0	0	0		Add Back Depreciation	0	0	0	0	0
20,722,000	20,799,000	19,978,000		Cash Result - Surplus / (Deficit)	22,305,500	12	23,103,900	23,924,800	24,829,400
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
1,757,000	1,789,000	0		Less Transfer to Reserves	0		0	0	0
847,000	1,757,000	1,789,000		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
19,812,000	20,767,000	21,767,000		Cash Result after Capital Movements	22,305,500	2	23,103,900	23,924,800	24,829,400

Manager Peter Morgan - "Manager –Finance and Governance"

Background

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

Budget Comments

Operating Revenues

Fees and Charges

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

Dividends

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

Operating Expenses

Employee Costs

Salaries and oncosts for eleven full time and three part time employees (total of 62 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 Costs

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

Valuation Fees

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

Audit Fees

Fees for internal audit of specific projects.

Overheads Distributed to Business Activities

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

FINANCIAL SERVICES									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
				Fees and Charges					
50,000	58,000	68,100	26028	Section 603 Certificates	62,500	(8)	65,000	67,000	69,100
22,000	25,000	28,500	26028	Credit Card Surcharge	29,000	2	30,200	31,200	32,200
21,000	11,000	21,400	26028	Legal Costs Recovered	12,700	(41)	13,400	14,100	14,900
				Contributions and Dividends					
54,000	61,000	54,000	26028	Dividends	54,000	0	54,000	54,000	54,000
147,000	155,000	172,000		Total Operating Revenues	158,200	(8)	162,600	166,300	170,200
				OPERATING EXPENSES					
1,026,000	1,078,000	1,026,000	35020	Employee Costs	1,063,200	4	1,095,000	1,127,900	1,161,800
84,000	85,000	95,000	35020	Bank Charges	86,000	(9)	88,600	91,900	92,800
34,000	25,000	41,000	35021	Rating Costs	32,000	(22)	32,900	34,000	35,100
83,000	89,000	109,000	35021	Valuation Fees	105,500	(3)	108,700	112,000	115,400
17,000	23,000	22,000	35021	Audit - Internal	23,000	5	23,700	24,500	25,300
				Indirect Costs					
(4,144,000)	(4,487,000)	(4,921,500)	35021	Overheads Distributed to Business Activities	(5,063,000)	3	(5,215,900)	(5,372,600)	(5,533,400)
(2,900,000)	(3,187,000)	(3,628,500)		Total Operating Expenses	(3,753,300)	3	(3,867,000)	(3,982,300)	(4,103,000)
3,047,000	3,342,000	3,800,500		Operating Result - Surplus / (Deficit)	3,911,500	3	4,029,600	4,148,600	4,273,200
				<i>Add Back Depreciation</i>					
3,047,000	3,342,000	3,800,500		Cash Result - Surplus / (Deficit)	3,911,500	3	4,029,600	4,148,600	4,273,200
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
25,000	8,000	0		Less Transfer to Reserves	0		0	0	0
56,000	7,000	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
3,078,000	3,341,000	3,800,500		Cash Result after Capital Movements	3,911,500	3	4,029,600	4,148,600	4,273,200

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 seven full and three part time employees (44 days) 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 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				<i>OPERATING REVENUES</i>					
4,000	4,000	11,000	26045	Fees and Charges					
				Sundry Sales and Services	11,500	5	11,900	12,300	12,700
4,000	4,000	11,000		Total Operating Revenues	11,500	5	11,900	12,300	12,700
				<i>OPERATING EXPENSES</i>					
				<i>Information Services</i>					
534,000	519,000	692,000	35040	Employee Costs	829,300	20	854,300	880,100	906,600
302,000	279,000	197,000	35040	Hardware Lease	203,000	3	209,100	215,400	221,900
45,000	52,000	49,500	35040	Hardware Support Costs	43,000	(13)	44,400	45,900	47,500
140,000	138,000	170,000	35040	Software - Civica Licence	180,000	6	170,000	175,100	180,400
417,000	350,000	368,000	35040	Software and Consumables	366,000	(1)	377,100	388,700	400,500
0	0	0	35040	Depreciation					
				Depreciation	0	0	0	0	0
1,438,000	1,338,000	1,476,500		Total Operating Expenses	1,621,300	10	1,654,900	1,705,200	1,756,900
(1,434,000)	(1,334,000)	(1,465,500)		<i>Operating Result - Surplus / (Deficit)</i>	(1,609,800)	10	(1,643,000)	(1,692,900)	(1,744,200)
0	0	0		<i>Add Back Depreciation</i>	0	0	0	0	0
(1,434,000)	(1,334,000)	(1,465,500)		<i>Cash Result - Surplus / (Deficit)</i>	(1,609,800)	10	(1,643,000)	(1,692,900)	(1,744,200)
				<i>Capital Movements</i>					
0	0	0		Less Loan Principal Repayments	0		0	0	0
0	0	0		Less Transfer to Reserves	0		0	0	0
28,000	0	0		Add Transfer from Reserves	0		0	0	0
25,000	0	0		Add Capital Income	0		0	0	0
51,000	20,000	25,000		Less Capital Expenditure	20,000		20,000	20,000	20,000
(1,432,000)	(1,354,000)	(1,490,500)		<i>Cash Result after Capital Movements</i>	(1,629,800)	9	(1,663,000)	(1,712,900)	(1,764,200)

Manager

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

Background

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

Budget Comments

Operating Revenues

Contributions

Includes insurance adjustments (refunds) and staff training subsidies.

Operating Expenses

Employee Costs

Salaries and oncosts for the six full time staff and three part time staff (36 days) plus one motor vehicle.

Staff Training and Development

Training, education and recruitment costs for Council employees.

Staff Support Services

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

Employee Oncosts

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

Risk Management

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

Oncosts Recouped

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

Capital Movements

Transfer to Reserve

Funds transferred to employees leave reserve.

Capital Income

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

HUMAN RESOURCES AND RISK MANAGEMENT									
ACTUAL	ACTUAL	ESTIMATE	LEDGER	BUDGET ITEMS	ESTIMATED				
2011/12	2012/13	2013/14	ACCOUNT		2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
2,000	13,000	13,000	26050	Contributions - LSL	3,000	(77)	3,100	3,200	3,300
46,000	61,000	22,000	26050	Contributions - Training	20,000	(9)	20,600	21,300	22,000
64,970	16,000	10,000	26050	Maternity Leave - Centrelink Payments	20,000	100	20,600	21,300	22,000
28,000	67,000	48,400	26050	Refunds - Insurance	34,000	(30)	35,100	36,200	37,300
46,000	76,000	57,000	26050	Refunds - Workers Compensation	45,000	(21)	46,400	47,800	49,300
186,970	233,000	150,400		Total Operating Revenues	122,000	(19)	125,800	129,800	133,900
				OPERATING EXPENSES					
				Human Resources					
690,000	702,000	688,500	35050	Employee Costs	656,000	(5)	675,900	696,400	717,500
378,000	420,000	389,000	35051	Staff Training and Development	402,500	3	414,800	427,400	440,500
40,000	25,000	32,500	35051	Staff Support and Recognition	52,500	62	54,200	56,000	57,800
				Employee Oncosts					
1,974,000	1,958,000	2,080,000	35051	Superannuation	2,078,600	(0)	2,088,400	2,100,400	2,114,600
2,000	3,000	2,000	35051	Jury Duty	2,000	0	2,100	2,200	2,300
877,000	737,000	593,200	35055	Workers Compensation Premiums	658,000	11	678,000	698,700	720,000
1,112,000	1,234,000	1,631,000	35056	Employee Entitlements - Salaried Staff	1,320,000	(19)	1,359,700	1,400,600	1,442,800
1,302,000	1,143,000	1,313,000	35056	Employee Entitlements - Wages Staff	1,164,000	(11)	1,199,000	1,235,200	1,272,500
				Risk Management					
1,000	2,000	2,000	35057	Fidelity Guarantee	2,500	25	2,600	2,700	2,800
466,000	510,000	534,000	35057	Public Risk and Plant	600,000	12	618,000	636,600	655,700
32,000	10,000	40,000	35057	Excess Public Risk	40,000	0	41,200	42,500	43,800
				Oncosts Recouped					
(5,531,000)	(5,732,000)	(5,705,000)	35058	Oncosts Recouped - Internal Works	(5,959,000)	4	(6,137,800)	(6,322,000)	(6,511,800)
(80,000)	(48,000)	(60,000)	35058	Oncosts Recouped - External Works	(37,000)	(38)	(38,200)	(39,400)	(40,700)
1,263,000	964,000	1,540,200		Total Operating Expenses	980,100	(36)	957,900	937,300	917,800
(1,076,030)	(731,000)	(1,389,800)		Operating Result - Surplus / (Deficit)	(858,100)	(38)	(832,100)	(807,500)	(783,900)
0	0	0		Add Back Depreciation	0	0	0	0	0
(1,076,030)	(731,000)	(1,389,800)		Cash Result - Surplus / (Deficit)	(858,100)	(38)	(832,100)	(807,500)	(783,900)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
327,000	313,000	10,000		Less Transfer to Reserves	0		0	0	0
215,000	8,000	336,000		Add Transfer from Reserves	0		0	0	0
0	0	200,000		Add Capital Income	206,000		212,200	218,600	225,200
0	0	0		Less Capital Expenditure	0		0	0	0
(1,188,030)	(1,036,000)	(863,800)		Cash Result after Capital Movements	(652,100)	(25)	(619,900)	(588,900)	(558,700)

PROPERTY MANAGEMENT

Manager: Paul Tsikleas – “Manager Commercial Services”

Background

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

Budget Comments

Operating Revenues

Property Revenues

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

Flat Rock Tent Park

Income from campers at the park.

Interest on Investments

Interest earnings on the community infrastructure, commercial opportunities and property development reserves.

Operating Expenses

Employee Costs

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

Land Development

Rates and charges applicable for these land holdings.

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.

Capital Movements

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

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

Cash Result after Capital Movements

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

PROPERTY MANAGEMENT									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
				Council Owned Properties					
1,783,000	1,698,000	1,572,500	26065	Properties - Investment and Commercial	1,687,000	7	1,837,800	1,998,200	2,058,800
411,000	260,000	351,500	26060	Properties - Others	240,000	(32)	251,500	258,500	240,800
				Council Controlled - Crown Reserves					
64,000	72,000	78,500	26061	Properties - Crown Reserves	69,500	(11)	71,700	73,900	76,300
				Operating Grants and Contributions					
0	1,816,000	697,300	26063	Internal Loan Repayments	545,200	(22)	532,000	0	0
				Caravan Parks and Tent Park					
331,000	355,000	379,500	26113	Flat Rock Tent Park	409,500	8	421,800	434,500	447,700
				Interest on Investments					
177,000	54,000	17,000	26064	Interest on Investments - Community Infra	0	(100)	0	2,000	13,000
261,000	179,000	159,000	26065	Interest on Investments - Property Dev	68,000	(57)	43,000	52,000	52,000
178,000	66,000	1,000	26064	Interest on Investments - Commercial Opp	0	(100)	0	0	0
0	101,000	0	26064	Interest on Investments - Grant BBRC	0		0	0	0
3,205,000	4,601,000	3,256,300		Total Operating Revenues	3,019,200	(7)	3,157,800	2,819,100	2,888,600
				OPERATING EXPENSES					
				Property Management					
392,000	404,000	389,500	35070	Employee Costs	295,100	(24)	304,000	313,100	322,500
38,000	13,000	21,500	35070	Property Investigations	25,000	16	20,800	21,400	22,100
0	225,000	1,194,000	35070	BBRC Scheme	2,275,000	91	1,850,000	0	0
				Land Development					
7,000	14,000	35,000	35073	Wollongbar Residential Estate	47,000	34	48,500	50,000	51,600
110,000	115,000	195,000	35073	Southern Cross Industrial Estate	216,000	11	178,000	80,500	83,000
11,000	11,000	13,000	35074	Russellton Industrial Estate	14,500	12	25,100	26,000	26,900
				Property - Operations and Maintenance					
180,000	255,000	202,500	35076	Properties - Council Investment	206,000	2	217,600	224,900	232,400
145,000	165,000	138,500	35080	Properties - Council Commercial	119,500	(14)	123,300	127,400	131,500
40,000	48,000	72,000	35082	Properties - Council Residential	47,000	(35)	48,700	50,400	52,100
34,000	62,000	63,500	35084	Properties - Crown Reserves	68,500	8	70,900	73,400	76,000
				Caravan Parks and Tent Park					
270,000	282,000	315,000	35145	Flat Rock Tent Park	290,500	(8)	299,900	309,700	319,800
4,000	2,000	0	35145	Interest on Loans - Flat Rock	0	0	0	0	0
				Indirect Expenses - Overheads					
369,000	325,000	362,000	35085	Overheads Distributed	311,000	(14)	320,500	330,100	340,000
				Non-Cash Expenses					
148,000	151,000	150,000	35080	Depreciation - Sundry Properties	152,000	1	152,000	164,800	169,800
276,000	275,000	280,000	35107	Depreciation - Public Halls	280,000	0	280,000	285,000	293,600
16,000	16,000	16,000	35145	Depreciation - Tent Park	16,000	0	16,000	16,000	16,500
2,040,000	2,363,000	3,447,500		Total Operating Expenses	4,363,100	27	3,955,300	2,072,700	2,137,800
1,165,000	2,238,000	(191,200)		Operating Result - Surplus / (Deficit)	(1,343,900)	603	(797,500)	746,400	750,800
440,000	442,000	446,000		Add Back Depreciation	448,000	0	448,000	465,800	479,900
1,605,000	2,680,000	254,800		Cash Result - Surplus / (Deficit)	(895,900)	(452)	(349,500)	1,212,200	1,230,700
				Capital Movements					
37,000	40,000	0		Less Loan Principal Repayments	0		0	0	0
11,072,000	5,835,000	4,310,500		Less Transfer to Reserves	4,812,300		12,269,900	5,436,600	6,901,600
4,276,000	6,978,000	4,842,000		Add Transfer from Reserves	5,788,200		9,499,800	4,085,300	4,132,500
8,762,000	4,459,000	1,575,000		Add Capital Income	2,330,000		7,480,000	3,400,000	3,400,000
3,129,000	6,363,000	2,106,300		Less Capital Expenditure	2,160,000		4,110,400	3,010,900	1,611,600
405,000	1,879,000	255,000		Cash Result after Capital Movements	250,000	(2)	250,000	250,000	250,000

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 four permanent staff members (20 days) two vehicles and conference and travel expenses.

Buildings Maintenance and Repair

Maintenance of airport buildings and associated infrastructure plus cleaning costs.

Security in Departure Lounge

Contract for security services, which is offset by matching revenues.

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 income to finance capital expenditure, where required.

Capital Expenditure

Refer to Part C of this document.

Cash Result after Capital Movements

The activities of the airport are treated as a self-funded entity, with any surplus or deficit transferred to / from the airport reserve.

BALLINA - BYRON GATEWAY AIRPORT									
ACTUAL 2011/12	ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2014/15	%	2015/16	2016/17	2017/18
				OPERATING REVENUES					
				Fees and Charges					
1,863,000	1,996,000	2,196,000	26100	Landing Fees	2,259,500	3	2,318,900	2,372,500	2,427,200
881,000	848,000	1,014,000	26100	Security Recouped	1,075,000	6	1,134,000	1,168,100	1,203,200
313,000	374,000	401,500	26100	Rentals	422,500	5	434,100	447,500	495,100
294,000	363,000	425,000	26100	Car Parking	438,000	3	451,000	464,600	478,600
0	56,000	70,000	26100	Advertising	70,000	0	70,100	72,300	74,500
0	89,000	79,000	26100	Interest	0	(100)	0	3,000	8,000
				Grants and Contributions					
0	139,000	303,800	26100	Operating Grants and Contributions	235,600	(22)	210,500	184,400	477,300
131,000	141,000	160,000	26100	Other Recoupments	160,000	0	168,000	173,100	178,400
3,482,000	4,006,000	4,649,300		Total Operating Revenues	4,660,600	0	4,786,600	4,885,500	5,342,300
				OPERATING EXPENSES					
				Airport					
477,000	519,000	490,500	35120	Employee Costs	513,100	5	528,500	544,300	556,500
314,000	307,000	241,000	35120	Buildings Maintenance and Repair	230,000	(5)	237,000	244,100	305,900
623,000	758,000	820,000	35125	Security for Departure Lounge	840,000	2	865,200	891,200	917,900
847,000	937,000	921,500	35125	Operations	956,000	4	984,800	1,099,200	1,121,400
				Indirect Expenses					
268,000	280,000	295,000	35120	Overheads Distributed	304,000	3	313,100	322,500	332,200
				Debt Servicing					
238,000	424,000	572,900	35150	Interest on Loans	526,100	(8)	473,200	418,100	679,800
				Non-Cash Expenses					
784,000	831,000	830,000	35150	Depreciation - Airport	860,000	4	880,000	880,000	906,400
3,551,000	4,056,000	4,170,900		Total Operating Expenses	4,229,200	1	4,281,800	4,399,400	4,820,100
(69,000)	(50,000)	478,400		Operating Result - Surplus / (Deficit)	431,400	(10)	504,800	486,100	522,200
784,000	831,000	830,000		<i>Add Back Depreciation</i>	860,000	4	880,000	880,000	906,400
715,000	781,000	1,308,400		Cash Result - Surplus / (Deficit)	1,291,400	(1)	1,384,800	1,366,100	1,428,600
				Capital Movements					
251,000	532,000	838,700		Less Loan Principal Repayments	880,700		920,500	963,600	1,011,000
1,006,000	4,647,000	469,700		Less Transfer to Reserves	410,700		464,300	402,500	417,600
618,000	541,000	4,999,000		Add Transfer from Reserves	70,000		170,000	490,000	371,200
1,156,000	9,644,000	0		Add Capital Income	0		0	0	8,000,000
1,232,000	5,787,000	4,999,000		Less Capital Expenditure	70,000		170,000	490,000	8,371,200
0	0	0		Cash Result after Capital Movements	0	0	0	0	0

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Part C

Capital Expenditure

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INTRODUCTION

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

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

The information provided is as follows:

Expenditure Summary

The four columns under this heading provide the estimated capital expenditure for the period 2014/15 to 2017/18.

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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WATER - CAPITAL EXPENDITURE

Expenditure Description	Expenditure Summary					Funding Sources 2013/14				Funding Sources 2014/15				Funding Sources 2015/16				Funding Sources 2016/17				Funding Sources 2017/18			
	2013/14	2014/15	2015/16	2016/17	2017/18	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
Water Storage																									
Recycled Water Distribution & Storage	1,850,000						1,850,000		0				0												0
Reservoirs - Ballina Heights									0				0												0
Reservoirs - Pacific Pines									0				0												0
Reservoirs - Ross Lane (New)									0				0												0
Water Pump and Bore Stations																									
Pumping Stations - Ballina Heights Booster			228,400						0				0		228,400		0								0
Pumping Stations - North Creek Road Booster		398,500							0		398,500		0												0
Pumping Stations - North Lennox Booster									0				0												0
Pumping Stations - Basalt Court Booster	30,000	158,300					30,000		0		158,300		0												0
Pumping Stations - Pacific Pines Booster									0				0												0
Pumping Stations - East Ballina Booster	40,000	345,000					40,000		0		345,000		0												0
Pumping Stations - Russellton Booster		385,000							0		385,000		0												0
Pumping Stations - Wollongbar Booster									0				0												0
Pressure Management Zones (PMZs)																									
Lumley's Lane PMZ		100,000							0		100,000		0												0
Southern Cross Dr PMZ		100,000							0		100,000		0												0
Fox Street PMZ		50,000	100,000						0		50,000		0		100,000		0								0
Temple Street PMZ		50,000	75,000						0		50,000		0		75,000		0								0
Owen Street PMZ		50,000	100,000						0		50,000		0		100,000		0								0
Basalt Court Reservoir DMA		90,000							0		90,000		0												0
Silver Gull Drive DMA		90,000							0		90,000		0												0
Seaview Street DMA		90,000							0		90,000		0												0
Pressure and Demand Mgmt- Preliminaries	180,000	130,000	30,000						180,000		130,000		0		30,000		0								0
Water Trunk Mains - Extension																									
Ballina - WD05 Angels Beach - Stage 1									0				0												0
Ballina - WD19 Angels Beach - Stage 2									0				0												0
Ballina - WD01 Ballina Hts Trunk Main									0				0												0
Ballina - Ballina Hts Distribution Main				611,000					0				0					611,000							0
Ballina - WM01 Reservoir Supply									0				0												0
Ballina - WD13 Pressure Zone Distn Area 1									0				0												0
Ballina - WD30 Pressure Zone Distn Area 2									0				0												0
Ballina - WD37 Trunk Main Area 1									0				0												0
Lennox - WD08 Pacific Pines - Stage 1 (DN300)									0				0												0
Lennox - WD07 Pacific Pines - Stage 1 (DN375)									0				0												0
Lennox - WD06 Pacific Pines - Reservoir Supply									0				0												0
Lennox - WD09 Pacific Pines - PZ Stage 1									0				0												0
Lennox - WD28 Pacific Pines - PZ Stage 2									0				0												0
Ballina - WM06 Pressure Zone Distn - Area 1									0				0												0
Wollongbar - WD17 Pressure Zone - Area 1									0				0												0
Wollongbar - WD18 Pressure Zone - Area 2									0				0												0
Wollongbar - WD45 Pressure Zone - Area 1									0				0												0
Water Trunk Mains - Augmentation																									
Ballina - WD23 Main to Missingham Bridge									0				0												0
Ballina - WD23 Boring to Missingham Bridge									0				0												0
Ballina - WD22 PZ Distn for Coastal Growth									0				0												0
Ballina - WD33 PZ Distn for Coastal Growth									0				0												0
Lennox Head - WD43 Basalt Court - Distn Main									0				0												0
Water Mains - WD31 HLZ Distribution									0				0												0
Water Mains - WD41 HLZ Distribution									0				0												0
Lennox Head - WD26 Distribution Main Upgrade									0				0												0
Lennox Head - WD27 Distribution Main Upgrade									0				0												0
Ballina - WD36 Distribution Main Upgrade									0				0												0
Ballina - WD36 Distribution Main Fishery Creek									0				0												0
Ballina - WM07 New Highway Main									0				0												0
Wollongbar - WD40 Distribution Main Upgrade									0				0												0
Ballina - Reticulation Duplication - East Ballina									0				0												0
Ballina Island Distribution Augmentation		100,000		503,700	2,000,000				0		100,000		0					503,700					1,400,000		600,000
North Ballina Distribution Augmentation		100,000		400,000	2,575,800				0		100,000		0					400,000					2,575,800		0
West Ballina Loop Main									0				0												0
Lennox Head Distribution Augmentation	133,000	395,000					133,000		0			395,000		0											0
Lennox Heights Distribution Augmentation			732,800						0				0		732,800		0								0
Skenners Head Distribution Augmentation									0				0												0
Wardell Distribution Augmentation			123,500	100,000					0				0					100,000							0
East Ballina Boosted Pressure Zone	120,000	870,000							120,000			870,000		0											0
Russelton Booster Pressure Zone		139,000							0			139,000		0											0
Miscellaneous																									
Vehicle and Plant Replacement		32,000		50,000	51,500				0				32,000										50,000		51,500
Fluoride Dosing Plant	250,000					200,000			50,000				0												0
Pipeline Rehabilitation Study	58,000								58,000				0												0
Water Mains Renewal Program	225,000	230,000	236,900	244,100	251,500				225,000			230,000		236,900									244,100		251,500
Total Capital Expenditure	2,886,000	3,902,800	1,626,600	1,908,800	4,878,800	200,000	2,053,000	0	633,000	0	2,236,800	0	1,666,000	0	1,266,200	0	360,400	0	1,614,700	0	294,100	0	3,975,800	0	903,000

WASTEWATER - CAPITAL EXPENDITURE

Asset Description	Expenditure Summary					Funding Source 2013/14				Funding Sources 2014/15				Funding Sources 2015/16				Funding Sources 2016/17				Funding Sources 2017/18			
	2013/14	2014/15	2015/16	2016/17	2017/18	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
Wastewater Strategy - Technical Consultancies																									
Recycled Water Distn Systems - Design	57,000								57,000				0				0				0				0
Recycled Water Distn Systems - Consultants	25,000								25,000				0				0				0				0
Recycled Water Environmental Assessments									0				0				0				0				0
Ballina Wastewater Treatment Plant																									
Ballina Upgrade - Project Management	320,000								320,000				0				0				0				0
Ballina - Concept Design Finalisation									0				0				0				0				0
Ballina - Detailed Design									0				0				0				0				0
Ballina - Other	333,000								333,000				0				0				0				0
Ballina - Civil Const	600,000								600,000				0				0				0				0
Ballina - Mech Const	350,000								350,000				0				0				0				0
Ballina - Elect Const	11,000								11,000				0				0				0				0
Ballina - Telemetry									0				0				0				0				0
Ballina - Commissioning	750,000								750,000				0				0				0				0
Ballina - Demolition of Existing Facility									0				0				0				0				0
Ballina - Construction of Sludge Storage									0				0				0				0				0
Ballina - Post Completion Works		230,000							0			230,000					0				0				0
Lennox Head Wastewater Treatment Plant																									
Concept Design Finalisation									0				0				0				0				0
Detailed Design	1,500								1,500				0				0				0				0
Capacity Upgrade - Other	17,000								17,000				0				0				0				0
Capacity Upgrade - Civil Const									0				0				0				0				0
Capacity Upgrade - Mech Const									0				0				0				0				0
Capacity Upgrade - Elect Const	64,000								64,000				0				0				0				0
Capacity Upgrade - Telemetry	3,500								3,500				0				0				0				0
Capacity Upgrade - Commissioning	360,000								360,000				0				0				0				0
Post Completion Works		97,000							0			97,000					0				0				0
Catchment Diversion Works																									
Ballina - Diversion Ancillary Works									0				0				0				0				0
Ballina - Catchment Diversion Works									0				0				0				0				0
Alstonville - Biosolids Management			332,600						0				0			332,600					0				0
Urban Dual Reticulation (UDR) Program																									
UDR - Project Management	120,000								120,000				0				0				0				0
Distribution Systems Ballina / Lennox									0				0				0				0				0
Land Acquisition - Ross Lane		500,000							0			500,000					0				0				0
Construct Dual Retic Res - Ballina Heights									0				0				0				0				0
Construct Dual Retic Res - Kings Court									0				0				0				0				0
Construct Dual Retic Res - Ross Lane									0				0				0				0				0
Ballina Heights Booster Pump RWRBP2			222,800						0				0				222,800				0				0
Ballina Heights Recycled WPZ Boundary Adj	140,000								140,000				0				0				0				0
Recycled Water Implementation - Open Space																									
Open Space Irrigation - Design Systems									0				0				0				0				0
Open Space Irrigation - Cross Connection Audits	190,000								190,000				0				0				0				0
Re-use -Saunders & Fripp Ovals storage tank	0								0				0				0				0				0
OSR Reuse Ballina Heights Sportsfield									0				0				0				0				0
OSR Reuse Skennars Head		58,000							0			58,000					0				0				0
OSR Reuse Saunders Oval	113,000								113,000				0				0				0				0
OSR Reuse Chickiba Oval									0				0				0				0				0
OSR Reuse Central System									0				0				0				0				0
OSR Reuse Williams Reserve irrigation	20,000								20,000				0				0				0				0
Recycled Water Communication	20,000	145,000							20,000			145,000					0				0				0
Recycled Water Implement - Veg Regeneration																									
Vegetation Regeneration - Feasibility									0				0				0				0				0
Vegetation Regeneration - Land Acquisition									0				0				0				0				0
Vegetation Regeneration - Irrigation Systems									0				0				0				0				0
Vegetation Regeneration - Trunk Mains									0				0				0				0				0
<i>Wastewater - Capital Expenditure Carried Forward</i>																									

WASTEWATER - CAPITAL EXPENDITURE (continued)

Asset Description	Expenditure Summary					Funding Source 2013/14				Funding Sources 2014/15				Funding Sources 2015/16				Funding Sources 2016/17				Funding Sources 2017/18			
	2013/14	2014/15	2015/16	2016/17	2017/18	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
Pumping Stations																									
SP3102 - Upgrade Pumps	20,700								20,700				0				0								0
SP2101 - Pump Upgrade	80,000								80,000				0				0								0
SP2105 - Pump Upgrade		16,100							0			16,100					0								0
SP2108 - Storage Capacity Upgrade		117,100							0			117,100					0								0
SP3001 - Pumps - Byron Street, Lennox	20,000	1,144,000							20,000			1,144,000					0								0
SP3002 - Emerg Storage - Rutherford St,	3,500								3,500				0				0								0
SP2309 - Emerg Storage - Anderson St, Ballina									0				0				0								0
SP3101 - Emerg Storage - Skennars Hd Rd,									0				0				0								0
SP4102 - Storage Capacity Upgrade									0				0				0								0
SP3101 - Upgrade Pumps - Skeannars Hd Rd									0				0				0								0
SP4106 - Upgrade Pumps - Kays Lane	71,000								71,000				0				0								0
SP2001 - Polyurea Lining Pump - Swift Street		50,000							0			50,000					0								0
SP2301 - Upgrade Pumps - Angels Bch Drive		206,200							0			206,200					0								0
SP2002 - Pump Capacity Upgrade		15,000							0			15,000					0								0
SP2012 - Pump Capacity Upgrade		20,700							0			20,700					0								0
SP2009 - Pump Capacity Upgrade	20,700								20,700				0				0								0
SP2202 - Upgrade Pumps - Racecourse Road	15,000								15,000				0				0								0
SP2205 - Upgrade Pumps - Piper Drive	15,000								15,000				0				0								0
SP2206 - Upgrade Pumps - Dehavilland Cr	15,000								15,000				0				0								0
SP2207 - Upgrade Pumps - Sthn Cross Dr	10,300								10,300				0				0								0
SP2210 - Upgrade Pumps - Whiting Way	20,700								20,700				0				0								0
SP4002 - Upgrade Pump Station - Coral St	15,500								15,500				0				0								0
SP4004 - Emergency Storage - Granada Place		103,500							0			103,500					0								0
SP4003 - Storage Capacity Upgrade		103,500							0			103,500					0								0
SP4001 - Storage & Pump Upgrade	103,500								103,500				0				0								0
North Ballina - New Pumping Station									0				0				0								0
Wollongbar Expansion - NHS1 Pump Station									0				0				0								0
SP2306 - Emerg Storage - Serpentine, Ballina		103,500							0			103,500					0								0
SP2309 - Upgrade Pumps - Anderson Street									0				0				0								0
SP2312 - Pump Capacity Upgrade		51,800							0			51,800					0								0
SP2313 - Storage Capacity Upgrade		103,500							0			103,500					0								0
SP2311 - Storage Capacity Upgrade		103,500							0			103,500					0								0
SP2013 - Upgrade Pumps - Skinner Street		20,700							0			20,700					0								0
SP3201 Headlands Dr PS Upgrade									0				0				0								0
SP3102 - Storage Capacity Upgrade		107,100							0			107,100					0								0
SP3103 - Storage Capacity Upgrade		107,100							0			107,100					0								0
SP3110 - Upgrade Pumps			289,800						0				0				289,800								0
SP3110 - Storage Capacity Upgrade			458,500						0				0				458,500								0
SP2001 - Upgrade Pump Motors - Swift Street		50,000							0			50,000					0								0
SP4004 - Upgrade Pumps		15,500							0			15,500					0								0
SP2006 - Pump Capacity Upgrade		15,500							0			15,500					0								0
SP2109 - Pump Capacity Upgrade		16,100							0			16,100					0								0
SP2112 - Pump Capacity Upgrade		27,400							0			27,400					0								0
SPN82- New Pump Station Nth Ballina			279,800						0				0				279,800								0
SP2305 - Storage Capacity Upgrade									0				0				0								0
SP2317 - Pump Capacity Upgrade		32,400							0			32,400					0								0
SP2401 - Pump Capacity Upgrade			62,300						0				0				62,300								0
SP2401 - Storage Capacity Upgrade									0				0				0								0
SP2402 - Pump Capacity Upgrade									0				0				0								0
SP2402 - Storage Capacity Upgrade									0				0				0								0
PMP-BHE-PS3 - SPS through to Ballina STP									0				0				0								0
PMP-BHE-PS3 - Storage for New Pump Station									0				0				0								0
<i>Wastewater - Capital Expenditure Carried Forward</i>																									

WASTEWATER - CAPITAL EXPENDITURE (continued)

Asset Description	Expenditure Summary					Funding Source 2013/14				Funding Sources 2014/15				Funding Sources 2015/16				Funding Sources 2016/17				Funding Sources 2017/18			
	2013/14	2014/15	2015/16	2016/17	2017/18	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
Trunk Mains																									
SP4106 - Rising Main - Kays Lane, Alstonville									0				0				0				0				0
SP3001 - Rising Main - Byron Street, Lennox									0				0				0				0				0
Diversion of SP2101 to Ballina, North Ballina									0				0				0				0				0
SP2001 - Rising Main - Rehab - Swift Street	120,000	240,000					20,000		100,000				240,000				0				0				0
Diversion of North Ballina Station to Ballina									0				0				0				0				0
New Rising Main North Ballina to Ballina	4,723,000						725,000		3,998,000				0				0				0				0
SPN B2 Rising Main North Ballina		231,800							0				231,800				0				0				0
Diversion of Ballina Heights to Ballina	260,000								260,000				0				0				0				0
SP3106 to SP3107 - Gravity Main - Seamist									0				0				0				0				0
SP3110 - Parallel Gravity Main - Hutley Dr			391,200						0				0				391,200				0				0
Rising Main - Skennars Ridge Sthn		16,000							0				16,000				0				0				0
Preliminaries - Wollongbar									0				0				0				0				0
Contingency - Wollongbar	15,000								15,000				0				0				0				0
WUEA Trenched Mains (Sewer)									0				0				0				0				0
SP4004 - Gravity Trunk Main Alstonville	13,600								13,600				0				0				0				0
SP4006 - Gravity Trunk Main Alstonville		132,500							0				132,500				0				0				0
WUEA Underbored Mains (Sewer)									0				0				0				0				0
WUEA Electrical									0				0				0				0				0
WUEA Transfer Mains		300,000	1,343,000						0	300,000			0	1,343,000			0		0		0				0
Nth Creek Rd Pipeline									0				0				0				0				0
SP2301 Duplicate Gravity Main East Ballina		459,800	400,000						0	400,000			59,800				400,000				0				0
SP2102 New Gravity Main West Ballina									0				0				0				0				0
SP2101 Duplicate Gravity Main West Ballina			140,200						0				0	140,200			0				0				0
Alstonville STW Gravity Main	50,000	200,000	961,000					50,000	0	200,000			0				961,000				0				0
SP2401 New Sewer RM 150mm									0				0				0				0				0
SP2402 New Sewer RM 300mm,				157,400					0				0				0				157,400				0
SP2402 New Sewer RM 225mm									0				0				0				0				0
New Sewer RM, 300mm, to BHE-PS3	907,800						690,000	217,800	0				0				0				0				0
New Sewer RM, 300mm, to BHE-PS3									0				0				0				0				0
Rising Main New Nth Creek SPS Skennars Hd									0				0				0				0				0
SP3004 - New Rsing Main Lennox Hd									0				0				0				0				0
SPS1 - New Rising Main Lennox Hd									0				0				0				0				0
SP3001 - New Rising Main Lennox Hd									0				0				0				0				0
SP3111 - New Rising Main Lennox Hd		28,200							0				28,200				0				0				0
Wastewater Mains - Renewals																									
Sewer Mains - Miscellaneous Renewals	100,000								100,000				0				0				0				0
Gravity Pipe Rehab	60,000								60,000				0				0				0				0
Inflow and Infiltration Program - Renewals	100,000	412,000	424,000	437,000	450,000				100,000				412,000				424,000				437,000				450,000
Inflow and Infiltration Program - Project Mgmt		10,000							0				10,000				0				0				0
SP2309 Replacement Rising Main East Ballina									0				0				0				0				0
SP2305 Replacement Rising Main East Ballina									0				0				0				0				0
SP2017 Replacement Rising Main Ballina									0				0				0				0				0
SP3003 Replacement Rising Main Lennox Hd									0				0				0				0				0
Plant and Equipment																									
Telemetry Installation	125,000								125,000				0				0				0				0
Reverse Osmosis Plant	50,000	1,950,000							50,000				1,950,000				0				0				0
Plant Replacement Sewer	184,000	32,000	42,000	60,000	62,000				184,000				32,000				42,000				60,000				62,000
Other Miscellaneous Works																									
Backlog	30,000								30,000				0				0				0				0
Total Capital Expenditure	10,644,300	7,572,500	5,347,200	654,400	512,000	0	745,000	690,000	9,209,300	0	900,000	0	6,672,500	0	1,483,200	0	3,864,000	0	0	0	654,400	0	0	0	512,000

Part D

Section 94 Contributions and Other Capital Income

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INTRODUCTION

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

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

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

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

SECTION 94 CONTRIBUTIONS

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

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

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

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

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

The second table outlines the contributions that are being applied to specific projects. Any net surplus or deficit between funds collected is either transferred to the Section 94 reserves (surplus) or transferred from the Section 94 Reserves (deficit).

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

SECTION 94 CONTRIBUTIONS COLLECTED							
ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED			
				2014/15	2015/16	2016/17	2017/18
317,800	242,000	22031.2603.0172	Open Space	100,000	103,000	106,100	109,300
331,500	262,000	22031.2604.0172	Community Facilities	100,000	103,000	106,100	109,300
87,200	200,000	22031.2605.0172	Wollongbar Urban Expansion Area (WUEA)	10,000	10,300	10,600	10,900
1,023,200	50,000	22031.2609.0172	Car Parking	0	0	0	0
231,600	220,000	22031.2606.0172	Heavy Vehicle	200,000	206,000	212,200	218,600
828,000	320,000	22031.2617.0172	Road Plan - New	300,000	618,000	1,636,500	2,685,600
74,800	20,000	22031.2607.0172	Road Plan - Future	0	0	0	0
28,100	10,000	22031.2607.0172	Road Plan - Existing	0	0	0	0
2,922,200	1,324,000		Total Section 94 Funds Collected	710,000	1,040,300	2,071,500	3,133,700

SECTION 94 CONTRIBUTIONS APPLIED							
ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED			
				2014/15	2015/16	2016/17	2017/18
	6,500		Administration D/A Refund Reimbursements				
1,500		4054.5508.0960	Open Spaces Plan Play Equipment and Town Centre				
68,900	79,000	4062.6292.0960	Fripp Oval Lights and Dressing Shed				
		4062.6292.0960	Saunders Oval Expansion				
70,400	85,500		Sub Total Open Spaces	0	0	0	0
32,600			Community Facilities Plan Ballina SLSC				
32,600	0		Sub Total Community Facilities	0	0	0	0
14,400		4000.1063.0960	Car Parking Review				
8,700	19,000	4086.4433.0960	74 and 78 Tamar Street(Net)				
	1,120,000	4093.4424.0960	74 and 78 Tamar Street - Car Parks				
2,022,600		4093.4424.0960	74 and 78 Tamar Street - Land				
2,045,700	1,139,000		Sub Total Car Parking	0	0	0	0
110,000	121,500	4043.3353.0960	Wollongbar Urban Expansion Area Wollongbar Link Road	127,700	10,000	10,300	10,600
110,000	121,500		Sub Total WUEA	127,700	10,000	10,300	10,600
255,900	192,000	4043.3340.0960	Heavy Vehicles - Bridges Heavy Vehicles - Teven Bridge Loan	192,000	192,000	128,000	128,000
148,900	140,000	4043.3344.0960	Heavy Vehicles - Rural Roads Reseals (Capital)				
231,200	67,000	4043.3344.0960	Heavy Patching	100,000	14,000	84,200	90,600
636,000	399,000		Sub Total Heavy Vehicles	292,000	206,000	212,200	218,600
30,200	2,339,200	4043.3355.0960	Roads Plan Ballina Heights Drive				
110,000		4043.2826.0960	Cumbalum Interchange Loan Interest				
		4043.3346.0960	River St / Moon St Roundabout	650,000			817,000
			Links Avenue				
76,000	32,000	4043.3341.0960	Tamar Street / Cherry Street Roundabout	20,000			
			Hutley Drive				
			Rocky Point R/bout				
			Teven Climbing Lanes				
			Sthn Cross Right Hand Turn Ban				
			Angels Beach Signals				
			Hogan Street Left In				
216,200	2,371,200		Sub Total Roads Plan	670,000	0	0	817,000
166,000	50,000	4086.8692.960	Section 94 Recouped Open Spaces (Community Infrastructure)	51,500	53,000	54,600	56,100
225,300	50,000	4086.8692.960	Community Facilities (Comm Infrastructure)	51,500	53,000	54,600	56,100
90,000		4086.8692.960	Lennox Car Parking (Comm Infrastructure)				
150,000		4086.8692.960	Roads (Community Infrastructure)				
631,300	100,000		Sub Total Recouped	103,000	106,000	109,200	112,200
127,500	101,300		Open Spaces (WUEA)	72,600	72,600		
215,400	98,300		Community Facilities (WUEA)	24,700	24,600		
180,000	60,000		Community Facilities (Ballina Hts)	60,000	60,000		
9,100			WUEA (WUEA)				
256,100	193,100		Roads (WUEA)	127,300	127,400		
788,100	452,700		Sub Total Recouped (Land Schemes)	284,600	284,600	0	0
4,530,300	4,668,900		Total Section 94 Funds Applied	1,477,300	606,600	331,700	1,158,400

SECTION 94 CONTRIBUTIONS - PLAN BALANCES							
ACTUAL 2012/13	ESTIMATE 2013/14		BUDGET ITEMS	ESTIMATED			
				2014/15	2015/16	2016/17	2017/18
189,800	199,000		Open Space	176,900	158,300	213,300	271,500
209,800	288,500		Community Facilities	255,800	227,200	283,700	343,400
46,200	127,700		Wollongbar Urban Expansion Area	10,000	10,300	10,600	10,900
1,155,300	76,300		Car Parking	93,800	95,800	97,800	99,800
658,800	504,800		Heavy Vehicle	427,300	436,800	446,800	456,800
3,625,000	1,525,700		Road Plan (All Plans)	1,051,400	1,565,500	3,237,000	5,178,600
5,884,900	2,722,000		Total Section 94 Funds Held	2,015,200	2,493,900	4,289,200	6,361,000

OTHER CAPITAL INCOME - CAPITAL GRANTS AND CONTRIBUTIONS

The table opposite provides details on estimated capital grants and contributions. Brief details on the information provided for 2014/15 is as follows.

Property

Insurance Claim – Lennox Head Cultural and Community Centre

Estimated settlement figure for this claim.

Depot

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

Asset Management

Predicted grants from the State and Federal Government for the marine rescue tower.

Roads

Various funding for road related projects.

Other Water Transport

Funding approved from the NSW State Government Better Boating Program.

CAPITAL GRANTS AND CAPITAL CONTRIBUTIONS							
ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED			
				2014/15	2015/16	2016/17	2017/18
	10,000	22274.6453.0160	Community Centres State - Solar Hot Water ALEC				
	2,500	26042.7864.0160	Library State - Lighting				
	20,000	26042.7862.0160	State - Expansion				
	70,000	26042.7861.0182	Private - Expansion				
	150,000	26072.8570.0182	Property State - FACS - 89 Tamar St				
		26085.8855.0229	Insurance Claim - Lennox Head Comm Centre	550,000			
2,344,397		26102.4161.0160	Airport Federal - Apron Extension				
15,000	18,000	21998.2291.0270	Depot & Administration Centre Council - Administration Centre				
98,500	85,000	22000.2272.0270	Council - Depot	103,800	106,000	109,000	112,000
	95,000	22000.4192.0160	State - Naval Musuem				
90,000	60,000	22030.3830.0270	Asset Management Council - Asset Management System				
		22030.8708.0160	State - Marine Rescue Tower	300,000			
2,100,000	200,000	26085.8707.0160	Federal - Marine Rescue Tower	750,000			
	300,000	26085.8706.0182	Federal - Ballina Surf Club Ballina Surf Club Contribution				
17,250		22112.5208.0179	Urban Roads RMS - Teven Road Intersection A'ville				
31,060	0	22112.3316.0179	RMS - Various		530,500	546,400	562,800
	388,000	22112.5206.0180	Developers - Ballina Heights Drive				
3,000,000	2,000,000	22112.3323.0180	Federal - BBRC Ballina Heights Drive				
	233,000	22112.3304.0179	Rural Roads RMS - Eltham Rd				
1,114,000	637,000	22112.3313.0179	RMS - Coast Rd Tobin Cl				
		22112.5074.0179	RMS - Rifle Range Road				
	75,000	22112.3829.0180	RTR - Boatharbour and Midgen Flat Roads				
	400,000	22112.3829.0180	RTR - Angels Beach Drive				
	77,300	22112.3829.0180	RTR - To reserve				
600,000		22112.3829.0180	RTR - Eltham and Yellow Creek Bridges				
145,100		22112.5087.0179	RMS - Ross Lane				
77,000	77,000	22112.5066.0179	RMS - 3 x 3 Tuckombil Road				
228,000	294,400	22112.3314.0179	RMS - Tuckombil Road				
11,700		22112.5073.0179	RMS - Lumleys and Bagotville Roads				
			RMS - Maguires Bridge	362,600			
			RMS - Rifle Range Road	313,700			
			RTR - Maguire Bridges	362,600			
32,500		22155.4352.0179	Footpaths and Shared Pathways RMS - Footpaths and Shared Paths (PAMP)				
	40,000	22155.6595.0270	Internal - Sewer to Trinity Place		850,000		
	100,000	22155.4266.0160	State - Coastal Path				
	13,000	22155.4352.0179	State - Tamar & Kerr Street Pedestrian Facility				
	300,000	22155.4355.0179	RMS - The Coast Road Cycleway				
30,790		22155.4394.0179	RMS - Headlands Drive				
20,823	128,000	22155.4052.0182	State - Wardell Wharf				
152,904		22210.4040.0160	Other Water Transport State - BBP - Emigrant Creek Ramp				
	34,500	22210.4058.0160	State - BBP - Emigrant Creek Pontoon				
			State - BBP - Keith Hall Boat Ramp	30,000			
			State - BBP - Fishery Creek Car Park	158,000			
1,000,000	500,000	22258.6263.0160	Sporting Fields Federal - Wollongbar Sports Fields	996,000			
	1,800	22248.7864.0160	Public Amenities State - Lighting				
	210,000	21062.1820.0158	Rural Fire Service Newrybar Fire Shed				
	16,000	22273.6453.0160	Swimming Pools Solar Hot Water				
212,500	287,500	22286.6765.0182	Landfill Management & Resource Recovery Biochar Facility - Federal Grant				
71,993		26074.8625.0270	Internal Loan Repayments Council - Internal Loan Repayments				
11,393,517	6,823,000		Total Capital Grants and Contributions	3,926,700	1,486,500	655,400	674,800

OTHER CAPITAL INCOME - ASSET SALES AND LOAN INCOME

Asset Sales

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

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

Loan Funds

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

ASSET SALES							
ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED			
				2014/15	2015/16	2016/17	2017/18
518,783	500,000 525,000	26070.8626.0950 26070.8621.0950 26070.8621.0950	Southern Cross Industrial Estate Sales Land - Adjoining BP Service Station Land - Residual Land ARC Site Land - Standard Lots		730,000 250,000	250,000	250,000
518,783	1,025,000		Sub Total - Southern Cross	0	980,000	250,000	250,000
412,868		26070.8620.0950	Russellton Industrial Estate Sales Major Sales Land - Standard Lots		1,500,000	150,000	150,000
412,868	0		Sub Total - Russellton	0	1,500,000	150,000	150,000
1,355,349	400,000	26070.8619.0950 26070.8628.0950	Other Skennars Head - Residual Lennox Head - Ross Street Alstonville Plaza Russellton - Tennis Courts Wollongbar - Land Development	180,000 1,600,000	2,000,000 3,000,000	3,000,000	3,000,000
1,355,349	400,000		Sub Total - Other Land Sales	1,780,000	5,000,000	3,000,000	3,000,000
2,287,000	1,425,000		Total Capital Income from Land Sales	1,780,000	7,480,000	3,400,000	3,400,000
	340,000	21085.1949.0950	Other Asset Sales Animal Shelter Site				
2,287,000	1,765,000		Total Capital Income from Asset Sales	1,780,000	7,480,000	3,400,000	3,400,000

LOAN INCOME							
ACTUAL 2012/13	ESTIMATE 2013/14	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED			
				2014/15	2015/16	2016/17	2017/18
7,300,000		26102.4160.0940	Airport Infrastructure				8,000,000
1,570,000 2,280,000	650,000 550,000	22115.3338.0940 22115.3308.0940 22115.3338.0940 22115.3330.0940 22115.3336.0940	Roads Ballina Heights Drive - Section 94 Plan McLeay Culvert - RMS Agreement Cumbalum Interchange - Section 94 Plan River / Moon St Roundabout (LIRS) Tamar / Cherry St Roundabout (LIRS)				
1,000,000		22115.3307.0940	Hutley Drive - Section 94 Plan (2018/19) Reseal (LIRS)				
1,300,000		22156.6426.0940	Bridges and Ancillary Transport Town Beautification - Ballina (LIRS)				
1,000,000		22261.6425.0940	Plant Heavy Plant - Expansion				
			Swimming Pools Ballina Alstonville				
14,450,000	1,200,000		Total Loan Income	0	0	0	8,000,000

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Part E

Reserves

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INTRODUCTION

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

1) External Legislation

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

2) Self-funding Operations

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

3) Financial Management

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

4) Asset Replacement

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

5) Opportunities

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

Summary

The information contained in this section of the document firstly details the various movements in reserves for the General Fund. The figures provided detail transfers to and from each reserve and the net movement on a year by year basis for the period 2013/14 to 2017/18.

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

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

The titles for each reserve are relatively self-explanatory.

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RESERVE MOVEMENTS - GENERAL FUND													
Reserve Title	2013/14		2014/15		2015/16		2016/17		2017/18		Net	From	To
	To	From	To	From	To	From	To	From	To	From			
Strategic and Community Facilities Group													
Section 94 Contributions	1,506,000	4,668,900		1,477,300		606,600		331,700		3,230,200	1,795,300	1,158,400	2,071,800
Strategic Planning Studies		165,000									0		0
Section 94 Reviews	20,000	19,000									0		0
Energy Saving Programs		20,000									0		0
Community Facilities													
Community Grants		55,700											
Sharpes Beach Masterplan		5,000											
Community Centres		30,000											
Community Gallery													
Gallery Operations		55,000											
Gallery Projects	10,000	5,000											
Library Services													
Special Projects		60,700											
Lighting (Energy Programs)		20,000											
Lighting (Property Reserves)		8,500											
Expansion (Crown Properties)		140,000											
Tourism													
Visitor Information Centre		32,300											
Business Promotion (Waste)		50,000											
Total - Strat & Comm Facilities	1,526,000	4,998,600	(3,472,600)	1,477,300	(706,800)	606,600	1,085,300	331,700	2,127,000	478,700	1,795,300	3,230,200	2,071,800
General Manager's Group													
Donations		5,800											
Councillor Election				60,000			80,000			80,000		70,000	
Financial Services													
Financial Assistance Grant		1,789,000											
Human Resources													
Employee Leave Entitlements	10,000	336,000											
Property Management													
Community Infrastructure Reserve													
Interest Earned on Reserve	17,000		17,000										13,000
Rental - 89 Tamar Street	722,500	24,000	698,500	720,000	59,000	0	741,600	63,100	2,000	680,700	700,800	786,900	65,300
Rental - ARC (50%)	168,000	4,500	163,500	168,000	4,500		174,100	4,800		169,400	174,600	184,800	179,800
Rental - Fawcett Park Café	9,000	9,000		50,000	11,500		51,500	12,400		39,600	40,700	55,100	42,200
Land Sale Dividend	512,500		512,500				365,000			365,000			0
Lennox Head Comm Centre				550,000									0
Marine Rescue Centre		100,000	(100,000)		879,000								0
Swimming Pool Improvements		473,000	(473,000)		250,000								0
Ballina Surf Club - Balance		745,000	(745,000)										0
Ballina Surf Club - Road etc		138,000	(138,000)										0
Regional Sports Centre					283,000								
Section 94 Recoupments	100,000		100,000	103,000			106,000			106,000		112,200	112,200
Dividend from Property Development							2,300,000			2,300,000		1,700,000	1,700,000
Dividends - Coastal Shared Path										(850,000)		0	0
Dividends - Other Comm Infra		29,600	(29,600)		29,600		29,600			(29,600)		29,600	(29,600)
Loan P & I - Comm Buildings		528,000	(528,000)		532,400		537,100			537,100		547,100	(547,100)
Non-Property Related Funding													
Loan P & I - Town Centre		2,051,100	(522,100)	1,529,000	2,049,000		3,738,200	1,494,200	1,407,600	2,244,000	755,700	2,852,000	659,900
Sub Total - Comm Infra	1,529,000	2,051,100	(522,100)	1,592,000	2,049,000	(457,000)	3,738,200	1,494,200	1,407,600	2,244,000	755,700	2,852,000	2,192,100
Commercial Opportunities Reserve													
Interest Earned on Reserve	1,000		1,000										
Woolongbar Sports Fields		180,000	(180,000)		1,684,000								
89 Tamar - Air-conditioning		50,000	(50,000)										
Wigmore - 139 River Street		75,000	(75,000)										
Storm Damage Claim Fawcett St	75,000	300,000	(300,000)										
Shelly Beach Land Purchase		81,300	(81,300)										
Fawcett Park Café Refurb		81,000	(81,000)										
Ballina Surf Club extra		96,000	(96,000)										
Ballina Surf Club Carpark extra													
Internal Loan - Street Lighting	53,500		53,500										
Sub Total - Comm Opps	129,500	863,300	(733,800)	1,684,000	(1,684,000)	0	0	0	0	0	0	0	0
Property Development Reserve													
Interest Earned on Reserve	159,000		159,000	68,000									52,000
Skennars Head Land Sale	400,000	400,000					43,000			43,000		52,000	52,000
Woolongbar Urban Exp Area M'tment	512,500	1,010,000	(1,010,000)	1,600,000	796,000	804,000	3,000,000	3,102,000	3,000,000	601,000	(102,000)	3,000,000	105,200
Southern Cross Estate M'tment		364,000	(364,000)		283,000	(283,000)	615,000	250,000	250,000	367,900	98,300	250,000	1,756,300
Russellton Estate Movements		179,000	(179,000)		79,500	(79,500)	1,500,000	1,892,100	150,000	(392,100)	55,000	150,000	98,000
Lennox Head Com Centre Claim		115,000	(115,000)										
Aistonville Plaza Land Sale		228,000	(228,000)	180,000						180,000			
Ballina Surf Club		150,000	(150,000)		1,450,000	(1,450,000)				2,000,000			
Wigmore Arcade		138,000	(138,000)	145,000			149,400	153,900	153,900	149,400	4,900	158,600	158,600
Norfolk Homes Rental	168,000	4,500	163,500	169,000	4,500		174,100	179,400	179,400	169,400	174,600	184,800	179,800
ARC Rental (50%)							2,300,000	300,000	300,000	(300,000)		1,700,000	(1,700,000)
Dividend - Community Infrastructure		609,000	(609,000)	379,500			277,900	128,400	128,400	(128,400)		155,400	(155,400)
Dividend - General Fund Operations													
Sub Total - Industrial Dev	1,377,500	2,659,500	(1,282,000)	2,162,000	2,992,500	(830,500)	7,481,500	7,120,800	3,785,300	360,700	3,400	3,795,400	3,819,900
Total - General Fund	2,906,500	7,658,100	(4,684,600)	3,654,000	5,041,500	(1,237,300)	11,226,700	8,615,000	5,815,200	4,858,400	5,201,000	6,647,600	5,993,900

(Reserve movements carried forward on following page)

RESERVE MOVEMENTS - GENERAL FUND (cont'd)

Reserve Title	2013/14		2014/15		2015/16		2016/17		2017/18	
	To	Net	To	Net	To	Net	To	Net	To	Net
Miscellaneous Community Property Reserves										
Ballina Heights BBRC	500,000	0	500,000	(700,000)	500,000	1,200,000				
WUJA BBRC	650,000	0	329,800	(695,200)	316,600	600,000				
Crown Reserves	78,500	15,000	69,500	1,000	71,700	70,900	73,900	500	76,300	300
Miscellaneous Commercial Property Reserves										
Wigmore Arcade	35,000	35,000	40,000	40,000	40,000	40,000	45,000	45,000	50,000	50,000
Flat Rock Tent Park	64,500	10,000	119,000	109,000	121,900	10,400	124,800	10,900	127,900	116,300
Airport	469,700	(4,529,300)	410,700	340,700	484,300	170,000	402,500	490,000	417,600	46,400
Total - GM's Group	4,843,700	(9,083,600)	5,283,000	(3,816,000)	12,814,200	10,666,300	5,925,100	5,238,100	7,389,200	2,450,600
Development and Env Health Group										
Development Services										
Electronic Housing Code Project	21,600	(21,600)		0						
Public Health										
Env Health Projects	15,000	(15,000)		0						
Water Efficiency Grant	5,300	(5,300)		0						
Environmental Health										
Animal Shelter (Ind Land)	370,000	(370,000)		0						
Animal Shelter	473,800	(133,800)		0						
Total - Dev & Env Health Group	340,000	(545,700)	0	0	0	0	0	0	0	0
Civil Services Group										
Asset Management										
Asset Revaluation & Modelling	111,000	(111,000)								
Public Buildings Maintenance	75,500	(75,500)								
Lennox Head Surf Club	400,000	(400,000)								
Infrastructure - Property Dev Res			950,000	(950,000)	1,450,000	(1,450,000)	300,000	(300,000)	1,700,000	(1,700,000)
Infrastructure - Comm Infra Res										
S94 Road Plan Admin		12,000								
Road Safety	3,000	(3,000)								
Naval Museum	10,000	(10,000)								
Administration Building	57,500	(57,500)								
Depot Lighting	43,000	(43,000)								
Depot	33,800	(33,800)								
Stormwater Drainage										
Drainage Works	429,800	(429,800)		0		40,000	(40,000)			
Richmond River Blackwater	120,000	(120,000)								
Environmental Protection										
Management Plans	302,300	(302,300)								
Roads and Bridges										
Road Works Contingency	1,174,000	(1,174,000)								
LIRS Loan (Roundabouts)	55,000	(55,000)								
Aistonville Bypass Handover	600,000	(600,000)								
Ballina Bypass Handover	214,000	(214,000)								
Roads to Recovery	77,300	(77,300)								
Ballina Heights Drive	132,000	(2,880,800)								
Ancillary Transport Facilities										
Footpaths / Shared Paths	511,900	(511,900)								
SIC Reserve for Shared Path										
Misc Reserves for Shared Path										
Quarry Reserve for Shared Path										
Ballina Bypass Emig Point	8,500	(8,500)								
Missingham Car Park (Quarry)	150,000	(150,000)								
Public Transport	16,000	(16,000)								
Community Infrastructure Reserve Transfers										
Ballina Town Centre	75,000	(75,000)								
Wardell Town Centre	96,000	(96,000)								
Ferry Wharves and Jetties										
Ferry Reserve										
SIC Reserve (Keith Hill Ramp)	30,000	(30,000)								
Stormwater (Martin St Sluddy)	40,000	(40,000)								
RMS Works										
RMS Works										
Open Space and Reserves										
Playground Equipment	29,200	(29,200)								
Porter Park (Comm Services)	100,000	(100,000)								
Open Space Programs	89,400	(89,400)								
Pat Morton Toilet	30,700	(30,700)								
Vegetation Management	254,700	(254,700)								
Sporting Fields	82,000	(82,000)								
Wollongbar Fields (Grant)	1,517,900	(1,517,900)								
Wollongbar Fields (Prop Dev)	400,000	(400,000)								
Wollongbar Fields (Roads BHD)	284,000	(284,000)								
Amenities Lighting (Other Prop)										
Cemeteries - Operations	95,000	(95,000)								
Cemeteries - Entry Treatments	75,000	(75,000)								
Fleet Management										
Fleet Management	1,153,900	(716,100)	1,201,000	446,000	1,243,600	785,000	1,278,100	438,100	1,316,100	336,100
Rural Fire Service										
Rural Fire Service	25,900	(25,900)								
Quarries and Sandpits										
Quarries and Sandpits	0	(269,500)	307,200	97,200	316,100	210,000	325,400	115,400	335,000	125,000
Landfill Management										
Landfill Management	130,000	5,500	343,400	(164,200)	425,900	100,000	696,300	105,000	1,776,700	(333,300)
Domestic Waste Management										
Domestic Waste Management	510,900	0	356,500	6,500	447,400	0	700,400	100,400	802,000	177,000
Group Total - Civil Services	3,804,600	(13,207,900)	2,303,600	(5,266,300)	2,525,100	2,816,000	3,098,900	(286,900)	4,331,100	(2,043,900)
Total - Increase / (Decrease)	10,524,300	(33,335,900)	8,357,100	(9,791,100)	16,428,600	14,088,900	2,339,700	11,154,900	8,327,800	2,478,500

Reserve Title	RESERVE BALANCES - GENERAL FUND (cont'd)														
	2013/14			2014/15			2015/16			2016/17			2017/18		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
Civil Services Group															
Asset Management	111,000	(111,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Lennox Surf Club / Lake A	1,350,000	(400,000)	950,000	950,000	(950,000)	0	0	0	0	0	0	0	0	0	0
Public Buildings Mtce	76,500	(75,500)	1,000	1,000	(1,000)	0	0	0	0	0	0	0	0	0	0
Climate Adaptation	5,100	0	5,100	5,100	(5,100)	0	0	0	0	0	0	0	0	0	0
Stormwater Plan	5,000	0	5,000	5,000	(5,000)	0	0	0	0	0	0	0	0	0	0
Sec 94 Road Plan Admin	19,100	(7,000)	12,100	12,100	(12,100)	0	0	0	0	0	0	0	0	0	0
SES	8,000	0	8,000	8,000	(8,000)	0	0	0	0	0	0	0	0	0	0
Road Safety	3,000	(3,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Council Chambers	57,500	(57,500)	0	0	0	0	0	0	0	0	0	0	0	0	0
Depot	86,800	(86,800)	0	0	0	0	0	0	0	0	0	0	0	0	0
Stormwater and Environmental Protection															
Stormwater	675,300	(549,800)	125,500	125,500	(80,000)	45,500	45,500	(40,000)	5,500	5,500	0	5,500	0	0	5,500
Management Plans	580,500	(302,300)	278,200	278,200	(35,000)	243,200	243,200	0	243,200	243,200	0	243,200	0	0	243,200
Roads and Bridges															
Roads Works Contingency	1,847,600	(1,174,000)	673,600	673,600	(157,500)	516,100	516,100	0	516,100	516,100	0	516,100	0	0	516,100
Lirs Loan (Roundabouts)	0	1,050,000	1,050,000	1,050,000	(1,050,000)	0	0	0	0	0	0	0	0	0	0
Alstonville Bypass Handover	1,332,200	(545,000)	787,200	787,200	(60,000)	727,200	727,200	(130,000)	597,200	597,200	(20,000)	577,200	0	0	577,200
Ballina Bypass Handover	3,841,400	(2,786,000)	1,055,400	1,055,400	(128,000)	927,400	927,400	(51,000)	876,400	876,400	(200,000)	243,400	0	0	43,400
Roads to Recovery	0	77,300	77,300	77,300	0	77,300	77,300	0	77,300	77,300	0	77,300	0	0	77,300
Ballina Heights Drive	3,177,100	(2,880,800)	296,300	296,300	(284,000)	12,300	12,300	0	12,300	12,300	0	12,300	0	0	12,300
Ancillary Transport Facilities															
Footpaths	699,300	(511,900)	187,400	187,400	(187,400)	0	0	0	0	0	0	0	0	0	0
Projects	82,400	8,500	8,500	8,500	(82,400)	8,500	8,500	0	8,500	8,500	0	8,500	0	0	8,500
Car Parks	30,000	0	30,000	30,000	(30,000)	0	0	0	0	0	0	0	0	0	0
Street Lighting	39,300	(16,000)	23,300	23,300	(23,300)	0	0	0	0	0	0	0	0	0	0
Bus Shelters	529,000	(171,000)	358,000	358,000	0	358,000	358,000	0	358,000	358,000	0	358,000	0	0	358,000
Marine Infrastructure															
Ferry Slippage	5,500	0	5,500	5,500	(5,500)	0	0	0	0	0	0	0	0	0	0
Marine Infrastructure	7,000	0	7,000	7,000	(7,000)	0	0	0	0	0	0	0	0	0	0
RMS Works															
RMS Works	52,900	0	52,900	52,900	(52,900)	0	0	0	0	0	0	0	0	0	0
SIC Reserve	265,700	0	265,700	265,700	(265,700)	0	0	0	0	0	0	0	0	0	0
Open Space and Reserves															
Playground Equipment	61,900	(59,900)	2,000	2,000	0	2,000	2,000	0	2,000	2,000	0	2,000	0	0	2,000
Porter Park	100,000	(100,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Open Space Programs	89,400	(89,400)	0	0	0	0	0	0	0	0	0	0	0	0	0
Vegetation Management	254,700	(254,700)	0	0	0	0	0	0	0	0	0	0	0	0	0
Sporting Fields	25,700	82,000	107,700	107,700	(90,000)	17,700	17,700	0	17,700	17,700	0	17,700	0	0	17,700
Cemeteries	149,400	(75,000)	74,400	74,400	43,500	117,900	117,900	46,100	164,000	164,000	48,600	212,600	51,300	0	263,900
Wollongbar Fields (Grant)	1,342,900	276,000	1,618,900	1,618,900	(1,517,900)	101,000	101,000	0	101,000	101,000	0	101,000	0	0	101,000
Fleet Management and Workshop															
Operating Reserve	865,500	(716,100)	149,400	149,400	446,000	595,400	595,400	458,600	1,054,000	1,054,000	438,100	1,492,100	336,100	0	1,828,200
Rural Fire Service															
Fire Fighting Fund	59,700	(25,900)	33,800	33,800	0	33,800	33,800	0	33,800	33,800	0	33,800	0	0	33,800
Quarries and Sandpit															
Quarry Operating Reserve	1,751,300	(419,500)	1,331,800	1,331,800	(164,300)	1,167,500	1,167,500	106,100	1,273,600	1,273,600	115,400	1,389,000	125,000	0	1,514,000
Landfill Management and Resource Recovery															
Operations	2,063,600	(44,500)	2,019,100	2,019,100	(164,200)	1,854,900	1,854,900	325,900	2,180,800	2,180,800	591,300	2,772,100	(333,300)	0	2,438,800
Waste - Domestic															
Operations	872,400	510,900	1,383,300	1,383,300	8,500	1,391,800	1,391,800	447,400	1,839,200	1,839,200	100,400	1,939,600	177,000	0	2,116,600
Group Total - Civil Services	22,523,700	(9,457,900)	13,065,800	13,065,800	(4,868,300)	8,197,500	8,197,500	1,163,100	9,360,600	9,360,600	640,800	10,001,400	156,100	10,157,500	
Total - Increase / (Decrease)	47,334,100	(22,811,600)	24,522,500	24,522,500	(9,791,100)	14,731,400	14,731,400	2,339,700	17,071,100	17,071,100	2,827,100	19,898,200	2,478,500	22,376,700	
Reserve Dissection															
Internally Restricted	27,238,400	(9,274,000)	17,964,400	17,964,400	(9,093,800)	8,870,600	8,870,600	1,412,800	10,283,400	10,283,400	930,900	11,214,300	229,400	0	11,443,700
Externally Restricted	20,095,700	(13,537,600)	6,558,100	6,558,100	(697,300)	5,860,800	5,860,800	926,900	6,787,700	6,787,700	1,896,200	8,683,900	2,249,100	0	10,933,000