



2013/2014 Budget

Adopted: 27 June 2013

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Part A

Introduction

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OVERVIEW

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

<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
F. Financial Indicators	Lists the key financial indicators monitoring Council's performance
G. General Fund Loans	Includes the General Fund loan principal and interest repayments

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 2013/14 year is as follows:

Fund / Item	Estimated Opening Balance (\$'000)	Movement Increase / (Decrease) (\$'000)	Estimated Closing Balance (\$'000)
General – Unrestricted Working Capital (1)	3,402	(135)	3,267
General – Internally Restricted Reserves (2)	17,017	(14,873)	2,144
Water – Internally Restricted Reserves (3)	2,381	(1,811)	570
Wastewater – Internally Restricted Reserves (3)	19,147	(10,633)	8,514

- (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 2013. 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 2014/15 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 (2012/13 to 2022/23)

ESTIMATE	ITEMS	ESTIMATED																
		2012/13	2013/14	%	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23					
	OPERATING RESULTS																	
	General Fund Activities																	
56,394,000	Operating Revenues	52,981,500		(6)	55,413,500	57,433,600	58,339,000	61,219,300	63,856,300	65,878,500	68,196,500	70,583,000	73,106,800					
46,314,000	Less Operating Expenses	45,950,100		(1)	47,876,500	49,752,000	49,596,400	51,107,000	52,783,600	54,720,200	56,543,800	57,931,400	59,514,700					
10,080,000	Operating Result before Capital	7,031,400		(30)	7,537,000	7,681,600	8,742,600	10,112,300	11,072,700	11,158,300	11,652,700	12,651,600	13,592,100					
14,343,400	Less Depreciation	15,655,500		9	15,676,100	16,091,900	16,542,000	17,017,700	17,506,600	18,008,800	18,521,500	19,079,000	19,652,800					
(4,263,400)	Net Operating Result	(8,624,100)		102	(8,139,100)	(8,410,300)	(7,799,400)	(6,905,400)	(6,433,900)	(6,850,500)	(6,868,800)	(6,427,400)	(6,060,700)					
9,307,000	Add Capital Grants and Contributions	8,966,300		(4)	618,800	637,200	656,100	675,500	695,500	716,000	737,100	758,900	780,200					
72,000	Capital Grants and Contributions	0		(100)	0	0	0	0	0	0	0	0	0					
1,094,000	Internal Loan Repayments	1,040,000		(5)	1,483,200	2,527,600	3,603,400	3,711,300	3,822,700	3,937,300	4,055,400	4,177,000	4,302,400					
	Section 94 Contributions Collected																	
14,950,000	Add Non-operating Funds Employed	727,000		(95)	0	0	0	8,000,000	5,100,000	0	0	0	0					
2,613,000	Loan Funds Used	2,055,000		(21)	6,960,000	2,900,000	2,900,000	3,710,000	516,000	516,000	516,000	516,000	516,000					
	Proceeds from Disposal of Assets																	
(40,229,000)	Subtract Funds Deployed for Non-operating Purposes	(35,066,700)		(13)	(9,507,600)	(7,057,400)	(8,538,900)	(20,478,400)	(28,547,800)	(11,436,900)	(12,025,500)	(9,163,700)	(8,429,700)					
(2,547,000)	Capital Expenditure	(3,328,200)		31	(3,502,300)	(3,743,500)	(3,600,100)	(2,804,900)	(2,949,600)	(3,007,800)	(2,744,600)	(2,841,700)	(2,380,100)					
	Repayment of Principal on Loans																	
765,000	Net Movement in Leave Liabilities	200,000		(74)	206,000	212,200	218,600	225,200	232,000	239,000	246,200	253,600	261,300					
	Net Increase / (Decrease) in Leave Liabilities																	
14,343,400	Add Back Non-Cash Expense	15,655,500		9	15,676,100	16,091,900	16,542,000	17,017,700	17,506,600	18,008,800	18,521,500	19,079,000	19,652,800					
	Depreciation																	
(3,895,000)	General Fund - Cash Reserves - Increase / (Decrease)	(18,375,200)		372	3,795,100	3,157,700	3,981,700	3,151,000	(10,058,500)	2,121,900	2,437,300	6,351,700	8,642,200					
(5,785,000)	Movement in Reserves - Increase / (Decrease)	(14,873,700)			3,255,200	1,566,400	598,200	867,900	10,500	2,217,300	1,489,800	2,774,600	3,942,100					
1,989,000	Reserves - Internal - Increase / (Decrease)	(3,366,300)			710,700	1,962,800	3,689,300	2,488,600	(10,027,600)	(231,900)	608,300	3,040,300	3,775,300					
(99,000)	Reserves - External - Increase / (Decrease)	(135,200)			(170,800)	(371,500)	(305,800)	(205,500)	(41,400)	136,500	339,200	536,800	924,800					
(3,895,000)	Working Capital - Increase / (Decrease)	(18,375,200)			3,795,100	3,157,700	3,981,700	3,151,000	(10,058,500)	2,121,900	2,437,300	6,351,700	8,642,200					
	Total Movement in Reserves																	
17,017,800	Reserves - Balances as at 30 June	2,144,100			5,399,300	6,965,700	7,563,900	8,431,800	8,442,300	10,659,600	12,149,400	14,924,000	18,866,100					
13,830,800	Internal Reserves	10,464,500			11,175,200	13,138,000	16,827,300	19,315,900	9,288,300	9,066,400	9,664,700	12,705,000	16,480,300					
3,402,000	External Reserves	3,266,800			3,096,000	2,724,500	2,418,700	2,213,200	2,171,800	2,308,300	2,647,500	3,184,300	4,109,100					
34,250,600	Total	15,875,400			19,670,500	22,828,200	26,809,900	29,960,900	19,902,400	22,024,300	24,461,600	30,813,300	39,455,500					

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 (2012/13 to 2022/23)

ESTIMATE 2012/13	ITEMS	ESTIMATED															
		2013/14	%	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23					
	OPERATING RESULTS																
8,911,200	Operating Revenues	8,990,500	1	9,719,000	10,417,400	11,083,400	11,704,400	12,352,100	13,003,300	13,713,100	14,514,500	15,369,400					
8,765,900	Less Operating Expenses	9,185,000	5	9,589,700	9,871,800	9,886,100	10,185,300	10,494,300	10,812,100	11,139,800	11,476,900	11,823,900					
145,300	Operating Result before Capital Amounts	(194,500)	(234)	129,300	545,600	1,197,300	1,519,100	1,857,800	2,191,200	2,573,300	3,037,600	3,545,500					
400,000	Add Developer Contributions - Operating Revenues	260,000	(35)	157,200	126,400	106,500	84,300	2,500	18,100	37,000	0	11,900					
	Section 64 Interest Earned on Contributions Held																
545,300	Operating Result before Depreciation	65,500	(88)	286,500	672,000	1,303,800	1,603,400	1,860,300	2,209,300	2,610,300	3,037,600	3,557,400					
2,300,000	Depreciation Expense	1,810,000	(21)	1,860,000	1,915,800	1,973,300	2,032,500	2,093,500	2,156,400	2,221,100	2,287,800	2,356,500					
(1,754,700)	Net Operating Result	(1,744,500)	(1)	(1,573,500)	(1,243,800)	(669,500)	(429,100)	(233,200)	52,900	389,200	749,800	1,200,900					
153,000	Add Capital Grants and Contributions	0	(100)	0	0	0	0	0	0	0	0	0					
294,000	Capital Grants and Contributions	614,000	109	620,000	620,000	620,000	620,000	620,000	740,000	740,000	740,000	740,000					
	Section 64 Contributions Collected																
49,000	Add Non-operating Funds Employed	137,600	181	276,200	276,200	0	0	0	0	0	0	0					
	Section 64 Recoupments																
(1,892,000)	Subtract Funds Deployed for Non-operating Purposes	(3,578,400)	89	(2,189,900)	(1,826,900)	(2,115,100)	(5,091,300)	(2,739,000)	(2,246,800)	(3,063,600)	(580,600)	(598,100)					
(3,800)	Capital Expenditure	0	(100)	0	0	0	0	0	0	0	0	0					
(49,000)	Repayment of Principal on Loans	(137,600)		(276,200)	(276,200)	0	0	0	0	0	0	0					
	Section 64 Recoupments	(34,000)	0	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)					
	Dividends Paid																
2,300,000	Add Back Non-Cash Expense	1,810,000	0	1,860,000	1,915,800	1,973,300	2,032,500	2,093,500	2,156,400	2,221,100	2,287,800	2,356,500					
	Depreciation																
(937,500)	Reserves Movement - Increase / (Decrease)	(2,932,900)	213	(1,317,400)	(568,900)	(225,300)	(2,901,900)	(292,700)	668,500	252,700	3,163,000	3,665,300					
(468,500)	Movement in Reserves - Increase / (Decrease)	(1,811,100)		(84,900)	227,100	662,900	369,600	(915,200)	(89,600)	1,975,700	2,423,000	2,913,400					
	Water Reserves																
(469,000)	Developer Contributions - Section 64	(1,121,800)		(1,232,500)	(796,000)	(888,200)	(3,271,500)	622,500	758,100	(1,723,000)	740,000	751,900					
(937,500)	Total Movement in Reserves (incl Section 64)	(2,932,900)		(1,317,400)	(568,900)	(225,300)	(2,901,900)	(292,700)	668,500	252,700	3,163,000	3,665,300					
2,381,300	Reserves - Balances as at 30 June	570,200		485,300	712,400	1,375,300	1,744,900	829,700	740,100	2,715,800	5,138,800	8,052,200					
	Water Reserves																
7,409,500	Developer Contributions - Section 64	6,287,700		5,055,200	4,259,200	3,371,000	99,500	722,000	1,480,100	(242,900)	497,100	1,249,000					
	Developer Contributions - Section 64																
9,790,800	Total Reserves	6,857,900		5,540,500	4,971,600	4,746,300	1,844,400	1,551,700	2,220,200	2,472,900	5,635,900	9,301,200					

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 (2012/13 to 2022/23)

ESTIMATE	ITEMS	ESTIMATED																
		2012/13	2013/14	%	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23					
	OPERATING RESULTS																	
13,174,200	Operating Revenues	13,921,000	6	14,711,800	15,756,700	16,952,300	17,974,400	19,175,800	19,901,800	20,699,200	21,442,300	22,284,400						
11,847,800	Less Operating Expenses	14,005,900	18	14,544,800	14,683,600	13,800,100	13,947,300	14,085,500	14,225,400	14,363,400	14,495,700	14,620,400						
1,326,400	Operating Result before Capital Amounts	(84,900)	(106)	167,000	1,073,100	3,152,200	4,027,100	5,090,300	5,676,400	6,335,800	6,946,600	7,664,000						
	Add Developer Contributions - Operating Revenues																	
250,000	Section 64 Interest Earned on Contributions Held	230,000	(8)	103,900	0	76,200	31,900	53,000	38,800	60,400	7,100	30,100						
1,576,400	Operating Result before Depreciation	145,100	(91)	270,900	1,073,100	3,228,400	4,059,000	5,143,300	5,715,200	6,396,200	6,953,700	7,694,100						
4,411,300	Depreciation Expense	3,104,000	(30)	3,109,000	3,101,000	3,099,000	3,129,500	3,157,600	3,183,400	3,207,900	3,304,200	3,403,400						
(2,834,900)	Net Operating Result	(2,958,900)	4	(2,838,100)	(2,027,900)	129,400	929,500	1,985,700	2,531,800	3,188,300	3,649,500	4,290,700						
	Add Capital Grants and Contributions																	
7,500	Capital Grants and Contributions	0	(100)	0	0	0	0	0	0	0	0	0						
487,000	Section 64 Contributions Collected	697,000	43	714,000	739,500	765,000	788,000	811,700	836,100	861,200	887,100	913,800						
17,800,000	Add Non-operating Funds Employed	0	(100)	0	0	0	0	0	0	0	0	0						
	Loan Funds Received																	
	Subtract Funds Deployed for Non-operating Purposes																	
(27,054,100)	Capital Expenditure	(10,366,100)	(62)	(2,683,800)	(5,347,200)	(654,400)	(2,719,900)	(528,000)	(7,296,600)	(3,022,400)	(577,000)	(594,000)						
(985,000)	Repayment of Principal on Loans	(2,384,800)	142	(2,494,700)	(2,613,200)	(2,741,000)	(2,878,800)	(3,023,700)	(3,186,200)	(2,373,900)	(2,562,400)	(2,767,700)						
(237,000)	Section 64 Recoupments	(559,700)		(1,027,200)	(1,027,200)	0	0	0	0	0	0	0						
(20,000)	Dividends Paid	(20,000)	0	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)						
4,411,300	Add Back Non-Cash Expense	3,104,000	0	3,109,000	3,101,000	3,099,000	3,129,500	3,157,600	3,183,400	3,207,900	3,304,200	3,403,400						
	Depreciation																	
(8,425,200)	Sewer Reserves - Increase / (Decrease)	(12,488,500)	48	(5,240,800)	(7,195,000)	578,000	(771,700)	2,383,300	(3,951,500)	1,841,100	4,681,400	5,226,200						
	Movement in Reserves - Increase / (Decrease)																	
(8,688,200)	Wastewater Reserves	(10,633,100)		(3,104,300)	(4,396,900)	(263,200)	(205,000)	1,518,600	(1,818,700)	919,500	3,787,200	4,282,300						
500,000	Developer Contributions - Section 64	(1,295,700)		(1,109,300)	(1,770,900)	841,200	(566,700)	864,700	(2,132,800)	921,600	894,200	943,900						
(8,188,200)	Total Movement in Reserves (incl Section 64)	(11,928,800)		(4,213,600)	(6,167,800)	578,000	(771,700)	2,383,300	(3,951,500)	1,841,100	4,681,400	5,226,200						
	Reserves - Balances as at 30 June																	
19,147,200	Wastewater Reserves	8,514,100		5,409,800	1,012,900	749,700	544,700	2,063,300	244,600	1,164,100	4,951,300	9,233,600						
5,452,800	Developer Contributions - Section 64	4,157,100		3,047,800	1,276,900	2,118,100	1,551,400	2,416,100	283,300	1,204,900	2,099,100	3,043,000						
24,600,000	Total	12,671,200		8,457,600	2,289,800	2,867,800	2,096,100	4,479,400	527,900	2,369,000	7,050,400	12,276,600						

Consolidated Result - Long Term Financial Plan (2012/13 to 2022/23)

ESTIMATE ITEMS	ESTIMATED											
	2012/13	2013/14	%	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
OPERATING RESULTS												
Operating Activities												
Operating Revenues	79,129,400	76,383,000	(3)	80,105,400	83,734,100	86,557,400	91,014,300	95,439,700	98,840,500	102,706,200	106,546,900	110,802,600
Less Operating Expenses	66,927,700	69,141,000	3	72,011,000	74,307,400	73,282,600	75,239,600	77,363,400	79,757,700	82,047,000	83,904,000	85,959,000
12,201,700	7,242,000	(41)		8,094,400	9,426,700	13,274,800	15,774,700	18,076,300	19,082,800	20,659,200	22,642,900	24,843,600
Less Depreciation	21,054,700	20,569,500	(2)	20,645,100	21,108,700	21,614,300	22,179,700	22,757,700	23,348,600	23,950,500	24,671,000	25,412,700
(8,853,000)	(13,327,500)	51		(12,550,700)	(11,682,000)	(8,339,500)	(6,405,000)	(4,681,400)	(4,265,800)	(3,291,300)	(2,028,100)	(569,100)
Add Capital Grants and Contributions												
Capital Grants and Contributions	9,467,500	8,966,300	(5)	618,800	637,200	656,100	675,500	695,500	716,000	737,100	758,900	780,200
Internal Loan Repayments	72,000	0	(100)	0	0	0	0	0	0	0	0	0
Section 64 and 94 Contributions	1,875,000	2,351,000	25	2,817,200	3,887,100	4,988,400	5,119,300	5,254,400	5,513,400	5,656,600	5,804,100	5,956,200
Add Non-operating Funds Employed												
Loan Funds Used	32,799,000	864,600	(97)	276,200	276,200	0	8,000,000	5,100,000	0	0	0	0
Proceeds from Disposal of Assets	2,613,000	2,055,000	(21)	6,960,000	2,900,000	2,900,000	3,710,000	516,000	516,000	516,000	516,000	516,000
Subtract Funds Deployed for Non-operating Purposes												
Capital Expenditure	(69,175,100)	(49,011,200)	(29)	(14,381,300)	(14,231,500)	(11,308,400)	(28,289,600)	(31,814,800)	(20,980,300)	(18,111,500)	(10,321,300)	(9,621,800)
Repayment of Principal on Loans	(3,535,800)	(5,713,000)	62	(5,997,000)	(6,356,700)	(6,341,100)	(5,683,700)	(5,973,300)	(6,194,000)	(5,118,500)	(5,404,100)	(5,147,800)
Dividends	(54,000)	(54,000)	0	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)
Net Movement in Leave Liabilities												
Net Increase / (Decrease) in Leave	765,000	200,000	(74)	206,000	212,200	218,600	225,200	232,000	239,000	246,200	253,600	261,300
Add Back Non-Cash Expense												
Depreciation	21,054,700	20,569,500	(2)	20,645,100	21,108,700	21,614,300	22,179,700	22,757,700	23,348,600	23,950,500	24,671,000	25,412,700
(12,971,700)	(33,099,300)	155		(1,459,700)	(3,302,800)	4,334,400	(522,600)	(7,967,900)	(1,161,100)	4,531,100	14,196,100	17,533,700
Movement in Reserves - Increase / (Decrease)												
Reserves - Internal - Increase / (Decrease)	(5,795,000)	(14,873,700)		3,255,200	1,566,400	598,200	867,900	10,500	2,217,300	1,489,800	2,774,600	3,942,100
Reserves - External - Increase / (Decrease)	(7,373,700)	(18,787,700)		(5,847,500)	(5,801,100)	4,042,000	(1,185,000)	(7,937,000)	(3,514,900)	2,702,100	10,884,700	12,666,800
Working Capital	(99,000)	(135,200)		(170,800)	(371,500)	(305,800)	(205,500)	(41,400)	136,500	339,200	536,800	924,800
(13,257,700)	(33,796,600)			(2,763,100)	(4,606,200)	4,334,400	(522,600)	(7,967,900)	(1,161,100)	4,531,100	14,196,100	17,533,700
Reserves - Balances as at 30 June												
Internal Reserves	17,017,800	2,144,100		5,399,300	6,965,700	7,563,900	8,431,800	8,442,300	10,659,600	12,149,400	14,924,000	18,866,100
External Reserves	48,221,600	29,993,600		25,173,300	20,399,400	24,441,400	23,256,400	15,319,400	11,804,500	14,506,600	25,391,300	38,058,100
Working Capital	3,402,000	3,266,800		3,096,000	2,724,500	2,418,700	2,213,200	2,171,800	2,308,300	2,647,500	3,184,300	4,109,100
68,641,400	35,404,500			33,668,600	30,089,600	34,424,000	33,901,400	25,933,500	24,772,400	29,303,500	43,499,600	61,033,300

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 (2010/11, 2011/12) 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 2012/13 This column provides the estimates for the 2012/13 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 2013/14 This is the estimate for the 2013/14 financial year.

Percentage This figure, expressed as a percentage, provides a guide as to what the 2013/14 estimate has varied by, as compared to the 2012/13 estimate.

Estimated 2014/15, 2015/16 and 2016/17 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.

Budget Assumptions

A number of financial assumptions must be made to prepare the budget. The key assumptions applied are as follows:

Factor	2013/14	2014/15	2015/16	2016/17
CPI (%)	3	3	3	3
Increase in Labour Costs (%)	3.25	3.25	3.25	3.25
Interest Rates – Investment (%)	4.5	5	5	5
Interest Rates – Loan Borrowing (%)	6	6	6	6
Increase in Rate Income from Rate Pegging Increase (%)	5.9	3	3	3
Increase in Rate Income from Growth in Assessments (%)	1	1	1	1
Increase in Revenue from Financial Assistance Grant (%)	3	3	3	3
Increase in Water Annual and Usage Charges	8	8	7	6
Increase in Wastewater Annual and Usage Charges	9	9	8	6
Increase in Domestic Waste Annual Charges	4	3	3	3

STRATEGIC AND COMMUNITY FACILITIES GROUP - SUMMARY

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

Background

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

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

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 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED					
				2013/14	%	2014/15	2015/16	2016/17	
			OPERATING REVENUES						
539,000	456,000	327,100	Strategic Planning	228,000	(30)	79,800	86,800	126,800	
308,000	303,000	384,100	Community Facilities and Services	385,900	0	409,700	446,900	482,400	
94,000	96,000	137,400	Tourism and Communications	38,300	(72)	43,400	45,200	47,000	
941,000	855,000	848,600	Total Operating Revenues	652,200	(23)	532,900	578,900	656,200	
			OPERATING EXPENSES						
954,000	970,000	1,265,500	Strategic Planning	987,000	(22)	1,022,900	1,056,600	1,091,300	
878,000	1,514,000	1,370,200	Community Facilities and Services	1,625,200	19	1,631,800	1,667,600	1,707,900	
753,770	832,204	815,600	Tourism and Communications	889,200	9	1,110,200	1,197,800	1,239,400	
2,585,770	3,316,204	3,451,300	Total Operating Expenses	3,501,400	1	3,764,900	3,922,000	4,038,600	
(1,644,770)	(2,461,204)	(2,602,700)	Operating Result - Surplus / (Deficit)	(2,849,200)	9	(3,232,000)	(3,343,100)	(3,382,400)	
252,000	740,000	380,000	Add Back Depreciation	746,000	96	746,000	748,000	757,700	
(1,392,770)	(1,721,204)	(2,222,700)	Cash Result - Surplus / (Deficit)	(2,103,200)	(5)	(2,486,000)	(2,595,100)	(2,624,700)	
			Capital Movements						
5,000	6,000	5,700	Less Principal Repayments	6,000		6,400	6,800	7,300	
3,568,000	2,206,000	1,452,000	Less Transfer to Reserves	1,242,000		1,586,300	2,586,900	3,701,900	
349,000	480,000	398,300	Add Transfer from Reserves	105,000		0	0	0	
2,653,000	1,372,000	1,094,000	Add Capital Income	1,040,000		1,483,200	2,527,600	3,603,400	
0	0	18,500	Less Capital Expenditure	81,000		30,300	35,800	36,300	
(1,963,770)	(2,081,204)	(2,206,600)	Cash Result after Capital Movements	(2,287,200)	4	(2,625,800)	(2,697,000)	(2,766,800)	

STRATEGIC PLANNING

Manager: Matthew Wood - "Manager – Strategic Planning"

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Income for strategic planning publications and services and rezoning fees.

Grants and Contributions

Relate primarily to heritage items and planning studies.

Interest on Section 94 Contributions

This program oversees Council's section 94 plans.

Operating Expenses

Employee Costs

Based on six full-time and three part time employees (total of 39 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 Agreements

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 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2013/14	%	2014/15	2015/16	2016/17
				OPERATING REVENUES					
124,000	52,000	40,100	20000	Fees and Charges	21,000	(48)	21,700	22,500	23,300
20,000	29,000	33,000	20002	Grants, Contributions and Planning Agreements	25,000	(24)	25,600	26,300	27,000
395,000	375,000	254,000	20012	Interest on Section 94 Developer Contributions	182,000	(28)	32,500	38,000	76,500
539,000	456,000	327,100		Total Operating Revenues	228,000	(30)	79,800	86,800	126,800
				OPERATING EXPENSES					
745,000	696,000	828,900	30000	Employee Costs	852,000	3	879,800	908,500	938,100
27,000	35,000	21,500	30000	Avertising, Printing and Office Expenses	24,000	12	24,900	25,800	26,700
51,000	15,000	61,900	30001	Aboriginal and Heritage Programs	28,000	(55)	30,600	31,600	32,700
28,000	27,000	14,000	30002	Economic Development Programs	15,000	7	15,500	16,000	16,500
23,000	109,000	248,700	30003	Strategic Plans and Studies	40,000	(84)	41,200	42,700	44,200
80,000	88,000	80,500	30003	Planning Agreements (Rezoning)	18,000	(78)	20,600	21,300	22,000
0	0	10,000	30001	Environmental Action Plan and Water Monitoring	10,000	0	10,300	10,700	11,100
954,000	970,000	1,265,500		Total Operating Expenses	987,000	(22)	1,022,900	1,056,600	1,091,300
(415,000)	(514,000)	(938,400)		Operating Result - Surplus / (Deficit)	(759,000)	(19)	(943,100)	(969,800)	(964,500)
0	0	0		Add Back Depreciation	0	0	0	0	0
(415,000)	(514,000)	(938,400)		Cash Result - Surplus / (Deficit)	(759,000)	(19)	(943,100)	(969,800)	(964,500)
				Capital Movements					
0	0	0		Less Principal Repayments	0		0	0	0
3,433,000	2,091,000	1,452,000		Less Transfer to Reserves	1,242,000		1,536,300	2,586,900	3,701,900
324,000	446,000	298,300		Add Transfer from Reserves	0		0	0	0
2,653,000	1,372,000	1,094,000		Add Capital Income	1,040,000		1,483,200	2,527,600	3,603,400
0	0	0		Less Capital Expenditure	0		0	0	0
(871,000)	(787,000)	(998,100)		Cash Result after Capital Movements	(961,000)	(4)	(996,200)	(1,029,100)	(1,063,000)

COMMUNITY FACILITIES AND SERVICES

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

Background

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

Budget Comments

Operating Revenues

Community Services Centres

Revenues for the Ballina and Lennox Head Centres, Richmond Room and the Northern Rivers Community Gallery, Alstonville Leisure and Entertainment Centre and Ballina Surf Club.

Grants and Contributions

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

Operating Expenses

Employee Costs

Based on one part-time employee (three days)

Community Services Centres

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

Ballina Surf Club

Represents estimated operating expenses for this new facility, which includes a café and function rooms. Offset in part by revenues generated.

Northern Rivers Community Gallery

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

Community Service Programs

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 FACILITIES AND SERVICES									
ACTUAL 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2013/14	%	2014/15	2015/16	2016/17
				OPERATING REVENUES					
				Fees and Charges					
103,000	102,000	112,000	26082	Kentwell Community Services Centre	115,000	3	119,500	124,200	129,000
0	0	0	26087	Alstonville Leisure and Entertainment Centre	20,000	100	25,800	31,900	38,100
0	57,000	93,000	26083	Lennox Head Cultural and Community Centre	100,000	8	110,000	120,600	131,300
17,000	15,000	16,000	26080	Richmond Room	8,000	(50)	0	0	0
0	0	0	26081	Ballina Surf Club	60,000	100	62,700	65,700	68,700
52,000	64,000	70,700	26130	Northern Rivers Community Gallery	72,900	3	81,300	93,700	104,100
				Grants and Contributions					
0	8,000	8,000	20021	Area Assistance Grant	8,000	0	8,300	8,600	8,900
2,000	2,000	2,000	20021	Youth Week	2,000	0	2,100	2,200	2,300
134,000	55,000	82,400	20021	Grants and Contributions - Other	0	(100)	0	0	0
308,000	303,000	384,100		Total Operating Revenues	385,900	0	409,700	446,900	482,400
				OPERATING EXPENSES					
106,000	85,000	57,000	30020	Employee Costs - Social Planner	143,000	151	147,700	152,600	157,600
121,000	101,000	108,100	35110	Kentwell Community Services Centre	60,000	(44)	62,300	64,700	67,200
134,000	148,000	171,000	35100	Alstonville Leisure and Entertainment Centre	190,000	11	195,800	201,900	208,100
28,000	247,000	268,400	30023	Lennox Head Cultural and Community Centre	240,000	(11)	248,200	256,800	265,500
30,000	33,000	34,200	35115	Richmond Room	21,500	(37)	0	0	0
0	0	0	30025	Ballina Surf Club	80,000	100	82,700	85,700	88,700
149,000	157,000	183,700	35160	Northern Rivers Community Gallery	185,700	1	188,800	196,300	202,900
66,000	50,000	0	30022	Wardell Community Centre	0	0	0	0	0
18,000	16,000	192,000	30021	Community Service Programs	23,500	(88)	24,400	25,300	26,200
8,000	8,000	8,400	30021	Rental - NSW State Government	8,000	(5)	8,300	8,600	8,900
13,000	13,000	14,100	30021	Insurance - Other Community Service Buildings	14,500	3	15,000	15,500	16,000
				Debt Servicing					
4,000	4,000	3,300	35111	Interest on Community Centres	3,000	(9)	2,600	2,200	1,800
				Non-Cash Expenses					
71,000	428,000	200,000	35110	Depreciation - Community Centres	430,000	115	430,000	430,000	430,000
101,000	181,000	100,000	30021	Depreciation - Child Care Centres (Leased)	182,000	82	182,000	184,000	189,600
29,000	43,000	30,000	35162	Depreciation - Community Gallery	44,000	47	44,000	44,000	45,400
878,000	1,514,000	1,370,200		Total Operating Expenses	1,625,200	19	1,631,800	1,667,600	1,707,900
(570,000)	(1,211,000)	(986,100)		Operating Result - Surplus / (Deficit)	(1,239,300)	26	(1,222,100)	(1,220,700)	(1,225,500)
201,000	652,000	330,000		Add Back Depreciation	656,000	99	656,000	658,000	665,000
(369,000)	(559,000)	(656,100)		Cash Result - Surplus / (Deficit)	(583,300)	(11)	(566,100)	(562,700)	(560,500)
				Capital Movements					
5,000	6,000	5,700		Less Principal Repayments	6,000		6,400	6,800	7,300
135,000	113,000	0		Less Transfer to Reserves	0		0	0	0
25,000	34,000	100,000		Add Transfer from Reserves	55,000		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	18,500		Less Capital Expenditure	81,000		30,300	35,800	36,300
(484,000)	(644,000)	(580,300)		Cash Result after Capital Movements	(615,300)	6	(602,800)	(605,300)	(604,100)

2010/11	2011/12	2012/13		Community Facilities - Net Costs Summary	2013/14	%	2014/15	2015/16	2016/17
(18,000)	1,000	3,900	35110	Kentwell Community Services Centre	55,000	1,310	57,200	59,500	61,800
(134,000)	(148,000)	(171,000)	35115	Alstonville Leisure and Entertainment Centre	(170,000)	(1)	(170,000)	(170,000)	(170,000)
(28,000)	(190,000)	(175,400)	30023	Lennox Head Cultural and Community Centre	(140,000)	(20)	(138,200)	(136,200)	(134,200)
(13,000)	(18,000)	(18,200)	30023	Richmond Room	(13,500)	(26)	0	0	0
(97,000)	(93,000)	(113,000)	35160	Northern Rivers Community Gallery	(112,800)	(0)	(107,500)	(102,600)	(98,800)
(66,000)	(50,000)	0	30022	Wardell Community Centre	0	0	0	0	0
0	0	0		Ballina Surf Life Saving Club	(20,000)	100	(20,000)	(20,000)	(20,000)
(356,000)	(498,000)	(473,700)		Total - Net Operating Costs	(401,300)	(15)	(378,500)	(369,300)	(361,200)

TOURISM AND COMMUNICATIONS

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

Background

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

Budget Comments

Operating Revenues

Reservations and Sales

Commissions earned at the tourism information centre.

Destination Development

Contributions to marketing campaigns.

Events

Revenues raised from Council managed events.

Operating Expenses

Employee Costs

This is based on two full-time staff, three part time staff (19 days) and one motor vehicle. One of the full time staff members is dedicated to event co-ordination and grant co-ordination.

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

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

Christmas Decorations

Allowance for the purchase and installation of Christmas decorations.

TOURISM AND COMMUNICATIONS									
ACTUAL 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2013/14	%	2014/15	2015/16	2016/17
				OPERATING REVENUES					
				Fees and Charges					
9,000	7,000	3,400	26122	Visitor Information Centre - Commissions	3,300	(3)	7,300	7,800	8,300
15,000	17,000	20,000	26122	Visitor Information Centre - Merchandise Sales	23,000	15	23,700	24,500	25,300
69,000	10,000	101,000	26120	Marketing and Development Revenues	12,000	(88)	12,400	12,900	13,400
1,000	5,000	1,000	26120	Event Revenues	0	(100)	0	0	0
0	57,000	12,000		Grants and Contributions	0		0	0	0
94,000	96,000	137,400		Total Operating Revenues	38,300	(72)	43,400	45,200	47,000
				OPERATING EXPENSES					
				Tourism					
327,000	332,000	340,000	35150	Employee Costs	415,000	22	428,600	442,700	457,200
83,000	88,000	91,200	35150	Visitor Information Centre - Office Expenses	92,500	1	95,900	99,600	103,400
17,000	9,000	13,000	35152	Merchandise Purchases	13,000	0	13,400	13,900	14,400
3,000	3,000	4,600	35152	Commission Expenses	4,700	2	4,900	5,100	5,300
194,770	221,204	222,000	35152	Marketing and Development	110,000	(50)	113,300	116,800	120,400
0	0	0	35152	Business Promotions	50,000	100	243,000	304,700	316,900
58,000	53,000	50,000	35152	Event Expenses - Community Event Program	55,000	10	60,000	61,800	63,700
20,000	15,000	16,000	35152	Event Expenses - Council Events	18,000	13	18,600	19,200	19,800
0	23,000	22,800	35152	Event Expenses - Other Council Support	25,000	10	26,000	27,000	28,000
0	0	6,000	35152	Christmas Decorations	16,000	167	16,500	17,000	17,600
				Debt Servicing					
0	0	0	35150	Interest on Loans - Tourism	0	0	0	0	0
				Non-cash Expenses					
51,000	88,000	50,000	35150	Depreciation - Tourism	90,000	80	90,000	90,000	92,700
753,770	832,204	815,600		Total Operating Expenses	889,200	9	1,110,200	1,197,800	1,239,400
(659,770)	(736,204)	(678,200)		Operating Result - Surplus / (Deficit)	(850,900)	25	(1,066,800)	(1,152,600)	(1,192,400)
51,000	88,000	50,000		Add Back Depreciation	90,000	80	90,000	90,000	92,700
(608,770)	(648,204)	(628,200)		Cash Result - Surplus / (Deficit)	(760,900)	21	(976,800)	(1,062,600)	(1,099,700)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
0	2,000	0		Less Transfer to Reserves	0		50,000	0	0
0	0	0		Add Transfer from Reserves	50,000		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
(608,770)	(650,204)	(628,200)		Cash Result after Capital Movements	(710,900)	13	(1,026,800)	(1,062,600)	(1,099,700)

DEVELOPMENT AND ENVIRONMENTAL HEALTH GROUP - SUMMARY

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.

Public and Environmental Health Services

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

Administration and Public Order

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

DEVELOPMENT AND ENVIRONMENTAL HEALTH GROUP - SUMMARY

ACTUAL 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
327,000	333,000	308,000	Development Services	322,000	5	352,000	383,100	395,200
762,000	540,000	635,000	Building Services	635,000	0	706,000	791,600	870,900
272,000	184,000	194,000	Environmental and Public Health	198,500	2	205,100	212,000	219,000
90,000	70,000	129,600	Administration and Public Order	120,500	(7)	124,700	129,100	133,600
1,451,000	1,127,000	1,266,600	Total Operating Revenues	1,276,000	1	1,387,800	1,515,800	1,618,700
			OPERATING EXPENSES					
1,642,000	1,187,000	1,220,800	Development Services	1,232,000	1	1,292,500	1,334,300	1,377,300
724,000	761,000	784,700	Building Services	782,500	(0)	810,400	836,800	864,100
741,000	569,000	692,000	Environmental and Public Health	722,000	4	754,700	798,100	842,200
895,000	951,000	1,041,000	Administration and Public Order	1,173,800	13	1,212,500	1,252,600	1,293,800
4,002,000	3,468,000	3,738,500	Total Operating Expenses	3,910,300	5	4,070,100	4,221,800	4,377,400
(2,551,000)	(2,341,000)	(2,471,900)	Operating Result - Surplus / (Deficit)	(2,634,300)	7	(2,682,300)	(2,706,000)	(2,758,700)
3,000	5,000	3,400	Add Back Depreciation	5,000	47	5,000	5,200	5,400
(2,548,000)	(2,336,000)	(2,468,500)	Cash Result - Surplus / (Deficit)	(2,629,300)	7	(2,677,300)	(2,700,800)	(2,753,300)
			Capital Movements					
5,000	5,000	5,700	Less Loan Principal Repayments	6,100		6,500	6,900	7,300
77,000	337,000	340,000	Less Transfer to Reserves	0		0	0	0
80,000	321,000	620,900	Add Transfer from Reserves	370,000		0	0	0
0	0	340,000	Add Capital Income	0		0	0	0
0	40,000	615,600	Less Capital Expenditure	370,000		0	0	0
(2,550,000)	(2,397,000)	(2,468,900)	Cash Result after Capital Movements	(2,635,400)	7	(2,683,800)	(2,707,700)	(2,760,600)

DEVELOPMENT SERVICES

Manager: Andrew Smith - "Manager - Development Services"

Background

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

Budget Comments

Operating Revenues

Regulatory Fees and Fines

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

Operating Expenses

Employee Costs

Based on staffing structure of eight full-time and four part time employees (total of 52.3 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 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2013/14	%	2014/15	2015/16	2016/17
				OPERATING REVENUES					
267,000	325,000	307,000	21000	Regulatory Fees and Charges	321,000	5	350,900	381,900	393,900
0	0	0	21002	Operating Grants & Contributions	0		0	0	0
60,000	8,000	1,000	21001	Other Revenues	1,000	0	1,100	1,200	1,300
327,000	333,000	308,000		Total Operating Revenues	322,000	5	352,000	383,100	395,200
				OPERATING EXPENSES					
1,003,000	1,065,000	1,073,800	31000	Employee Costs	1,082,000	1	1,137,900	1,174,900	1,213,000
94,000	54,000	42,000	31000	Office Expenses, Advertising and Consultancies	50,000	19	51,600	53,300	55,000
545,000	68,000	105,000	31000	Legal Costs	100,000	(5)	103,000	106,100	109,300
0	0	0	31000	Non-cash Expenses					
				Depreciation	0	0	0	0	0
1,642,000	1,187,000	1,220,800		Total Operating Expenses	1,232,000	1	1,292,500	1,334,300	1,377,300
(1,315,000)	(854,000)	(912,800)		Operating Result - Surplus / (Deficit)	(910,000)	(0)	(940,500)	(951,200)	(982,100)
0	0	0		Add Back Depreciation	0	0	0	0	0
(1,315,000)	(854,000)	(912,800)		Cash Result - Surplus / (Deficit)	(910,000)	(0)	(940,500)	(951,200)	(982,100)
				Capital Movements					
0	0	0		Less Principal Repayments	0		0	0	0
0	0	0		Less Transfer to Reserves	0		0	0	0
30,000	0	0		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
(1,285,000)	(854,000)	(912,800)		Cash Result after Capital Movements	(910,000)	(0)	(940,500)	(951,200)	(982,100)

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 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2013/14	%	2014/15	2015/16	2016/17
				OPERATING REVENUES					
762,000	540,000	635,000	21020	Regulatory Fees and Charges	635,000	0	706,000	791,600	870,900
762,000	540,000	635,000		Total Operating Revenues	635,000	0	706,000	791,600	870,900
				OPERATING EXPENSES					
705,000	739,000	732,700	31020	Employee Costs	767,500	5	792,400	818,100	844,700
17,000	16,000	14,000	31020	Office Expenses, Advertising and Consultancies	12,000	(14)	14,000	14,500	15,000
2,000	6,000	38,000	31020	Legal Costs	3,000	(92)	4,000	4,200	4,400
724,000	761,000	784,700		Total Operating Expenses	782,500	(0)	810,400	836,800	864,100
38,000	(221,000)	(149,700)		Operating Result - Surplus / (Deficit)	(147,500)	(1)	(104,400)	(45,200)	6,800
38,000	(221,000)	(149,700)		Cash Result - Surplus / (Deficit)	(147,500)	(1)	(104,400)	(45,200)	6,800
				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
38,000	(221,000)	(149,700)		Cash Result after Capital Movements	(147,500)	(1)	(104,400)	(45,200)	6,800

PUBLIC AND ENVIRONMENTAL HEALTH

Manager: Graham Plumb - "Manager - Public and Environmental 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 34 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.

PUBLIC AND ENVIRONMENTAL HEALTH									
ACTUAL 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2013/14	%	2014/15	2015/16	2016/17
				OPERATING REVENUES					
				Environmental Health					
157,000	170,000	177,000	21040	Regulatory Fees and Fines	182,500	3	188,500	194,800	201,200
53,000	14,000	14,000	21040	Other Revenues	13,000	(7)	13,500	14,000	14,500
				Operating Grants & Contributions					
60,000	0	0	21041	OSSM Inspection	0		0	0	0
				Markets					
2,000	0	3,000	21042	Rents and Fees	3,000	0	3,100	3,200	3,300
272,000	184,000	194,000		Total Operating Revenues	198,500	2	205,100	212,000	219,000
				OPERATING EXPENSES					
				Environmental Health					
650,000	537,000	629,200	31040	Employee Costs	653,500	4	674,800	696,700	719,300
31,000	12,000	13,000	31040	Office Expenses, Advertising and Consultancies	13,000	0	13,500	14,100	14,700
6,000	6,000	14,300	31040	Projects and Kits	9,000	(37)	9,200	9,400	9,600
				Water Quality and Management Plans					
15,000	14,000	20,000	31042	Water Monitoring	16,000	(20)	16,600	17,200	17,800
39,000	0	15,000	32012	Shaws Bay/Lake Ainsworth Management Plans	30,000	100	40,000	60,000	80,000
				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
741,000	569,000	692,000		Total Operating Expenses	722,000	4	754,700	798,100	842,200
(469,000)	(385,000)	(498,000)		Operating Result - Surplus / (Deficit)	(523,500)	5	(549,600)	(586,100)	(623,200)
0	0	0		Add Back Depreciation	0	0	0	0	0
(469,000)	(385,000)	(498,000)		Cash Result - Surplus / (Deficit)	(523,500)	5	(549,600)	(586,100)	(623,200)
				Capital Movements					
0	0	0		Less Principal Repayments	0		0	0	0
16,000	5,000	0		Less Transfer to Reserves	0		0	0	0
25,000	5,000	5,300		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
(460,000)	(385,000)	(492,700)		Cash Result after Capital Movements	(523,500)	6	(549,600)	(586,100)	(623,200)

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 rangers, which includes one Aboriginal Trainee.

Impounding Expenses

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

ADMINISTRATION AND PUBLIC ORDER									
ACTUAL 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2013/14	%	2014/15	2015/16	2016/17
				<i>OPERATING REVENUES</i>					
24,000	20,000	30,500	21080	Regulatory Fees and Fines					
66,000	50,000	99,100	21081	Fees & Charges	21,300	(30)	22,400	23,600	24,800
				Fines & Other Revenues	99,200	0	102,300	105,500	108,800
90,000	70,000	129,600		Total Operating Revenues	120,500	(7)	124,700	129,100	133,600
				<i>OPERATING EXPENSES</i>					
584,000	590,000	628,600	31082	Regulatory Administration					
				Salaries and Oncosts	662,000		683,600	705,900	728,900
253,000	280,000	342,100	31080	Rangers	442,500	29	457,100	472,200	487,700
51,000	72,000	63,500	31083	Salaries and Oncosts	61,300	(3)	64,200	67,100	70,000
				Impounding Expenses					
4,000	4,000	3,400	31083	Debt Servicing	3,000	(12)	2,600	2,200	1,800
				Interest on Loans - Dog Control					
3,000	5,000	3,400	31083	Non-cash Expenses	5,000	47	5,000	5,200	5,400
				Depreciation - Dog Control					
895,000	951,000	1,041,000		Total Operating Expenses	1,173,800	13	1,212,500	1,252,600	1,293,800
(805,000)	(881,000)	(911,400)		Operating Result - Surplus / (Deficit)	(1,053,300)	16	(1,087,800)	(1,123,500)	(1,160,200)
3,000	5,000	3,400		Add Back Depreciation	5,000	47	5,000	5,200	5,400
(802,000)	(876,000)	(908,000)		Cash Result - Surplus / (Deficit)	(1,048,300)	15	(1,082,800)	(1,118,300)	(1,154,800)
				<i>Capital Movements</i>					
5,000	5,000	5,700		Less Principal Repayments	6,100		6,500	6,900	7,300
25,000	276,000	340,000		Less Transfer to Reserves	0		0	0	0
25,000	316,000	615,600		Add Transfer from Reserves	370,000		0	0	0
0	0	340,000		Add Capital Income	0		0	0	0
0	40,000	615,600		Less Capital Expenditure	370,000		0	0	0
(807,000)	(881,000)	(913,700)		Cash Result after Capital Movements	(1,054,400)	15	(1,089,300)	(1,125,200)	(1,162,100)

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

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

Swimming Pools

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

Landfill 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 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
195,000	299,602	339,400	Asset Management	180,000	(47)	185,800	191,800	198,000
410,000	422,000	298,100	Stormwater and Environmental Protection	281,000	(6)	289,500	298,200	307,200
824,000	174,000	6,557,200	Roads and Bridges	37,100	(99)	33,600	30,100	26,300
679,000	633,000	623,300	Ancillary Transport Services	659,200	6	673,200	687,600	702,400
1,470,000	1,582,000	760,000	Roads and Maritime Services	800,000	5	821,200	846,200	872,000
917,000	1,048,000	801,800	Open Spaces and Reserves	716,100	(11)	738,200	761,000	784,500
3,083,000	3,210,000	3,722,300	Fleet Management and Workshop	3,983,000	7	4,107,800	4,231,100	4,358,700
213,000	212,000	262,600	Rural Fire Service	208,000	(21)	214,400	221,000	227,700
585,000	304,000	386,000	Quarries and Sandpit	343,000	(11)	373,400	384,700	396,300
266,000	281,000	316,000	Swimming Pools	302,500	(4)	311,800	321,400	331,300
6,968,000	5,717,000	6,832,100	Landfill and Resource Management	6,610,300	(3)	6,928,000	7,238,000	7,578,000
5,630,000	6,395,000	6,983,300	Waste - Domestic	7,246,000	4	7,446,200	7,675,000	7,910,400
21,240,000	20,277,602	27,882,100	Total Operating Revenues	21,366,200	(23)	22,123,100	22,886,100	23,692,800
			OPERATING EXPENSES					
3,031,000	3,280,000	3,418,400	Asset Management	3,160,600	(8)	3,285,800	3,391,900	3,501,300
2,304,000	2,283,000	2,694,000	Stormwater and Environmental Protection	2,305,500	(14)	2,360,900	2,435,000	2,545,100
9,729,000	9,966,000	10,069,400	Roads and Bridges	10,639,200	6	10,951,600	11,028,400	11,376,900
2,700,000	2,704,000	2,509,300	Ancillary Transport Services	2,655,000	6	2,676,000	2,721,800	2,769,700
1,379,000	1,304,000	837,300	Roads and Maritime Services	800,000	(4)	821,200	846,200	872,000
4,246,000	4,683,000	4,707,200	Open Spaces and Reserves	4,872,400	4	4,917,900	5,073,600	5,229,900
3,358,000	3,255,000	3,609,100	Fleet Management and Workshop	3,980,200	10	4,070,700	4,187,200	4,307,400
413,000	349,000	443,600	Rural Fire Service	389,000	(12)	401,100	414,000	427,100
193,000	77,000	253,600	Quarries and Sandpit	578,500	128	223,100	230,200	237,500
806,000	788,000	799,700	Swimming Pools	840,100	5	864,500	891,300	919,000
5,953,000	5,906,000	6,919,000	Landfill and Resource Management	6,827,500	(1)	6,888,400	7,810,200	7,953,600
5,725,000	5,621,000	6,707,600	Waste - Domestic	6,881,100	3	7,147,000	7,431,900	7,733,200
39,837,000	40,216,000	42,968,200	Total Operating Expenses	43,929,100	2	44,608,200	46,461,700	47,872,700
(18,597,000)	(19,938,398)	(15,086,100)	Operating Result - Surplus / (Deficit)	(22,562,900)	50	(22,485,100)	(23,575,600)	(24,179,900)
12,030,000	12,444,000	12,342,000	Add Back Depreciation	13,023,500	6	13,044,100	13,405,100	13,787,100
(6,567,000)	(7,494,398)	(2,744,100)	Cash Result - Surplus / (Deficit)	(9,539,400)	248	(9,441,000)	(10,170,500)	(10,392,800)
			Capital Movements					
1,744,000	1,865,000	1,954,200	Less Loan Principal Repayments	2,467,200		2,597,800	2,797,600	2,609,300
12,710,000	9,470,000	8,808,600	Less Transfer to Reserves	1,866,300		2,312,700	1,921,900	2,136,500
14,893,000	14,740,000	11,953,400	Add Transfer from Reserves	14,128,200		2,685,000	2,584,500	2,857,300
4,991,000	3,547,000	12,013,000	Add Capital Income	9,250,800		618,800	637,200	656,100
13,564,000	12,634,000	25,089,400	Less Capital Expenditure	25,022,700		4,981,200	5,059,400	5,769,300
(14,701,000)	(13,176,398)	(14,629,900)	Cash Result after Capital Movements	(15,516,600)	6	(16,028,900)	(16,727,700)	(17,394,500)

ASSET MANAGEMENT

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

Includes salaries and oncosts related to sixteen full-time equivalent employees and associated oncosts. Other costs include an internal charge to cover the cost of ten motor vehicles. Salaries dissected between:
Infrastructure Planning - Six full time and one part-time employee (total of 34 days)
Engineering Management - Five full time employees (total of 25 days)
Engineering Works - Four full time employees (20 days)

Total - 79 days

Overseers

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

Office Expenses

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

Road Safety

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

Asset Systems and Condition Assessments

Contribution to new asset software plus 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

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

Depot

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

Non-cash Expenses

Depreciation

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

ASSET MANAGEMENT								
ACTUAL 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
			Engineering Services					
153,000	249,000	242,500	Engineering Inspections and Other Charges	133,000	(45)	137,200	141,600	146,100
42,000	47,000	60,800	Conts - Road Safety Officer and Programs	47,000	(23)	48,600	50,200	51,900
0	3,602	36,100	Conts - Other	0	(100)	0	0	0
195,000	299,602	339,400	Total Operating Revenues	180,000	(47)	185,800	191,800	198,000
			OPERATING EXPENSES					
			Engineering Management					
1,639,000	1,741,000	1,811,300	Employee Costs	1,808,500	(0)	1,897,200	1,958,800	2,022,300
116,000	181,000	159,100	Overseers	0	(100)	0	0	0
94,000	63,000	35,500	Office Expenses and Advertising	30,500	(14)	31,600	32,700	33,800
70,000	67,000	87,500	Road Safety Officer and Programs	72,000	(18)	74,300	76,700	79,200
46,000	62,000	45,700	Other Expenses	0	(100)	0	0	0
0	0	105,000	Asset Systems and Condition Assessments	15,000	(86)	15,500	16,000	16,500
21,000	22,000	23,000	North East Weight of Loads Group	23,000	0	23,700	24,500	25,300
			Emergency Services					
13,000	30,000	17,000	Operating Expenses	19,000	12	19,700	20,500	21,300
19,000	26,000	41,000	State Levy	40,000	(2)	41,200	42,500	43,800
			Office Facilities					
329,000	330,000	368,700	Administration Centre	334,500	(9)	344,000	354,800	365,900
168,000	188,000	234,500	Works Depot - Employee Costs	278,000	19	287,100	296,500	306,200
357,000	411,000	359,100	Works Depot - Operating Expenses	336,100	(6)	346,900	358,000	369,600
36,000	(28,000)	7,000	Works Depot - Number Two	16,000	129	16,600	17,200	17,800
			Non-Cash Expenses					
9,000	16,000	9,000	Depreciation - Emergency Services	16,000	78	16,000	16,500	17,000
114,000	171,000	115,000	Depreciation - Engineering	172,000	50	172,000	177,200	182,600
3,031,000	3,280,000	3,418,400	Total Operating Expenses	3,160,600	(8)	3,285,800	3,391,900	3,501,300
(2,836,000)	(2,980,398)	(3,079,000)	Operating Result - Surplus / (Deficit)	(2,980,600)	(3)	(3,100,000)	(3,200,100)	(3,303,300)
123,000	187,000	124,000	Add Back Depreciation	188,000	52	188,000	193,700	199,600
(2,713,000)	(2,793,398)	(2,955,000)	Cash Result - Surplus / (Deficit)	(2,792,600)	(5)	(2,912,000)	(3,006,400)	(3,103,700)
			Capital Movements					
0	0	0	Less Loan Principal Repayments	0		0	0	0
33,000	130,000	72,500	Less Transfer to Reserves	0		0	0	0
111,000	118,000	189,500	Add Transfer from Reserves	1,207,000		0	0	0
30,000	81,000	145,500	Add Capital Income	1,026,000		103,800	106,700	109,700
50,000	99,000	701,500	Less Capital Expenditure	2,550,000		358,500	369,100	379,900
(2,655,000)	(2,823,398)	(3,394,000)	Cash Result after Capital Movements	(3,109,600)	(8)	(3,166,700)	(3,268,800)	(3,373,900)

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 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.

Capital Movements

Capital Expenditure

Capital works as per Part C of this document.

Reserve Movements

Refer to Part E of the document.

STORMWATER AND ENVIRONMENTAL PROTECTION

ACTUAL 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
273,000	277,000	280,000	OPERATING REVENUES					
			Stormwater Drainage					
			Annual Charges	281,000	0	289,500	298,200	307,200
137,000	145,000	18,100	Environmental Protection					
			Operating Grants	0	(100)	0	0	0
410,000	422,000	298,100	Total Operating Revenues	281,000	(6)	289,500	298,200	307,200
			OPERATING EXPENSES					
			Stormwater					
210,000	249,000	358,000	Stormwater Drainage Maintenance	246,000	(31)	290,500	343,300	390,200
			Environmental Protection					
231,000	207,000	213,000	Contribution to Richmond River County Council	221,500	4	228,300	235,200	242,300
171,000	107,000	300,000	Flood Management Studies and Plans	70,000	(77)	70,000	30,900	31,900
58,000	42,000	158,500	Coastal Hazard Study and Management Plans	30,000	(81)	30,900	31,900	32,900
66,000	23,000	53,000	Foreshore and Coastal Lakes Protection	55,000	4	56,700	58,500	60,300
0	0	16,000	Canal Dredging	16,000	0	16,500	17,000	17,600
21,000	23,000	30,000	Boat Ramp Maintenance and Cleaning	30,000	0	31,000	32,000	33,000
			Non-Cash Expenses					
15,000	17,000	15,500	Depreciation - Environmental Protection	17,000	10	17,000	17,600	18,200
1,532,000	1,615,000	1,550,000	Depreciation - Drainage	1,620,000	5	1,620,000	1,668,600	1,718,700
2,304,000	2,283,000	2,694,000	Total Operating Expenses	2,305,500	(14)	2,360,900	2,435,000	2,545,100
(1,894,000)	(1,861,000)	(2,395,900)	Operating Result - Surplus / (Deficit)	(2,024,500)	(16)	(2,071,400)	(2,136,800)	(2,237,900)
1,547,000	1,632,000	1,565,500	Add Back Depreciation	1,637,000	5	1,637,000	1,686,200	1,736,900
(347,000)	(229,000)	(830,400)	Cash Result - Surplus / (Deficit)	(387,500)	(53)	(434,400)	(450,600)	(501,000)
			Capital Movements					
0	0	0	Less Loan Principal Repayments	0		0	0	0
835,000	725,000	0	Less Transfer to Reserves	0		0	0	0
867,000	834,000	679,700	Add Transfer from Reserves	40,000		40,000	0	0
0	0	0	Add Capital Income	0		0	0	0
268,000	424,000	577,000	Less Capital Expenditure	340,000		349,700	360,200	371,000
(583,000)	(544,000)	(727,700)	Cash Result after Capital Movements	(687,500)	(6)	(744,100)	(810,800)	(872,000)

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. Refer to Part D 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 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
			Operating Grants					
665,000	128,000	6,557,200	Flood and Storm Damage	37,100	(99)	33,600	30,100	26,300
			Interest					
159,000	46,000	0	Interest on WUEA Loan Invested	0	0	0	0	0
824,000	174,000	6,557,200	Total Operating Revenues	37,100	(99)	33,600	30,100	26,300
			OPERATING EXPENSES					
			Roads and Bridges - Maintenance					
1,250,000	1,052,000	968,800	Urban Roads	1,256,000	30	1,344,600	1,441,500	1,485,100
1,503,000	1,393,000	1,648,500	Sealed Rural Roads	1,921,200	17	2,051,500	1,850,100	1,975,700
554,000	587,000	630,000	Unsealed Rural Roads	656,500	4	689,400	724,000	760,300
34,000	42,000	40,000	Bridges	42,000	5	44,100	46,400	48,800
168,000	236,000	330,000	Street Cleaning	305,000	(8)	314,200	323,800	333,600
211,000	91,000	103,000	Storm Damage	0	(100)	0	0	0
			Debt Servicing					
69,000	182,000	312,100	Interest on Loans	433,000	39	494,800	466,400	433,100
			Non-Cash Expenses					
134,000	140,000	147,000	Unwinding Interest Free Loan	135,500	0	123,000	109,500	91,500
5,399,000	5,821,000	5,450,000	Depreciation - Roads	5,450,000	0	5,450,000	5,613,500	5,782,000
407,000	422,000	440,000	Depreciation - Bridges	440,000	0	440,000	453,200	466,800
9,729,000	9,966,000	10,069,400	Total Operating Expenses	10,639,200	6	10,951,600	11,028,400	11,376,900
(8,905,000)	(9,792,000)	(3,512,200)	Operating Result - Surplus / (Deficit)	(10,602,100)	202	(10,918,000)	(10,998,300)	(11,350,600)
5,940,000	6,383,000	6,037,000	Add Back Depreciation	6,025,500	(0)	6,013,000	6,176,200	6,340,300
(2,965,000)	(3,409,000)	2,524,800	Cash Result - Surplus / (Deficit)	(4,576,600)	(281)	(4,905,000)	(4,822,100)	(5,010,300)
			Capital Movements					
65,000	141,000	423,200	Less Loan Principal Repayments	702,600		782,000	860,500	893,800
4,015,000	2,288,000	6,370,800	Less Transfer to Reserves	0		0	0	0
7,100,000	4,466,000	3,577,300	Add Transfer from Reserves	7,312,500		820,000	550,800	1,035,300
3,693,000	2,668,000	7,142,000	Add Capital Income	6,227,000		515,000	530,500	546,400
8,186,000	6,073,000	11,932,700	Less Capital Expenditure	14,823,400		2,530,100	2,613,400	3,192,100
(4,438,000)	(4,777,000)	(5,482,600)	Cash Result after Capital Movements	(6,563,100)	20	(6,882,100)	(7,214,700)	(7,514,500)

ANCILLARY TRANSPORT SERVICES

Manager: Paul Busmanis - "Manager - Engineering Works"

Background

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

Budget Comments

Operating Revenues

Operating Grants

Street Lighting

State Government subsidy towards street lighting costs for main roads.

Fees and Charges

Private Works

Income for private works undertaken by Council.

Burns Point Ferry

Income from the operation of the Burns Point Ferry.

Operating Expenses

Roads and Traffic Signs

Maintenance of street signs and road lines

Street Lighting

Electricity charges 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 above.

Debt Servicing

Interest payable on loans for town centre redevelopment works.

Capital Movements

Loan Principal Repayments

Principal payable on town centre re-development loans.

Transfer to Reserves

Represents reimbursement to property reserves for a loan taken out to replace all street lights with more energy efficient street lighting.

Transfer from Reserves

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

Capital Expenditure

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

ANCILLARY TRANSPORT SERVICES								
ACTUAL 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
			Fees and Charges					
214,000	116,000	42,000	Private Works	100,000	138	103,000	106,100	109,300
6,000	5,000	6,000	Sundry Fees and Charges	6,000	0	6,200	6,400	6,600
365,000	385,000	411,000	Burns Point Ferry	405,000	(1)	417,200	429,900	443,000
			Operating Grants & Contributions					
94,000	96,000	98,000	Street Lighting	100,000	2	103,000	106,100	109,300
0	31,000	66,300	Miscellaneous Contributions and LIRS Subsidy	48,200	(27)	43,800	39,100	34,200
679,000	633,000	623,300	Total Operating Revenues	659,200	6	673,200	687,600	702,400
			OPERATING EXPENSES					
			Maintenance Programs					
82,000	124,000	146,200	Road and Traffic Signs	99,000	(32)	90,700	93,700	96,700
467,000	467,000	393,500	Street Lighting	390,000	(1)	401,700	413,800	426,300
218,000	178,000	133,600	Footpaths Maintenance	146,000	9	171,600	177,100	182,600
18,000	4,000	36,000	Car Parking Areas - Sharpes Beach Rent	37,000	3	38,200	39,400	40,600
8,000	8,000	8,300	Car Parking Areas - Rates and Charges	8,600	4	8,900	9,200	9,500
11,000	5,000	12,000	Bus Shelters and Public Transport Promotion	12,000	0	12,400	12,900	13,400
227,000	114,000	75,000	Private Works	80,000	7	82,400	84,900	87,500
18,000	16,000	19,100	Wharves and Jetties	20,500	7	22,200	23,000	23,800
			Burns Point Ferry					
282,000	316,000	303,500	Operation	307,100	1	315,000	324,900	335,200
284,000	297,000	290,000	Salaries and Oncosts	306,000	6	315,200	324,700	334,500
			Debt Servicing					
186,000	165,000	177,100	Interest on Loans	227,800	29	196,700	168,300	138,100
			Non-Cash Expenses					
592,000	632,000	600,000	Depreciation - Ancillary	640,000	7	640,000	659,200	679,000
282,000	352,000	290,000	Depreciation - Footpaths	355,000	22	355,000	365,700	376,700
25,000	26,000	25,000	Depreciation - Ferry	26,000	4	26,000	25,000	25,800
2,700,000	2,704,000	2,509,300	Total Operating Expenses	2,655,000	6	2,676,000	2,721,800	2,769,700
(2,021,000)	(2,071,000)	(1,886,000)	Operating Result - Surplus / (Deficit)	(1,995,800)	6	(2,002,800)	(2,034,200)	(2,067,300)
899,000	1,010,000	915,000	Add Back Depreciation	1,021,000	12	1,021,000	1,049,900	1,081,500
(1,122,000)	(1,061,000)	(971,000)	Cash Result - Surplus / (Deficit)	(974,800)	0	(981,800)	(984,300)	(985,800)
			Capital Movements					
331,000	352,000	375,200	Less Loan Principal Repayments	483,700		454,500	482,900	513,100
3,279,000	2,586,000	50,000	Less Transfer to Reserves	53,500		0	0	0
3,401,000	5,502,000	3,007,900	Add Transfer from Reserves	753,000		607,400	612,100	617,000
488,000	119,000	2,225,500	Add Capital Income	500,000		0	0	0
2,566,000	3,029,000	5,266,000	Less Capital Expenditure	1,055,100		417,400	430,300	444,200
(3,409,000)	(1,407,000)	(1,428,800)	Cash Result after Capital Movements	(1,314,100)	(8)	(1,246,300)	(1,285,400)	(1,326,100)

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.

The above 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 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
			Fees and Charges					
174,000	171,000	110,000	State Roads - Preservation Porgram	0	(100)	0	0	0
674,000	819,000	50,000	State Roads - Works Orders	0	(100)	0	0	0
			External Contributions					
622,000	592,000	600,000	Regional Roads Block Grant	800,000	33	821,200	846,200	872,000
1,470,000	1,582,000	760,000	Total Operating Revenues	800,000	5	821,200	846,200	872,000
			OPERATING EXPENSES					
159,000	183,000	150,000	State Roads - Preservation	0	(100)	0	0	0
0	7,000	0	State Roads - Construction	0	0	0	0	0
606,000	555,000	50,000	State Roads - Works Order	0	(100)	0	0	0
614,000	559,000	637,300	Regional Roads	800,000	26	821,200	846,200	872,000
1,379,000	1,304,000	837,300	Total Operating Expenses	800,000	(4)	821,200	846,200	872,000
91,000	278,000	(77,300)	Operating Result - Surplus / (Deficit)	0	(100)	0	0	0
0	0	0	Add Back Depreciation	0	0	0	0	0
91,000	278,000	(77,300)	Cash Result - Surplus / (Deficit)	0	(100)	0	0	0
			Capital Movements					
0	0	0	Less Loan Principal Repayments	0		0	0	0
91,000	286,000	0	Less Transfer to Reserves	0		0	0	0
0	8,000	77,300	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
0	0	0	Cash Result after Capital Movements	0	0	0	0	0

OPEN SPACES AND RESERVES

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

Background

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

Budget Comments

Operating Revenues

Operating Grants

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

Contributions

As a condition of resigning as Reserve Trust Manager for the crown reserve caravan parks Council receives an on-going contribution from the State Government for maintenance of the crown reserves on which the crown caravan parks reside, plus a reducing contribution to Council overheads, which has now ceased. Funding is also provided for capital works.

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.

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.

Other

Includes wages, plant hire and materials for the maintenance of public toilets and cemeteries.

Capital Movements

Transfer to Reserves

Represents the surplus generated on the Council cemeteries.

Transfer from Reserves

Typically this relates to a dividend from the cemeteries to help balance the Council budget or alternatively funds to finance cemetery capital works. Any cemetery capital works are listed in Part C. This year there is also a large transfer being a Federal Government grant 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.

Capital Expenditure

Refer to Part C of this document for further information.

OPEN SPACES AND RESERVES								
ACTUAL 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
			User Fees and Charges - Open Spaces					
0	15,000	500	Commercial Activity Licences	5,000	900	5,200	5,400	5,600
13,000	12,000	13,000	4WD Permits	13,000	0	13,400	13,900	14,400
22,000	20,000	24,000	Nursery - Sales	25,000	4	25,800	26,600	27,400
39,000	27,000	39,800	Miscellaneous Fees	32,600	(18)	33,800	35,000	36,300
			Operating Grants - Open Spaces					
112,000	194,000	106,400	Operating Grants - Regional Works Crew	116,000	9	119,600	123,300	127,200
236,000	206,000	175,000	State Government - Crown Reserve Conts	144,500	(17)	149,000	153,600	158,300
			Vegetation Management					
118,000	205,000	77,500	Operating Grants	0	(100)	0	0	0
			Cemeteries					
374,000	368,000	360,000	Fees and Charges	380,000	6	391,400	403,200	415,300
			Sporting Fields					
3,000	1,000	5,600	Operating Grants	0	(100)	0	0	0
917,000	1,048,000	801,800	Total Operating Revenues	716,100	(11)	738,200	761,000	784,500
			OPERATING EXPENSES					
			Open Spaces and Reserves Management					
221,000	223,000	240,100	Employee Costs	242,000	1	250,000	258,200	266,600
			Open Spaces and Reserves					
98,000	133,000	100,100	Buildings Maintenance, Insurance etc	129,000	29	133,000	137,300	141,600
1,468,000	1,481,000	1,551,300	Operating Expenses	1,574,000	1	1,621,500	1,670,500	1,721,000
0	12,000	11,000	Donation - Mowing on Private Property	11,500	5	11,900	12,300	12,700
63,000	94,000	207,500	Tree Planting and Maintenance	161,000	(22)	93,700	100,300	103,500
174,000	166,000	178,300	Nursery Operations	191,000	7	197,000	203,200	209,600
26,000	30,000	25,000	Amphitheatre and Skatepark	32,000	28	33,200	34,600	36,000
7,000	4,000	2,400	Beach Cleaning	8,000	233	8,300	8,600	8,900
185,000	218,000	220,000	Surf Life Saving Services - Contract	226,000	3	232,800	239,800	247,000
21,000	20,000	23,500	Surf Club Buildings - Rates and Amenities Mtce	26,000	11	27,000	28,000	29,000
			Vegetation Management					
9,000	34,000	54,000	Coastal Reserves	55,000	2	56,700	58,500	60,300
10,000	10,000	11,000	Bushland Reserves	11,000	0	11,400	11,800	12,200
62,000	64,000	66,000	Weed Control	110,000	67	113,300	116,800	120,400
247,000	211,000	358,200	Environmental Extension Activities	54,000	(85)	55,700	57,600	59,500
			Sporting Grounds					
75,000	75,000	80,900	Buildings Maintenance	88,000	9	90,800	93,800	96,900
301,000	285,000	302,000	Operating Expenses	309,000	2	318,400	328,000	337,900
			Other					
266,000	281,000	248,900	Public Toilets	279,000	12	285,700	294,700	303,900
91,000	84,000	89,700	Picnic Tables and BBQs	84,000	(6)	86,800	89,700	92,600
271,000	247,000	276,400	Cemeteries	284,000	3	292,800	301,900	311,300
			Non-Cash Expenses					
244,000	323,000	250,000	Deprec - Open Spaces and Reserves	330,000	32	330,000	339,900	350,100
376,000	634,000	380,000	Deprec - Sporting Grounds	635,000	67	635,000	654,100	673,800
3,000	5,000	3,000	Deprec - Cemeteries	5,000	67	5,000	5,200	5,400
28,000	49,000	27,900	Deprec - Public Toilets	27,900	0	27,900	28,800	29,700
4,246,000	4,683,000	4,707,200	Total Operating Expenses	4,872,400	4	4,917,900	5,073,600	5,229,900
(3,329,000)	(3,635,000)	(3,905,400)	Operating Result - Surplus / (Deficit)	(4,156,300)	6	(4,179,700)	(4,312,600)	(4,445,400)
651,000	1,011,000	660,900	Add Back Depreciation	997,900	51	997,900	1,028,000	1,059,000
(2,678,000)	(2,624,000)	(3,244,500)	Cash Result - Surplus / (Deficit)	(3,158,400)	(3)	(3,181,800)	(3,284,600)	(3,386,400)
			Capital Movements					
0	0	0	Less Loan Principal Repayments	0		0	0	0
721,000	614,000	83,600	Less Transfer to Reserves	96,000		98,600	101,300	104,000
1,353,000	738,000	1,710,900	Add Transfer from Reserves	3,066,400		50,000	50,000	50,000
780,000	36,000	1,000,000	Add Capital Income	1,497,800		0	0	0
1,864,000	733,000	2,566,200	Less Capital Expenditure	4,773,400		367,900	401,400	437,100
(3,130,000)	(3,197,000)	(3,183,400)	Cash Result after Capital Movements	(3,463,600)	9	(3,598,300)	(3,737,300)	(3,877,500)

FLEET AND PLANT

Manager: Andrew Jeavons - "Manager - Support Operations"

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Hire Charges

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

Contributions

Staff - Contributions to Vehicles

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

Operating Expenses

Plant Running Expenses

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

Workshop Operating Expenses

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

Overheads Charged to Plant

Represents internal overheads charged to the plant operations

Capital Movements

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

Loan Principal Repayments

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 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
			Fleet Management - Fees and Charges					
2,989,000	2,964,000	3,551,200	Internal Hire Charges	3,815,000	7	3,934,700	4,052,800	4,175,000
			Interest On Investments					
29,000	46,000	15,500	Interest On Investments	3,000		3,100	3,200	3,300
			Contributions					
139,000	139,000	155,600	Staff - Contributions to Vehicles	165,000	6	170,000	175,100	180,400
			Gain on Disposal of Assets					
(74,000)	61,000	0	Gain / (Loss) on Disposal of Assets	0	0	0	0	0
3,083,000	3,210,000	3,722,300	Total Operating Revenues	3,983,000	7	4,107,800	4,231,100	4,358,700
			OPERATING EXPENSES					
			Operating Expenses					
2,091,000	1,981,000	2,191,800	Plant Running Expenses	2,431,000	11	2,480,700	2,555,200	2,632,300
164,000	159,000	176,400	Workshop Operating Expenses	170,100	(4)	175,500	181,100	186,900
148,000	152,000	169,000	Overheads Charged to Plant	222,000	31	228,700	235,600	242,700
			Debt Servicing					
5,000	4,000	1,900	Interest on Loans	55,000	2,795	50,600	46,000	41,100
			Non-Cash Expenses					
950,000	959,000	1,070,000	Depreciation	1,102,100	3	1,135,200	1,169,300	1,204,400
3,358,000	3,255,000	3,609,100	Total Operating Expenses	3,980,200	10	4,070,700	4,187,200	4,307,400
(275,000)	(45,000)	113,200	Operating Result - Surplus / (Deficit)	2,800	(98)	37,100	43,900	51,300
950,000	959,000	1,070,000	Add Back Depreciation	1,102,100	3	1,135,200	1,169,300	1,204,400
675,000	914,000	1,183,200	Cash Result - Surplus / (Deficit)	1,104,900	(7)	1,172,300	1,213,200	1,255,700
			Capital Movements					
28,000	30,000	31,800	Less Loan Principal Repayments	77,000		81,400	86,000	90,900
675,000	915,000	1,151,400	Less Transfer to Reserves	1,027,900		1,090,900	1,127,200	1,164,800
584,000	880,000	1,996,000	Add Transfer from Reserves	750,000		755,000	785,000	840,000
0	0	1,000,000	Add Capital Income	0		0	0	0
556,000	849,000	2,996,000	Less Capital Expenditure	750,000		755,000	785,000	840,000
0	0	0	Cash Result after Capital Movements	0	0	0	0	0

RURAL FIRE SERVICE

Manager: Andrew Jeavons – “Manager - Support Operations”

Background

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

Budget Comments

Operating Revenues

Operating Grants

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

Operating Expenses

Contributions to Bushfire Brigades

Consists of:

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

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

Fire Control Expenses

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

RURAL FIRE SERVICE								
ACTUAL 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
213,000	212,000	262,600	Operating Grants	208,000	(21)	214,400	221,000	227,700
213,000	212,000	262,600	Total Operating Revenues	208,000	(21)	214,400	221,000	227,700
			OPERATING EXPENSES					
224,000	210,000	188,000	Contributions to Fire Brigades	216,500	15	223,100	229,900	236,900
74,000	92,000	96,200	Fire Control Expenses	93,500	(3)	96,700	100,100	103,500
109,000	38,000	153,900	Fire Control Expenses (Council Controlled)	71,000	(54)	73,300	75,700	78,100
			Non-cash Expenses					
6,000	9,000	5,500	Depreciation	8,000	45	8,000	8,300	8,600
413,000	349,000	443,600	Total Operating Expenses	389,000	(12)	401,100	414,000	427,100
(200,000)	(137,000)	(181,000)	Operating Result - Surplus / (Deficit)	(181,000)	0	(186,700)	(193,000)	(199,400)
6,000	9,000	5,500	Add Back Depreciation	8,000	45	8,000	8,300	8,600
(194,000)	(128,000)	(175,500)	Cash Result - Surplus / (Deficit)	(173,000)	(1)	(178,700)	(184,700)	(190,800)
			Capital Movements					
0	0	0	Less Principal Repayments	0		0	0	0
36,000	56,000	0	Less Transfer to Reserves	0		0	0	0
12,000	44,000	30,500	Add Transfer from Reserves	0		0	0	0
0	0	0	Add Capital Income	0		0	0	0
9,000	0	0	Less Capital Expenditure	0		0	0	0
(227,000)	(140,000)	(145,000)	Cash Result after Capital Movements	(173,000)	19	(178,700)	(184,700)	(190,800)

QUARRIES AND SANDPIT

Manager: Andrew Jeavons – “Manager - Support Operations”

Background

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

Budget Comments

Operating Revenues

Tuckombil and Shale Quarries

Royalties received on mineral extracted.

Airport Sandpit

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

Operating Expenses

Tuckombil Quarry

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

Airport Sandpit

Some maintenance 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 AND SANDPIT									
ACTUAL 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2013/14	%	2014/15	2015/16	2016/17
				OPERATING REVENUES					
				Fees and Charges					
585,000	304,000	386,000	22265	Tuckombil	343,000	(11)	373,400	384,700	396,300
0	0	0	22265	Airport Sandpit	0	0	0	0	0
585,000	304,000	386,000		Total Operating Revenues	343,000	(11)	373,400	384,700	396,300
				OPERATING EXPENSES					
				Tuckombil Quarry					
0	2,000	4,200	32325	Buildings Maintenance	4,500	7	4,700	4,900	5,100
5,000	4,000	68,600	32325	Operating Costs	305,000	345	5,200	5,400	5,600
9,000	15,000	10,000	32325	Indirect Expenses - Overheads	23,000	130	23,700	24,400	25,100
				Other Resources					
0	0	0	32326	Shale Quarries	0	0	0	0	0
36,000	55,000	26,300	32326	Airport Sandpit	69,000	162	12,500	13,000	13,500
				Non-Cash Expenses					
143,000	1,000	144,500	32325	Depreciation and Remediation - Quarries	177,000	22	177,000	182,500	188,200
193,000	77,000	253,600		Total Operating Expenses	578,500	128	223,100	230,200	237,500
392,000	227,000	132,400		Operating Result - Surplus / (Deficit)	(235,500)	(278)	150,300	154,500	158,800
143,000	1,000	144,500		Add Back Depreciation	177,000	22	177,000	182,500	188,200
535,000	228,000	276,900		Cash Result - Surplus / (Deficit)	(58,500)	(121)	327,300	337,000	347,000
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
421,000	283,000	276,900		Less Transfer to Reserves	0		327,300	337,000	347,000
136,000	155,000	134,300		Add Transfer from Reserves	268,500		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
250,000	100,000	134,300		Cash Result after Capital Movements	210,000	56	210,000	210,000	210,000

SWIMMING POOLS

Manager: Andrew Jeavons – “Manager - Support Operations”

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Generated largely from entrance fees.

Operating Expenses

Ballina Swimming Pool

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

Alstonville Swimming Pool

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

Capital Movements

Loan Principal Repayments

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

SWIMMING POOLS								
ACTUAL 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
140,000	145,000	173,000	Ballina Fees	160,500	(7)	165,500	170,600	175,900
126,000	136,000	143,000	Alstonville Fees	142,000	(1)	146,300	150,800	155,400
266,000	281,000	316,000		302,500	(4)	311,800	321,400	331,300
			OPERATING EXPENSES					
			Ballina Swimming Complex					
161,000	127,000	143,200	Maintenance and Operating Costs	136,000	(5)	143,100	147,700	152,500
173,000	182,000	200,000	Contract Charges	199,000	(1)	205,100	211,400	217,800
			Debt Servicing					
2,000	1,000	900	Interest on Loans - Ballina	400	(56)	0	0	0
			Alstonville Swimming Complex					
200,000	166,000	170,000	Maintenance and Operating Costs	169,700	(0)	175,100	180,700	186,500
182,000	187,000	197,000	Contract Charges	205,000	4	211,200	217,600	224,200
			Non-Cash Expenses					
88,000	125,000	88,600	Depreciation	130,000	47	130,000	133,900	138,000
806,000	788,000	799,700	Total Operating Expenses	840,100	5	864,500	891,300	919,000
(540,000)	(507,000)	(483,700)	Operating Result - Surplus / (Deficit)	(537,600)	11	(552,700)	(569,900)	(587,700)
88,000	125,000	88,600	Add Back Depreciation	130,000	47	130,000	133,900	138,000
(452,000)	(382,000)	(395,100)	Cash Result - Surplus / (Deficit)	(407,600)	3	(422,700)	(436,000)	(449,700)
			Capital Movements					
49,000	7,000	7,600	Less Loan Principal Repayments	8,100		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	0	Add Capital Income	0		0	0	0
5,000	0	0	Less Capital Expenditure	250,000		0	0	0
(506,000)	(389,000)	(402,700)	Cash Result after Capital Movements	(415,700)	3	(422,700)	(436,000)	(449,700)

Manager: Rod Dawson - "Manager – Water and Waste"

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 Recycling Fees

Represents income from recyclables (majority from Council collection)

Waste Disposal Fees

Gate charges for users of the Council landfill.

Sundry Fees

Sale of waste bins and miscellaneous items.

Operating Expenses

Waste Administration

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

Waste Received

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

Waste Collection

Staff wages and plant hire related to collection of waste from 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.

LANDFILL AND RESOURCE MANAGEMENT								
ACTUAL 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
			Fees and Charges					
386,000	412,000	442,100	Annual Charges	459,000	4	473,000	484,000	499,000
401,000	40,000	2,000	Bulk Waste Collection	0	(100)	0	0	0
5,601,000	4,820,000	5,891,000	Waste Disposal - Fees	5,959,800	1	6,250,000	6,556,000	6,876,000
175,000	239,000	304,800	Contributions - State Government Levy Refund	0	(100)	0	0	0
0	50,000	43,700	Interest On Investments	70,000		80,000	70,000	72,000
405,000	156,000	148,500	Sundry Fees	121,500	(18)	125,000	128,000	131,000
6,968,000	5,717,000	6,832,100		6,610,300	(3)	6,928,000	7,238,000	7,578,000
			OPERATING EXPENSES					
			Waste Administration					
188,000	255,000	334,700	Administration	338,000	1	332,000	341,000	350,000
424,000	433,000	505,000	Internal Overheads	515,000	2	530,000	546,000	562,000
			Debt Servicing					
16,000	8,000	0	Interest on Loans - Waste Administration	0	0	0	0	0
			Waste Receival					
178,000	187,000	206,000	Weighbridge	212,600	3	219,000	225,000	231,000
139,000	158,000	167,800	Transfer Stations	169,000	1	174,000	179,000	184,000
			Waste Collection					
138,000	165,000	164,000	Collection Kerbside	165,000	1	170,000	175,000	180,000
267,000	130,000	58,500	Collection Other	64,000	9	66,000	68,000	70,000
49,000	37,000	5,000	Collection Recycling	10,000	100	10,000	10,000	10,000
			Waste Recycling					
460,000	418,000	560,400	Material Recovery Facility	560,000	(0)	577,000	594,000	611,000
			Debt Servicing					
20,000	10,000	0	Interest on Loans - Recycling	0	0	0	0	0
			Waste Disposal					
207,000	212,000	246,000	Solid Waste Landfill Operations	231,000	(6)	237,000	243,000	249,000
743,000	808,000	890,000	Waste Bale and Transfer	1,787,000	101	1,841,000	970,000	999,000
576,000	659,000	796,000	State Government Levy	100,000	(87)	103,000	1,850,000	1,906,000
0	360,000	415,000	Green Waste Transfer to Lismore	400,000	(4)	412,000	424,000	437,000
15,000	9,000	16,000	Deposit	12,000	(25)	14,000	14,000	14,000
19,000	14,000	3,000	Special Rubbish Clean-ups	12,000	300	12,000	12,000	12,000
216,000	161,000	258,000	Reuse Green Waste, Soil and Concrete	204,000	(21)	210,000	216,000	222,000
0	28,000	68,000	Landfill Closures, Leachate and Remediation	12,000	(82)	12,000	12,000	12,000
336,000	403,000	385,000	Waste Transport - Construction and Demolition	260,000	(32)	268,000	276,000	284,000
			Debt Servicing					
503,000	435,000	377,400	Interest on Loans - Landfill	306,700	(19)	232,200	154,000	74,200
			Non-Cash Expenses					
1,459,000	1,016,000	1,463,200	Depreciation	1,469,200	0	1,469,200	1,501,200	1,546,400
5,953,000	5,906,000	6,919,000	Total Operating Expenses	6,827,500	(1)	6,888,400	7,810,200	7,953,600
1,015,000	(189,000)	(86,900)	Operating Result - Surplus / (Deficit)	(217,200)	150	39,600	(572,200)	(375,600)
1,459,000	1,016,000	1,463,200	Add Back Depreciation	1,469,200	0	1,469,200	1,501,200	1,546,400
2,474,000	827,000	1,376,300	Cash Result - Surplus / (Deficit)	1,252,000	(9)	1,508,800	929,000	1,170,800
			Capital Movements					
1,154,000	1,210,000	982,300	Less Loan Principal Repayments	1,053,000		1,127,400	1,205,600	1,111,500
2,471,000	827,000	394,000	Less Transfer to Reserves	199,000		381,400	0	59,300
1,211,000	577,000	550,000	Add Transfer from Reserves	130,800		202,600	376,600	105,000
0	643,000	500,000	Add Capital Income	0		0	0	0
60,000	10,000	1,050,000	Less Capital Expenditure	130,800		202,600	100,000	105,000
0	0	0	Cash Result after Capital Movements	0	0	0	0	0

DOMESTIC WASTE MANAGEMENT

Manager: Rod Dawson - "Manager - Water and Waste"

Background

This program includes the kerb side collection services for domestic properties.

Budget Comments

Operating Revenues

Domestic Waste Management

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

Pensioner Abandonment's

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

Vacant Land

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

Operating Expenses

Administration

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

NEWF

Council's contribution to the North East Waste Forum.

Overheads

Internal charge for Council overheads.

Collection

Includes wages, plant hire, contractor payments and materials related to collection of waste (green waste, recycling and 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 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
5,073,000	5,919,000	6,494,300	Domestic Waste Management Charges	6,754,000	4	6,957,000	7,166,000	7,381,000
(283,000)	(303,000)	(310,000)	Pensioner Abandonments	(310,000)	0	(311,000)	(312,000)	(321,000)
16,000	17,000	18,000	Vacant Property Charges	19,000	6	19,000	19,000	20,000
614,000	530,000	587,000	Waste Trucks - Internal Charges and Profit	583,000	(1)	600,000	618,000	637,000
155,000	167,000	170,000	State Government Grant - Pensioner Subsidy	170,000	0	171,000	171,000	176,000
55,000	65,000	24,000	Interest on Investments	30,000	25	10,200	13,000	17,400
5,630,000	6,395,000	6,983,300		7,246,000	4	7,446,200	7,675,000	7,910,400
			OPERATING EXPENSES					
			Administration					
115,000	146,000	107,600	Administration - Salaries and Other Costs	120,000	12	123,000	126,000	129,000
80,000	44,000	43,000	North East Waste Membership	45,000	5	46,000	47,000	48,000
385,000	370,000	387,000	Indirect Expenses - Overheads	396,000	2	408,000	420,000	433,000
36,000	2,000	6,200	Promotion	8,000	29	8,000	8,000	8,000
			Debt Servicing					
53,000	45,000	36,500	Interest on Loans	27,800	(24)	18,200	8,000	0
			Collection					
15,000	17,000	16,000	Rural Sticker	0	(100)	0	0	0
742,000	532,000	545,000	Collection Kerbside - Mixed Waste	588,000	8	605,000	623,000	642,000
0	603,000	710,000	Collection Kerbside - Green Waste	708,000	(0)	730,000	752,000	775,000
2,465,000	2,477,000	3,019,000	Collection Kerbside - Disposal Fees	3,019,000	0	3,170,000	3,329,000	3,495,000
298,000	356,000	367,500	Collection Kerbside - Recycling	367,000	(0)	378,000	389,000	401,000
836,000	479,000	870,000	Collection Kerbside - Recycling Disposal Fees	913,500	5	959,000	1,007,000	1,057,000
17,000	58,000	22,000	Collection Kerbside - Bin Purchases / Distn	21,000	(5)	22,000	23,000	24,000
456,000	382,000	310,000	Waste Trucks - Operating Expenses	400,000	29	412,000	424,000	437,000
			Non-Cash Expenses					
227,000	110,000	267,800	Depreciation	267,800	0	267,800	275,900	284,200
5,725,000	5,621,000	6,707,600	Total Operating Expenses	6,881,100	3	7,147,000	7,431,900	7,733,200
(95,000)	774,000	275,700	Operating Result - Surplus / (Deficit)	364,900	32	299,200	243,100	177,200
227,000	110,000	267,800	Add Back Depreciation	267,800	0	267,800	275,900	284,200
132,000	884,000	543,500	Cash Result - Surplus / (Deficit)	632,700	16	567,000	519,000	461,400
			Capital Movements					
117,000	125,000	134,100	Less Loan Principal Repayments	142,800		152,500	162,600	0
133,000	760,000	409,400	Less Transfer to Reserves	489,900		414,500	356,400	461,400
118,000	1,418,000	0	Add Transfer from Reserves	350,000		0	0	0
0	0	0	Add Capital Income	0		0	0	0
0	1,417,000	0	Less Capital Expenditure	350,000		0	0	0
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 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATE					
				2013/14	%	2014/15	2015/16	2016/17	
			OPERATING REVENUES						
7,898,000	8,615,000	9,311,200	Water Operations	9,250,500	(1)	9,876,200	10,543,800	11,189,900	
10,728,874	12,450,550	13,424,200	Wastewater Operations	14,151,000	5	14,815,700	15,756,700	17,028,500	
18,626,874	21,065,550	22,735,400	Total Operating Revenues	23,401,500	3	24,691,900	26,300,500	28,218,400	
			OPERATING EXPENSES						
9,815,000	10,467,000	11,065,900	Water Operations	10,995,000	(1)	11,449,700	11,787,600	11,859,400	
11,944,022	13,053,474	16,259,100	Wastewater Operations	17,109,900	5	17,653,800	17,784,600	16,899,100	
21,759,022	23,520,474	27,325,000	Total Operating Expenses	28,104,900	3	29,103,500	29,572,200	28,758,500	
(3,132,148)	(2,454,924)	(4,589,600)	Operating Result - Surplus / (Deficit)	(4,703,400)	2	(4,411,600)	(3,271,700)	(540,100)	
6,359,443	6,438,164	6,711,300	Add Back Depreciation	4,914,000	(27)	4,969,000	5,016,800	5,072,300	
3,227,295	3,983,240	2,121,700	Cash Result - Surplus / (Deficit)	210,600	(90)	557,400	1,745,100	4,532,200	
			Capital Movements						
1,188,000	989,000	988,800	Less Loan Principal Repayments	2,384,800		2,494,700	2,613,200	2,741,000	
3,324,311	19,786,307	650,000	Less Transfer to Reserves	490,000		261,100	353,500	845,600	
12,003,923	465,000	9,442,700	Add Transfer from Reserves	13,141,500		4,492,600	5,700,300	263,200	
23,860	45,843,227	19,074,500	Add Capital Income	3,521,200		2,633,500	2,749,400	1,614,700	
10,688,767	29,461,982	28,946,100	Less Capital Expenditure	13,944,500		4,873,700	7,174,100	2,769,500	
54,000	54,178	54,000	Cash Result after Capital Movements	54,000	0	54,000	54,000	54,000	

WATER OPERATIONS

Manager: Rod Dawson - "Manager - Water and Waste"

Background

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

Budget Comments

Operating Revenues

Annual Charges

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

User Charges

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

Operating Grants

In accordance with Section 575 of the Local Government Act (1993), eligible pensioners are entitled to a 50% rebate on their rates, up to a maximum as determined by the State Government. This cost to Council is partially offset by a 55% subsidy from the State Government.

Other Revenues

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

Interest

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

Operating Expenses

Engineering Management

Relates to salaries for engineering and administration staff. A total of eight full time and one part-time staff (42 days) are spread between water and wastewater.

Administration and Customer Service

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

Engineering and Technical

Includes items such as telephone expenses.

Purchase of Water

Purchase of water from Rous Water County Council.

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

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

Capital Movements

Transfer to or from Reserves

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

Capital Expenditure

Refer to Part C of this document for further information.

Cash Result - Surplus / (Deficit)

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

WATER OPERATIONS									
ACTUAL 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2013/14	%	2014/15	2015/16	2016/17
				OPERATING REVENUES					
2,158,000	2,433,000	2,583,500	10000	Annual Charges	2,782,000	8	3,092,700	3,315,900	3,526,400
4,551,000	4,919,000	5,446,000	10010	User Charges	5,424,000	(0)	5,898,000	6,354,700	6,783,200
191,000	148,000	152,100	10003	Operating Grants	149,000	(2)	153,500	158,200	163,000
286,000	143,000	232,000	10011	Regulatory Fees and Fines	192,000	(17)	197,800	203,800	210,000
150,000	203,000	357,600	10012	Other Revenues	317,500	(11)	327,200	337,200	347,500
562,000	769,000	540,000	10004	Interest	386,000	(29)	207,000	174,000	159,800
7,898,000	8,615,000	9,311,200		Total Operating Revenues	9,250,500	(1)	9,876,200	10,543,800	11,189,900
				OPERATING EXPENSES					
				Direct Expenses					
201,000	191,000	255,200	50000	Engineering Management	310,000	21	319,500	329,300	339,300
533,000	410,000	517,300	50005	Administration and Customer Service	487,900	(6)	503,500	519,400	535,700
98,000	186,000	120,800	50000	Engineering and Technical	210,600	74	341,100	343,100	69,000
4,264,000	5,035,000	5,143,000	50100	Purchase of Water	5,430,000	5.6	5,592,900	5,760,800	5,933,700
36,000	36,000	44,400	50102	Energy Costs	46,500	5	48,400	50,400	52,400
35,000	42,000	45,000	50101	Groundwater Bores	45,000	0	49,100	50,800	52,600
59,000	47,000	70,000	50105	Reservoirs	62,000	(11)	63,900	65,900	67,900
71,000	69,000	106,000	50107	Water Treatment Plants	83,500	(21)	86,100	88,800	91,600
364,000	317,000	420,000	50110	Water Supply Mains	410,000	(2)	422,300	435,000	448,200
887,000	777,000	869,000	50109	Water Supply Operations	892,000	3	919,000	946,900	975,700
5,000	10,000	20,000	50112	Telemetry Operations	20,000	0	20,600	21,300	22,000
7,000	9,000	8,000	50008	Miscellaneous	8,500	6	8,800	9,100	9,400
1,000	0	2,000	50008	Conservation Promotion	1,000	(50)	1,100	1,200	1,300
				Indirect Expenses - Overheads					
1,007,000	1,072,000	1,145,000	50005	Overheads Distributed	1,178,000	3	1,213,400	1,249,800	1,287,300
				Debt Servicing					
1,000	0	200	50010	Interest On Loans	0	(100)	0	0	0
				Non-cash Expenses					
2,246,000	2,266,000	2,300,000	50112	Depreciation	1,810,000	(21)	1,860,000	1,915,800	1,973,300
9,815,000	10,467,000	11,065,900		Total Operating Expenses	10,995,000	(1)	11,449,700	11,787,600	11,859,400
(1,917,000)	(1,852,000)	(1,754,700)		Operating Result - Surplus / (Deficit)	(1,744,500)	(1)	(1,573,500)	(1,243,800)	(669,500)
2,246,000	2,266,000	2,300,000		Add Back Depreciation	1,810,000	(21)	1,860,000	1,915,800	1,973,300
329,000	414,000	545,300		Cash Result - Surplus / (Deficit)	65,500	(88)	286,500	672,000	1,303,800
				Capital Movements					
3,000	4,000	3,800		Less Loan Principal Repayments	0		0	0	0
380,000	404,000	400,000		Less Transfer to Reserves	260,000		157,200	353,500	769,400
872,000	465,000	517,500		Add Transfer from Reserves	1,948,700		361,100	276,200	0
18,000	274,000	1,267,000		Add Capital Income	1,858,200		1,733,500	1,266,200	1,614,700
802,000	711,000	1,892,000		Less Capital Expenditure	3,578,400		2,189,900	1,826,900	2,115,100
34,000	34,000	34,000		Cash Result after Capital Movements	34,000	0	34,000	34,000	34,000

WASTEWATER OPERATIONS

Manager: Rod Dawson - "Manager – Water and Waste"

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 (42 days) are spread between water and wastewater.

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 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
8,378,108	9,762,704	10,478,600	Annual Charges	11,631,000	11	12,809,500	13,965,000	14,939,100
811,039	839,242	970,000	User Charges	1,009,000	4	1,097,700	1,183,900	1,253,900
159,830	162,051	155,600	Operating Grants	150,000	(4)	150,000	155,000	160,000
85,983	64,700	80,000	Regulatory Fees and Fines	72,000	(10)	74,200	76,500	78,800
379,511	346,907	343,000	Other Revenues	284,000	(17)	292,500	301,300	310,300
914,403	1,274,946	1,397,000	Interest	1,005,000	(28)	391,800	75,000	286,400
10,728,874	12,450,550	13,424,200	Total Operating Revenues	14,151,000	5	14,815,700	15,756,700	17,028,500
			OPERATING EXPENSES					
			Direct Expenses					
586,716	406,352	406,500	Engineering Management	457,500	13	472,000	485,000	499,000
576,664	809,719	718,000	Administration and Customer Service Costs	719,500	0	741,000	762,000	784,000
349,462	325,380	669,900	Engineering and Technical Costs	836,700	25	1,275,200	1,277,200	257,000
841,451	888,448	1,115,000	Energy Costs	1,367,500	23	1,408,800	1,451,100	1,494,600
1,401,121	1,221,321	1,254,000	Pumping Stations	1,372,000	9	1,372,000	1,411,000	1,453,000
1,705,333	1,718,548	1,740,000	Reuse Water Facilities	1,742,000	0	1,794,000	1,848,000	1,904,000
575,340	522,700	530,000	Mains	546,000	3	562,000	579,000	596,000
26,794	41,798	60,000	Telemetry Operations	62,000	3	64,000	66,000	68,000
20,312	21,771	24,000	Donations	24,000	0	25,000	26,000	27,000
830	0	1,000	Legal Costs	1,000	0	1,000	1,000	1,000
98,146	125,976	110,000	Conservation Promotion	95,000	(14)	98,000	101,000	104,000
195,828	76,169	119,000	Preparation of Plans and Investigations	41,000	(66)	42,000	43,000	44,000
206,382	247,492	270,000	Other Costs	272,000	1	279,000	288,000	297,000
			Indirect Expenses - Overheads					
1,238,004	1,302,000	1,503,000	Overheads Distributed	1,703,000	13	1,754,000	1,807,000	1,861,000
			Debt Servicing					
8,196	1,173,636	3,327,400	Interest on Loans	4,766,700	43	4,656,800	4,538,300	4,410,500
			Non-cash Expenses					
510,185	474,241	435,500	Unwinding Interest Free Loan	394,000	(10)	349,000	301,000	249,000
3,603,258	3,697,923	3,975,800	Depreciation	2,710,000	(32)	2,760,000	2,800,000	2,850,000
11,944,022	13,053,474	16,259,100	Total Operating Expenses	17,109,900	5	17,653,800	17,784,600	16,899,100
(1,215,148)	(602,924)	(2,834,900)	Operating Result - Surplus / (Deficit)	(2,958,900)	4	(2,838,100)	(2,027,900)	129,400
4,113,443	4,172,164	4,411,300	Add Back Depreciation	3,104,000	(30)	3,109,000	3,101,000	3,099,000
2,898,295	3,569,240	1,576,400	Cash Result - Surplus / (Deficit)	145,100	(91)	270,900	1,073,100	3,228,400
			Capital Movements					
1,185,000	985,000	985,000	Less Loan Principal Repayments	2,384,800		2,494,700	2,613,200	2,741,000
2,944,311	19,382,307	250,000	Less Transfer to Reserves	230,000		103,900	0	76,200
11,131,923	0	8,925,200	Add Transfer from Reserves	11,192,800		4,131,500	5,424,100	263,200
5,860	45,569,227	17,807,500	Add Capital Income	1,663,000		900,000	1,483,200	0
9,886,767	28,750,982	27,054,100	Less Capital Expenditure	10,366,100		2,683,800	5,347,200	654,400
20,000	20,178	20,000	Cash Result after Capital Movements	20,000	0	20,000	20,000	20,000

GENERAL MANAGER'S GROUP - SUMMARY

Manager: Paul Hickey - "General Manager"

Budget Comments

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

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

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.

Library Services

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

Human Resources and Risk Management

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

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 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
0	0	0	Governance	0	0	0	0	0
29,000	39,000	22,600	Administrative Services	28,000	24	29,100	30,400	31,700
224,000	342,000	144,600	Financial Services	146,000	1	150,000	153,400	156,900
18,553,243	20,722,369	18,722,500	Financial Services - General Purpose Revenues	21,634,000	16	22,673,500	23,415,100	24,311,200
5,000	4,000	5,000	Information Services	4,000	(20)	4,200	4,400	4,600
113,000	115,035	115,000	Regional Library	116,000	1	119,500	123,200	127,000
177,000	186,970	254,200	Human Resources and Risk Management	110,000	(57)	113,000	116,600	120,300
3,637,000	3,238,000	3,032,500	Property Management	3,171,800	5	3,750,700	3,975,400	2,875,000
2,729,000	3,482,000	4,100,000	Ballina Byron Gateway Airport	4,477,300	9	4,529,700	4,634,300	4,744,600
25,467,243	28,129,374	26,396,400	Total Operating Revenues	29,687,100	12	31,369,700	32,452,800	32,371,300
			OPERATING EXPENSES					
874,000	939,000	1,194,400	Governance	1,044,500	(13)	1,078,100	1,112,900	1,378,600
1,022,000	1,188,000	1,160,200	Administrative Services	1,165,500	0	1,187,800	1,211,400	1,249,400
(2,520,000)	(2,818,000)	(3,089,400)	Financial Services	(3,474,000)	12	(3,575,000)	(3,679,100)	(3,787,700)
1,308,000	1,571,000	1,356,200	Information Services	1,396,500	3	1,440,800	1,486,100	1,532,700
1,348,000	1,482,000	1,526,300	Regional Library	1,613,500	6	1,673,000	1,753,700	1,834,700
1,406,000	1,263,000	1,745,900	Human Resources and Risk Management	998,000	(43)	967,100	946,600	927,300
1,766,285	2,168,382	2,755,700	Property Management	3,434,900	25	4,207,700	4,215,400	2,460,100
3,088,000	3,551,000	3,849,800	Ballina Byron Gateway Airport	4,085,900	6	4,129,900	4,191,400	4,254,600
8,292,285	9,344,382	10,499,100	Total Operating Expenses	10,264,800	(2)	11,109,400	11,238,400	9,849,700
17,174,958	18,784,992	15,897,300	Operating Result - Surplus / (Deficit)	19,422,300	22	20,260,300	21,214,400	22,521,600
1,420,000	1,860,000	1,618,000	Add Back Depreciation	1,881,000	16	1,881,000	1,933,600	1,991,800
18,594,958	20,644,992	17,515,300	Cash Result - Surplus / (Deficit)	21,303,300	22	22,141,300	23,148,000	24,513,400
			Capital Movements					
262,000	297,000	581,700	Less Loan Principal Repayments	848,900		891,600	932,200	976,200
11,676,000	14,278,000	9,922,600	Less Transfer to Reserves	5,942,200		10,806,400	7,402,600	5,699,300
24,129,000	6,116,000	11,345,900	Add Transfer from Reserves	12,687,300		8,054,500	5,797,700	4,392,900
1,556,000	9,943,000	15,354,200	Add Capital Income	2,697,500		7,166,000	3,112,200	3,118,600
12,795,000	4,412,000	14,505,500	Less Capital Expenditure	9,593,000		4,496,100	1,962,200	2,733,300
19,546,958	17,716,992	19,205,600	Cash Result after Capital Movements	20,304,000	6	21,167,700	21,760,900	22,616,100

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 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
			Contributions					
0	0	0	Internal Contributions	0		0	0	0
0	0	0	Total Operating Revenues	0	0	0	0	0
			OPERATING EXPENSES					
			General Manager's Office					
305,000	325,000	357,600	Employee Costs	406,000	14	419,200	432,900	447,000
30,000	19,000	27,000	Sundry Expenses	6,000	(78)	6,300	6,600	6,900
48,000	50,000	51,500	Audit - External	53,000	3	54,600	56,300	58,000
2,000	1,000	1,000	Legal Expenses	2,000	100	2,100	2,200	2,300
			Councillors					
300,000	319,000	324,000	Councillors Allowances and Expenses	345,000	6	355,800	367,000	378,500
0	0	200,000	Election	0	(100)	0	0	230,000
70,000	72,000	76,300	Subscriptions and Contributions	78,500	3	81,200	83,900	86,800
			Donations					
20,000	22,000	24,000	Public Halls - Rates and Charges	25,000	4	25,800	26,600	27,400
22,000	31,000	40,000	Public Halls - Capital Improvements	40,000	0	41,200	42,500	43,800
5,000	15,000	5,000	Scholarship - Southern Cross University	15,000	200	15,500	16,000	16,500
69,000	81,000	85,000	Community Groups - Donations	70,000	(18)	72,200	74,500	76,800
3,000	4,000	3,000	Community Groups - Council Development Fees	4,000	33	4,200	4,400	4,600
874,000	939,000	1,194,400	Total Operating Expenses	1,044,500	(13)	1,078,100	1,112,900	1,378,600
(874,000)	(939,000)	(1,194,400)	Operating Result - Surplus / (Deficit)	(1,044,500)	(13)	(1,078,100)	(1,112,900)	(1,378,600)
0	0	0	Add Back Depreciation	0	0	0	0	0
(874,000)	(939,000)	(1,194,400)	Cash Result - Surplus / (Deficit)	(1,044,500)	(13)	(1,078,100)	(1,112,900)	(1,378,600)
			Capital Movements					
0	0	0	Less Loan Principal Repayments	0		0	0	0
37,000	31,000	25,000	Less Transfer to Reserves	0		65,000	80,000	85,000
20,000	22,000	171,000	Add Transfer from Reserves	0		0	0	230,000
0	0	0	Add Capital Income	0		0	0	0
0	0	0	Less Capital Expenditure	0		0	0	0
(891,000)	(948,000)	(1,048,400)	Cash Result after Capital Movements	(1,044,500)	(0)	(1,143,100)	(1,192,900)	(1,233,600)

ADMINISTRATIVE SERVICES

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

Background

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

Budget Comments

Operating Revenues

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

Operating Expenses

Administration

Employee Costs - Administration

Includes one fulltime and three part time employees and associated oncosts (total of 14 days).

Employee Costs - Records

Includes three fulltime 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 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
			Fees and Charges					
29,000	39,000	22,600	Sundry Sales and Services	28,000	24	29,100	30,400	31,700
29,000	39,000	22,600	Total Operating Revenues	28,000	24	29,100	30,400	31,700
			OPERATING EXPENSES					
			Administration					
224,000	192,000	197,000	Employee Costs - Administration	141,000	(28)	145,500	150,300	155,200
190,000	251,000	250,500	Employee Costs - Records Management	265,000	6	273,600	282,500	291,700
6,000	6,000	6,000	Office Equipment	6,000	0	6,200	6,400	6,600
56,000	50,000	65,000	Advertising	59,000	(9)	60,900	62,900	64,900
84,000	93,000	83,000	Printing, Stationery and Postage	90,500	9	91,200	94,100	97,000
121,000	111,000	124,000	Telephone	119,000	(4)	121,700	125,500	129,500
28,000	21,000	24,700	Sundry Administration Expenses	25,000	1	28,700	29,700	30,700
			Depreciation					
313,000	464,000	410,000	Depreciation - Administration	460,000	12	460,000	460,000	473,800
1,022,000	1,188,000	1,160,200	Total Operating Expenses	1,165,500	0	1,187,800	1,211,400	1,249,400
(993,000)	(1,149,000)	(1,137,600)	Operating Result - Surplus / (Deficit)	(1,137,500)	(0)	(1,158,700)	(1,181,000)	(1,217,700)
313,000	464,000	410,000	Add Back Depreciation	460,000	12	460,000	460,000	473,800
(680,000)	(685,000)	(727,600)	Cash Result - Surplus / (Deficit)	(677,500)	(7)	(698,700)	(721,000)	(743,900)
			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	5,500	Less Capital Expenditure	0		0	0	0
(680,000)	(685,000)	(733,100)	Cash Result after Capital Movements	(677,500)	(8)	(698,700)	(721,000)	(743,900)

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. Council has a special variation approval from the Minister for Local Government for the following increase for 2013/14 - 5.9%

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 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
			Rates					
10,520,000	11,213,000	11,963,500	Residential	12,735,000	6.4	13,244,400	13,774,200	14,325,200
2,880,243	3,168,369	3,370,500	Business	3,525,000	4.6	3,666,000	3,812,600	3,965,100
0	0	0	Business - Special Rate Levy	0	0.0	293,000	304,700	316,900
1,156,000	1,218,000	1,301,000	Farmland	1,378,000	5.9	1,433,100	1,490,400	1,550,000
			Postponed Rates					
0	0	500	Postponed Rates	(500)	(200)	(600)	(700)	(800)
			Abandonments					
(599,000)	(593,000)	(579,000)	Pensioner Abandonments	(599,500)	4	(617,600)	(636,100)	(655,100)
			Extra Charges					
97,000	138,000	108,000	Interest	101,000	(6)	104,000	107,100	110,300
			General Purpose Grants					
3,328,000	4,312,000	1,624,000	Financial Assistance Grant	3,576,000	120	3,683,300	3,793,800	3,907,600
323,000	316,000	315,000	Pensioners Assistance Subsidy	325,000	3	334,800	344,900	355,100
			Interest					
848,000	950,000	619,000	Interest on Investments	594,000	(4)	533,100	424,200	436,900
18,553,243	20,722,369	18,722,500	Operating Result - Surplus / (Deficit)	21,634,000	16	22,673,500	23,415,100	24,311,200
0	0	0	Add Back Depreciation	0	0	0	0	0
18,553,243	20,722,369	18,722,500	Cash Result - Surplus / (Deficit)	21,634,000	16	22,673,500	23,415,100	24,311,200
			Capital Movements					
0	0	0	Less Loan Principal Repayments	0		0	0	0
847,000	1,757,000	0	Less Transfer to Reserves	0		0	0	0
815,000	847,000	1,757,000	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
18,521,243	19,812,369	20,479,500	Cash Result after Capital Movements	21,634,000	6	22,673,500	23,415,100	24,311,200

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

Background

This program represents revenues and expenses associated with the finance section of Council.

Budget Comments

Operating Revenues

Fees and Charges

Relates to revenue raised through activities undertaken by the finance section.

Dividends

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

Operating Expenses

Employee Costs

Salaries and oncosts for ten full time and eight part time employees (total of 72 days) employed within the finance section and one motor vehicle.

Bank Charges

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

Rating

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

Valuation Fees

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

Audit Fees

Fees for internal audit of specific projects.

Overheads Distributed to Business Activities

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

FINANCIAL SERVICES								
ACTUAL 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
			Fees and Charges					
49,000	50,000	54,100	Section 603 Certificates	58,100	7	60,600	62,600	64,700
20,000	22,000	25,000	Credit Card Surcharge	23,000	(8)	24,000	24,800	25,600
4,000	21,000	11,500	Legal Costs Recovered	10,900	(5)	11,400	12,000	12,600
			Contributions and Dividends					
97,000	195,000	0	Contributions	0	0	0	0	0
54,000	54,000	54,000	Dividends	54,000	0	54,000	54,000	54,000
224,000	342,000	144,600	Total Operating Revenues	146,000	1	150,000	153,400	156,900
			OPERATING EXPENSES					
1,078,000	1,104,000	1,157,600	Employee Costs	1,149,000	(1)	1,186,400	1,225,000	1,264,800
73,000	88,000	86,000	Bank Charges	85,000	(1)	87,700	90,400	91,300
20,000	34,000	31,000	Rating Costs	29,000	(6)	29,900	30,900	32,000
87,000	83,000	97,000	Valuation Fees	100,000	3	103,000	106,200	109,500
29,000	17,000	26,000	Audit - Internal	20,000	(23)	20,600	21,300	22,000
			Indirect Costs					
(3,807,000)	(4,144,000)	(4,487,000)	Overheads Distributed to Business Activities	(4,857,000)	8	(5,002,600)	(5,152,900)	(5,307,300)
(2,520,000)	(2,818,000)	(3,089,400)	Total Operating Expenses	(3,474,000)	12	(3,575,000)	(3,679,100)	(3,787,700)
2,744,000	3,160,000	3,234,000	Operating Result - Surplus / (Deficit)	3,620,000	12	3,725,000	3,832,500	3,944,600
			<i>Add Back Depreciation</i>					
2,744,000	3,160,000	3,234,000	Cash Result - Surplus / (Deficit)	3,620,000	12	3,725,000	3,832,500	3,944,600
			Capital Movements					
0	0	0	Less Loan Principal Repayments	0		0	0	0
36,000	25,000	0	Less Transfer to Reserves	0		0	0	0
40,000	56,000	7,000	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
2,748,000	3,191,000	3,241,000	Cash Result after Capital Movements	3,620,000	12	3,725,000	3,832,500	3,944,600

LIBRARY SERVICES

Manager Peter Morgan - "Manager –Finance and Governance"

Background

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

Budget Comments

Operating Revenues

Library Per Capita

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

Special Projects

Subject to applications each year. Offset by expenditure.

Operating Expenditure

Contribution to Richmond Tweed Regional Library (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.

REGIONAL LIBRARY								
ACTUAL 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
			Operating Grants					
78,000	79,010	79,000	Library Per Capita	80,000	1	82,400	84,900	87,500
35,000	36,025	36,000	Special Projects	36,000	0	37,100	38,300	39,500
113,000	115,035	115,000	Total Operating Revenues	116,000	1	119,500	123,200	127,000
			OPERATING EXPENSES					
1,123,000	1,167,000	1,209,000	Contribution to Richmond Tweed Library	1,286,000	6	1,324,600	1,390,900	1,460,500
36,000	35,000	33,800	Buildings and Furniture Maintenance and Repair	35,500	5	41,700	43,100	44,500
50,000	58,000	61,000	Lighting Power and Heating and Cleaning	64,000	5	69,000	71,100	73,400
16,000	18,000	16,000	Library Sundries	17,000	6	25,600	26,500	27,400
12,000	32,000	94,500	Special Projects	36,000	(62)	37,100	38,300	39,500
			Debt Servicing					
0	0	0	Interest on Loans	0	0	0	0	0
			Non-cash Expenses					
111,000	172,000	112,000	Depreciation	175,000	56	175,000	183,800	189,400
1,348,000	1,482,000	1,526,300	Total Operating Expenses	1,613,500	6	1,673,000	1,753,700	1,834,700
(1,235,000)	(1,366,965)	(1,411,300)	Operating Result - Surplus / (Deficit)	(1,497,500)	6	(1,553,500)	(1,630,500)	(1,707,700)
111,000	172,000	112,000	Add Back Depreciation	175,000	56	175,000	183,800	189,400
(1,124,000)	(1,194,965)	(1,299,300)	Cash Result - Surplus / (Deficit)	(1,322,500)	2	(1,378,500)	(1,446,700)	(1,518,300)
			Capital Movements					
0	0	0	Less Loan Principal Repayments	0		0	0	0
54,000	59,000	0	Less Transfer to Reserves	0		0	0	0
75,000	54,000	58,500	Add Transfer from Reserves	168,500		0	0	0
0	0	0	Add Capital Income	92,500		0	0	0
43,000	0	0	Less Capital Expenditure	261,000		0	0	0
(1,146,000)	(1,199,965)	(1,240,800)	Cash Result after Capital Movements	(1,322,500)	7	(1,378,500)	(1,446,700)	(1,518,300)

INFORMATION SERVICES

Manager

Stewart Littleford – “Manager – Information Services”

Background

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

Budget Comments

Operating Revenues

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

Operating Expenses

Employee Costs

Salaries and oncosts for six full and one part time employee (34 days) employed within the information services section and one motor vehicle. There is provision for one additional full time employee in this budget for 2013/14.

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 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
			Fees and Charges					
5,000	4,000	5,000	Sundry Sales and Services	4,000	(20)	4,200	4,400	4,600
5,000	4,000	5,000	Total Operating Revenues	4,000	(20)	4,200	4,400	4,600
			OPERATING EXPENSES					
			Information Services					
502,000	534,000	544,600	Employee Costs	652,000	20	673,300	695,200	717,800
262,000	302,000	297,600	Hardware Lease	197,000	(34)	203,000	209,100	215,400
49,000	45,000	49,000	Hardware Support Costs	49,500	1	51,100	52,700	54,400
116,000	140,000	128,000	Software - Civica Licence	160,000	25	165,000	170,000	175,100
379,000	550,000	337,000	Software and Consumables	338,000	0	348,400	359,100	370,000
			Depreciation					
0	0	0	Depreciation	0	0	0	0	0
1,308,000	1,571,000	1,356,200	Total Operating Expenses	1,396,500	3	1,440,800	1,486,100	1,532,700
(1,303,000)	(1,567,000)	(1,351,200)	Operating Result - Surplus / (Deficit)	(1,392,500)	3	(1,436,600)	(1,481,700)	(1,528,100)
0	0	0	Add Back Depreciation	0	0	0	0	0
(1,303,000)	(1,567,000)	(1,351,200)	Cash Result - Surplus / (Deficit)	(1,392,500)	3	(1,436,600)	(1,481,700)	(1,528,100)
			Capital Movements					
0	0	0	Less Loan Principal Repayments	0		0	0	0
28,000	0	0	Less Transfer to Reserves	0		0	0	0
0	28,000	0	Add Transfer from Reserves	0		0	0	0
0	25,000	0	Add Capital Income	0		0	0	0
24,000	51,000	25,000	Less Capital Expenditure	25,000		25,800	26,600	27,400
(1,355,000)	(1,565,000)	(1,376,200)	Cash Result after Capital Movements	(1,417,500)	3	(1,462,400)	(1,508,300)	(1,555,500)

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

Background

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

Budget Comments

Operating Revenues

Contributions

Includes insurance adjustments (refunds) and staff training subsidies.

Operating Expenses

Employee Costs

Salaries and oncosts for the eight full time staff and two part time staff (42 days) employed within the human resources and risk management section plus one motor vehicle.

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 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
8,000	2,000	10,000	Contributions - LSL	3,000	(70)	3,100	3,200	3,300
39,000	46,000	81,500	Contributions - Training	12,000	(85)	12,000	12,400	12,800
0	64,970	20,000	Maternity Leave - Centrelink Payments	20,000		20,600	21,300	22,000
73,000	28,000	66,700	Refunds - Insurance	33,000	(51)	34,000	35,100	36,200
57,000	46,000	76,000	Refunds - Workers Compensation	42,000	(45)	43,300	44,600	46,000
177,000	186,970	254,200	Total Operating Revenues	110,000	(57)	113,000	116,600	120,300
			OPERATING EXPENSES					
			Human Resources					
507,000	690,000	698,100	Employee Costs	708,500	1	731,800	755,800	780,500
480,000	378,000	419,900	Staff Training and Development	389,000	(7)	400,800	413,000	425,500
25,000	40,000	33,000	Staff Support and Recognition	32,500	(2)	33,600	34,700	35,800
			Employee Oncosts					
2,038,000	1,974,000	2,055,000	Superannuation	2,080,000	1	2,078,600	2,088,400	2,100,400
0	2,000	2,100	Jury Duty	2,000	(5)	2,100	2,200	2,300
734,000	877,000	797,100	Workers Compensation Premiums	669,000	(16)	689,300	710,400	732,200
1,425,000	1,112,000	1,614,300	Employee Entitlements - Salaried Staff	1,281,000	(21)	1,319,600	1,359,300	1,400,200
1,056,000	1,302,000	1,414,200	Employee Entitlements - Wages Staff	1,132,000	(20)	1,166,100	1,201,300	1,237,500
			Risk Management					
1,000	1,000	2,100	Fidelity Guarantee	2,000	(5)	2,100	2,200	2,300
509,000	466,000	508,100	Public Risk and Plant	507,000	(0)	522,300	538,000	554,200
12,000	32,000	15,200	Excess Public Risk	40,000	163	41,200	42,500	43,800
			Oncosts Recouped					
(5,294,000)	(5,531,000)	(5,745,000)	Oncosts Recouped - Internal Works	(5,785,000)	1	(5,958,600)	(6,137,400)	(6,321,600)
(87,000)	(80,000)	(68,200)	Oncosts Recouped - External Works	(60,000)	(12)	(61,800)	(63,800)	(65,800)
1,406,000	1,263,000	1,745,900	Total Operating Expenses	998,000	(43)	967,100	946,600	927,300
(1,229,000)	(1,076,030)	(1,491,700)	Operating Result - Surplus / (Deficit)	(888,000)	(40)	(854,100)	(830,000)	(807,000)
0	0	0	Add Back Depreciation	0	0	0	0	0
(1,229,000)	(1,076,030)	(1,491,700)	Cash Result - Surplus / (Deficit)	(888,000)	(40)	(854,100)	(830,000)	(807,000)
			Capital Movements					
0	0	0	Less Loan Principal Repayments	0		0	0	0
358,000	327,000	10,000	Less Transfer to Reserves	0		0	0	0
956,000	215,000	7,500	Add Transfer from Reserves	0		0	0	0
0	0	764,800	Add Capital Income	200,000		206,000	212,200	218,600
0	0	0	Less Capital Expenditure	0		0	0	0
(631,000)	(1,188,030)	(729,400)	Cash Result after Capital Movements	(688,000)	(6)	(648,100)	(617,800)	(588,400)

PROPERTY MANAGEMENT

Manager: Paul Tsikleas – “Manager Commercial Services”

Background

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

Budget Comments

Operating Revenues

Property Revenues

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

Flat Rock Tent Park

Income from campers at the park.

Interest on Investments

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

Operating Expenses

Property Management

Salaries and oncosts for three full time staff employed (15 days) within the property section plus two motor vehicles. Budget also includes provision for investigation into property purchases and legal expenses.

Land Development

Rates and charges applicable for these land holdings.

Properties

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

Flat Rock Tent Park

Expenses to manage and run the tent park.

Community Buildings

Provision for maintenance and other operating costs.

Debt Servicing

Interest on loans on various community buildings.

Capital Movements

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

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

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

Cash Result after Capital Movements

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

PROPERTY MANAGEMENT								
ACTUAL 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
			Council Owned Properties					
1,758,000	1,783,000	1,647,600	Properties - Investment and Commercial	1,593,500	(3)	1,665,000	1,815,200	1,969,800
672,000	418,000	353,800	Properties - Others	263,000	(26)	270,400	278,000	286,000
			Council Controlled - Crown Reserves					
78,000	64,000	63,100	Properties - Crown Reserves	78,500	24	81,100	83,700	86,300
			Operating Grants and Contributions					
47,000	26,000	289,000	Internal Loan Repayments	697,300	141	1,303,400	1,303,400	0
			Caravan Parks and Tent Park					
310,000	331,000	369,000	Flat Rock Tent Park	379,500	3	409,800	422,100	434,900
			Interest on Investments					
248,000	177,000	20,000	Interest on Investments - Community Infra	0	(100)	0	0	16,000
0	261,000	190,000	Interest on Investments - Industrial land	65,000	(66)	21,000	73,000	82,000
524,000	178,000	100,000	Interest on Investments - Commercial Opp	95,000	(5)	0	0	0
3,637,000	3,238,000	3,032,500	Total Operating Revenues	3,171,800	5	3,750,700	3,975,400	2,875,000
			OPERATING EXPENSES					
			Property Management					
360,000	392,000	396,100	Employee Costs	389,500	(2)	402,100	415,200	428,700
32,285	73,382	42,000	Property Investigations	30,000	(29)	31,000	32,000	33,000
0	0	600,000	BBRC Scheme	1,194,000	99	1,869,000	1,869,000	44,000
			Land Development					
1,000	7,000	15,000	Wollongbar Residential Estate	35,000	133	138,500	133,300	134,500
30,000	110,000	176,000	Southern Cross Industrial Estate	195,000	11	67,000	69,200	71,400
10,000	11,000	11,000	Russellton Industrial Estate	13,000	18	89,400	29,900	30,400
			Property - Operations and Maintenance					
175,000	180,000	201,700	Properties - Council Investment	202,000	0	208,700	215,700	222,800
214,000	145,000	137,000	Properties - Council Commercial	111,000	(19)	114,600	118,300	122,200
57,000	40,000	47,000	Properties - Council Residential	47,000	0	45,500	47,200	48,900
25,000	35,000	71,500	Properties - Crown Reserves	42,500	(41)	44,000	45,500	47,000
			Caravan Parks and Tent Park					
291,000	270,000	325,100	Flat Rock Tent Park	315,000	(3)	325,200	335,600	346,400
5,000	4,000	1,100	Interest on Loans - Flat Rock	0	(100)	0	0	0
			Community Buildings					
30,000	67,000	42,000	Community Halls	35,000	(17)	36,300	37,600	38,900
7,000	13,000	8,000	Naval Museum	7,500	(6)	7,800	8,100	8,400
			Debt Servicing					
12,000	12,000	11,200	Interest on Loans - Naval Musuem	10,400	(7)	9,600	8,900	8,000
			Indirect Expenses - Overheads					
256,000	369,000	325,000	Overheads Distributed	362,000	11	373,000	384,100	395,600
			Non-Cash Expenses					
77,000	148,000	80,000	Depreciation - Sundry Properties	150,000	88	150,000	164,800	169,800
0	0	80,000	Depreciation - Other Community Buildings	0	(100)	0	0	0
168,000	276,000	170,000	Depreciation - Public Halls	280,000	65	280,000	285,000	293,600
16,000	16,000	16,000	Depreciation - Tent Park	16,000	0	16,000	16,000	16,500
1,766,285	2,168,382	2,755,700	Total Operating Expenses	3,434,900	25	4,207,700	4,215,400	2,460,100
1,870,715	1,069,618	276,800	Operating Result - Surplus / (Deficit)	(263,100)	(195)	(457,000)	(240,000)	414,900
261,000	440,000	346,000	Add Back Depreciation	446,000	29	446,000	465,800	479,900
2,131,715	1,509,618	622,800	Cash Result - Surplus / (Deficit)	182,900	(71)	(11,000)	225,800	894,800
			Capital Movements					
25,000	47,000	49,600	Less Loan Principal Repayments	10,200		10,900	11,700	12,600
10,174,000	11,072,000	5,017,700	Less Transfer to Reserves	5,589,500		10,422,300	6,976,200	5,239,200
22,223,000	4,276,000	8,803,500	Add Transfer from Reserves	7,601,800		7,744,500	5,522,700	3,667,900
1,056,000	8,762,000	4,945,000	Add Capital Income	2,405,000		6,960,000	2,900,000	2,900,000
12,231,000	3,129,000	8,691,000	Less Capital Expenditure	4,390,000		4,160,300	1,660,600	2,210,900
2,980,715	299,618	613,000	Cash Result after Capital Movements	200,000	(67)	100,000	0	0

Manager: Neil Weatherson – “Business Manager - Airport”

Background

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

Budget Comments

Operating Revenues

Landing Fees

Collected from Regional Express Airlines, Jetstar and Virgin.

Rentals

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

Other Fees

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

Operating Expenses

Employee Costs

Includes costs for five permanent staff members (25 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, if required.

Cash Result after Capital Movements

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

BALLINA - BYRON GATEWAY AIRPORT								
ACTUAL 2010/11	ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED				
				2013/14	%	2014/15	2015/16	2016/17
			OPERATING REVENUES					
			Fees and Charges					
1,379,000	1,863,000	2,069,000	Landing Fees	2,195,000	6	2,303,300	2,372,500	2,443,700
751,000	881,000	840,000	Security Recouped	950,000	13	978,500	1,007,900	1,038,200
216,000	313,000	391,500	Rentals	372,500	(5)	384,000	396,000	408,200
239,000	294,000	360,000	Car Parking	400,000	11	412,000	424,400	437,200
0	0	60,000	Advertising	60,000	0	61,800	63,700	65,700
0	0	80,000	Interest	79,000	(1)	0	0	3,000
			Grants and Contributions					
10,000	0	144,500	Operating Grants and Contributions	270,800	87	235,600	210,500	184,400
134,000	131,000	155,000	Other Recoupments	150,000	(3)	154,500	159,300	164,200
2,729,000	3,482,000	4,100,000	Total Operating Revenues	4,477,300	9	4,529,700	4,634,300	4,744,600
			OPERATING EXPENSES					
			Airport					
411,000	477,000	498,100	Employee Costs	506,500	2	526,000	543,100	560,800
284,000	314,000	290,000	Buildings Maintenance and Repair	280,000	(3)	289,100	298,500	308,200
557,000	623,000	750,000	Security for Departure Lounge	790,000	5	815,700	842,200	869,600
671,000	847,000	865,300	Operations	841,500	(3)	869,100	897,400	926,800
			Indirect Expenses					
213,000	268,000	280,000	Overheads Distributed	295,000	5	303,900	313,000	322,400
			Debt Servicing					
217,000	238,000	416,400	Interest on Loans	572,900	38	526,100	473,200	418,100
			Non-Cash Expenses					
735,000	784,000	750,000	Depreciation - Airport	800,000	7	800,000	824,000	848,700
3,088,000	3,551,000	3,849,800	Total Operating Expenses	4,085,900	6	4,129,900	4,191,400	4,254,600
(359,000)	(69,000)	250,200	Operating Result - Surplus / (Deficit)	391,400	56	399,800	442,900	490,000
735,000	784,000	750,000	Add Back Depreciation	800,000	7	800,000	824,000	848,700
376,000	715,000	1,000,200	Cash Result - Surplus / (Deficit)	1,191,400	19	1,199,800	1,266,900	1,338,700
			Capital Movements					
237,000	250,000	532,100	Less Loan Principal Repayments	838,700		880,700	920,500	963,600
142,000	1,007,000	4,869,900	Less Transfer to Reserves	352,700		319,100	346,400	375,100
0	618,000	541,400	Add Transfer from Reserves	4,917,000		310,000	275,000	495,000
500,000	1,156,000	9,644,400	Add Capital Income	0		0	0	0
497,000	1,232,000	5,784,000	Less Capital Expenditure	4,917,000		310,000	275,000	495,000
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 2013/14 to 2016/17.

Funding Source

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

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

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CAPITAL EXPENDITURE - GENERAL FUND

Asset Description	Expenditure Summary											Funding Sources 2013/14					Funding Sources 2014/15					Funding Sources 2015/16					Funding Sources 2016/17						
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue		
Strategic and Community Facilities Group																																	
Community Facilities																																	
Lennox Head / Kentwell Centre		16,000	15,000	20,000	20,000	30,000	35,000	40,000	45,000	50,000	51,500					16,000														20,000			20,000
Northern Rivers Community Gallery																																	
Building Renovation		55,000													55,000																		
Public Art Contribution	18,500	10,000	15,300	15,800	16,300	16,800	17,300	17,800	18,300	18,800	19,400					10,000																	16,300
Group Total	18,500	81,000	30,300	35,800	36,300	46,800	52,300	57,800	63,300	68,800	70,900	0	0	0	55,000	26,000	0	0	0	0	0	30,300	0	0	0	0	35,800	0	0	0	0	36,300	
General Manager's Group																																	
Administration																																	
Furniture and Equipment	5,500																																
Information Services																																	
Computer Equipment	25,000	25,000	25,800	26,600	27,400	28,200	29,000	29,900	30,800	31,700	32,700					25,000																	27,400
Property Development																																	
Russellton Estate	30,000	1,900,000													1,900,000																		
Wollongbar Urban Expansion Area	100,000	1,800,000	1,650,000	1,650,000	2,200,000										1,800,000					1,650,000													
Southern Cross Estate	165,000					1,600,000																											
Property (Commercial)																																	
Wigmore Arcade	78,000	50,000	2,500,000												50,000					2,500,000													
89 Tamar Street Air-conditioning		330,000													180,000																		
Shelly Beach Land Purchase		300,000													300,000																		
Fawcett Park Café Refurbishment	50,000																																
Fawcett Park Café Toilets	65,000																																
Henderson Farm Consent	60,000																																
Skennars Head - Field Residual	20,000																																
Property (Community)																																	
Lennox Head Community Centre	72,000																																
Community Building Projects	22,000					1,500,000	1,545,000	1,591,400	1,639,100	1,688,300	1,738,900																						
Lennox Head Rural Fire Shed	70,000																																
Ballina Surf Club	5,500,000																																
Regional Sports Centre	109,000																																
Regional Sports Centre - POM	18,000																																
74 Tamar St Purchase	1,062,000																																
78 Tamar St Purchase	960,000																																
Library																																	
Ballina Library - Lighting		31,000													2,500	28,500																	
Ballina Library - Expansion		230,000													90,000	140,000																	
Camping Ground																																	
Flat Rock	10,000	10,000	10,300	10,600	10,900	11,200	11,500	11,800	12,200	12,600	13,000				10,000						10,300					10,600						10,900	
Ballina Airport																																	
Terminal Renovation																																	
Runway Upgrade		4,635,000													4,635,000																		
Apron Extension	5,527,000				250,000					200,000	100,000																						
Drainage Upgrade	35,000	25,000	25,000	25,000	25,000	25,800	26,600	27,400	28,200	29,000	29,900				25,000						25,000					25,000						25,000	
Lease Area - Stage One	25,000	20,000	35,000		220,000	50,000									20,000						35,000											220,000	
Runway Lights		10,000						400,000	100,000						10,000																		
CCTV	70,000																																
Fence to Airside	2,000	60,000													60,000																		
Toilets to Departure Lounge	66,000																																
Landside Terminal awning	22,000																																
Overlay to Rental Car Park	15,000			150,000		50,000																											
Storage Containers		12,000													12,000																		
Storage Shed	1,000	65,000													65,000																		
Runway End Treatment		90,000													90,000																		
Toilet Renovation	11,000																																
Lennox Light Tower	10,000																																
Fire Fighting Infrastructure			250,000	100,000																	250,000						100,000						
Car Park / Entrance Road						250,000			250,000																								
PAPI / PAALC									250,000																								
Miscellaneous Infrastructure										200,000																							
Sub Total - Airport	5,784,000	4,917,000	310,000	275,000	495,000	8,375,800	26,600	427,400	378,200	479,000	329,900	0	0	0	4,917,000	0	0	0	0	0	310,000	0	0	0	0	275,000	0	0	0	0	495,000	0	
Group Total	14,500,000	9,593,000	4,496,100	1,962,200	2,733,300	11,515,200	1,612,100	2,060,500	2,060,300	2,211,600	2,114,500	242,500	0	0	9,325,500	25,000	0	0	0	0	4,470,300	25,800	0	0	0	1,935,600	26,600	0	0	0	2,705,900	27,400	
Development and Environmental Health Group																																	
Regulatory Support																																	
Pound	615,600	370,000													370,000																		
Group Total	615,600	370,000	0	0	0	0	0	0	0	0	0	0	0	0	370,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		

WASTEWATER OPERATIONS - CAPITAL EXPENDITURE

Asset Description	Expenditure Summary											Funding Sources 2013/14				Funding Sources 2014/15				Funding Sources 2015/16				Funding Sources 2016/17						
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	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	130,000	20,000												20,000				0												
Recycled Water Environmental Assessments	20,000	20,000												20,000				0												
Ballina Wastewater Treatment Plant																														
Ballina Upgrade - Project Management	500,000	400,000												400,000				0												
Ballina - Concept Design Finalisation	12,000													0				0												
Ballina - Detailed Design	62,000													0				0												
Ballina - Other	4,000,000	200,000												200,000				0												
Ballina - Civil Const	2,000,000	600,000												600,000				0												
Ballina - Mech Const	3,200,000	350,000												350,000				0												
Ballina - Elect Const	1,581,000													0				0												
Ballina - Telemetry	12,000													0				0												
Ballina - Commissioning	1,000,000	70,000												70,000				0												
Ballina - Demolition of Existing Facility	350,000													0				0												
Ballina - Construction of Sludge Storage	1,570,000													0				0												
Ballina - Post Completion Works		230,000												230,000				0												
Lennox Head Wastewater Treatment Plant																														
Concept Design Finalisation														0				0												
Detailed Design	50,000													0				0												
Capacity Upgrade - Other	245,000													0				0												
Capacity Upgrade - Civil Const	500,000													0				0												
Capacity Upgrade - Mech Const	1,070,000													0				0												
Capacity Upgrade - Elect Const	769,000													0				0												
Capacity Upgrade - Telemetry	5,000													0				0												
Capacity Upgrade - Commissioning	360,000													0				0												
Post Completion Works	97,000													0				0												
Catchment Diversion Works																														
Ballina - Diversion Ancillary Works														0				0												
Ballina - Catchment Diversion Works														0				0												
Alstonville - Biosolids Management				332,600										0				0			332,600									
Urban Dual Reticulation (UDR) Program																														
UDR - Project Management	200,000	60,000												60,000				0												
Distribution Systems Ballina / Lennox								4,887,200						0				0												
Land Acquisition - Ross Lane			500,000											0			500,000	0												
Construct Dual Retic Res - Ballina Heights														0				0												
Construct Dual Retic Res - Kings Court														0				0												
Construct Dual Retic Res - Ross Lane									2,462,400					0				0												
Ballina Heights Booster Pump RWRBP2				222,800										0				0			222,800									
Ballina Heights Recycled WPZ Boundary Adj		250,000												250,000				0												
Recycled Water Implementation - Open Space																														
Open Space Irrigation - Design Systems														0				0												
Open Space Irrigation - Installations	100,000													0				0												
OSR Reuse Ballina Heights Sportsfield														0				0												
OSR Reuse Skennars Head	58,000													0				0												
OSR Reuse Saunders Oval	198,000													0				0												
OSR Reuse Chickiba Oval	61,000													0				0												
OSR Reuse Central System														0				0												
Recycled Water Implement - Veg Regeneration																														
Vegetation Regeneration - Feasibility														0				0												
Vegetation Regeneration - Land Acquisition														0				0												
Vegetation Regeneration - Irrigation Systems														0				0												
Vegetation Regeneration - Trunk Mains														0				0												
Wastewater Capital Expenditure Carried Forward																														

WASTE WATER OPERATIONS - CAPITAL EXPENDITURE (CARRIED FORWARD)

Asset Description	Expenditure Summary											Funding Sources 2013/14				Funding Sources 2014/15				Funding Sources 2015/16				Funding Sources 2016/17				
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	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
SP2105 - Pump Upgrade			16,100											0				16,100										0
SP2108 - Storage Capacity Upgrade			117,100											0				117,100										0
SP3001 - Upgrade Pumps - Byron Street,	130,000	1,140,000											918,000	222,000				0										0
SP3002 - Emerg Storage - Rutherford St, Lennox	10,000	93,500												93,500				0										0
SP2309 - Emerg Storage - Anderson St, Ballina	2,000	101,500												101,500				0										0
SP3101 - Emerg Storage - Skennars Hd Rd,	2,000	101,500												101,500				0										0
SP3101 - Upgrade Pumps - Skeannars Hd Rd		82,800												82,800				0										0
SP4106 - Upgrade Pumps - Kays Lane	100,000													0				0										0
SP2001 - Polyurea Lining Pump - Swift Street		50,000												50,000				0										0
SP2301 - Upgrade Pumps - Angels Bch Drive		206,200												206,200				0										0
SP2002 - Pump Capacity Upgrade		15,000												15,000				0										0
SP2012 - Pump Capacity Upgrade		20,700												20,700				0										0
SP2009 - Pump Capacity Upgrade		20,700												20,700				0										0
SP2202 - Upgrade Pumps - Racecourse Road		15,000												15,000				0										0
SP2205 - Upgrade Pumps - Piper Drive		15,000												15,000				0										0
SP2206 - Upgrade Pumps - Dehavilland Cr		15,000												15,000				0										0
SP2207 - Upgrade Pumps - Sthn Cross Dr		10,300												10,300				0										0
SP2210 - Upgrade Pumps - Whiting Way		20,700												20,700				0										0
SP4002 - Upgrade Pump Station - Coral St		15,500												15,500				0										0
SP4004 - Emergency Storage - Granada Place	2,000	101,500												101,500				0										0
SP4004 - Upgrade Pumps		15,500												15,500				0										0
SP4003 - Storage Capacity Upgrade	2,000	101,500												101,500				0										0
SP4001 - Storage & Pump Upgrade	2,000	101,500												101,500				0										0
North Ballina - New Pumping Station								300,000						0				0										0
Wollongbar Expansion - NHS1 Pump Station	200,000													0				0										0
SP2306 - Emerg Storage - Serpentine, Ballina	2,000	101,500												101,500				0										0
SP2309 - Upgrade Pumps - Anderson Street		103,500												103,500				0										0
SP2312 - Pump Capacity Upgrade		51,800												51,800				0										0
SP2313 - Storage Capacity Upgrade	2,000	101,500												101,500				0										0
SP2311 - Storage Capacity Upgrade	2,000	101,500												101,500				0										0
SP2013 - Upgrade Pumps - Skinner Street		20,700												20,700				0										0
SP3201 Headlands Dr PS Upgrade	59,000													0				0										0
SP3102 - Storage Capacity Upgrade			107,100											0				107,100										0
SP3103 - Storage Capacity Upgrade	2,000	105,100												0				105,100										0
SP3110 - Upgrade Pumps				289,800										0				0										0
SP3110 - Storage Capacity Upgrade				458,500										0				0										0
SP2001 - Upgrade Pump Motors - Swift Street		50,000												50,000				0										0
SP2006 - Pump Capacity Upgrade		15,500												15,500				0										0
SP2109 - Pump Capacity Upgrade			16,100											0				16,100										0
SP2112 - Pump Capacity Upgrade			27,400											0				27,400										0
SPN82- New Pump Station Nth Ballina				279,800										0				0										0
SP2305 - Storage Capacity Upgrade		20,700												20,700				0										0
SP2317 - Pump Capacity Upgrade			32,400											0				32,400										0
SP2401 - Pump Capacity Upgrade				62,300										0				0										0
SP2401 - Storage Capacity Upgrade								362,600						0				0										0
SP2402 - Pump Capacity Upgrade								210,500						0				0										0
SP2402 - Storage Capacity Upgrade						633,300								0				0										0
PMP-BHE-PS3 - SPS through to Ballina STP						758,600								0				0										0
PMP-BHE-PS3 - Storage for New Pump Station						316,000								0				0										0
SP4102 - Storage Capacity Upgrade		106,100												106,100				0										0
Wastewater Capital Expenditure Carried Forward																												

WASTE WATER OPERATIONS - CAPITAL EXPENDITURE (CARRIED FORWARD)

Asset Description	Expenditure Summary											Funding Sources 2013/14				Funding Sources 2014/15				Funding Sources 2015/16				Funding Sources 2016/17				
	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	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	60,000													0				0										0
SP3001 - Rising Main - Byron Street, Lennox														0				0										0
Diversion of SP2101 to Ballina, North Ballina														0				0										0
SP2001 - Rising Main - Rehab - Swift Street	5,000	345,000											345,000	0				0										0
Diversion of North Ballina Station to Ballina														0				0										0
New Rising Main North Ballina to Ballina	6,431,000	2,539,000												2,539,000				0										0
SPN B2 Rising Main North Ballina			231,800											0				231,800										0
Diversion of Ballina Heights to Ballina														0				0										0
SP3106 to SP3107 - Gravity Main - Seamist	2,000													0				0										0
SP3110 - Parallel Gravity Main - Hutley Dr				391,200										0				0				391,200						0
Rising Main - Skennars Ridge Sthn	500		16,000											0				16,000										0
Preliminaries - Wollongbar	1,200													0				0										0
Contingency - Wollongbar	150,000													0				0										0
WUEA Trenched Mains (Sewer)	200,000													0				0										0
SP4004 - Gravity Trunk Main Alstonville		13,600												13,600				0										0
SP4006 - Gravity Trunk Main Alstonville			132,500											0				132,500										0
WUEA Underbored Mains (Sewer)	3,000													0				0										0
WUEA Electrical	64,000													0				0										0
WUEA Transfer Mains		195,200	300,000	1,343,000										195,200	300,000			0		1,343,000								0
Nth Creek Rd Pipeline	2,400													0				0										0
SP2301 Duplicate Gravity Main East Ballina		59,800	400,000	400,000										59,800	400,000			0										0
SP2102 New Gravity Main West Ballina								412,500						0				0										0
SP2101 Duplicate Gravity Main West Ballina				140,200										0				0		140,200								0
Alstonville STW Gravity Main		50,000	200,000	961,000										50,000	200,000			0										961,000
SP2401 New Sewer RM 150mm														0				0										0
SP2402 New Sewer RM 300mm,					157,400									0				0										157,400
SP2402 New Sewer RM 225mm														0				0										0
New Sewer RM, 300mm, to BHE-PS3		907,800												907,800				0										0
New Sewer RM, 300mm, to BHE-PS3								362,700						0				0										0
Rising Main New Nth Creek SPS Skennars Hd								201,400						0				0										0
SP3004 - New Rsing Main Lennox Hd								9,200						0				0										0
SPS1 - New Rising Main Lennox Hd								6,500						0				0										0
SP3001 - New Rising Main Lennox Hd						500,000								0				0										0
SP3111 - New Rising Main Lennox Hd		28,200												0				28,200										0
Wastewater Mains - Renewals																												
Sewer Mains - Miscellaneous Renewals	200,000	200,000	0	0	0	0	0							200,000				0										0
Inflow and Infiltration Program - Renewals	1,000,000	400,000	412,000	424,000	437,000	450,000	464,000	478,000	492,000	507,000	522,000	400,000		0				412,000									424,000	
Inflow and Infiltration Program - Project Mgmt	50,000	10,000	10,000											10,000				10,000										0
SP2309 Replacement Rising Main East Ballina		64,900												64,900				0										0
SP2305 Replacement Rising Main East Ballina		78,800												78,800				0										0
SP2017 Replacement Rising Main Ballina		174,600												174,600				0										0
SP3003 - Replacement Rising Main Lennox Hd		6,500												6,500				0										0
Plant and Equipment																												
Telemetry Installation	70,000					0	0							0				0										0
Plant Replacement Sewer	140,000	184,000	32,000	42,000	60,000	62,000	64,000	66,000	68,000	70,000	72,000			184,000				32,000									42,000	
Other Miscellaneous Works																												
Backlog	8,000					0	0							0				0										0
Total Capital Expenditure	27,054,100	10,366,100	2,683,800	5,347,200	654,400	2,719,900	528,000	7,296,600	3,022,400	577,000	594,000	0	1,663,000	0	8,703,100	0	900,000	0	1,783,800	0	1,483,200	0	3,864,000	0	0	0	0	654,400

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

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

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

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

SECTION 94 CONTRIBUTIONS COLLECTED						
ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED			
			2013/14	2014/15	2015/16	2016/17
233,000	202,000	Open Space	120,000	123,600	127,300	131,100
216,000	202,000	Community Facilities	120,000	123,600	127,300	131,100
104,000	100,000	Wollongbar Urban Expansion Area (WUEA)	50,000	51,500	53,000	54,600
0	50,000	Car Parking	50,000	51,500	53,000	54,600
409,000	250,000	Heavy Vehicle	300,000	309,000	318,300	327,800
211,000	250,000	Road Plan - New	400,000	824,000	1,848,700	2,904,200
144,000	30,000	Road Plan - Future	0	0	0	0
55,000	10,000	Road Plan - Existing	0	0	0	0
1,372,000	1,094,000	Total Section 94 Funds Collected	1,040,000	1,483,200	2,527,600	3,603,400

SECTION 94 CONTRIBUTIONS APPLIED						
ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED			
			2013/14	2014/15	2015/16	2016/17
22,400	14,000	Open Spaces Plan				
30,000		Play Equipment and Town Centre				
9,000	183,000	Fripp Oval Lights and Dressing Shed				
		Saunders Oval Expansion				
61,400	197,000	Sub Total Open Spaces	0	0	0	0
		Community Facilities Plan				
		Lennox Head Community Centre				
0	0	Sub Total Community Facilities	0	0	0	0
		Car Parking				
	19,000	Review				
	15,000	74 and 78 Tamar Street				
		74 and 78 Tamar Street - Car Parks	500,000			
	2,022,000	74 and 78 Tamar Street - Land				
0	2,056,000	Sub Total Car Parking	500,000	0	0	0
		Wollongbar Urban Expansion Area				
50,000	110,000	Wollongbar Link Road	121,500	2,500	51,500	54,500
50,000	110,000	Sub Total WUEA	121,500	2,500	51,500	54,500
		Heavy Vehicles - Bridges				
121,000	256,000	Heavy Vehicles - Teven Bridge Loan	192,000	192,000	192,000	128,000
		Heavy Vehicles - Rural Roads				
		Ross Lane				
23,000		North Teven Road				
	206,000	Reseals				
216,500	267,000	Heavy Patching	408,000	437,500	126,300	199,800
360,500	729,000	Sub Total Heavy Vehicles	600,000	629,500	318,300	327,800
		Roads Plan				
99,000	25,000	Ballina Heights Drive	2,850,000			
		Cumbalum Interchange				
	110,000	Cumbalum Interchange Loan Interest				
5,000		Roads Plan				
		Links Avenue				
		Tamar/Cherry R/bout				
52,000	108,000	Hutley Drive				
		Rocky Point R/bout				
		Teven Climbing Lanes				
		Sthn Cross Right Hand Turn Ban				
		Angels Beach Signals				
		Hogan Street Left In				
156,000	243,000	Sub Total Roads Plan	2,850,000	0	0	0
		Section 94 Recouped				
122,000	50,000	Open Spaces (Development Opportunities)	0	0	0	0
179,000	100,000	Open Spaces (Community Infrastructure)	50,000	51,500	53,000	54,500
146,000	150,000	Community Facilities (Comm Infrastructure)	50,000	51,500	53,000	54,500
0	150,000	Roads (Community Infrastructure)	0	0	0	0
447,000	450,000	Sub Total Recouped	100,000	103,000	106,000	109,000
	77,900	Open Spaces (WUEA)	101,300	97,400	97,400	
	75,600	Community Facilities (WUEA)	98,300	94,500	94,500	
	12,000	Community Facilities (Ballina Hts)	60,000	144,000	144,000	
	148,500	Roads (WUEA)	193,100	185,700	185,700	
	314,000	Sub Total Recouped (Land Schemes)	452,700	521,600	521,600	0
1,074,900	4,099,000	Total Section 94 Funds Applied	4,624,200	1,256,600	997,400	491,300

SECTION 94 CONTRIBUTIONS - PLAN BALANCES						
ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED			
			2013/14	2014/15	2015/16	2016/17
222,000	12,100	Open Space	(15,200)	(40,500)	(63,600)	13,000
504,000	498,400	Community Facilities	435,100	279,700	122,500	202,100
75,000	71,000	Wollongbar Urban Expansion Area	2,500	51,500	54,500	56,100
2,221,000	324,000	Car Parking	(116,000)	(64,500)	(11,500)	43,100
1,027,000	588,000	Heavy Vehicle	313,000	500	500	500
3,176,000	3,064,500	Road Plan (All Plans)	536,400	1,188,200	2,880,700	5,856,900
7,225,000	4,558,000	Total Section 94 Funds Held	1,155,800	1,414,900	2,983,100	6,171,700

OTHER CAPITAL INCOME - CAPITAL GRANTS AND CONTRIBUTIONS

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

Property

Insurance Claim – Lennox Head Cultural and Community Centre

Estimated settlement figure for this claim.

Wollongbar Sports Field – Federal Grant

Funds available to Council through the Building Better Regional Cities Program.

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.

Internal Loan Repayments

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

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

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

CAPITAL GRANTS AND CAPITAL CONTRIBUTIONS						
ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED			
			2013/14	2014/15	2015/16	2016/17
		Library				
		State - Lighting	2,500			
		State - Expansion	20,000			
		Private - Expansion	70,000			
25,000		Information Services				
		Internal Contributions				
		Property				
		State - FACS - 89 Tamar St	150,000			
		Insurance Claim - Lennox Head Comm Centre	700,000			
2,000,000	2,600,000	Federal - Ballina Surf Club				
		Federal - Wollongbar Sports Fields				
		Airport				
1,155,600	2,344,400	Federal - Apron Extension				
		Depot & Administration Centre				
25,000	33,000	Council - Administration Centre				
56,000	98,500	Council - Depot	71,000	103,800	106,700	109,700
	14,000	State - Depot Lighting				
		State - Naval Musuem	95,000			
		Asset Management				
		Council - Asset Management System	60,000			
		Federal - Marine Rescue Tower	800,000			
		Urban Roads				
77,000		RMS - 3 x 3 Rifle Range Road				
	17,300	RMS - Teven Rd Intersection A'ville				
	31,000	RMS - Various	500,000	515,000	530,500	546,400
		Federal - BBRC Ballina Heights Drive	5,000,000			
		Rural Roads				
106,800		RMS - Rifle Range Road Seg 220				
281,400		RMS - Coast Road Segment 242				
126,000		RMS - Wardell Road Black Spot				
200,000	1,182,000	RMS - Rifle Range Road				
1,143,400		RMS - Coast Road Landslip				
550,000		RTR - Boatharbour and Midgen Flat Roads				
	600,000	RTR - Eltham and Yellow Creek Bridges				
159,000	145,000	RMS - Ross Lane				
1,500		NRCMA - Contribution to East Street Works				
18,000		RMS - Various Works				
	77,000	RMS - 3 x 3 Tuckombil Road				
	228,000	RMS - Tuckombil Road				
	11,700	RMS - Lumleys and Bagotville Roads				
		Footpaths and Shared Pathways				
46,600	32,500	RMS - Footpaths and Shared Paths (PAMP)				
17,300		State - Yacht Club Car Park				
20,600	31,000	RMS - Headlands Drive				
34,600	149,000	State - Wardell Wharf				
		Other Water Transport				
	151,000	State - Emigrant Creek Ramp				
	27,500	State - Cawarra Boatramp				
	34,500	State - Emigrant Creek Pontoon				
		Sporting Fields				
35,800		Private				
	1,000,000	Federal - Wollongbar Sports Fields	1,496,000			
		Public Amenities				
		State - Lighting	1,800			
		Landfill Management & Resource Recovery				
	500,000	Biochar Facility - Federal Grant				
		Internal Loan Repayments				
72,000	72,000	Council - Internal Loan Repayments				
6,151,600	9,379,400	Total Capital Grants and Contributions	8,966,300	618,800	637,200	656,100

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 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED			
			2013/14	2014/15	2015/16	2016/17
6,026,000		Southern Cross Industrial Estate Sales Land - Harvey Norman				
		Land - Adjoining BP Service Station	500,000			
400,000		Land - Residual Land ARC Site	1,255,000			
0	505,000	Land - Bridge Club		300,000	300,000	300,000
		Land - Standard Lots	300,000	300,000	300,000	300,000
6,426,000	505,000	Sub Total - Southern Cross	2,055,000	300,000	300,000	300,000
		Russellton Industrial Estate Sales Land - Standard Lots		1,700,000	200,000	200,000
0	413,000	Sub Total - Russellton	0	1,700,000	200,000	200,000
		Other Skennars Head - Residual		400,000		
	1,355,000	Lennox Head - Ross Street		2,000,000		
		Russellton - Tennis Courts		2,560,000	2,400,000	2,400,000
		Wollongbar - Land Development				
0	1,355,000	Sub Total - Other Land Sales	0	4,960,000	2,400,000	2,400,000
6,426,000	2,273,000	Total Capital Income from Land Sales	2,055,000	6,960,000	2,900,000	2,900,000
		Other Asset Sales Sale of Bulk Waste Business				
643,000	340,000	Sale of Animal Shelter				
643,000	2,613,000	Total Capital Income from Asset Sales	2,055,000	6,960,000	2,900,000	2,900,000

LOAN INCOME						
ACTUAL 2011/12	ESTIMATE 2012/13	BUDGET ITEMS	ESTIMATED			
			2013/14	2014/15	2015/16	2016/17
	7,300,000	Airport Infrastructure				
		Roads Ballina Heights Drive - Section 94 Plan	727,000			
	1,570,000	McLeay Culvert - RMS Agreement				
	2,280,000	Cumbalum Interchange - Section 94 Plan				
		Hutley Drive - Section 94 (2018/19)				
	1,000,000	Reseal - Local Infrastructure Renewal Scheme				
		Bridges and Ancillary Transport Town Beautification - Ballina (\$1.3m LIRS)				
	1,800,000					
		Plant Heavy Plant - Expansion				
	1,000,000					
		Swimming Pools Ballina				
		Alstonville				
0	14,950,000	Total Loan Income	727,000	0	0	0

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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 2012/13 to 2016/17.

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	2012/13			2013/14			2014/15			2015/16			2016/17		
	To	From	Net	To	From	Net	To	From	Net	To	From	Net	To	From	Net
Strategic and Community Facilities Group															
Strategic Planning															
Section 94 Contributions	1,432,000	4,099,000	(2,667,000)	1,222,000	4,624,200	(3,402,200)	1,515,700	1,256,600	259,100	2,565,600	997,400	1,568,200	3,679,900	491,300	3,188,600
Strategic Planning		279,300	(279,300)			0			0			0			0
Energy Saving Programs	20,000		20,000	20,000		20,000	20,600		20,600	21,300		21,300	22,000		22,000
Community Services															
Crime Prevention		80,000	(80,000)												
Community Gallery															
Community Gallery Operations		20,000	(20,000)		55,000	(55,000)									
Tourism															
Visitor Information Centre															
Business Promotion					50,000	(50,000)	50,000		50,000						
Total - Strat & Comm Facilities	1,452,000	4,478,300	(3,026,300)	1,242,000	4,679,200	(3,437,200)	1,536,300	1,256,600	279,700	2,586,900	997,400	1,589,500	3,701,900	491,300	3,210,600
General Manager's Group															
Governance															
Donations		11,000	(11,000)												
Donation (from Property)		5,000	(5,000)												
Organisation Review		20,000	(20,000)												
Councillor Election	25,000	135,000	(110,000)	0		0	65,000		65,000	80,000		80,000	85,000	230,000	(145,000)
Financial Services															
Financial Assistance Grant		1,757,000	(1,757,000)												
Equipment		7,000	(7,000)												
Library Services															
Projects		58,500	(58,500)												
Lighting (Energy Programs)					20,000	(20,000)									
Lighting (Property Reserves)					8,500	(8,500)									
Expansion (Crown Property)					140,000	(140,000)									
Human Resources															
Employee Leave Entitlements	10,000		10,000												
Projects		7,500	(7,500)												
Property Management															
Community Infrastructure Reserve															
Interest Earned on Reserve	20,000		20,000	0		0	0		0	0		0	16,000		16,000
Rental - 89 Tamar Street	710,300	24,000	686,300	722,500	24,000	698,500	744,200	24,800	719,400	766,600	25,700	740,900	789,600	26,600	763,000
Rental - ARC (50%)	163,800	5,000	158,800	168,000	4,500	163,500	173,100	4,700	168,400	178,300	4,800	173,500	183,600	5,000	178,600
Rental - Fawcett Park Café	5,000	5,000	0	50,000	6,000	44,000	75,000	6,300	68,700	77,300	6,600	70,700	79,700	6,900	72,800
Rental - Wigmore (Target 50%)										110,000		110,000	220,000		220,000
Land Sale Dividend	250,000		250,000	880,000		880,000	0		0			0			0
Lennox Head Comm Centre		72,000	(72,000)	700,000		700,000	0		0			0			0
Lennox Head Rural Fire Shed		70,000	(70,000)			0									
Property Investigations		18,000	(18,000)			0									
Other Infrastructure		559,000	(559,000)		800,000	(800,000)									
Swimming Pool Improvements			0		250,000	(250,000)									
Ballina Surf Club		2,900,000	(2,900,000)		0	0									
Section 94 Recoupments	450,000		450,000	100,000		100,000	103,000		103,000	106,000		106,000	109,000		109,000
Future Comm Infrastructure										400,000		400,000	300,000		300,000
Loan P & I - Comm Buildings		29,600	(29,600)		29,600	(29,600)		29,600	(29,600)		29,600	(29,600)		29,600	(29,600)
<i>Non-Property Related Funding</i>															
Loan P & I - Town Centre		471,900	(471,900)		603,000	(603,000)		607,400	(607,400)		612,100	(612,100)		617,000	(617,000)
Sub Total - Comm Infra	1,599,100	4,154,500	(2,555,400)	2,620,500	1,717,100	903,400	1,095,300	672,800	422,500	1,638,200	678,800	959,400	1,697,900	685,100	1,012,800
Commercial Opportunities Reserve															
Interest Earned on Reserve	100,000		100,000	95,000		95,000									
Wollongbar Sports Fields			0		1,684,000	(1,684,000)									
89 Tamar - Air-conditioning					180,000	(180,000)									
Wigmore - 139 River Street					50,000	(50,000)									
Shelly Beach Land Purchase					300,000	(300,000)									
Fawcett Park Café Refurb		115,000	(115,000)												
Henderson Farm Rezoning		60,000	(60,000)												
Skennars Head - Sports Fields		20,000	(20,000)												
Internal Loan - Street Lighting			0	53,500		53,500									
Loan Repayments - Flat Rock	41,300		41,300												
Loan Repayments - Plant	33,800		33,800												
Sub Total - Comm Opps	175,100	195,000	(19,900)	148,500	2,214,000	(2,065,500)	0	0	0	0	0	0	0	0	0
Property Development Reserve															
Interest Earned on Reserve	190,000		190,000	65,000		65,000	21,000		21,000	73,000		73,000	82,000		82,000
Sale - Skennars Head			0			0	400,000		400,000						
Wollongbar Urban Exp Area		115,000	(115,000)		1,910,000	(1,910,000)	2,560,000	1,865,800	694,200	2,400,000	1,862,900	537,100	2,400,000	2,416,500	(16,500)
Southern Cross Estate	255,000	451,000	(196,000)	1,175,000	264,000	911,000	300,000	138,100	161,900	300,000	142,400	157,600	300,000	146,800	153,200
Russellton Estate	413,000	116,000	297,000	0	1,979,000	(1,979,000)	1,700,000	157,400	1,542,600	200,000	99,900	100,100	200,000	102,500	97,500
Sale - Alstonville Tennis Courts							2,000,000		2,000,000						
Wigmore Arcade							2,500,000		(2,500,000)						
Rental - Norfolk Homes	134,800		134,800	138,000		138,000	142,200		142,200	146,500		146,500	150,900		150,900
Rental - ARC (50%)	163,800	5,000	158,800	168,000	4,500	163,500	173,100	4,700	168,400	178,300	4,800	173,500	183,600	5,000	178,600
Comm Infrastructure Payments										400,000		(400,000)		300,000	(300,000)
Dividend		518,200	(518,200)		595,000	(595,000)		509,200	(509,200)		437,300	(437,300)		462,100	(462,100)
Sub Total - Industrial Dev	1,156,600	1,205,200	(48,600)	1,546,000	4,752,500	(3,206,500)	7,296,300	5,175,200	2,121,100	3,297,800	2,947,300	350,500	3,316,500	3,432,900	(116,400)

RESERVE MOVEMENTS - GENERAL FUND (cont'd)															
Reserve Title	2012/13			2013/14			2014/15			2015/16			2016/17		
	To	From	Net	To	From	Net	To	From	Net	To	From	Net	To	From	Net
<i>Miscellaneous Community Property Reserves</i>															
ALEC			0												
Lennox Head Surf Club	1,355,000	50,000	1,305,000		350,000	(350,000)									
Girl Guides Hall		22,000	(22,000)												
Halls and Other Properties		30,000	(30,000)												
Sharpes Beach Masterplan		18,000	(18,000)												
WUEA Land Refunds	500,000	500,000	0	650,000	650,000	0	625,000	625,000	0	625,000	625,000	0			
Ballina Heights Land Refunds	100,000	100,000	0	500,000	500,000	0	1,200,000	1,200,000	0	1,200,000	1,200,000	0			
Crown Reserves	63,100	71,500	(8,400)	78,500	42,500	36,000	81,100	44,000	37,100	83,700	45,500	38,200	86,300	47,000	39,300
<i>Miscellaneous Commercial Property Reserves</i>															
Wigmore Arcade	26,000	78,000	(52,000)	35,000		35,000	40,000		40,000	45,000		45,000	50,000		50,000
Flat Rock Tent Park	42,800	50,200	(7,400)	64,500	10,000	54,500	84,600	10,300	74,300	86,500	10,600	75,900	88,500	10,900	77,600
Airport	4,869,900	541,400	4,328,500	352,700	4,917,000	(4,564,300)	319,100	310,000	9,100	346,400	275,000	71,400	375,100	495,000	(119,900)
Total - GM's Group	9,922,600	9,016,800	905,800	5,995,700	15,321,600	(9,325,900)	10,806,400	8,037,300	2,769,100	7,402,600	5,782,200	1,620,400	5,699,300	4,900,900	798,400
<i>Development and Env Health Group</i>															
Development Services															
Public Health															
Env Health Projects															
Water Efficiency Grant		5,300	(5,300)												
Rangers															
Animal Shelter	340,000	615,600	(275,600)		370,000	(370,000)									
Total - Dev & Env Health Group	340,000	620,900	(280,900)	0	370,000	(370,000)	0	0	0	0	0	0	0	0	0
<i>Civil Services Group</i>															
Asset Management															
Asset Revaluation		45,000	(45,000)												
Climate Adaption		6,200	(6,200)												
Stormwater Plan		9,000	(9,000)												
S94 Road Plan Admin	7,500		7,500												
SES	8,000		8,000												
Road Safety		2,200	(2,200)												
Administration Building		13,000	(13,000)												
Depot Lighting		14,500	(14,500)		57,000	(57,000)									
Depot	57,000	99,600	(42,600)												
Stormwater Drainage															
Drainage Works		409,000	(409,000)												
Richmond River Blackwater					40,000	(40,000)		40,000	(40,000)						
Environmental Protection															
Management Plans		270,700	(270,700)												
Roads and Bridges															
Roads		1,267,300	(1,267,300)												
Alstonville Bypass Handover	1,483,800	928,000	555,800		600,000	(600,000)		60,000	(60,000)		130,000	(130,000)		20,000	(20,000)
Ballina Bypass Handover	4,887,000		4,887,000		3,000,000	(3,000,000)		128,000	(128,000)		51,000	(51,000)		633,000	(633,000)
Roads to Recovery C/F		300,000	(300,000)												
Ballina Heights Drive					141,000	(141,000)									
Ancillary Transport Facilities															
Footpaths		700,700	(700,700)												
Headland Drive Ramp		7,900	(7,900)												
Street Lighting - Energy Saving		154,300	(154,300)												
Street Lighting - Repay Dev Opp	50,000		50,000												
Missingham Car Park (Quarry)					150,000	(150,000)									
<i>Community Infrastructure Reserve Transfer</i>															
Ballina Town Centre		1,095,300	(1,095,300)												
Wardell Town Centre		547,000	(547,000)												
Ferry Wharves and Jetties															
Ferry Reserve		17,500	(17,500)												
Boat Ramps and Wharves		13,300	(13,300)												
RMS Works															
RMS Works		37,300	(37,300)												
SIC Reserve		40,000	(40,000)												
Open Space and Reserves															
Playground Equipment		69,700	(69,700)												
Porter Park (Comm Services)			0		101,000	(101,000)									
Open Space Programs		65,000	(65,000)												
Pat Morton Toilet		118,000	(118,000)												
Vegetation Management		230,700	(230,700)												
Cemeteries to Vegetation		10,000	(10,000)												
Sporting Fields		8,000	(8,000)												
Wollongbar Fields (Grant)		858,000	(858,000)		1,142,000	(1,142,000)									
Amenities Lighting (Other Prop)		0	0		14,400	(14,400)									
Cemeteries - Operations	83,600	79,500	4,100	96,000	50,000	46,000	98,600	50,000	48,600	101,300	50,000	51,300	104,000	50,000	54,000
Cemeteries - Ballina Entry Treatment		75,000	(75,000)		75,000	(75,000)									
Fleet Management	1,151,400	1,996,000	(844,600)	1,027,900	750,000	277,900	1,090,900	755,000	335,900	1,127,200	785,000	342,200	1,164,800	840,000	324,800
Rural Fire Service															
		30,500	(30,500)												
Quarries and Sandpit															
Quarry Operations	276,900	134,300	142,600	0	268,500	(268,500)	327,300	210,000	117,300	337,000	210,000	127,000	347,000	210,000	137,000
Swimming Pools															
Landfill Management															
	394,000	550,000	(156,000)	199,000	130,800	68,200	381,400	202,600	178,800	0	376,600	(376,600)	59,300	105,000	(45,700)
Domestic Waste Management															
	409,400	0	409,400	489,900	350,000	139,900	414,500	0	414,500	356,400	0	356,400	461,400	0	461,400
Group Total - Civil Services	8,808,600	10,202,500	(1,393,900)	1,812,800	6,869,700	(5,056,900)	2,312,700	1,445,600	867,100	1,921,900	1,602,600	319,300	2,136,500	1,858,000	278,500
Total - Increase / (Decrease)	20,523,200	24,318,500	(3,795,300)	9,050,500	27,290,500	(18,240,000)	14,705,400	10,739,500	3,965,900	11,911,400	8,382,200	3,529,200	11,537,700	7,250,200	4,287,500

RESERVE BALANCES - GENERAL FUND

Reserve Title	2012/13			2013/14			2014/15			2015/16			2016/17		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
Strategic and Community Facilities Group															
Section 94 Contributions	7,225,300	(2,667,000)	4,558,300	4,558,300	(3,402,200)	1,156,100	1,156,100	259,100	1,415,200	1,415,200	1,568,200	2,983,400	2,983,400	3,188,600	6,172,000
Strategic Planning	402,900	(287,200)	115,700	115,700	0	115,700	115,700	0	115,700	115,700	0	115,700	115,700	0	115,700
Energy Saving Programs	11,200	5,500	16,700	16,700	0	16,700	16,700	20,600	37,300	37,300	21,300	58,600	58,600	22,000	80,600
Crime Prevention	80,000	(80,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Community Gallery	43,700	(20,000)	23,700	23,700	0	23,700	23,700	0	23,700	23,700	0	23,700	23,700	0	23,700
Tourism and Events	10,600	0	10,600	10,600	0	10,600	10,600	0	10,600	10,600	0	10,600	10,600	0	10,600
Total - Strat & Comm Facili	7,773,700	(3,048,700)	4,725,000	4,725,000	(3,402,200)	1,322,800	1,322,800	279,700	1,602,500	1,602,500	1,589,500	3,192,000	3,192,000	3,210,600	6,402,600
General Manager's Group															
Governance															
Community Donations	11,000	(11,000)	0	0	0	0	0	65,000	65,000	65,000	80,000	145,000	145,000	(145,000)	0
Councillor Election	110,000	(110,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Financial Services															
Financial Assistance Grant	1,757,000	(1,757,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Legal and Audits	71,500	(7,000)	64,500	64,500	0	64,500	64,500	0	64,500	64,500	0	64,500	64,500	0	64,500
Human Resources															
Leave Entitlements	1,714,800	(10,000)	1,704,800	1,704,800	0	1,704,800	1,704,800	0	1,704,800	1,704,800	0	1,704,800	1,704,800	0	1,704,800
Projects	7,500	(7,500)	0	0	0	0	0	0	0	0	0	0	0	0	0
Library Services															
Special Project Grants	58,500	(58,500)	0	0	0	0	0	0	0	0	0	0	0	0	0
Property Management															
<i>General Property Reserves</i>															
Community Infrastructure	909,300	(2,560,400)	(1,651,100)	(1,651,100)	903,400	(747,700)	(747,700)	422,500	(325,200)	(325,200)	959,400	634,200	634,200	1,012,800	1,647,000
Commercial Opportunities	2,350,200	30,100	2,380,300	2,380,300	(2,120,500)	259,800	259,800	0	259,800	259,800	0	259,800	259,800	0	259,800
Property Development	4,438,100	(48,600)	4,389,500	4,389,500	(3,576,500)	813,000	813,000	2,121,100	2,934,100	2,934,100	350,500	3,284,600	3,284,600	(116,400)	3,168,200
Sub Total	7,697,600	(2,578,900)	5,118,700	5,118,700	(4,793,600)	325,100	325,100	2,543,600	2,868,700	2,868,700	1,309,900	4,178,600	4,178,600	896,400	5,075,000
<i>Specific Property Reserves</i>															
Wigmore Arcade	124,000	(52,000)	72,000	72,000	35,000	107,000	107,000	40,000	147,000	147,000	45,000	192,000	192,000	50,000	242,000
Other Properties (Council)	52,000	(52,000)	0	0	(22,900)	(22,900)	(22,900)	0	(22,900)	(22,900)	0	(22,900)	(22,900)	0	(22,900)
ALEC	28,000	0	28,000	28,000	0	28,000	28,000	0	28,000	28,000	0	28,000	28,000	0	28,000
Surf Club	0	1,305,000	1,305,000	1,305,000	(350,000)	955,000	955,000	0	955,000	955,000	0	955,000	955,000	0	955,000
Civic Buildings	13,000	(13,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Sharpes Beach Masterplan	18,000	(18,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Crown Properties	173,600	(8,400)	165,200	165,200	(104,000)	61,200	61,200	37,100	98,300	98,300	38,200	136,500	136,500	39,300	175,800
Camping Ground															
Flat Rock Tent Park	20,700	(7,400)	13,300	13,300	54,500	67,800	67,800	74,300	142,100	142,100	75,900	218,000	218,000	77,600	295,600
Airport															
Operations	87,000	4,328,500	4,415,500	4,415,500	(4,564,300)	(148,800)	(148,800)	9,100	(139,700)	(139,700)	71,400	(68,300)	(68,300)	(119,900)	(188,200)
Total - GM's Group	11,944,200	942,800	12,887,000	12,887,000	(9,745,300)	3,141,700	3,141,700	2,769,100	5,910,800	5,910,800	1,620,400	7,531,200	7,531,200	798,400	8,329,600
Development and Env Health Group															
Public Health															
Health Projects	21,500	0	21,500	21,500	0	21,500	21,500	0	21,500	21,500	0	21,500	21,500	0	21,500
DECC Water Efficiency	5,300	(5,300)	0	0	0	0	0	0	0	0	0	0	0	0	0
Environmental Health															
Projects	275,600	(275,600)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Dev & Env Health G	302,400	(280,900)	21,500	21,500	0	21,500	21,500	0	21,500	21,500	0	21,500	21,500	0	21,500
(Reserve balances carried forward on following page)															

RESERVE BALANCES - GENERAL FUND (cont'd)

Reserve Title	2012/13			2013/14			2014/15			2015/16			2016/17		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
Civil Services Group															
Asset Management															
Asset Management	45,000	(45,000)	0												
Climate Adaption	6,200	(6,200)	0												
Stormwater Plan	9,000	(9,000)	0												
Sec 94 Road Plan Admin	0	7,500	7,500	7,500	0	7,500	7,500		7,500		7,500	7,500	7,500		7,500
SES	0	8,000	8,000	8,000	0	8,000	8,000		8,000		8,000	8,000	8,000		8,000
Road Safety	2,200	(2,200)	0												
Depot	99,600	(42,600)	57,000	57,000	(57,000)	0	0		0		0	0	0		0
Stormwater and Environmental Protection															
Stormwater	534,500	(409,000)	125,500	125,500	(40,000)	85,500	85,500	(40,000)	45,500	45,500	0	45,500	45,500	0	45,500
Management Plans	561,400	(270,700)	290,700	290,700	0	290,700	290,700	0	290,700	290,700	0	290,700	290,700	0	290,700
Roads and Bridges															
Roads Works Contingency	2,086,000	(1,267,300)	818,700	818,700	0	818,700	818,700	0	818,700	818,700	0	818,700	818,700	0	818,700
Alstonville Bypass Handover	0	555,800	555,800	555,800	(600,000)	(44,200)	(44,200)	(60,000)	(104,200)	(104,200)	(130,000)	(234,200)	(234,200)	(20,000)	(254,200)
Ballina Bypass Handover	0	4,887,000	4,887,000	4,887,000	(3,000,000)	1,887,000	1,887,000	(128,000)	1,759,000	1,759,000	(51,000)	1,708,000	1,708,000	(633,000)	1,075,000
RMS Works	300,000	(300,000)	0												
Ballina Heights Drive	141,000		141,000	141,000	(141,000)	0									
Ancillary Transport Facilities															
Footpaths	880,600	(700,700)	179,900	179,900	0	179,900	179,900	0	179,900	179,900	0	179,900	179,900	0	179,900
Car Parks	82,400		82,400	82,400		82,400	82,400		82,400	82,400		82,400	82,400		82,400
Street Lighting	184,300	(154,300)	30,000	30,000	0	30,000	30,000	0	30,000	30,000	0	30,000	30,000	0	30,000
Bus Shelters	39,300	0	39,300	39,300	0	39,300	39,300	0	39,300	39,300	0	39,300	39,300	0	39,300
Town Centres	1,642,300	(1,642,300)	0												
Marine Infrastructure															
Ferry Slippage	25,000	(17,500)	7,500	7,500	0	7,500	7,500	0	7,500	7,500	0	7,500	7,500	0	7,500
Boat Ramps and Wharves	13,300	(13,300)	0	0	0	0	0		0	0		0	0		0
Marine Infrastructure	7,000		7,000	7,000		7,000	7,000		7,000	7,000		7,000	7,000		7,000
RMS Works															
RMS Works	90,200	(37,300)	52,900	52,900	0	52,900	52,900	0	52,900	52,900	0	52,900	52,900	0	52,900
SIC Reserve	281,900	(40,000)	241,900	241,900	0	241,900	241,900	0	241,900	241,900	0	241,900	241,900	0	241,900
Open Space and Reserves															
Playground Equipment	71,500	(69,700)	1,800	1,800	0	1,800	1,800	0	1,800	1,800	0	1,800	1,800	0	1,800
Community Services	101,000		101,000	101,000	(101,000)	0	0		0	0		0	0		0
OSR Programs	65,000	(65,000)	0	0	0	0	0		0	0		0	0		0
Pat Moreton Stairs	118,000	(118,000)	0	0	0	0	0		0	0		0	0		0
Vegetation Management	230,700	(230,700)	0	0	0	0	0		0	0		0	0		0
Sporting Fields	10,500	(8,000)	2,500	2,500	0	2,500	2,500	0	2,500	2,500	0	2,500	2,500	0	2,500
Cemeteries	200,900	(80,900)	120,000	120,000	(29,000)	91,000	91,000	48,600	139,600	139,600	51,300	190,900	190,900	54,000	244,900
Wollongbar Fields (Grant)	2,000,000	(858,000)	1,142,000	1,142,000	(1,142,000)	0	0		0	0		0	0		0
Fleet Management and Workshop															
Operating Reserve	860,200	(844,600)	15,600	15,600	277,900	293,500	293,500	335,900	629,400	629,400	342,200	971,600	971,600	324,800	1,296,400
Rural Fire Service															
Fire Fighting Fund	64,300	(30,500)	33,800	33,800	0	33,800	33,800		33,800	33,800		33,800	33,800		33,800
Quarries and Sandpit															
Quarry Operating Reserve	1,551,600	142,600	1,694,200	1,694,200	(418,500)	1,275,700	1,275,700	117,300	1,393,000	1,393,000	127,000	1,520,000	1,520,000	137,000	1,657,000
Landfill Management and Resource Recovery															
Operations	1,979,400	(156,000)	1,823,400	1,823,400	18,200	1,841,600	1,841,600	228,800	2,070,400	2,070,400	(376,600)	1,693,800	1,693,800	(45,700)	1,648,100
Waste - Domestic															
Operations	339,300	409,400	748,700	748,700	139,900	888,600	888,600	414,500	1,303,100	1,303,100	356,400	1,659,500	1,659,500	461,400	2,120,900
Group Total - Civil Services	14,623,600	(1,408,500)	13,215,100	13,215,100	(5,092,500)	8,122,600	8,122,600	917,100	9,039,700	9,039,700	319,300	9,359,000	9,359,000	278,500	9,637,500
Total - Increase / (Decrease)	34,643,900	(3,795,300)	30,848,600	30,848,600	(18,240,000)	12,608,600	12,608,600	3,965,900	16,574,500	16,574,500	3,529,200	20,103,700	20,103,700	4,287,500	24,391,200
Reserve Dissection															
Internally Restricted	22,802,500	(5,784,700)	17,017,800	17,017,800	(14,873,700)	2,144,100	2,144,100	3,255,200	5,399,300	5,399,300	1,566,400	6,965,700	6,965,700	598,200	7,563,900
Externally Restricted	11,841,400	1,989,400	13,830,800	13,830,800	(3,366,300)	10,464,500	10,464,500	710,700	11,175,200	11,175,200	1,962,800	13,138,000	13,138,000	3,689,300	16,827,300

Part F

Financial Indicators

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INTRODUCTION

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

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

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

The financial indicators help to measure our financial position and financial performance and the framework for these indicators is outlined below.

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

The next four pages outline the adopted indicators.

FINANCIAL INDICATORS

OPERATIONAL LIQUIDITY - SHORT TERM FOCUS

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

a) Unrestricted Current Ratio

Council aims to maintain a Consolidated Unrestricted Current Ratio above 1.5:1.

b) Rates and Annual Charges Outstanding Ratio

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

c) Available Working Capital / Funds

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

Financial Indicators												
Indicator	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
1. Operational Liquidity - Short Term Focus												
a) Unrestricted Current Ratio - General Fund												
Total Current Assets	36,189	51,850	33,800	38,000	41,600	46,000	49,600	39,900	42,500	45,400	52,300	61,400
Less Restricted Current Assets	13,143	13,320	7,400	7,800	8,200	8,600	9,000	9,400	9,800	10,200	10,600	10,600
Unrestricted Current Assets	23,046	38,530	26,400	30,200	33,400	37,400	40,600	30,500	32,700	35,200	41,700	50,800
Total Current Liabilities	13,242	14,528	15,802	16,644	17,100	16,905	17,750	18,608	19,045	19,842	21,480	21,585
Less Restricted Current Liabilities	5,166	6,256	6,580	6,994	7,487	7,979	8,472	8,964	9,535	10,106	10,677	11,227
Unrestricted Current Liabilities	8,076	8,272	9,222	9,650	9,614	8,926	9,278	9,644	9,510	9,736	10,803	10,359
Unrestricted Current Ratio - General	2.85	4.66	2.86	3.13	3.47	4.19	4.38	3.16	3.44	3.62	3.86	4.90
b) Rates and Annual Charges Outstanding												
Sundry Debtor - Rates and Annual Charges	2,530	2,450	2,340	2,250	2,160	2,070	1,980	1,890	1,800	1,710	1,620	1,530
Sundry Debtor - Interest and Extra Charges	264	280	300	400	500	600	700	800	900	1,000	1,100	1,200
Provision for Doubtful Rates and Annual Charges	0	0	0	0	0	0	0	0	0	0	0	0.00
Numerator	2,794	2,730	2,640	2,650	2,660	2,670	2,680	2,690	2,700	2,710	2,720	2,730
Collectable	36,676	38,250	39,400	40,600	41,900	43,200	44,500	45,900	47,300	48,800	50,300	51,900
Denominator	36,676	38,250	39,400	40,600	41,900	43,200	44,500	45,900	47,300	48,800	50,300	51,900
Rates Outstanding Percentage	7.62%	7.14%	6.70%	6.53%	6.35%	6.18%	6.02%	5.86%	5.71%	5.55%	5.41%	5.26%
c) Available Working Capital												
General Fund	3,501	3,402	3,267	3,096	2,725	2,419	2,213	2,172	2,308	2,648	3,184	4,109
Water Operations	2,850	2,381	570	485	712	1,375	1,745	830	740	2,716	5,139	8,052
Wastewater Operations	8,736	19,147	8,514	5,410	1,013	750	545	2,063	245	1,164	4,951	9,234

FISCAL RESPONSIBILITY - MEDIUM TERM FOCUS

a) Operating Balance Ratio

Council aims to maintain the Operating Balance Ratio at better than minus 10% for Consolidated, General, Water and Wastewater.

b) Debt Service Ratio

Council aims to maintain a Debt Service Ratio at less than 12% for General Fund.

c) Rates and Annual Charges Coverage Ratio

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

d) Outstanding Employee Leave Entitlements Ratio

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

FINANCIAL SUSTAINABILITY - LONG TERM FOCUS

a) Asset Consumption Ratio

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

b) Net Financial Liabilities Ratio

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

Financial Indicators (continued)

Indicator	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
2. Fiscal Responsibility - Medium Term Focus												
a) Operating Balance Ratio - Consolidated												
Net Operating Balance (excluding capital items)	(10,129)	(10,500)	(13,328)	(12,551)	(11,682)	(8,340)	(6,405)	(4,681)	(4,266)	(3,291)	(2,028)	(569)
Operating Revenue (excluding capital items)	63,971	67,000	76,383	80,105	83,734	86,557	91,014	95,440	98,841	102,706	106,547	110,803
Operating Balance Ratio - Consolidated	(15.8%)	(15.7%)	(17.4%)	(15.7%)	(14.0%)	(9.6%)	(7.0%)	(4.9%)	(4.3%)	(3.2%)	(1.9%)	(0.5%)
b) Operating Balance Ratio - General Fund												
Net Operating Balance (excluding capital items)	(5,937)	(4,263)	(8,624)	(8,139)	(8,410)	(7,799)	(6,905)	(6,434)	(6,851)	(6,869)	(6,427)	(6,061)
Operating Revenue (excluding capital items)	46,411	52,394	48,982	51,414	52,934	53,839	56,719	59,356	61,379	63,197	65,583	68,107
Operating Balance Ratio - General Fund	(12.8%)	(8.1%)	(17.6%)	(15.8%)	(15.9%)	(14.5%)	(12.2%)	(10.8%)	(11.2%)	(10.9%)	(9.8%)	(8.9%)
c) Operating Balance Ratio - Water												
Net Operating Balance (excluding capital items)	(1,969)	(1,755)	(1,745)	(1,574)	(1,244)	(670)	(429)	(233)	53	389	750	1,201
Operating Revenue (excluding capital items)	8,613	9,311	9,251	9,876	10,544	11,190	11,789	12,355	13,021	13,750	14,515	15,381
Operating Balance Ratio - Water	(22.9%)	(18.6%)	(18.9%)	(15.9%)	(11.8%)	(6.0%)	(3.6%)	(1.9%)	0.4%	2.8%	5.2%	7.8%
d) Operating Balance Ratio - Wastewater												
Net Operating Balance (excluding capital items)	(3,385)	(2,835)	(2,959)	(2,838)	(2,028)	129	930	1,986	2,532	3,188	3,650	4,291
Operating Revenue (excluding capital items)	12,601	13,424	14,151	14,816	15,757	17,029	18,006	19,229	19,941	20,760	21,449	22,315
Operating Balance Ratio - Wastewater	(26.9%)	(21.1%)	(20.9%)	(19.2%)	(12.9%)	0.8%	5.2%	10.3%	12.7%	15.4%	17.0%	19.2%
e) Debt Service Ratio - General Fund												
Debt Redemption from General Revenue	1,713	2,475	3,328	3,502	3,744	3,600	2,805	2,950	3,008	2,745	2,842	2,380
Interest Applicable for Year	1,048	1,338	1,640	1,534	1,329	1,116	1,239	1,410	1,658	1,482	1,312	1,135
Bank Overdraft Interest	0	0	0	0	0	0	0	0	0	0	0	0
Numerator	2,761	3,813	4,968	5,036	5,073	4,716	4,044	4,360	4,666	4,227	4,154	3,515
Total Operating Revenue	60,278	66,795	62,988	57,516	60,598	62,599	65,006	68,375	70,532	72,989	75,519	78,189
Less Internal Revenues	0	7,786	8,057	8,382	8,716	9,065	9,429	9,809	10,205	10,617	11,046	11,494
Less Special Purpose Grants/Conts - Operating	3,109	646	594	608	640	640	659	679	700	721	743	766
Less Grants and Contributions - Capital	15,978	10,401	10,006	2,102	3,165	4,260	4,387	4,518	4,653	4,793	4,936	5,083
Denominator	41,191	47,962	44,331	46,424	48,096	48,634	51,131	53,368	54,974	56,859	58,794	60,847
Debt Service Ratio - General Fund	6.70%	8.00%	11.20%	10.80%	10.50%	9.70%	7.90%	8.20%	8.50%	7.40%	7.10%	5.80%
f) Rates and Annual Charges Coverage Ratio												
Rates & Annual Charges	33,273	35,999	38,514	40,911	43,231	45,386	47,627	49,989	51,956	54,002	56,131	58,347
Total Revenue from Continuing operations	86,670	90,891	89,421	84,580	89,522	92,249	100,647	99,902	106,445	109,901	111,476	115,843
Rates and Annual Charges Coverage Ratio	38.4%	39.5%	43.1%	48.4%	48.3%	49.2%	47.3%	50.0%	48.8%	49.1%	50.4%	50.4%
g) Outstanding Employee Entitlements	44.8%	44.0%	42.7%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
g) Cost Efficiency												
Operating Costs	74,100	73,639	89,711	92,656	95,416	94,897	97,419	100,121	103,106	105,998	108,575	111,372
Shire Population	41,000	41,300	41,600	41,900	42,200	42,500	42,800	43,100	43,400	43,700	44,000	44,300
Cost Efficiency Per Resident (\$)	\$1,807	\$1,783	\$2,157	\$2,211	\$2,261	\$2,233	\$2,276	\$2,323	\$2,376	\$2,426	\$2,468	\$2,514
3. Financial Sustainability - Long Term Focus												
a) Asset Consumption Ratio												
Written Down Value of Depreciable Assets	800,496	810,000	876,000	872,000	867,000	859,000	867,000	878,000	877,000	873,000	880,000	887,000
Replacement Cost of Depreciable Assets	1,172,000	1,220,000	1,232,000	1,244,000	1,256,000	1,269,000	1,282,000	1,295,000	1,308,000	1,321,000	1,334,000	1,347,000
Asset Consumption Ratio	68.3%	66.4%	71.1%	70.1%	69.0%	67.7%	67.6%	67.8%	67.0%	66.1%	66.0%	65.9%
b) Net Financial Liabilities Ratio												
Total Liabilities Less Current Assets	7,518	48,461	74,775	68,678	64,022	53,880	53,497	62,724	57,030	47,411	30,207	10,159
Operating Revenues (excluding capital items)	63,971	67,000	76,383	80,105	83,734	86,557	91,014	95,440	98,841	102,706	106,547	110,803
Net Financial Liabilities Ratio	11.8%	72.3%	97.9%	85.7%	76.5%	62.2%	58.8%	65.7%	57.7%	46.2%	28.4%	9.2%

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Part G

General Fund Loan Principal and Interest Repayments

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