



**Ballina Shire Council
Budget
2010/2011**

Adopted 27 May 2010

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Part A

Introduction

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OVERVIEW

The budget document is divided into six parts:

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

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

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

Capital Available

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

A summary of the estimated results for the 2010/11 year is as follows:

Fund / Item	Estimated Opening Balance (\$'000)	Movement Increase / (Decrease) (\$'000)	Estimated Closing Balance (\$'000)
General – Unrestricted Working Capital (1)	540,100	(169,600)	370,500
General – Internally Restricted Reserves (2)	18,566,600	(7,724,600)	11,292,000
Water – Internally Restricted Reserves (3)	3,571,800	(104,300)	3,467,500
Sewer – Internally Restricted Reserves (3)	1,653,600	228,400	1,882,000

- (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 2010. Unrestricted working capital is subject to end year accrual adjustments for items such as stock takes and employee entitlements. End of year accrual adjustments may cause variations between this estimate and actual outcomes.

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

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

The opposite page provides the cash forecast for General Fund. The estimates from 2011/12 onwards are preliminary and provide a guide as to where the organisation is heading. Explanations for each item are:

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

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

Operating Result before Capital This records the operating result for the fund, excluding depreciation.

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

- *Capital Grants and Contributions:* This item represents the total of all capital grants and capital contributions recognised in Part C of this document
- *Internal Loan Repayments:* This item represents loan principal repayments for internal loans (i.e. loans financed between Council's internal reserves)
- *Section 94 Contributions Collected:* Represents total Section 94 developer contributions collected. A full explanation of this item is detailed in Part D of this document

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

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

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

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

Subtract Unexpended Grants and Contributions

- *Capital Grants and Section 94 Contributions:* In order to determine the net cash result it is necessary to eliminate any grants or contributions that are collected and not expended during the year. There may be negative or positive balances as there will be times where contributions are drawn from reserves held.

Leave Liabilities

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

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

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

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

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

General Fund - Cash Forecast (2009/10 to 2019/20)													
ESTIMATE	ITEMS	ESTIMATED											
		2009/10	2010/11	%	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
	OPERATING RESULTS												
48,617,800	General Fund Activities												
44,110,700	Operating Revenues	45,284,900	(7)	47,799,500	50,185,300	52,297,400	54,245,800	55,914,300	57,689,900	59,498,100	61,393,800	63,277,700	
	Less Operating Expenses	39,370,400	(11)	40,953,000	42,733,900	44,188,300	45,497,800	46,728,500	48,177,800	49,233,200	50,694,800	51,917,100	
4,507,500	Operating Result before Capital	5,914,500	31	6,846,500	7,451,400	8,109,100	8,748,000	9,185,800	9,512,100	10,264,900	10,699,000	11,360,600	
	Add Capital Grants and Contributions												
5,283,800	Capital Grants and Contributions	341,000	(94)	540,000	280,000	30,000	0	0	0	0	0	0	
262,200	Internal Loan Repayments	315,200	20	336,300	70,400	40,500	42,500	44,700	46,900	0	0	0	
1,052,000	Section 94 Contributions Collected	5,897,800	481	6,293,900	6,225,500	6,377,400	6,591,500	6,954,200	7,220,300	7,488,300	7,799,900	8,130,300	
	Add Non-operating Funds Employed												
2,565,000	Loan Funds Used	4,800,000	87	3,850,000	5,791,000	0	0	0	0	0	0	0	
1,100,000	Proceeds from Disposal of Assets	12,201,000	1,009	2,000,000	500,000	500,000	515,000	530,500	546,400	562,800	579,700	597,100	
	Subtract Funds Deployed for Non-operating Purposes												
(27,964,900)	Capital Works	(34,234,800)	22	(13,648,000)	(24,005,000)	(7,100,800)	(6,648,000)	(9,324,700)	(11,237,600)	(5,621,100)	(5,604,800)	(6,583,500)	
(1,989,100)	Repayment of Principal on Loans	(2,062,900)	4	(2,254,100)	(2,386,200)	(2,714,100)	(2,813,700)	(3,027,600)	(2,549,400)	(1,804,300)	(1,681,500)	(1,478,700)	
	Subtract Unexpended Capital Grants and Contributions												
0	Capital Grants and Contributions Unexpended	0	0	0	0	0	0	0	0	0	0	0	
2,210,000	Section 94 (Unexpended) / Expended from Reserves	(2,132,800)	(197)	(5,402,800)	5,992,800	(4,807,700)	(5,106,400)	(3,626,700)	(3,866,700)	(5,510,700)	(7,326,900)	(7,027,000)	
	Leave Liabilities												
700,000	Net Increase / (Decrease) in Employees Leave Liabilities	721,000	3	742,700	765,000	788,000	811,700	836,100	861,200	887,100	913,800	941,300	
(12,273,500)	Cash Surplus / (Deficit)	(8,240,000)	(33)	(695,600)	684,900	1,222,400	2,240,600	1,582,300	411,200	4,267,000	5,377,200	5,940,100	
	Equity Movements												
(11,686,800)	Reserves - Internally Restricted - Increase / (Decrease)	(7,274,600)	(38)	(650,400)	723,500	1,228,600	1,952,100	1,934,800	456,500	3,157,000	3,988,300	4,443,900	
(526,800)	Reserves - Externally Restricted - Increase / (Decrease)	(795,800)	51	64,700	70,300	120,000	173,200	181,600	360,800	369,600	378,500	392,000	
(59,900)	Working Capital - Increase / (Decrease)	(169,600)	183	(109,900)	(108,900)	(126,200)	75,300	(534,100)	(406,100)	740,400	1,010,400	1,104,200	
	Equity Balances												
18,566,600	Internal Reserves	11,292,000	(39)	10,641,600	11,365,100	12,593,700	14,585,800	16,520,600	16,977,100	20,134,100	24,122,400	28,566,300	
5,911,900	External Reserves	5,116,100	(13)	5,180,800	5,251,100	5,371,100	5,544,300	5,725,900	6,086,700	6,456,300	6,834,800	7,226,800	
540,100	Working Capital	370,500	(31)	260,600	151,700	25,500	100,800	(433,300)	(639,400)	(99,000)	911,400	2,015,600	

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

Explanations for each item are:

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

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

Operating Result before Capital Amounts This records the operating result for the fund, excluding depreciation.

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

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

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

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

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

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

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

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

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

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

Water Fund - Cash Forecast (2009/10 TO 2019/20)													
ESTIMATE	ITEMS	ESTIMATED											
		2009/10	2010/11	%	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
	OPERATING RESULTS												
7,225,000	Operating Revenues	7,621,500	5	9,193,400	9,154,300	9,127,000	9,389,300	9,588,900	9,795,800	10,103,600	10,417,900	10,745,300	
6,868,200	Less Operating Expenses	7,238,400	5	7,968,700	8,207,100	8,441,700	8,695,600	8,959,000	9,230,500	9,510,600	9,798,700	10,095,700	
356,800	Operating Result before Capital Amounts	383,100	7	1,223,700	947,200	685,300	673,700	609,900	565,300	593,000	619,200	649,600	
	Add Capital Grants and Contributions												
0	Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	
160,000	Section 64 Contributions Collected	160,000	0	260,000	267,800	275,900	284,200	292,800	301,600	310,700	320,100	329,800	
	Add Non-operating Funds Employed												
0	Loan Funds Used	0	0	0	0	0	0	0	0	0	0	0	
	Subtract Funds Deployed for Non-operating Purposes												
(804,000)	Capital Works	(3,447,000)	329	(2,990,000)	(1,627,500)	(1,425,300)	(553,300)	(2,751,600)	(300,100)	(408,900)	(307,900)	(317,200)	
(3,200)	Repayment of Principal on Loans	(3,400)	6	(3,600)	(3,800)	0	0	0	0	0	0	0	
(90,000)	Section 64 (Unexpended) / Reserves Expended	2,837,000	(3,252)	2,076,500	873,600	23,500	(23,700)	(230,200)	(310,900)	(229,300)	(355,600)	(376,000)	
(34,000)	Dividends	(34,000)	0	(34,000)	(34,000)	(35,100)	(36,200)	(37,300)	(38,500)	(39,700)	(40,900)	(42,200)	
(414,400)	Cash Surplus / (Deficit)	(104,300)	(75)	532,600	423,300	(475,700)	344,700	(2,116,400)	217,400	225,800	234,900	244,000	
	Equity Movements												
(414,400)	Total Council Reserves - Increase / (Decrease)	(104,300)	(75)	532,600	423,300	(475,700)	344,700	(2,116,400)	217,400	225,800	234,900	244,000	
	Equity Balances												
3,571,800	Restricted Reserves	3,467,500		4,000,100	4,423,400	3,947,700	4,292,400	2,176,000	2,393,400	2,619,200	2,854,100	3,098,100	
6,199,600	Section 64 Contributions	3,362,600		1,286,100	412,500	389,000	412,700	642,900	953,800	1,183,100	1,538,700	1,914,700	

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

Explanations for each item are:

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

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

Operating Result before Capital Amounts This records the operating result for the fund, excluding depreciation.

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

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

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

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

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

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

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

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

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

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

ESTIMATED												
Sewer Fund - Cash Forecast (2009/10 TO 2019/20)												
ESTIMATE	ITEMS	2010/11	%	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
	OPERATING RESULTS											
8,882,000	Operating Revenues	9,864,100	11	11,258,000	13,383,900	15,378,600	16,145,700	16,645,700	17,120,900	17,665,200	18,253,800	18,890,200
7,515,600	Less Operating Expenses	7,647,700	2	10,117,500	12,394,700	12,915,100	13,026,800	13,136,800	13,244,800	13,348,800	13,450,100	13,548,000
1,366,400	Operating Result before Capital Amounts	2,216,400	62	1,140,500	989,200	2,463,500	3,118,900	3,508,900	3,876,100	4,316,400	4,803,700	5,342,200
0	Add Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0
500,000	Capital Grants and Contributions Section 64 Contributions Collected	500,000	0	515,000	530,500	546,500	562,900	579,800	597,200	615,200	633,700	652,800
0	Add Non-operating Funds Employed	36,000,000	100	28,800,000	5,500,000	0	0	0	0	0	0	0
	Loan Funds Used											
	Subtract Funds Deployed for Non-operating Purposes											
(11,285,000)	Capital Works	(37,956,400)	236	(29,520,600)	(6,865,800)	(709,300)	(273,300)	(2,172,600)	(290,100)	(298,900)	(307,900)	(317,200)
0	Repayment of Principal on Loans	(1,185,000)	100	(1,608,000)	(2,286,300)	(2,510,700)	(2,643,100)	(2,784,800)	(2,936,200)	(3,097,700)	(3,270,700)	(3,455,600)
7,794,000	Section 64 (Unexpended) / Reserves Expended	673,400	(91)	27,500	393,200	(137,400)	(321,400)	463,300	(621,900)	(671,000)	(723,000)	(778,300)
(20,000)	Dividends	(20,000)	0	(20,000)	(20,000)	(20,600)	(21,300)	(22,000)	(22,700)	(23,400)	(24,200)	(25,000)
(1,644,600)	Cash Surplus / (Deficit)	228,400	(114)	(665,600)	(1,759,200)	(368,000)	422,700	(427,400)	602,400	840,600	1,111,600	1,418,900
	Equity Movements											
(1,644,600)	Restricted Reserves - Increase / (Decrease)	228,400	(114)	(665,600)	(1,759,200)	(368,000)	422,700	(427,400)	602,400	840,600	1,111,600	1,418,900
	Equity Balances											
1,663,600	Restricted Reserves	1,882,000		1,216,400	(542,800)	(910,600)	(488,100)	(915,500)	(313,100)	527,500	1,639,100	3,058,000
1,592,500	Section 64 Contributions	919,100		891,600	498,400	635,800	957,200	493,900	1,115,800	1,786,800	2,509,800	3,288,100

Budget Assumptions

A number of financial assumptions must be made to prepare the budget. The key assumptions applied for the period 2010/11 to 2013/14 are as follows:

Factor	2010/11	2011/12	2012/13	2013/14
CPI (%)	3	3	3	3
Increase in Labour Costs (%)	3.2	3.2	3.2	3.2
Interest Rates – Investment (%)	5.5	5.5	5.5	5.5
Interest Rates – Loan Borrowing (%)	8	8	8	8
Increase in Rate Income from Rate Pegging Increase (%)	6.2	6.1	5.7	6.0
Increase in Rate Income from Growth in Assessments (%)	0.5	0.5	0.5	0.5
Increase in Revenue from Financial Assistance Grant (%)	3	3	3	3
Increase in Water Annual and Usage Charges	15	15	3	3
Increase in Sewer Annual and Usage Charges	15	20	20	16
Increase in Domestic Waste Annual Charges	10	7	7	5

Part B

Operating Budgets

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INTRODUCTION

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

Left Hand Page

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

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

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

Right Hand Page

This page provides numerical information for each program:

Actual (2007/08, 2008/09) 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 2009/10 This column relates to the December budget review estimates for the 2009/10 financial year.

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

Estimated 2010/11 This is the estimate for the 2010/11 financial year.

Percentage This figure, expressed as a percentage, provides a guide as to what the 2010/11 estimate has varied by, with respect to the latest 2009/10 estimate.

Estimated 2011/12, 2012/13 and 2013/14 Forward estimates have been provided as a **guide** to show the overall financial trend.

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

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

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

Capital Movements

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

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

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

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

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

If the program is showing a deficit, this figure represents the amount that is being funded from general purpose revenues (i.e. rate income and the financial assistance grant) and other surplus generating programs.

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

GROUP SUMMARY – STRATEGIC SERVICES

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

Background

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

Budget Comments

STRATEGIC PLANNING

Operating Revenues

Fees and Charges

Income for strategic planning publications and services and rezoning fees.

Grants and Contributions

Relate primarily to heritage items and planning studies.

Operating Expenses

Employee Costs

Based on five full-time staff and five part time staff (total 36 days) plus one motor vehicle.

Office Expenses

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

Strategic Planning Studies

This figure represents discretionary funds that are available for planning studies. For 2010/11 the majority of the funds will be expended on the new LEP.

COMMUNITY SERVICES

Operating Revenues

Community Services Centres

Revenues for the Ballina and Wardell Centres

Grants and Contributions

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

Operating Expenses

Employee Costs

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

Community Services Centres

Operating expenses for these facilities - includes one staff member.

Community Services

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

Community Gallery

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

STRATEGIC SERVICES GROUP - SUMMARY									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	REFERENCE ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
				Strategic Planning					
19,373	152,915	84,900	20000	Fees and Charges	1,000	(99)	1,100	1,200	1,300
132,568	18,349	29,400	20001	Grants and Contributions	8,000	(73)	8,300	8,600	8,900
				Community Services					
0	861	92,000	26082	Ballina Community Services Centre	86,000	(7)	88,600	91,400	94,300
1,209	1,445	0	20021	Wardell Community Services Centre	0	0	0	0	0
25,482	0	0	20020	Other Community Services	0	0	0	0	0
8,770	9,687	9,100	20021	Operating Grants and Contributions	10,000	10	10,400	10,800	11,200
0	10,696	55,000	26130	Community Gallery	58,000	5	59,900	61,900	63,900
187,402	193,953	270,400		Total Operating Revenues	163,000	(40)	168,300	173,900	179,600
				OPERATING EXPENSES					
				Strategic Planning					
626,004	674,972	739,000	30000	Employee Costs	759,500	3	782,400	806,000	830,300
27,639	26,260	35,000	30000	Office Expenses	26,000	(26)	26,900	27,900	28,900
477,067	230,365	481,900	30002	Strategic Planning Studies	101,000	(79)	134,000	138,200	142,600
				Community Services					
96,910	106,565	106,000	30020	Employee Costs	108,000	2	111,300	114,700	118,200
0	42,479	95,000	35110	Ballina Community Services Centre	85,000	(11)	88,100	91,200	94,400
58,635	71,801	72,000	30022	Wardell Community Services Centre	77,000	7	78,800	81,200	83,800
34,522	38,518	72,600	30021	Other Community Services	93,600	29	99,900	103,300	106,700
0	2,521	3,600	30021	Life Education	4,000	11	4,200	4,400	4,600
0	66,570	134,600	35160	Community Gallery	137,200	2	142,200	147,300	152,500
				Non-cash Expenses					
56,355	177,631	56,400	30021	Depreciation - Community Services	227,000	302	227,000	227,000	227,900
0	29,024	49,400	35162	Depreciation - Gallery	49,400	0	49,400	49,400	50,900
1,377,132	1,466,706	1,845,500		Total Operating Expenses	1,667,700	(10)	1,744,200	1,790,600	1,840,800
(1,189,730)	(1,272,753)	(1,575,100)		Operating Result - Surplus / (Deficit)	(1,504,700)	(4)	(1,575,900)	(1,616,700)	(1,661,200)
56,355	206,655	105,800		Add Back Depreciation	276,400		276,400	276,400	278,800
(1,133,375)	(1,066,098)	(1,469,300)		Cash Result - Surplus / (Deficit)	(1,228,300)	(16)	(1,299,500)	(1,340,300)	(1,382,400)
				Capital Movements					
0	0	0		Less Principal Repayments	0		0	0	0
282,312	290,700	0		Less Transfer to Reserves	1,000		500	200	0
540,789	282,300	290,100		Add Transfer from Reserves	0		0	0	100
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
(874,898)	(1,074,498)	(1,179,200)		Cash Result after Capital Movements	(1,229,300)	4	(1,300,000)	(1,340,500)	(1,382,300)

GROUP SUMMARY – REGULATORY SERVICES

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

Budget Comments

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

The major programs in the Regulatory Services Group are;

Development Services

Costs associated with the assessment and management of development applications.

Building Services

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

Public and Environmental Health Services

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

Administration and Public Order

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

REGULATORY SERVICES GROUP - SUMMARY									
ACTUAL	ACTUAL	ESTIMATE	BUDGET ITEMS			ESTIMATED			
2007/08	2008/09	2009/10		2010/11	%	2011/12	2012/13	2013/14	
			OPERATING REVENUES						
322,152	439,264	329,000	Development Services	370,000	12	392,800	405,000	417,700	
759,118	645,684	796,000	Building Services	815,000	2	840,600	866,800	893,900	
724,166	188,323	172,500	Public and Environmental Health Services	200,000	16	175,300	181,100	187,100	
82,509	66,148	81,500	Administration and Public Order	85,500	5	91,900	95,100	98,500	
1,887,945	1,339,419	1,379,000	Total Operating Revenues	1,470,500	7	1,500,600	1,548,000	1,597,200	
			OPERATING EXPENSES						
1,410,501	1,729,699	1,221,600	Development Services	1,226,100	0	1,268,300	1,306,700	1,346,300	
795,636	830,236	737,500	Building Services	757,000	3	780,000	803,600	827,900	
626,550	977,355	895,500	Public and Environmental Health Services	679,000	(24)	668,800	689,400	710,500	
299,416	327,955	904,900	Administration and Public Order	947,200	5	1,007,000	1,037,600	1,069,200	
3,132,103	3,865,245	3,759,500	Total Operating Expenses	3,609,300	(4)	3,724,100	3,837,300	3,953,900	
(1,244,158)	(2,525,826)	(2,380,500)	Operating Result - Surplus / (Deficit)	(2,138,800)	(10)	(2,223,500)	(2,289,300)	(2,356,700)	
10,142	9,186	3,500	Add Back Depreciation	3,400		3,400	3,500	3,700	
(1,234,016)	(2,516,640)	(2,377,000)	Cash Result - Surplus / (Deficit)	(2,135,400)	(10)	(2,220,100)	(2,285,800)	(2,353,000)	
			Capital Movements						
4,221	4,500	4,800	Less Loan Principal Repayments	5,100		5,400	5,700	6,100	
548,057	259,300	0	Less Transfer to Reserves	0		0	0	0	
16,548	572,100	259,300	Add Transfer from Reserves	0		0	0	0	
0	0	0	Add Capital Income	0		0	0	0	
0	0	25,000	Less Capital Expenditure	0		0	0	0	
(1,769,746)	(2,208,340)	(2,147,500)	Cash Result after Capital Movements	(2,140,500)	(0)	(2,225,500)	(2,291,500)	(2,359,100)	

DEVELOPMENT SERVICES

Manager: Andrew Smith - "Manager - Development Services"

Background

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

Budget Comments

Operating Revenues

Regulatory Fees and Fines

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

Operating Expenses

Employee Costs

Based on staffing structure of nine full-time employees and one part time employee (total 49 days). Other costs include four 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 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
274,230	275,367	314,000	21000	Regulatory Fees and Fines	355,000	13	377,300	388,900	401,000
47,922	163,897	15,000	21001	Other Revenues	15,000	0	15,500	16,100	16,700
322,152	439,264	329,000		Total Operating Revenues	370,000	12	392,800	405,000	417,700
				OPERATING EXPENSES					
1,109,841	1,241,026	925,500	31000	Employee Costs	975,000	5	1,004,400	1,034,600	1,065,700
77,638	50,813	56,000	31000	Office and Other Expenses	51,000	(9)	57,800	59,700	61,700
222,959	437,839	240,000	31000	Legal Costs	200,000	(17)	206,000	212,200	218,600
				Non-cash Expenses					
63	21	100	31000	Depreciation	100	0	100	200	300
1,410,501	1,729,699	1,221,600		Total Operating Expenses	1,226,100	0	1,268,300	1,306,700	1,346,300
(1,088,349)	(1,290,435)	(892,600)		Operating Result - Surplus / (Deficit)	(856,100)	(4)	(875,500)	(901,700)	(928,600)
63	21	100		Add Back Depreciation	100		100	200	300
(1,088,286)	(1,290,414)	(892,500)		Cash Result - Surplus / (Deficit)	(856,000)	(4)	(875,400)	(901,500)	(928,300)
				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
(1,088,286)	(1,290,414)	(892,500)		Cash Result after Capital Movements	(856,000)	(4)	(875,400)	(901,500)	(928,300)

BUILDING SERVICES

Manager: Vince Hunt - "Manager - Building Services"

Background

Revenues and expenses associated with items such as building inspections.

Budget Comments

Operating Revenues

Regulatory Fees and Fines

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

Operating Expenses

Employee Costs

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

Office and Other Expenses

Includes legal, advertising and sundry office expenses.

BUILDING SERVICES									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
711,561	610,151	759,000	21020	Regulatory Fees and Fines	776,000	2	800,300	825,100	850,800
47,557	35,533	37,000	21021	Other Revenues	39,000	5	40,300	41,700	43,100
759,118	645,684	796,000		Total Operating Revenues	815,000	2	840,600	866,800	893,900
				OPERATING EXPENSES					
769,448	817,844	713,500	31020	Employee Costs	738,000	3	760,300	783,200	806,800
20,188	12,392	14,000	31020	Office and Other Expenses	14,000	0	14,500	15,000	15,500
6,000	0	10,000	31020	Legal Costs	5,000	(50)	5,200	5,400	5,600
795,636	830,236	737,500		Total Operating Expenses	757,000	3	780,000	803,600	827,900
(36,518)	(184,552)	58,500		Operating Result - Surplus / (Deficit)	58,000	(1)	60,600	63,200	66,000
(36,518)	(184,552)	58,500		Cash Result - Surplus / (Deficit)	58,000	(1)	60,600	63,200	66,000
				Capital Movements					
0	0	0		Less Principal Repayments	0		0	0	0
0	0	0		Less Transfer to Reserves	0		0	0	0
0	0	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
(36,518)	(184,552)	58,500		Cash Result after Capital Movements	58,000	(1)	60,600	63,200	66,000

ENVIRONMENTAL HEALTH

Manager: Graham Plumb - "Manager - Environmental and Public Health"

Background

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

Budget Comments

Operating Revenues

Regulatory Fees and Fines

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

Environmental Health Expenses

Employee Costs

Based on staffing structure of four full time staff and two part time staff (total 28 days). Other costs included are training and expenses relating to four motor vehicles.

Office Expenses

Major costs include water testing and legal expenses.

Other Expenses

Includes technical equipment maintenance and destruction of pests.

Water Monitoring

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

ENVIRONMENTAL HEALTH									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
				Environmental Health					
133,340	151,819	162,600	21040	Regulatory Fees and Fines	162,600	0	167,600	173,100	178,800
6,757	4,831	6,600	21040	Other Revenues	5,000	(24)	5,200	5,400	5,600
				Operating Grants & Contributions					
583,795	0	0	21041	SEAA Project	0	0	0	0	0
		1,000	21041	Mosquito Monitoring	0	(100)	0	0	0
0	30,000	0	21041	OSSM Inspection Grant	30,000		0	0	0
				Markets					
274	1,673	2,300	21042	Rents and fees	2,400	4	2,500	2,600	2,700
724,166	188,323	172,500		Total Operating Revenues	200,000	16	175,300	181,100	187,100
				OPERATING EXPENSES					
				Environmental Health					
530,704	567,229	585,600	31040	Employee Costs	600,000	2	618,100	636,700	655,800
22,554	31,316	17,500	31040	Office Expenses	17,000	(3)	17,600	18,300	19,000
19,759	40,748	41,500	31040	Other Expenses	43,000	4	13,300	13,800	14,300
				Recreational Water Quality Monitoring					
16,884	19,226	20,500	31042	Water Monitoring	18,500	(10)	19,200	19,900	20,600
				Noxious Plants / Vermin					
278	67	500	31043	Destruction of Pests	500	0	600	700	800
				SEAA Project					
35,738	318,769	229,300	31044	SEAA Urban Sustainability	0	(100)	0	0	0
				Non-cash Expenses					
633	0	600	31040	Depreciation - Health	0	(100)	0	0	0
626,550	977,355	895,500		Total Operating Expenses	679,000	(24)	668,800	689,400	710,500
97,616	(789,032)	(723,000)		Operating Result - Surplus / (Deficit)	(479,000)	(34)	(493,500)	(508,300)	(523,400)
633	0	600		Add Back Depreciation	0		0	0	0
98,249	(789,032)	(722,400)		Cash Result - Surplus / (Deficit)	(479,000)	(34)	(493,500)	(508,300)	(523,400)
				Capital Movements					
0	0	0		Less Principal Repayments	0		0	0	0
548,057	259,300	0		Less Transfer to Reserves	0		0	0	0
16,548	572,100	259,300		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
(433,260)	(476,232)	(463,100)		Cash Result after Capital Movements	(479,000)	3	(493,500)	(508,300)	(523,400)

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

Background

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

Budget Comments

Regulatory Fees and Fines

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

Operating Expenses

Employee Costs

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

Rangers

Council has a total of three rangers plus this budget includes an allowance for one additional ranger to be employed for half of the year. This budget represents the ranger salaries allocated to general ranger duties whereas they also allocate their time to activities such as dog control and parking.

Impounding Expenses

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

ADMINISTRATION AND PUBLIC ORDER									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
54,860	41,120	53,200	21080	Regulatory Fees and Fines	57,500	8	62,700	64,700	66,800
27,649	25,028	28,300	21081	Parking and Other Fines	28,000	(1)	29,200	30,400	31,700
				Dog Registrations and Fines					
82,509	66,148	81,500		Total Operating Revenues	85,500	5	91,900	95,100	98,500
				OPERATING EXPENSES					
0	14,099	570,000	31082	Regulatory Administration					
				Salaries and Oncosts	602,500		620,600	639,300	658,600
161,519	171,325	181,100	31080	Rangers	192,500	6	219,500	226,300	233,300
				Salaries and Oncosts					
126,157	133,478	142,300	31083	Impounding Expenses	140,900	(1)	155,700	160,900	166,300
4,160	982	4,400	31083	Impounding Expenses - Dogs	4,000	(9)	4,200	4,400	4,600
				Impounding Expenses - Other Animals					
4,842	4,557	4,300	31083	Debt Servicing	4,000	(7)	3,700	3,400	3,000
				Interest on Loans - Dog Control					
2,669	3,514	2,700	31083	Non-cash Expenses	3,200	19	3,200	3,300	3,400
69	0	100	31083	Depreciation - Dog Control	100	0	100	0	0
				Depreciation - Law Enforcement					
299,416	327,955	904,900		Total Operating Expenses	947,200	5	1,007,000	1,037,600	1,069,200
(216,907)	(261,807)	(823,400)		Operating Result - Surplus / (Deficit)	(861,700)	5	(915,100)	(942,500)	(970,700)
2,738	3,514	2,800		Add Back Depreciation	3,300		3,300	3,300	3,400
(214,169)	(258,293)	(820,600)		Cash Result - Surplus / (Deficit)	(858,400)	5	(911,800)	(939,200)	(967,300)
				Capital Movements					
4,221	4,500	4,800		Less Principal Repayments	5,100		5,400	5,700	6,100
0	0	0		Less Transfer to Reserves	0		0	0	0
0	0	0		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	25,000		Less Capital Expenditure	0		0	0	0
(218,390)	(262,793)	(850,400)		Cash Result after Capital Movements	(863,500)	2	(917,200)	(944,900)	(973,400)

GROUP SUMMARY – CIVIL SERVICES (General Fund Activities)

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

Budget Comments

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

Asset Management

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

Stormwater and Environmental Management

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

Roads and Bridges

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

Ancillary Transport Services

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

Roads and Traffic Authority (RTA) Works

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

Open Space and Reserves

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

Fleet Management and Workshop

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

Rural Fire Services

Costs associated with the provision of rural fire services.

Quarries and Sandpit

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

Swimming Pools

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

Waste – Non domestic

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

Waste – Domestic

Provision of domestic waste collection services to residential properties.

CIVIL SERVICES GROUP - SUMMARY								
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	BUDGET ITEMS	ESTIMATED				
				2010/11	%	2011/12	2012/13	2013/14
			OPERATING REVENUES					
180,566	241,960	263,800	Asset Management	163,000	(38)	168,100	173,500	179,100
362,747	429,989	449,500	Stormwater and Environmental Protection	443,000	(1)	291,500	300,300	309,400
221,680	316,444	831,500	Roads and Bridges	0	(100)	0	0	0
814,599	1,617,829	3,529,000	Ancillary Transport Services	1,318,500	(63)	1,358,300	1,399,500	1,441,900
2,081,698	2,639,582	1,470,000	Roads and Traffic Authority	1,308,100	(11)	1,347,500	1,388,100	1,429,800
1,107,314	688,199	476,800	Open Space and Reserves	455,500	(4)	469,600	484,100	497,500
2,640,063	3,012,296	3,178,200	Fleet Management and Workshop	3,080,500	(3)	3,173,100	3,268,500	3,366,800
146,950	146,547	129,000	Rural Fire Service	130,000	1	133,900	138,000	142,200
70,786	16,388	297,000	Quarries and Sandpit	306,000	3	315,300	324,900	334,700
243,854	283,936	273,500	Swimming Pools	291,000	6	300,000	309,300	318,800
4,632,137	4,727,599	5,720,500	Waste - Non domestic	6,060,500	6	6,605,000	7,206,900	7,576,900
4,238,045	4,736,663	5,240,200	Waste - Domestic	5,707,100	9	6,087,600	6,494,500	6,803,200
16,740,439	18,857,432	21,859,000	Total Operating Revenues	19,263,200	(12)	20,249,900	21,487,600	22,400,300
			OPERATING EXPENSES					
2,517,505	2,744,346	2,753,300	Asset Management	2,677,500	(3)	2,758,100	2,842,600	2,929,600
1,269,556	1,256,196	1,581,000	Stormwater and Environmental Protection	1,410,000	(11)	1,265,500	1,303,900	1,343,500
5,872,598	6,484,469	6,743,400	Roads and Bridges	6,210,700	(8)	6,461,300	6,638,400	7,226,600
2,006,729	2,817,789	4,687,000	Ancillary Transport Services	2,505,200	(47)	2,531,600	2,580,900	2,635,300
1,967,835	2,162,620	1,541,700	Roads and Traffic Authority	1,308,100	(15)	1,347,400	1,388,100	1,429,800
3,996,355	4,111,495	4,149,500	Open Space and Reserves	4,070,400	(2)	3,983,700	4,107,700	4,234,900
2,534,744	2,815,052	2,827,800	Fleet Management and Workshop	2,912,500	3	2,978,700	3,066,600	3,157,400
304,600	238,394	222,800	Rural Fire Service	342,400	54	385,000	342,600	353,400
127,633	224,020	267,500	Quarries and Sandpit	128,000	(52)	117,600	121,500	125,600
660,583	697,226	672,300	Swimming Pools	689,500	3	707,700	729,500	751,800
5,330,185	5,388,200	5,456,600	Waste - Non domestic	5,926,100	9	6,288,800	6,431,700	6,597,100
4,410,247	4,266,941	5,318,000	Waste - Domestic	5,445,000	2	5,817,700	6,208,200	6,456,100
30,998,570	33,206,748	36,220,900	Total Operating Expenses	33,625,400	(7)	34,643,000	35,761,700	37,241,100
(14,258,131)	(14,349,316)	(14,361,900)	Operating Result - Surplus / (Deficit)	(14,362,200)	0	(14,393,100)	(14,274,100)	(14,840,800)
6,722,942	7,703,901	7,083,300	Add Back Depreciation	7,166,800	1	7,163,800	7,378,500	7,601,000
(7,535,189)	(6,645,415)	(7,278,600)	Cash Result - Surplus / (Deficit)	(7,195,400)	(1)	(7,229,300)	(6,895,600)	(7,239,800)
			Capital Movements					
1,407,044	1,568,789	1,580,500	Less Loan Principal Repayments	1,770,000		1,931,300	1,958,700	2,268,500
5,795,968	8,076,100	1,551,600	Less Transfer to Reserves	1,456,400		1,507,800	2,245,400	2,534,000
8,147,124	4,690,000	8,647,300	Add Transfer from Reserves	11,480,800		1,581,800	2,150,000	1,621,500
1,538,859	4,501,415	9,079,800	Add Capital Income	8,106,000		1,431,000	18,289,300	1,599,700
6,119,885	5,994,062	19,413,900	Less Capital Expenditure	22,342,800		6,015,100	23,757,200	6,445,500
(11,172,103)	(13,092,951)	(12,097,500)	Cash Result after Capital Movements	(13,177,800)	9	(13,670,700)	(14,417,600)	(15,266,600)

ASSET MANAGEMENT

Manager: Dave Kelly – “Manager - Infrastructure Planning”

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Majority of revenue sourced from engineering inspection fees.

Grants and Contributions

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

Operating Expenses

Employee Costs

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

Infrastructure Planning - 5 full time and 2 part-time (total 30 days)

Engineering Management - 5 full time (total 25 days)

Engineering Works - 4 full time (20 days)

Total - 75 days

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

Office Expenses

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

Road Safety

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

Contribution to NEWLOG

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

Emergency Services

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

Facilities

Administration Centre Building

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

Depot

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

Non-cash Expenses

Depreciation

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

ASSET MANAGEMENT									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
				Engineering Services					
56,105	157,173	140,800	22010	Fees and Charges	102,000	(28)	105,200	108,600	112,100
124,461	35,299	123,000	22011	Conts - Road Safety Officer and Programs	61,000	(50)	62,900	64,900	67,000
0	49,488	0	22011	Conts - Other	0	0	0	0	0
180,566	241,960	263,800		Total Operating Revenues	163,000	(38)	168,100	173,500	179,100
				OPERATING EXPENSES					
				Engineering Management					
1,664,134	1,738,632	1,768,300	32020	Employee Costs	1,925,000	9	1,982,900	2,042,600	2,104,000
96,429	114,846	106,100	32020	Overseers - Administration	109,000	3	112,300	115,700	119,200
109,781	240,094	229,000	32020	Office Expenses and Advertising	26,000	(89)	26,900	27,800	28,700
31,994	11,147	69,400	32020	Road Safety	85,500	23	88,200	91,000	93,900
0	6,000	65,500	32020	Other Expenses	500	(99)	600	700	800
19,275	19,895	21,000	32020	Contribution to NEWLOG	21,500	2	22,200	22,900	23,600
				Emergency Services					
107,217	33,526	25,500	32021	Operating Expenses	26,500	4	27,500	28,600	29,700
				Facilities					
151,097	156,256	143,000	32000	Administration Centre	148,000	3	152,800	157,600	162,600
290,118	306,516	281,500	32001	Depot	291,500	4	300,700	310,300	320,200
				Non-Cash Expenses					
3,671	9,334	4,000	32021	Depreciation - Emergency Services	4,000	0	4,000	4,200	4,400
43,789	108,100	40,000	32021	Depreciation - Engineering	40,000	0	40,000	41,200	42,500
2,517,505	2,744,346	2,753,300		Total Operating Expenses	2,677,500	(3)	2,758,100	2,842,600	2,929,600
(2,336,939)	(2,502,386)	(2,489,500)		Operating Result - Surplus / (Deficit)	(2,514,500)	1	(2,590,000)	(2,669,100)	(2,750,500)
47,460	117,434	44,000		Add Back Depreciation	44,000		44,000	45,400	46,900
(2,289,479)	(2,384,952)	(2,445,500)		Cash Result - Surplus / (Deficit)	(2,470,500)	1	(2,546,000)	(2,623,700)	(2,703,600)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
0	86,800	0		Less Transfer to Reserves	0		0	0	0
92,994	234,500	163,000		Add Transfer from Reserves	0		0	0	0
56,550	261,105	80,000		Add Capital Income	0		0	0	0
56,300	216,715	20,000		Less Capital Expenditure	0		0	0	0
(2,196,235)	(2,192,862)	(2,222,500)		Cash Result after Capital Movements	(2,470,500)	11	(2,546,000)	(2,623,700)	(2,703,600)

STORMWATER AND ENVIRONMENTAL PROTECTION

Manager: Paul Busmanis – “Manager - Engineering Works”

Background

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

Budget Comments

Operating Revenues

Annual Charges

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

Operating Grants

Represents grant funding to offset the cost of preparing Flood Studies and Management Plans for Ballina and Wardell and to offset the cost of preparing the Coastal Hazard Study and Management Plan.

Operating Expenses

Stormwater

Allocation for stormwater drainage maintenance.

Contribution

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

Flood Management Studies and Plans

Represents on-going work on the Ballina and Wardell Flood Studies and Management Plans.

Coastal Hazard Study and Management Plan

Represents on-going work on this project.

Foreshore and Coastal Lakes Protection

Annual allocation for foreshore protection works.

Canal Dredging

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

Boat Ramps

Cleaning and maintenance of boat ramps.

Lake Ainsworth / Shaws Bay Management Plans

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

Capital Movements

Capital Expenditure

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

STORMWATER AND ENVIRONMENTAL PROTECTION									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
268,198	271,112	273,000	22100	OPERATING REVENUES					
				Stormwater Drainage					
				Annual Charges	283,000	4	291,500	300,300	309,400
94,549	158,877	176,500	22101	Environmental Protection					
				Operating Grants	160,000	(9)	0	0	0
362,747	429,989	449,500		Total Operating Revenues	443,000	(1)	291,500	300,300	309,400
				OPERATING EXPENSES					
				Stormwater					
152,551	133,015	177,100	32100	Stormwater Drainage Maintenance	167,000	(6)	172,100	177,500	182,900
				Environmental Protection					
220,300	202,680	228,000	32101	Contribution to Regional Authorities	235,000	3	242,100	249,400	256,900
96,769	93,534	317,400	32101	Flood Management Studies and Plans	165,000	(48)	60,000	61,800	63,700
85,852	35,446	76,500	32101	Coastal Hazard Study and Mgmt Plan	75,000	(2)	20,000	20,600	21,300
48,287	35,017	85,500	32101	Foreshore and Coastal Lakes Protection	57,500	(33)	59,300	61,100	63,000
31,980	0	32,000	32101	Canal Dredging	15,000	(53)	16,000	16,500	17,000
12,077	11,006	18,500	32101	Boat Ramps	14,500	(22)	15,000	15,500	16,100
8,658	33,546	32,000	32101	Lake Ainsworth / Shaws Bay Mgmt Plans	0	(100)	0	0	0
				Non-Cash Expenses					
8,527	15,252	9,000	32103	Depreciation - Environmental Protection	9,000	0	9,000	9,300	9,600
604,555	696,700	605,000	32103	Depreciation - Drainage	672,000	11	672,000	692,200	713,000
1,269,556	1,256,196	1,581,000		Total Operating Expenses	1,410,000	(11)	1,265,500	1,303,900	1,343,500
(906,809)	(826,207)	(1,131,500)		Operating Result - Surplus / (Deficit)	(967,000)	(15)	(974,000)	(1,003,600)	(1,034,100)
613,082	711,952	614,000		Add Back Depreciation	681,000		681,000	701,500	722,600
(293,727)	(114,255)	(517,500)		Cash Result - Surplus / (Deficit)	(286,000)	(45)	(293,000)	(302,100)	(311,500)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
606,465	500,700	0		Less Transfer to Reserves	0		0	0	0
308,965	469,700	581,500		Add Transfer from Reserves	0		0	0	0
5,400	0	66,000		Add Capital Income	0		0	0	0
86,382	481,250	832,700		Less Capital Expenditure	388,200		399,800	411,800	424,100
(672,209)	(626,505)	(702,700)		Cash Result after Capital Movements	(674,200)	(4)	(692,800)	(713,900)	(735,600)

ROADS AND BRIDGES

Manager: Paul Busmanis - "Manager - Engineering Works"

Background

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

Budget Comments

Operating Expenses

Roads and Bridges Maintenance

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

Street Cleaning

Provision for street cleaning of town centres.

Debt Servicing

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

Capital Movements

Loan Principal Repayments

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

Capital Income

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

Capital Expenditure

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

ROADS AND BRIDGES									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
				Operating Grants					
221,680	316,444	831,500	22110	Flood Damage	0	(100)	0	0	0
221,680	316,444	831,500		Total Operating Revenues	0	(100)	0	0	0
				OPERATING EXPENSES					
				Roads and Bridges - Maintenance					
772,064	817,487	729,000	32110	Urban Roads	738,500	1	760,800	783,800	807,500
971,276	1,057,691	1,015,000	32117	Sealed Rural Roads	1,031,000	2	1,062,000	1,093,900	1,126,800
476,239	628,212	558,000	32117	Unsealed Rural Roads	565,000	1	582,000	599,500	617,500
31,130	39,066	36,000	32120	Bridges	37,000	3	38,200	39,400	40,600
156,192	125,362	150,000	32110	Street Cleaning	152,000	1	156,600	161,300	166,200
202,067	586,767	657,100		Storm Damage	0	(100)	0	0	0
				Debt Servicing					
6,027	5,171	4,300	32120	Interest on Loans	93,200	2,067	267,700	258,600	654,900
				Non-Cash Expenses					
3,087,343	3,050,918	3,424,000	32120	Depreciation - Roads	3,424,000	0	3,424,000	3,526,800	3,632,700
170,260	173,795	170,000	32120	Depreciation - Bridges	170,000	0	170,000	175,100	180,400
5,872,598	6,484,469	6,743,400		Total Operating Expenses	6,210,700	(8)	6,461,300	6,638,400	7,226,600
(5,650,918)	(6,168,025)	(5,911,900)		Operating Result - Surplus / (Deficit)	(6,210,700)	5	(6,461,300)	(6,638,400)	(7,226,600)
3,257,603	3,224,713	3,594,000		Add Back Depreciation	3,594,000		3,594,000	3,701,900	3,813,100
(2,393,315)	(2,943,312)	(2,317,900)		Cash Result - Surplus / (Deficit)	(2,616,700)	13	(2,867,300)	(2,936,500)	(3,413,500)
				Capital Movements					
12,407	13,261	14,100		Less Loan Principal Repayments	96,300		184,100	429,100	668,600
1,301,883	1,493,200	210,100		Less Transfer to Reserves	0		0	0	0
1,845,571	593,400	2,495,300		Add Transfer from Reserves	0		164,100	0	0
1,000,321	2,248,763	6,551,700		Add Capital Income	7,876,000		1,201,000	18,009,300	1,569,700
2,840,527	2,649,691	10,650,500		Less Capital Expenditure	9,826,000		3,308,200	20,294,300	3,726,200
(3,702,240)	(4,257,301)	(4,145,600)		Cash Result after Capital Movements	(4,663,000)	12	(4,994,500)	(5,650,600)	(6,238,600)

ANCILLARY TRANSPORT SERVICES

Manager: Paul Busmanis - "Manager - Engineering Works"

Background

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

Budget Comments

Operating Revenues

Operating Grants

Street Lighting

State Government subsidy towards street lighting costs for highways.

Fees and Charges

Private Works

Income for private works undertaken by Council.

Burns Point Ferry

Income from the operation of the Burns Point Ferry.

Operating Expenses

Roads and Traffic Signs

Maintenance of street signs and road lines

Street Lighting

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

Footpaths, Parking Areas and Bus Shelters

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

Private Works

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

Wharves and Jetties

Allocation for maintenance of wharves and jetties in the shire.

Burns Point Ferry

Operating expenses. Partly offset by operating revenues above.

Debt Servicing

Interest payable on loans for town centre redevelopment works.

Capital Movements

Loan Principal Repayments

Principal payable on town centre re-development loans.

Capital Income

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

Capital Expenditure

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

ANCILLARY TRANSPORT SERVICES									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
87,000	89,000	90,000	22150	Operating Grants					
				Street Lighting	92,500	3	95,300	98,200	101,200
38,800	18,515	18,000	221150	Contributions					
				Miscellaneous Contributions	0	(100)	0	0	0
0	10,247	7,000	22151	Fees and Charges					
383,567	1,169,456	3,053,000	22151	Sundry Fees & Charges	10,000	43	10,300	10,700	11,100
305,232	330,611	361,000	22150	Private Works	825,000	(73)	849,800	875,300	901,600
				Burns Point Ferry	391,000	8	402,900	415,300	428,000
814,599	1,617,829	3,529,000		Total Operating Revenues	1,318,500	(63)	1,358,300	1,399,500	1,441,900
				OPERATING EXPENSES					
75,929	97,884	167,000	32132	Maintenance Programs					
502,682	514,373	520,000	32130	Road and Traffic Signs	107,000	(36)	110,400	114,000	117,700
158,188	133,504	185,500	32135	Street Lighting	501,500	(4)	516,600	532,100	548,100
21,012	23,006	22,600	32137	Footpaths Maintenance	165,500	(11)	160,300	165,400	170,600
26,513	16,167	25,500	32138	Parking Areas	25,000	11	25,800	26,600	27,500
348,548	1,069,198	2,795,000	32496	Bus Shelters and Services	8,000	(69)	8,300	8,600	8,900
13,574	13,091	15,300	32201	Private Works	750,000	(73)	772,500	795,700	819,600
				Wharves and Jetties	18,000	18	18,700	19,400	20,100
166,700	260,847	286,400	32200	Burns Point Ferry					
253,406	252,600	268,000	32200	Operation	275,500	(4)	277,000	285,700	294,800
				Salaries and Oncosts	272,500	2	280,700	289,200	297,900
245,115	224,182	205,200	32140	Debt Servicing					
				Interest on Loans	185,700	(10)	164,800	142,500	122,200
27,361	28,075	22,000	32132	Non-Cash Expenses					
143,319	159,679	150,000	32132	Depreciation - Ancillary	22,000	0	22,000	22,700	23,400
24,382	25,183	24,500	32132	Depreciation - Footpaths	150,000	0	150,000	154,500	159,200
				Depreciation - Ferry	24,500	0	24,500	24,500	25,300
2,006,729	2,817,789	4,687,000		Total Operating Expenses	2,505,200	(47)	2,531,600	2,580,900	2,635,300
(1,192,130)	(1,199,960)	(1,158,000)		Operating Result - Surplus / (Deficit)	(1,186,700)	2	(1,173,300)	(1,181,400)	(1,193,400)
195,062	212,937	196,500		Add Back Depreciation	196,500		196,500	201,700	207,900
(997,068)	(987,023)	(961,500)		Cash Result - Surplus / (Deficit)	(990,200)	3	(976,800)	(979,700)	(985,500)
				Capital Movements					
310,156	292,396	311,400		Less Loan Principal Repayments	331,000		351,900	325,300	345,400
1,397,480	2,192,300	0		Less Transfer to Reserves	0		0	0	0
1,908,539	1,488,300	3,626,100		Add Transfer from Reserves	5,200,000		300,000	800,000	0
150,892	232,347	1,148,100		Add Capital Income	230,000		230,000	280,000	30,000
453,185	564,853	4,987,500		Less Capital Expenditure	5,820,000		992,600	1,495,500	458,900
(1,098,458)	(2,315,925)	(1,486,200)		Cash Result after Capital Movements	(1,711,200)	15	(1,791,300)	(1,720,500)	(1,759,800)

ROADS AND TRAFFIC AUTHORITY (RTA) WORKS

Manager: Paul Busmanis - "Manager - Engineering Works"

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Preservation Program

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

Works Orders (Restoration Program)

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

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

External Contributions

Regional Roads Block Grant

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

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

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

ROADS AND TRAFFIC AUTHORITY									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
				Fees and Charges					
165,438	194,727	170,000	22220	State Roads - Preservation Program	175,100	3	180,400	185,900	191,500
1,265,260	1,775,855	609,000	22220	State Roads - Works Orders	515,000	(15)	530,500	546,500	562,900
				External Contributions					
651,000	669,000	691,000	22220	Regional Roads Block Grant	618,000	(11)	636,600	655,700	675,400
2,081,698	2,639,582	1,470,000		Total Operating Revenues	1,308,100	(11)	1,347,500	1,388,100	1,429,800
				OPERATING EXPENSES					
146,877	143,870	170,000	32255	State Roads - Preservation	175,100	3	180,300	185,800	191,400
371,327	229,083	140,300	32220	State Roads - Construction	0	(100)	0	0	0
812,477	1,147,285	500,000	32220	State Roads - Works Order	515,000	3	530,500	546,500	562,900
637,154	642,382	731,400	32250	Regional Roads	618,000	(16)	636,600	655,800	675,500
1,967,835	2,162,620	1,541,700		Total Operating Expenses	1,308,100	(15)	1,347,400	1,388,100	1,429,800
113,863	476,962	(71,700)		<i>Operating Result - Surplus / (Deficit)</i>	0	(100)	100	0	0
0	0	0		<i>Add Back Depreciation</i>	0		0	0	0
113,863	476,962	(71,700)		Cash Result - Surplus / (Deficit)	0	(100)	100	0	0
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
178,272	360,700	0		Less Transfer to Reserves	0		0	0	0
64,409	16,700	71,700		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	132,962	0		Less Capital Expenditure	0		0	0	0
0	0	0		Cash Result after Capital Movements	0	0	100	0	0

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).

Fees and Charges

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

Cemetery Charges

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

Operating Expenses

Management

Includes salaries and oncosts for two full time staff (10 days) and one motor vehicle

Open Spaces and Reserves

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

Vegetation Management

Includes wages, oncosts, plant hire and materials related to the provision of vegetation management services largely provided on crown reserves.

The majority of the weed control item represents Council's contribution to the Far North Coast (Noxious Plants) County Council

Sporting Grounds

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

Other

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

Capital Movements

Transfer to Reserves

Represents the surplus generated on the Council cemeteries.

Transfer from Reserves

Typically this relates to a dividend from the cemeteries to help balance the Council budget or alternatively funds to finance cemetery capital works. Any cemetery capital works are listed in Part C.

Capital Income

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

Capital Expenditure

Refer to Part C of this document for further information.

OPEN SPACES AND RESERVES									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
				Operating Grants - Open Spaces					
510,576	137,415	136,000	22230	Operating Grants - Regional Works Crews	140,000	3	144,300	148,700	151,600
95,995	9,780	24,500	22230	Operating Grants - Flood Damage	0	(100)	0	0	0
				Fees and Charges - Open Spaces					
24,197	23,656	38,200	22230	Sundry Sales	28,500	(25)	29,500	30,500	31,500
17,434	17,056	20,000	22230	Nursery	22,000	10	22,700	23,400	24,200
				Vegetation Management					
217,367	237,647	29,900	22241	Operating Grants	0	(100)	0	0	0
				Cemeteries					
145,455	151,834	142,000	22250	Ballina	168,000	18	173,100	178,400	183,900
96,290	93,745	86,200	22250	Other	97,000	13	100,000	103,100	106,300
				Sporting Fields					
0	17,066	0	22256	Operating Grants	0	0	0	0	0
1,107,314	688,199	476,800		Total Operating Revenues	455,500	(4)	469,600	484,100	497,500
				OPERATING EXPENSES					
				OSR Management					
192,591	199,268	212,000	32260	Employee Costs	227,500	7	234,400	241,400	248,700
				Open Spaces and Reserves					
108,985	102,919	133,000	32261	Buildings	136,000	2	140,300	144,700	149,300
1,200,209	1,309,304	1,393,100	32262	Operating Expenses	1,427,500	2	1,276,700	1,315,300	1,355,000
31,717	29,219	32,000	32262	Picnic Areas	33,000	3	34,000	35,100	36,200
124,683	81,828	83,700	32265	Tree Lopping	86,500	3	89,400	92,400	95,400
116,577	138,857	149,200	32266	Nursery	152,100	2	156,900	162,000	167,300
26,703	27,938	24,800	32267	Amphitheatre and Skatepark	27,400	10	28,400	29,400	30,400
17,285	21,404	16,200	32268	Special Events	17,000	5	17,700	18,400	19,000
167,862	12,941	34,100	32270	Beach Cleaning	7,300	(79)	7,600	7,900	8,200
148,459	152,262	154,500	32270	Surf Life Saving	185,000	20	191,300	197,900	204,700
10,670	78,803	86,100	32270	Beach Buildings	17,500	(80)	18,000	18,800	19,600
				Vegetation Management					
55,389	42,271	28,600	32275	Coastal Reserves	56,000	96	57,700	59,500	61,300
10,567	17,899	7,400	32276	Bushland Reserves	10,000	35	10,300	10,700	11,100
60,362	66,799	59,700	32277	Weed Control	68,800	15	70,900	73,100	75,300
227,243	314,924	274,600	32279	Environmental Extension Activities	38,000	(86)	44,200	45,600	47,100
				Sporting Grounds					
74,156	57,830	60,000	32310	Buildings Maintenance	62,000	3	64,100	66,300	68,500
311,795	288,732	284,500	32310	Operating Expenses	291,000	2	299,800	308,900	318,200
				Other					
318,145	315,990	283,200	32286	Public Toilets and Other Amenities	283,500	0	292,500	301,800	311,300
130,943	169,641	154,500	32300	Cemeteries	263,000	70	271,200	279,700	288,400
				Non-Cash Expenses					
533,494	259,604	550,000	32261	Deprec - Open Spaces and Reserves	550,000	0	550,000	566,500	583,500
100,111	392,481	100,000	32261	Deprec - Sporting Grounds	103,000	3	100,000	103,000	106,100
1,270	1,314	1,300	32261	Deprec - Cemeteries	1,300	0	1,300	1,400	1,500
27,139	29,267	27,000	32261	Deprec - Public Toilets	27,000	0	27,000	27,900	28,800
3,996,355	4,111,495	4,149,500		Total Operating Expenses	4,070,400	(2)	3,983,700	4,107,700	4,234,900
(2,889,041)	(3,423,296)	(3,672,700)		Operating Result - Surplus / (Deficit)	(3,614,900)	(2)	(3,514,100)	(3,623,600)	(3,737,400)
662,014	682,666	678,300		<i>Add Back Depreciation</i>	681,300		678,300	698,800	719,900
(2,227,027)	(2,740,630)	(2,994,400)		Cash Result - Surplus / (Deficit)	(2,933,600)	(2)	(2,835,800)	(2,924,800)	(3,017,500)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
421,001	236,200	43,700		Less Transfer to Reserves	2,000		1,900	1,800	1,800
424,004	426,000	726,200		Add Transfer from Reserves	4,310,000		0	0	0
81,336	354,200	1,234,000		Add Capital Income	0		0	0	0
154,699	676,007	2,035,200		Less Capital Expenditure	4,540,000		302,600	311,700	321,200
(2,297,387)	(2,872,637)	(3,113,100)		Cash Result after Capital Movements	(3,165,600)	2	(3,140,300)	(3,238,300)	(3,340,500)

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

Internal loan repayments that resulted from the plant operations borrowing to finance purchases.

Transfer to Reserves

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

Transfer from Reserves

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

Capital Expenditure

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

Cash Result after Capital Movements

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

FLEET AND PLANT									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
2,509,732	2,818,846	3,056,200	22260	Fleet Management - Fees and Charges					
				Hire Charges	2,972,500	(3)	3,061,800	3,153,800	3,248,600
105,099	134,030	122,000	22260	Contributions					
				Staff - Contributions to Vehicles	108,000	(11)	111,300	114,700	118,200
25,232	59,420	0	22260	Gain on Disposal of Assets					
				Gain / (Loss) on Disposal of Assets	0	0	0	0	0
2,640,063	3,012,296	3,178,200		Total Operating Revenues	3,080,500	(3)	3,173,100	3,268,500	3,366,800
				OPERATING EXPENSES					
				Operating Expenses					
1,721,688	1,856,703	1,875,100	32320	Plant Running Expenses	1,931,700	3	1,989,900	2,049,800	2,111,600
115,780	174,551	156,700	32322	Workshop Operating Expenses	177,400	13	182,500	188,300	194,300
42,000	128,004	139,000	32320	Overheads Charged to Plant	148,000	6	152,500	157,100	161,900
				Debt Servicing					
9,954	8,532	7,000	32320	Interest on Loans	5,400	(23)	3,700	1,900	0
				Non-Cash Expenses					
645,322	647,262	650,000	32320	Depreciation	650,000	0	650,000	669,500	689,600
2,534,744	2,815,052	2,827,800		Total Operating Expenses	2,912,500	3	2,978,600	3,066,600	3,157,400
105,319	197,244	350,400		Operating Result - Surplus / (Deficit)	168,000	(52)	194,500	201,900	209,400
645,322	647,262	650,000		Add Back Depreciation	650,000		650,000	669,500	689,600
750,641	844,506	1,000,400		Cash Result - Surplus / (Deficit)	818,000	(18)	844,500	871,400	899,000
				Capital Movements					
23,795	25,222	26,700		Less Loan Principal Repayments	28,300		30,000	31,800	0
750,640	844,500	973,700		Less Transfer to Reserves	789,700		814,500	839,600	899,000
406,944	1,297,800	848,000		Add Transfer from Reserves	568,600		672,400	894,200	1,154,900
0	0	0		Add Capital Income	0		0	0	0
383,150	1,272,584	848,000		Less Capital Expenditure	568,600		672,400	894,200	1,154,900
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 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
146,950	146,547	129,000	21060	OPERATING REVENUES					
				Operating Grants	130,000	1	133,900	138,000	142,200
146,950	146,547	129,000		Total Operating Revenues	130,000	1	133,900	138,000	142,200
				OPERATING EXPENSES					
185,792	126,880	119,000	31060	Contributions to Fire Brigades	221,000	86	260,000	213,300	219,700
82,730	83,173	83,500	31061	Fire Control Expenses	86,400	3	89,400	92,400	95,400
29,370	22,690	13,800	31062	Fire Control Expenses (Council Controlled)	15,000	9	15,600	16,300	17,000
				Non-cash Expenses					
6,708	5,651	6,500	31062	Depreciation	20,000	208	20,000	20,600	21,300
304,600	238,394	222,800		Total Operating Expenses	342,400	54	385,000	342,600	353,400
(157,650)	(91,847)	(93,800)		Operating Result - Surplus / (Deficit)	(212,400)	126	(251,100)	(204,600)	(211,200)
6,708	5,651	6,500		Add Back Depreciation	20,000		20,000	20,600	21,300
(150,942)	(86,196)	(87,300)		Cash Result - Surplus / (Deficit)	(192,400)	120	(231,100)	(184,000)	(189,900)
				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
(150,942)	(86,196)	(87,300)		Cash Result after Capital Movements	(192,400)	120	(231,100)	(184,000)	(189,900)

QUARRIES AND SANDPIT

Manager: Andrew Jeavons – “Manager - Support Operations”

Background

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

Budget Comments

Operating Revenues

Tuckombil and Shale Quarries

Royalties received on mineral extracted.

Airport Sandpit

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

Operating Expenses

Tuckombil Quarry

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

Airport Sandpit

Some maintenance costs and costs associated with environmental monitoring.

Capital Movements

Transfer to and from Reserves

Any surplus is transferred to reserve to fund future remediation costs, however Council also typically takes a transfer from this reserve each year, as a dividend, to assist in supporting the Council's General Fund operations.

Cash Result after Capital Movements

Any cash surplus represents the net dividend to General Fund.

QUARRIES AND SAND PIT									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
14,360	16,388	297,000	22265	Fees and Charges					
56,426	0	0	22265	Tuckombil	306,000	3	315,300	324,900	334,700
0	0	0	22265	Shale Quarries	0	0	0	0	0
				Airport Sandpit	0	0	0	0	0
70,786	16,388	297,000		Total Operating Revenues	306,000	3	315,300	324,900	334,700
				OPERATING EXPENSES					
563	12,376	24,000	32325	Tuckombil Quarry					
5,936	9,049	132,000	32325	Buildings Maintenance	4,000	(83)	4,000	4,200	4,400
15,996	5,004	11,000	32325	Operating Costs	32,500	(75)	33,500	34,600	35,700
				Indirect Expenses - Overheads	9,000	(18)	9,300	9,600	9,900
5,980	0	0	32326	Other Resources					
33,722	14,455	35,500	32326	Shale Quarries	0	0	0	0	0
				Airport Sandpit	17,500	(51)	5,800	6,100	6,400
65,436	183,136	65,000	32325	Non-Cash Expenses					
				Depreciation & Remediation - Quarries	65,000	0	65,000	67,000	69,200
127,633	224,020	267,500		Total Operating Expenses	128,000	(52)	117,600	121,500	125,600
(56,847)	(207,632)	29,500		Operating Result - Surplus / (Deficit)	178,000	503	197,700	203,400	209,100
65,436	183,136	65,000		Add Back Depreciation	65,000		65,000	67,000	69,200
8,589	(24,496)	94,500		Cash Result - Surplus / (Deficit)	243,000	157	262,700	270,400	278,300
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
820,534	436,500	130,000		Less Transfer to Reserves	260,500		268,500	276,500	284,700
181,722	74,500	95,500		Add Transfer from Reserves	117,500		105,800	106,100	106,400
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
(630,223)	(386,496)	60,000		Cash Result after Capital Movements	100,000	67	100,000	100,000	100,000

SWIMMING POOLS

Manager: Andrew Jeavons – “Manager - Support Operations”

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Generated largely from entrance fees.

Operating Expenses

Ballina Swimming Pool

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

Alstonville Swimming Pool

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

Capital Movements

Loan Principal Repayments

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

SWIMMING POOLS									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
124,606	148,735	138,500	22270	Ballina Fees	154,000	11	158,800	163,700	168,800
119,248	135,201	135,000	22271	Alstonville Fees	137,000	1	141,200	145,600	150,000
243,854	283,936	273,500			291,000	6	300,000	309,300	318,800
				OPERATING EXPENSES					
102,968	127,704	118,600	32330	Ballina Swimming Complex Maintenance and Operating Costs	129,200	9	133,500	137,900	142,400
168,700	163,999	180,000	32330	Contractual Charges	180,000	0	185,500	191,200	197,000
2,970	2,606	2,200	32330	Debt Servicing Interest on Loans - Ballina	1,800	(18)	1,400	900	400
151,928	123,689	145,600	32331	Alstonville Swimming Complex Maintenance and Operating Costs	151,800	4	156,700	161,900	167,200
186,087	176,716	182,000	32331	Contractual Charges	185,000	2	190,600	196,400	202,300
7,565	5,525	3,900	32331	Debt Servicing Interest on Loans - Alstonville	1,700	(56)	0	0	0
40,365	96,987	40,000	32330	Non-Cash Expenses Depreciation	40,000	0	40,000	41,200	42,500
660,583	697,226	672,300		Total Operating Expenses	689,500	3	707,700	729,500	751,800
(416,729)	(413,290)	(398,800)		Operating Result - Surplus / (Deficit)	(398,500)	(0)	(407,700)	(420,200)	(433,000)
40,365	96,987	40,000		Add Back Depreciation	40,000		40,000	41,200	42,500
(376,364)	(316,303)	(358,800)		Cash Result - Surplus / (Deficit)	(358,500)	(0)	(367,700)	(379,000)	(390,500)
				Capital Movements					
36,350	38,722	41,300		Less Loan Principal Repayments	42,400		7,100	7,600	8,100
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
11,695	0	0		Less Capital Expenditure	0		0	0	0
(424,409)	(355,025)	(400,100)		Cash Result after Capital Movements	(400,900)	0	(374,800)	(386,600)	(398,600)

WASTE MANAGEMENT – COMMERCIAL

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

Background

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

Budget Comments

Operating Revenues

Annual Charges

Annual charges for commercial waste collection services and business recycling.

Bulk Waste Collection

Charges for bulk waste services.

Contributions

Income reimbursed to Council from the State Government levy.

Waste Recycling Fees

Represents income from recyclables (majority from Council collection)

Waste Disposal Fees

Gate charges for users of the Council landfill.

Sundry Fees

Sale of waste bins and miscellaneous items.

Operating Expenses

Waste Administration

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

Waste Received

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

Waste Collection

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

Waste Recycling

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

Waste Disposal

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

Capital Movements

Loan Principal Repayments

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

Transfer to or from Reserves

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

COMMERCIAL WASTE													
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS		ESTIMATED							
				2010/11	%	2011/12	2012/13	2013/14					
				OPERATING REVENUES									
				Fees and Charges									
270,141	310,342	351,200	22280	Annual Charges	355,600	1	366,400	377,500	389,000				
312,563	447,955	408,200	22281	Bulk Waste Collection	434,900	7	444,500	457,900	471,800				
0	0	72,000	22284	Contributions	82,000	14	20,000	27,500	35,400				
628,624	654,371	839,000	22282	Waste Recycling - Fees	930,200	11	998,300	1,086,600	1,137,600				
2,856,391	3,248,435	3,972,400	22283	Waste Disposal - Fees	4,188,100	5	4,690,700	5,159,900	5,417,900				
564,418	66,496	79,700	22281	Sundry Fees	69,700	(13)	85,100	97,500	125,200				
4,632,137	4,727,599	5,720,500			6,060,500	6	6,605,000	7,206,900	7,576,900				
				OPERATING EXPENSES									
				Waste Administration									
163,565	208,112	223,500	32340	Administration	185,800	(17)	192,400	199,000	205,800				
305,004	357,000	357,000	32340	Internal Overheads	424,000	19	436,800	449,900	463,400				
				Debt Servicing									
37,249	30,772	23,800	32340	Interest on Loans - Waste Administration	16,400	(31)	8,500	0	0				
				Waste Receival									
138,799	173,304	167,100	32342	Weighbridge	172,300	3	177,600	183,100	188,700				
126,863	139,610	144,000	32342	Transfer Stations	148,400	3	152,900	157,700	162,600				
				Waste Collection									
101,222	108,955	111,000	32344	Collection Kerbside	119,500	8	123,200	127,100	131,100				
222,498	180,469	230,100	32344	Collection Other	226,800	(1)	233,800	241,100	248,600				
70,650	60,431	75,000	32344	Collection Recycling	82,400	10	85,000	87,700	90,400				
				Waste Recycling									
286,954	405,234	605,900	32345	Material Recovery Facility	605,700	(0)	547,500	564,300	581,600				
				Debt Servicing									
45,526	37,610	29,100	32340	Interest on Loans - Recycling	20,100	(31)	10,400	0	0				
				Waste Disposal									
238,575	351,165	288,000	32348	Solid Waste Landfill	306,400	6	304,900	314,500	324,400				
578,028	599,872	765,000	32348	Waste Bale, Placement, Cover, Transport	1,179,200	54	1,942,000	2,000,300	2,060,400				
0	0	346,000	32348	DECC Levy	448,800	30	150,000	206,000	265,200				
30,984	7,487	4,000	32348	Dry Inert Landfill	4,200	5	4,400	4,600	4,800				
44,446	12,501	20,000	32348	Deposit	15,700	(22)	16,400	17,100	17,800				
1,197	2,021	2,500	32348	Special Rubbish Clean-ups	2,700	8	2,900	3,100	3,300				
191,767	160,858	221,400	32348	Green Waste	233,300	5	240,400	247,800	255,400				
1,086,687	118,672	55,200	32348	Landfill Closures, Leachate and Remediation	25,400	(54)	26,200	27,100	28,000				
154,330	216,960	265,000	32348	Waste Transport - Construction and Demolition	247,200	(7)	254,700	262,400	270,300				
				Debt Servicing									
571,401	641,198	588,000	32340	Interest on Loans - Landfill	526,800	(10)	443,800	375,800	303,200				
				Non-Cash Expenses									
934,440	1,575,969	935,000	32340	Depreciation	935,000	0	935,000	963,100	992,100				
5,330,185	5,388,200	5,456,600		Total Operating Expenses	5,926,100	9	6,288,800	6,431,700	6,597,100				
(698,048)	(660,601)	263,900		Operating Result - Surplus / (Deficit)	134,400	(49)	316,200	775,200	979,800				
934,440	1,575,969	935,000		Add Back Depreciation	935,000		935,000	963,100	992,100				
236,392	915,368	1,198,900		Cash Result - Surplus / (Deficit)	1,069,400	(11)	1,251,200	1,738,300	1,971,900				
				Capital Movements									
841,289	1,004,468	1,076,500		Less Loan Principal Repayments	1,154,100		1,232,500	1,030,800	1,103,600				
236,392	1,405,000	122,400		Less Transfer to Reserves	0		18,700	707,500	868,300				
2,730,876	89,100	40,000		Add Transfer from Reserves	84,700		0	0	0				
244,360	1,405,000	0		Add Capital Income	0		0	0	0				
2,133,947	0	40,000		Less Capital Expenditure	0		0	0	0				
0	0	0		Cash Result after Capital Movements	0	0	0	0	0				

WASTE MANAGEMENT - DOMESTIC

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

Background

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

Budget Comments

Operating Revenues

Domestic Waste Management

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

Pensioner Abandonment's

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

Vacant Land

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

Operating Expenses

Administration

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

NEWF

Council's contribution to the North East Waste Forum.

Overheads

Internal charge for Council overheads.

Collection

Includes wages, plant hire and materials related to collection of waste (green bin and recycling bin) 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									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
OPERATING REVENUES									
3,657,841	4,124,731	4,575,000	22290	Domestic Waste Management Charges	5,032,500	10	5,384,800	5,761,800	6,049,900
(235,890)	(250,333)	(265,500)	22290	Pensioner Abandonments	(273,500)	3	(281,800)	(290,400)	(299,200)
11,084	13,001	14,300	22290	Vacant Property Charges	15,700	10	15,100	15,600	16,100
648,786	683,031	730,000	22292	Plant Charges	751,900	3	774,500	797,800	821,800
129,739	137,684	146,100	22291	Pensioner Subsidy	150,500	3	155,000	159,700	164,600
26,485	28,549	40,300	22292	Interest on Investments	30,000	(26)	40,000	50,000	50,000
4,238,045	4,736,663	5,240,200			5,707,100	9	6,087,600	6,494,500	6,803,200
OPERATING EXPENSES									
Administration									
72,970	75,465	93,400	32360	Administration	85,200	(9)	87,900	90,600	93,400
49,860	38,264	72,100	32360	NEWF	74,300	3	76,600	78,900	81,300
495,000	14,118	0	32360	Cont to Landfill Closure	0	0	0	0	0
321,996	339,996	349,000	32360	Indirect Expenses - Overheads	385,000	10	396,600	408,500	420,800
6,783	2,229	126,000	32361	Promotion	16,000	(87)	11,200	11,600	12,000
Debt Servicing									
83,384	71,126	60,100	32361	Interest on Loans	52,800	(12)	44,900	36,500	27,800
Collection									
1,909,977	2,227,156	2,903,700	32364	Collection Kerbside	2,961,800	2	3,242,000	3,506,400	3,664,200
883,354	858,567	1,043,200	32364	Collection Recycling	1,187,000	14	1,262,900	1,359,200	1,418,500
331,473	394,826	410,500	32364	Vehicle Costs	422,900	3	435,600	448,700	462,200
Non-Cash Expenses									
255,450	245,194	260,000	32360	Depreciation	260,000	0	260,000	267,800	275,900
4,410,247	4,266,941	5,318,000		Total Operating Expenses	5,445,000	2	5,817,700	6,208,200	6,456,100
(172,202)	469,722	(77,800)		Operating Result - Surplus / (Deficit)	262,100	(437)	269,900	286,300	347,100
255,450	245,194	260,000		Add Back Depreciation	260,000		260,000	267,800	275,900
83,248	714,916	182,200		Cash Result - Surplus / (Deficit)	522,100	187	529,900	554,100	623,000
Capital Movements									
183,047	194,720	110,500		Less Loan Principal Repayments	117,900		125,700	134,100	142,800
83,301	520,200	71,700		Less Transfer to Reserves	404,200		404,200	420,000	480,200
183,100	0	0		Add Transfer from Reserves	1,200,000		339,500	349,700	360,200
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	1,200,000		339,500	349,700	360,200
0	(4)	0		Cash Result after Capital Movements	0	0	0	0	0

GROUP SUMMARY – CIVIL SERVICES (Water and Sewer Activities)

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

Budget Comments

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

The programs include:

Water Supplies

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

Sewerage Services

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

CIVIL SERVICES GROUP SUMMARY (WATER AND SEWER)

ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	BUDGET ITEMS	ESTIMATE				
				2010/11	%	2011/12	2012/13	2013/14
			OPERATING REVENUES					
6,035,209	6,384,636	6,770,000	Water Supply Services	7,621,500	13	9,151,600	9,114,500	9,126,500
8,295,874	8,580,439	8,777,000	Sewerage Services	9,864,100	12	11,270,200	13,409,200	15,390,300
14,331,083	14,965,075	15,547,000	Total Operating Revenues	17,485,600	12	20,421,800	22,523,700	24,516,800
			OPERATING EXPENSES					
7,035,168	8,126,897	8,753,200	Water Supply Services	9,288,100	6	10,101,200	10,442,300	10,785,500
9,780,076	10,952,868	11,290,600	Sewerage Services	11,624,200	3	13,996,100	16,397,900	17,048,200
16,815,244	19,079,765	20,043,800	Total Operating Expenses	20,912,300	4	24,097,300	26,840,200	27,833,700
(2,484,161)	(4,114,690)	(4,496,800)	Operating Result - Surplus / (Deficit)	(3,426,700)	(24)	(3,675,500)	(4,316,500)	(3,316,900)
5,693,812	5,941,429	5,850,000	Add Back Depreciation	6,025,500	3	5,979,400	6,167,300	6,361,200
3,209,651	1,826,739	1,353,200	Cash Result - Surplus / (Deficit)	2,598,800	92	2,303,900	1,850,800	3,044,300
			Capital Movements					
2,819	2,987	3,200	Less Loan Principal Repayments	953,400		1,376,600	2,055,100	2,275,700
3,309,652	1,002,049	710,000	Less Transfer to Reserves	1,162,700		928,200	513,000	43,200
2,611,089	661,648	2,389,000	Add Transfer from Reserves	104,300		437,000	1,526,300	713,300
1,537,344	3,348,293	9,114,000	Add Capital Income	40,870,400		32,128,500	7,738,300	754,000
3,751,613	4,781,644	12,089,000	Less Capital Expenditure	41,403,400		32,510,600	8,493,300	2,136,800
294,000	50,000	54,000	Cash Result after Capital Movements	54,000	0	54,000	54,000	55,900

WATER SUPPLIES

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

Background

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

Budget Comments

Operating Revenues

Annual Charges

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

User Charges

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

Operating Grants

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

Other Revenues

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

Interest

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

Operating Expenses

Engineering Management

Relates to salaries for engineering and administration staff. A total of eight full time and two part-time staff (43 days) are spread between water and sewer.

Administration and Customer Service

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

Engineering and Technical

Includes items such as telephone expenses.

Purchase of Water

Purchase of water from Rous Water County Council.

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

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

Capital Movements

Transfer to or from Reserves

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

Capital Expenditure

Refer to Part C of this document for further information.

Cash Result - Surplus / (Deficit)

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

WATER SUPPLIES									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
1,417,982	1,585,188	1,797,900		Annual Charges	2,098,400	17	2,443,900	2,516,100	2,590,400
3,386,431	3,678,619	4,134,000		User Charges	4,751,400	15	5,461,400	5,625,500	5,816,900
131,298	147,353	141,400		Operating Grants	145,700	3	150,100	154,700	160,000
125,012	88,818	152,000		Regulatory Fees and Fines	156,600	3	162,000	167,600	173,400
117,736	214,686	131,700		Other Revenues	136,000	3	141,100	146,300	151,600
856,750	669,972	413,000		Interest	333,400	(19)	793,100	504,300	234,200
6,035,209	6,384,636	6,770,000		Total Operating Revenues	7,621,500	13	9,151,600	9,114,500	9,126,500
				OPERATING EXPENSES					
				Direct Expenses					
184,246	168,090	184,100		Engineering Management	190,000	3	196,800	203,800	211,000
358,866	442,135	362,300		Administration and Customer Service	379,200	5	392,700	406,600	421,100
44,879	92,091	183,500		Engineering and Technical	16,600	(91)	17,200	17,900	18,600
2,949,256	3,285,100	3,770,000		Purchase of Water	4,260,500	13	4,899,700	5,066,400	5,238,700
23,151	26,153	25,000		Energy Costs	26,200	5	27,600	29,000	30,400
58,252	95,548	88,500		Groundwater Bores	91,300	3	94,700	98,100	101,700
64,074	82,099	80,000		Reservoirs	82,400	3	85,300	88,300	91,400
16,851	42,913	31,000		Water Treatment Plants	32,000	3	33,200	34,400	35,700
225,359	597,708	610,000		Water Supply Mains	628,300	3	649,800	672,000	694,900
372,922	453,008	489,000		Water Supply Operations	504,000	3	522,000	535,200	539,300
3,858	8,647	25,000		Telemetry Operations	25,800	3	26,700	27,700	28,700
7,673	8,605	8,500		Miscellaneous	8,800	4	9,200	9,700	10,200
9,034	4,580	5,500		Conservation Promotion	5,700	4	5,900	6,200	6,500
				Indirect Expenses - Overheads					
846,000	815,004	900,000		Overheads Distributed	987,000	10	1,020,600	1,055,300	1,091,200
				Debt Servicing					
1,052	820	800		Interest On Loans	600	(25)	400	200	0
				Non-cash Expenses					
1,869,695	2,004,396	1,990,000		Depreciation	2,049,700	3	2,119,400	2,191,500	2,266,100
7,035,168	8,126,897	8,753,200		Total Operating Expenses	9,288,100	6	10,101,200	10,442,300	10,785,500
(999,959)	(1,742,261)	(1,983,200)		Operating Result - Surplus / (Deficit)	(1,666,600)	(16)	(949,600)	(1,327,800)	(1,659,000)
1,869,695	2,004,396	1,990,000		Add Back Depreciation	2,049,700		2,119,400	2,191,500	2,266,100
869,736	262,135	6,800		Cash Result - Surplus / (Deficit)	383,100	5,534	1,169,800	863,700	607,100
				Capital Movements					
2,819	2,987	3,200		Less Loan Principal Repayments	3,400		3,600	3,800	0
869,736	356,373	250,000		Less Transfer to Reserves	200,000		882,200	468,400	18,200
208,458	359,455	724,400		Add Transfer from Reserves	104,300		0	0	552,700
36,202	112,800	360,000		Add Capital Income	3,197,000		2,740,000	1,270,000	320,000
207,841	344,030	804,000		Less Capital Expenditure	3,447,000		2,990,000	1,627,500	1,426,400
34,000	31,000	34,000		Cash Result after Capital Movements	34,000	0	34,000	34,000	35,200

SEWER SERVICES

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

Background

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

Budget Comments

Annual Charges

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

User Charges

Major income item relates to trade waste charges.

Operating Grants

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

Regulatory Fees and Fines

Primarily relates to income for the sale of drainage diagrams.

Interest

Includes interest on funds held by the Sewer Fund.

Operating Expenses

Engineering Management

Relates to salaries for engineering and administration staff. A total of eight full time and two part-time staff (43 days) are spread between water and sewer.

Administration and Customer Service

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

Engineering and Technical

Includes items such as telephone expenses and effluent water testing.

Pumping Stations, Reuse Water Facilities, Mains and Telemetry Operations

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

Capital Movements

Transfer to or from Reserves

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

Capital Income

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

Capital Expenditure

Refer to Part C of this document for further information.

Cash Result - Surplus / (Deficit)

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

SEWER SERVICES									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
5,775,939	6,451,084	6,967,000		Annual Charges	8,028,600	15	9,681,800	11,667,200	13,572,600
700,782	691,616	692,000		User Charges	770,900	11	903,500	1,061,900	1,214,300
144,267	147,397	153,000		Operating Grants	157,600	3	163,000	168,500	174,300
71,052	52,863	72,000		Regulatory Fees and Fines	74,200	3	76,800	79,500	82,300
175,751	217,987	260,700		Other Revenues	268,600	3	277,900	287,500	297,500
1,428,083	1,019,492	632,300		Interest	564,200	(11)	167,200	144,600	49,300
8,295,874	8,580,439	8,777,000		Total Operating Revenues	9,864,100	12	11,270,200	13,409,200	15,390,300
				OPERATING EXPENSES					
				Direct Expenses					
255,075	435,869	472,500		Engineering Management	490,200	4	507,100	524,500	542,500
362,068	471,681	439,700		Administration and Customer Service Costs	462,500	5	478,900	495,900	513,400
248,238	354,108	310,200		Engineering and Technical Costs	291,000	(6)	301,100	258,000	266,900
0	0	0		Purchase of Water	0	0	0	0	0
535,542	550,864	542,000		Energy Costs	558,500	3	577,800	589,700	601,800
1,105,330	1,283,047	1,651,000		Pumping Stations	1,680,900	2	1,732,800	1,767,700	1,803,400
1,340,371	1,761,094	1,530,000		Reuse Water Facilities	1,555,000	2	1,586,200	1,618,100	1,650,700
634,107	808,466	830,000		Mains	850,000	2	867,000	884,400	902,100
26,346	10,537	60,000		Telemetry Operations	61,000	2	62,300	63,600	64,900
10,728	12,079	10,200		Donations	10,600	4	11,000	11,400	11,800
0	0	0		Legal Costs	1,000	100	1,100	1,200	1,300
0	2,000	102,000		Conservation Promotion	105,100	3	108,800	102,300	102,400
216,294	148,909	110,000		Preparation of Plans and Investigations	161,800	47	164,100	66,400	68,800
148,856	138,185	191,000		Other Costs	194,200	2	198,400	202,600	206,900
				Indirect Expenses - Overheads					
1,052,004	1,017,996	1,161,000		Overheads Distributed	1,218,000	5	1,259,500	1,302,300	1,346,600
				Debt Servicing					
21,000	21,000	21,000		Interest on Loans	8,600	(59)	2,280,000	4,534,000	4,869,600
				Non-cash Expenses					
3,824,117	3,937,033	3,860,000		Depreciation	3,975,800	3	3,860,000	3,975,800	4,095,100
9,780,076	10,952,868	11,290,600		Total Operating Expenses	11,624,200	3	13,996,100	16,397,900	17,048,200
(1,484,202)	(2,372,429)	(2,513,600)		Operating Result - Surplus / (Deficit)	(1,760,100)	(30)	(2,725,900)	(2,988,700)	(1,657,900)
3,824,117	3,937,033	3,860,000		Add Back Depreciation	3,975,800		3,860,000	3,975,800	4,095,100
2,339,915	1,564,604	1,346,400		Cash Result - Surplus / (Deficit)	2,215,700	65	1,134,100	987,100	2,437,200
				Capital Movements					
0	0	0		Less Loan Principal Repayments	950,000		1,373,000	2,051,300	2,275,700
2,439,916	645,676	460,000		Less Transfer to Reserves	962,700		46,000	44,600	25,000
2,402,631	302,193	1,664,600		Add Transfer from Reserves	0		437,000	1,526,300	160,600
1,501,142	3,235,493	8,754,000		Add Capital Income	37,673,400		29,388,500	6,468,300	434,000
3,543,772	4,437,614	11,285,000		Less Capital Expenditure	37,956,400		29,520,600	6,865,800	710,400
260,000	19,000	20,000		Cash Result after Capital Movements	20,000	0	20,000	20,000	20,700

GROUP SUMMARY – GENERAL MANAGER'S GROUP

Manager: Paul Hickey - "General Manager"

Budget Comments

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

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

Governance and Corporate Management

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

Administrative Services

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

Financial Services

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

Information Services

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

Regional Library

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

Human Resources and Risk Management

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

Corporate Communications and Tourism

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

Property and Business Services

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

Caravan Parks and Camping Ground

Includes revenues and expenses for three crown reserve caravan parks and one tent park. Council has now resigned as Reserve Trust Manager for the caravan parks.

Ballina Byron Gateway Airport

Revenue and expenses associated with the operation of the airport.

GENERAL MANAGER'S GROUP - SUMMARY								
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	BUDGET ITEMS	ESTIMATED				
				2010/11	%	2011/12	2012/13	2013/14
OPERATING REVENUES								
0	24,520	0	Governance and Corporate Management	0	0	0	0	0
43,179	17,132	33,500	Administrative Services	27,000	(19)	28,100	29,300	30,500
143,124	361,191	133,300	Financial Services	135,600	2	140,100	147,000	154,400
15,733,743	17,752,222	16,388,000	Financial Services - General Purpose Revenues	18,202,400	11	19,289,100	20,380,400	21,557,400
27,109	6,730	7,300	Information Services	3,000	(59)	3,100	3,200	3,300
107,983	110,251	113,000	Regional Library	90,000	(20)	92,700	95,600	98,600
158,678	75,764	132,000	Human Resources and Risk Management	45,000	(66)	46,400	47,900	49,500
45,341	120,471	82,400	Corporate Communications and Tourism	39,700	(52)	43,200	44,700	46,400
3,264,225	3,148,813	2,882,100	Property Management and Business Services	2,268,100	(21)	2,509,200	2,421,400	2,293,300
2,313,457	2,566,070	2,777,600	Caravan Parks and Camping Ground	525,800	(81)	505,200	485,100	465,300
2,465,378	2,899,302	2,560,000	Ballina Byron Gateway Airport	3,051,600	19	3,223,600	3,321,200	3,421,600
24,302,217	27,082,466	25,109,200	Total Operating Revenues	24,388,200	(3)	25,880,700	26,975,800	28,120,300
OPERATING EXPENSES								
838,360	973,024	1,000,300	Governance and Corporate Management	884,000	(12)	911,600	1,160,400	969,800
885,853	1,028,973	1,039,400	Administrative Services	1,080,000	4	1,046,700	1,074,600	1,108,000
(1,967,107)	(2,176,054)	(2,400,200)	Financial Services - General Purpose Revenues	(2,543,500)	6	(2,624,700)	(2,702,800)	(2,783,300)
1,016,598	1,096,348	1,028,800	Information Services	1,164,500	13	1,230,900	1,266,200	1,304,800
1,102,927	1,213,112	1,222,700	Regional Library	1,282,700	5	1,314,300	1,353,000	1,417,900
983,349	547,079	1,267,500	Human Resources and Risk Management	1,488,100	17	1,532,900	1,580,300	1,629,200
546,560	716,148	741,200	Corporate Communications and Tourism	591,600	(20)	601,300	620,000	639,700
1,430,185	1,922,605	1,729,800	Property Management and Business Services	1,720,100	(1)	1,834,300	1,951,100	2,010,500
1,915,435	2,124,648	2,309,500	Caravan Parks and Camping Ground	270,800	(88)	277,300	283,000	289,900
1,941,460	2,644,906	2,551,900	Ballina Byron Gateway Airport	2,840,400	11	2,955,800	3,289,200	3,348,400
8,693,620	10,090,789	10,490,900	Total Operating Expenses	8,778,700	(16)	9,080,400	9,875,000	9,934,900
15,608,597	16,991,677	14,618,300	Operating Result - Surplus / (Deficit)	15,609,500	7	16,800,300	17,100,800	18,185,400
883,064	1,464,498	1,014,100	Add Back Depreciation	864,100		795,100	872,300	898,900
16,462,622	18,353,811	15,632,400	Cash Result - Surplus / (Deficit)	16,473,600	5	17,595,400	17,973,100	19,084,300
Capital Movements								
294,051	283,929	403,800	Less Loan Principal Repayments	287,800		317,400	421,800	439,500
8,133,376	7,569,396	3,785,700	Less Transfer to Reserves	14,166,800		4,227,000	2,021,800	1,999,800
7,300,955	7,167,724	8,354,200	Add Transfer from Reserves	12,213,800		4,739,200	1,323,600	1,563,600
2,976,399	5,858,769	4,093,200	Add Capital Income	14,037,200		6,929,000	1,335,400	1,328,500
5,220,643	6,870,503	8,526,000	Less Capital Expenditure	11,892,000		7,632,900	247,800	655,300
13,091,906	16,656,476	15,364,300	Cash Result after Capital Movements	16,378,000	7	17,086,300	17,940,700	18,881,800

Manager Paul Hickey – “General Manager”

Background

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

Budget Comments

Operating Expenses

General Manager’s Office

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

Councillors

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

Election Expenses

The cost of Council elections.

Subscriptions and Contributions

Includes subscriptions to Local Government and Shires Association, NOROC, Country Mayors, Sea change Taskforce and Regional Arts Council.

Donations

Donations to Community Groups In accordance with Section 356 of the Local Government Act (1993) “a council may, in accordance with a resolution of the council, contribute money or otherwise grant financial assistance for the purpose of exercising its functions”. This item includes donations to public halls for rates and capital works to be allocated at Council’s discretion.

Capital Movements

Transfer to Reserves

Nominal transfer to assist with future election costs.

GOVERNANCE AND CORPORATE MANAGEMENT									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
0	24,520	0	26000	Contributions					
				Internal Contributions	0		0	0	0
0	24,520	0		Total Operating Revenues	0	0	0	0	0
				OPERATING EXPENSES					
				General Manager's Office					
285,709	310,636	316,000	35000	Employee Costs	322,000	2	331,700	341,800	352,200
19,146	29,946	30,600	35000	Sundry Expenses	15,000	(51)	15,600	16,200	16,800
39,000	43,910	45,400	35000	External Audit	47,000	4	48,500	50,000	51,500
14,437	22,907	10,000	35000	Legal Expenses	10,000	0	10,300	10,700	11,100
				Councillors					
262,952	283,317	297,500	35005	Councillors Allowances and Expenses	313,500	5	323,300	333,500	343,800
8,242	101,357	75,000	35005	Election	0	(100)	0	220,000	0
75,841	64,895	67,300	35005	Subscriptions and Contributions	70,500	5	72,900	75,400	78,000
				Donations					
15,611	17,753	74,500	35001	Public Buildings - Rates	19,000	(74)	19,600	20,200	20,900
0	23,140	32,000	35001	Public Buildings - Improvements	33,000	3	34,000	35,100	36,200
117,422	75,163	52,000	35001	Community Groups - Miscellaneous	52,000	0	53,600	55,300	57,000
0	0	0	35001	Community Groups - Council Planning Fees	2,000	100	2,100	2,200	2,300
				Indirect Costs					
0	0	0	35009	Overheads Distributed to Governance	0	0	0	0	0
838,360	973,024	1,000,300		Total Operating Expenses	884,000	(12)	911,600	1,160,400	969,800
(838,360)	(948,504)	(1,000,300)		Operating Result - Surplus / (Deficit)	(884,000)	(12)	(911,600)	(1,160,400)	(969,800)
0	0	0		Add Back Depreciation	0		0	0	0
(838,360)	(948,504)	(1,000,300)		Cash Result - Surplus / (Deficit)	(884,000)	(12)	(911,600)	(1,160,400)	(969,800)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
14,184	116,000	20,000		Less Transfer to Reserves	20,000		20,000	20,000	45,000
50,700	44,200	121,000		Add Transfer from Reserves	0		0	100,000	0
0	8,500	0		Add Capital Income	0		0	0	0
0	28,760	0		Less Capital Expenditure	0		0	0	0
(801,844)	(1,040,564)	(899,300)		Cash Result after Capital Movements	(904,000)	1	(931,600)	(1,080,400)	(1,014,800)

ADMINISTRATIVE SERVICES

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

Background

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

Budget Comments

Operating Revenues

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

Operating Expenses

Administration

Employee Costs - Administration

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

Employee Costs - Records

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

Various Office Expenses

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

ADMINISTRATIVE SERVICES									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
				Fees and Charges					
43,179	17,132	33,500	26005	Sundry Sales and Services	27,000	(19)	28,100	29,300	30,500
43,179	17,132	33,500		Total Operating Revenues	27,000	(19)	28,100	29,300	30,500
				OPERATING EXPENSES					
				Administration					
170,482	166,226	283,000	35015	Employee Costs - Administration	193,000	(32)	198,900	205,000	211,300
201,188	215,234	133,000	35015	Employee Costs - Records	236,000	77	243,100	250,400	257,900
94,779	107,536	123,000	35015	Furniture, Electricity, Insurance and Rates	127,000	3	131,100	135,200	139,500
42,796	31,141	38,000	35015	Advertising	54,500	43	56,200	58,000	59,900
84,300	100,646	100,200	35015	Printing, Stationery and Postage	103,500	3	105,500	108,700	112,100
148,715	79,332	138,200	35015	Telephone	139,500	1	144,500	149,000	153,800
23,841	25,726	24,000	35015	Sundry Expenses	26,500	10	27,400	28,300	29,300
				Depreciation					
119,752	303,132	200,000	32000	Depreciation - Administration	200,000	0	140,000	140,000	144,200
885,853	1,028,973	1,039,400		Total Operating Expenses	1,080,000	4	1,046,700	1,074,600	1,108,000
(842,674)	(1,011,841)	(1,005,900)		Operating Result - Surplus / (Deficit)	(1,053,000)	5	(1,018,600)	(1,045,300)	(1,077,500)
119,752	303,132	200,000		Add Back Depreciation	200,000		140,000	140,000	144,200
(722,922)	(708,709)	(805,900)		Cash Result - Surplus / (Deficit)	(853,000)	6	(878,600)	(905,300)	(933,300)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
100,000	0	0		Less Transfer to Reserves	0		0	0	0
44,000	0	0		Add Transfer from Reserves	0		0	0	0
0	4,000	0		Add Capital Income	0		0	0	0
43,529	8,330	0		Less Capital Expenditure	0		0	0	0
(822,451)	(713,039)	(805,900)		Cash Result after Capital Movements	(853,000)	6	(878,600)	(905,300)	(933,300)

FINANCIAL SERVICES – General Purpose Revenues

Manager

Peter Morgan - "Manager –Finance and Governance"

Background

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

Budget Comments

Operating Revenues

Rates

The rates estimates include provisions for a rate pegging increase plus a growth component. Council has a special variation approval from the Minister for Local Government for the following four years increases - 2010/11 - 6.2%, 2011/12 - 6.1%, 2012/13 - 5.7%, 2013/14 - 6.0%

Abandonments

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

Extra Charges

Represents interest charged on overdue rates.

General Purpose Grants

Financial Assistance Grant (FAG)

This is a general purpose grant received by Council that may be used on any general fund program undertaken.

Pensioner Rates Subsidy

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

Interest on Investments

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

Capital Movements

Cash Surplus

The surplus on this program offsets other loss making programs.

FINANCIAL SERVICES - GENERAL PURPOSE REVENUES									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
				Rates					
9,322,865	9,986,835	10,074,000	26020	Residential	10,455,000	4	11,145,000	11,836,000	12,605,300
1,686,971	2,110,401	2,455,000	26020	Business	2,903,000	18	3,094,600	3,286,500	3,500,100
1,032,969	1,073,582	1,096,000	26020	Farmland	1,149,000	5	1,224,800	1,300,700	1,385,200
				Postponed Rates					
705	127	800	26020	Postponed Rates	900	13	900	900	1,000
				Abandonments					
(641,528)	(618,970)	(644,800)	26021	Pensioner Abandonments	(635,500)	(1)	(677,400)	(719,400)	(766,200)
				Extra Charges					
31,235	39,065	50,000	26023	Interest	55,000	10	58,600	62,300	66,400
				General Purpose Grants					
3,002,697	3,911,857	2,282,000	26025	Financial Assistance Grant	3,188,000	40	3,283,600	3,382,200	3,483,700
335,325	334,206	335,000	26025	Pensioners Assistance Subsidy	347,500	4	370,400	393,400	419,000
				Interest					
962,504	915,119	740,000	26026	Interest on Investments	739,500	(0)	788,600	837,800	862,900
15,733,743	17,752,222	16,388,000		Operating Result - Surplus / (Deficit)	18,202,400	11	19,289,100	20,380,400	21,557,400
15,733,743	17,752,222	16,388,000		Cash Result - Surplus / (Deficit)	18,202,400	11	19,289,100	20,380,400	21,557,400
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
1,357,543	0	50,000		Less Transfer to Reserves	0		0	0	0
0	0	789,000		Add Transfer from Reserves	0		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	0		Less Capital Expenditure	0		0	0	0
14,376,200	17,752,222	17,127,000		Cash Result after Capital Movements	18,202,400	6	19,289,100	20,380,400	21,557,400

FINANCIAL SERVICES

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

Background

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

Budget Comments

Operating Revenues

Fees and Charges

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

Dividends

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

Operating Expenses

Employee Costs

Salaries and oncosts for 11 full time staff and 6 part time staff (73 days) employed within the finance section and one motor vehicle.

Bank Charges

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

Rating

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

Valuation Fees

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

Audit Fees

Fee for external or internal auditors for specific projects.

Overheads Distributed to Business Activities

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

FINANCIAL SERVICES										
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED					
					2010/11	%	2011/12	2012/13	2013/14	
				OPERATING REVENUES						
				Fees and Charges						
66,512	53,350	61,900	26028	Section 603 Certificates	64,200	4	66,300	68,600	70,900	
18,305	3,883	7,000	26028	Credit Card Surcharge	5,000	(29)	5,200	5,400	5,600	
4,307	13,958	10,400	26028	Legal Costs Recovered	12,400	19	12,900	13,800	14,800	
				Contributions and Dividends						
54,000	290,000	54,000	26028	Dividends	54,000	0	55,700	59,200	63,100	
143,124	361,191	133,300		Total Operating Revenues	135,600	2	140,100	147,000	154,400	
				OPERATING EXPENSES						
1,004,803	975,020	1,033,000	35020	Employee Costs	1,057,500	2	1,089,200	1,121,900	1,155,600	
67,212	66,745	74,800	35020	Bank Charges	77,000	3	74,300	76,900	79,500	
19,657	22,629	32,000	35021	Rating	30,000	(6)	31,000	32,000	33,100	
83,502	64,294	82,000	35021	Valuation Fees	84,000	2	86,600	89,300	92,100	
723	2,254	15,000	35021	Audit Consultancies (Internal / External)	15,000	0	15,500	16,000	16,500	
				Indirect Costs						
(3,143,004)	(3,306,996)	(3,637,000)	35021	Overheads Distributed to Business Activities	(3,807,000)	5	(3,921,300)	(4,038,900)	(4,160,100)	
(1,967,107)	(2,176,054)	(2,400,200)		Total Operating Expenses	(2,543,500)	6	(2,624,700)	(2,702,800)	(2,783,300)	
2,110,231	2,537,245	2,533,500		Operating Result - Surplus / (Deficit)	2,679,100	6	2,764,800	2,849,800	2,937,700	
				<i>Add Back Depreciation</i>						
2,110,231	2,537,245	2,533,500		Cash Result - Surplus / (Deficit)	2,679,100	6	2,764,800	2,849,800	2,937,700	
				Capital Movements						
0	0	0		Less Loan Principal Repayments	0		0	0	0	
0	1,065,000	0		Less Transfer to Reserves	0		0	0	0	
9,000	0	0		Add Transfer from Reserves	0		0	0	0	
22,000	0	0		Add Capital Income	0		0	0	0	
46,031	0	0		Less Capital Expenditure	0		0	0	0	
2,095,200	1,472,245	2,533,500		Cash Result after Capital Movements	2,679,100	6	2,764,800	2,849,800	2,937,700	

Manager Peter Morgan - "Manager –Finance and Governance"

Background

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

Budget Comments

Operating Revenues

Library Per Capita

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

Special Projects

Subject to applications each year. Offset by expenditure.

Operating Expenditure

Contribution to Richmond Tweed Regional Library

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

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

REGIONAL LIBRARY									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
				Operating Grants					
74,166	75,724	78,000	26040	Library Per Capita	80,000	3	82,400	84,900	87,500
33,817	34,527	35,000	26040	Special Projects	10,000	(71)	10,300	10,700	11,100
107,983	110,251	113,000		Total Operating Revenues	90,000	(20)	92,700	95,600	98,600
				OPERATING EXPENSES					
932,739	976,650	1,031,000	35030	Contribution to Richmond Tweed Library	1,121,000	9	1,154,700	1,189,400	1,248,900
24,758	34,322	31,400	35030	Buildings and Furniture Maintenance and Repair	32,700	4	34,000	35,300	36,600
36,118	39,580	51,500	35031	Lighting Power and Heating and Cleaning	48,500	(6)	50,100	51,700	53,300
6,989	7,828	13,800	35031	Library Sundries	18,500	34	19,200	19,900	20,600
48,519	36,192	42,500	35031	Special Projects	10,000	(76)	10,300	10,700	11,100
				Debt Servicing					
1,823	1,071	500	35031	Interest on Loans	0	(100)	0	0	0
				Non-cash Expenses					
51,981	117,469	52,000	35030	Depreciation	52,000	0	46,000	46,000	47,400
1,102,927	1,213,112	1,222,700		Total Operating Expenses	1,282,700	5	1,314,300	1,353,000	1,417,900
(994,944)	(1,102,861)	(1,109,700)		Operating Result - Surplus / (Deficit)	(1,192,700)	7	(1,221,600)	(1,257,400)	(1,319,300)
51,981	117,469	52,000		Add Back Depreciation	52,000		46,000	46,000	47,400
(942,963)	(985,392)	(1,057,700)		Cash Result - Surplus / (Deficit)	(1,140,700)	8	(1,175,600)	(1,211,400)	(1,271,900)
				Capital Movements					
11,651	12,301	13,000		Less Loan Principal Repayments	0		0	0	0
9,134	7,500	0		Less Transfer to Reserves	0		0	0	0
23,890	9,100	31,500		Add Transfer from Reserves	100,000		0	0	0
0	0	0		Add Capital Income	0		0	0	0
0	0	24,000		Less Capital Expenditure	100,000		0	0	0
(939,858)	(996,093)	(1,063,200)		Cash Result after Capital Movements	(1,140,700)	7	(1,175,600)	(1,211,400)	(1,271,900)

INFORMATION SERVICES

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

Background

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

Budget Comments

Operating Revenues

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

Operating Expenses

Employee Costs

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

Hardware Costs

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

Software and Consumables

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

Capital Movements

Capital Expenditure

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

INFORMATION SERVICES									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
				Fees and Charges					
27,109	6,730	7,300	26045	Sundry Sales and Services	3,000	(59)	3,100	3,200	3,300
27,109	6,730	7,300		Total Operating Revenues	3,000	(59)	3,100	3,200	3,300
				OPERATING EXPENSES					
				Information Services					
412,800	440,223	504,200	35040	Employee Costs	496,000	(2)	511,000	526,400	542,300
229,501	261,853	259,000	35040	Hardware	275,500	6	284,000	292,800	301,800
374,297	394,272	265,600	35040	Software and Consumables	393,000	48	435,900	447,000	460,700
				Depreciation					
0	0	0	35040	Depreciation	0	0	0	0	0
1,016,598	1,096,348	1,028,800		Total Operating Expenses	1,164,500	13	1,230,900	1,266,200	1,304,800
(989,489)	(1,089,618)	(1,021,500)		Operating Result - Surplus / (Deficit)	(1,161,500)	14	(1,227,800)	(1,263,000)	(1,301,500)
0	0	0		Add Back Depreciation	0		0	0	0
(989,489)	(1,089,618)	(1,021,500)		Cash Result - Surplus / (Deficit)	(1,161,500)	14	(1,227,800)	(1,263,000)	(1,301,500)
				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	239,000		Add Transfer from Reserves	0		0	0	0
0	158,000	160,000		Add Capital Income	0		0	0	0
39,599	422,274	436,000		Less Capital Expenditure	30,000		30,900	31,800	32,800
(1,029,088)	(1,353,892)	(1,058,500)		Cash Result after Capital Movements	(1,191,500)	13	(1,258,700)	(1,294,800)	(1,334,300)

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

Background

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

Budget Comments

Operating Revenues

Contributions

Includes Insurance adjustments (refunds) and staff training subsidies.

Operating Expenses

Employee Costs

Salaries and oncosts for the six full time staff (30 days) employed within the human resources and risk management section plus one motor vehicle.

Training and Development

Training costs for Council employees.

Staff Support Services

Includes funding for counselling and long service recognition.

Employee Oncosts

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

Risk Management

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

Oncosts Recouped

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

Capital Movements

Transfer to Reserve

Funds transferred to employees leave reserve.

Capital Income

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

HUMAN RESOURCES AND RISK MANAGEMENT									
ACTUAL	ACTUAL	ESTIMATE	LEDGER	BUDGET ITEMS	ESTIMATED				
2007/08	2008/09	2009/10	ACCOUNT		2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
33,193	21,800	0	26050	Contributions - LSL	0	0	0	0	0
43,000	6,540	10,000	26050	Contributions - Training	10,000	0	10,300	10,700	11,100
67,773	34,075	122,000	26050	Refunds - Insurance	35,000	(71)	36,100	37,200	38,400
14,712	13,349	0	26050	Refunds Workers Compensation	0	0	0	0	0
158,678	75,764	132,000		Total Operating Revenues	45,000	(66)	46,400	47,900	49,500
				OPERATING EXPENSES					
				Human Resources					
339,857	416,538	467,100	35050	Employee Costs	509,000	9	524,400	540,200	556,600
442,911	337,347	397,000	35051	Staff Training and Development	406,500	2	418,900	431,700	444,900
5,481	8,278	7,000	35051	Staff Support and Recognition	7,000	0	7,300	7,600	7,900
				Employee Oncosts					
1,069,020	1,441,371	2,060,500	35051	Superannuation	2,102,000	2	2,165,200	2,230,300	2,297,400
975	3,547	2,000	35051	Jury Duty	2,100	5	2,200	2,300	2,400
484,410	435,382	564,200	35055	Occupational Health and Safety - Workers Comp	516,000	(9)	531,700	548,000	564,800
1,258,421	1,065,298	1,437,300	35056	Employee Entitlements - Salaried Staff	1,455,500	1	1,499,400	1,544,700	1,591,300
1,001,069	1,123,041	1,251,500	35056	Employee Entitlements - Wages Staff	1,276,000	2	1,314,400	1,354,100	1,395,000
				Risk Management					
1,333	1,404	1,500	35057	Fidelity Guarantee	1,500	0	1,600	1,700	1,800
498,212	512,718	491,400	35057	Public Risk and Plant	530,000	8	545,900	562,300	579,200
		86,000	35057	Insurance Damage Repairs	0	(100)	0	0	0
25,708	15,805	37,000	35057	Excess Public Risk	38,000	3	38,200	39,400	40,600
				Oncosts Recouped					
(3,912,957)	(4,497,418)	(4,925,000)	35058	Oncosts Recouped - Internal Works	(5,067,000)	3	(5,219,100)	(5,375,800)	(5,537,200)
(231,091)	(316,232)	(610,000)	35058	Oncosts Recouped - External Works	(288,500)	(53)	(297,200)	(306,200)	(315,500)
983,349	547,079	1,267,500		Total Operating Expenses	1,488,100	17	1,532,900	1,580,300	1,629,200
(824,671)	(471,315)	(1,135,500)		Operating Result - Surplus / (Deficit)	(1,443,100)	27	(1,486,500)	(1,532,400)	(1,579,700)
(824,671)	(471,315)	(1,135,500)		Add Back Depreciation					
				Cash Result - Surplus / (Deficit)	(1,443,100)	27	(1,486,500)	(1,532,400)	(1,579,700)
				Capital Movements					
0	0	0		Less Loan Principal Repayments	0		0	0	0
217,000	227,800	97,000		Less Transfer to Reserves	50,000		48,500	53,000	157,600
60,800	64,000	0		Add Transfer from Reserves	250,000		0	0	0
0	0	700,000		Add Capital Income	721,000		742,700	765,000	788,000
0	0	0		Less Capital Expenditure	0		0	0	0
(980,871)	(635,115)	(532,500)		Cash Result after Capital Movements	(522,100)	(2)	(792,300)	(820,400)	(949,300)

Manager: Liz Shepherd - "Manager Communications and Tourism"

Background

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

Budget Comments

Operating Revenues

Reservations and Sales

Commissions earned at the tourism information centre.

Destination Development

Contributions to marketing campaigns.

Events

Revenues raised at Council managed events.

Operating Expenses

Employee Costs

Based on two full-time staff, four part time staff (22 days) and one motor vehicle. One of the part time staff members is dedicated to event co-ordination.

VIC Operations

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

Sales

Cost of goods sold. Offset by sales revenue.

Reservations

Costs incurred in taking reservations. Offset by reservation revenue.

Destination Development

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

Event Expenses

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

CORPORATE COMMUNICATIONS AND TOURISM									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
				Fees and Charges					
10,779	8,501	8,400	26122	VIC Reservations	6,700	(20)	7,100	7,500	7,900
14,035	19,757	20,000	26122	VIC Sales	17,000	(15)	19,600	20,200	20,900
4,632	57,306	12,000	26120	Destination Development	16,000	33	16,500	17,000	17,600
15,895	34,907	42,000	26120	Events	0	(100)	0	0	0
45,341	120,471	82,400		Total Operating Revenues	39,700	(52)	43,200	44,700	46,400
				OPERATING EXPENSES					
				Corporate Communications and Tourism					
293,363	336,280	365,000	35150	Employee Costs	348,500	(5)	359,100	370,000	381,300
70,242	71,513	87,500	35150	VIC Operations	92,600	6	91,500	95,000	98,500
5,448	19,987	10,600	35152	Sales	11,000	4	10,400	10,800	11,200
1,570	3,128	2,500	35152	Reservations	2,500	0	2,600	2,700	2,800
86,115	85,575	79,500	35152	Destination Development	105,000	32	108,200	111,500	114,900
72,668	145,764	179,000	35152	Events	15,000	(92)	15,500	16,000	16,500
				Debt Servicing					
400	300	100	35150	Interest on Loans - Tourism	0	(100)	0	0	0
				Non-cash Expenses					
16,754	53,601	17,000	35150	Depreciation - Tourism	17,000	0	14,000	14,000	14,500
546,560	716,148	741,200		Total Operating Expenses	591,600	(20)	601,300	620,000	639,700
(501,219)	(595,677)	(658,800)		Operating Result - Surplus / (Deficit)	(551,900)	(16)	(558,100)	(575,300)	(593,300)
16,754	53,601	17,000		Add Back Depreciation	17,000		14,000	14,000	14,500
(484,465)	(542,076)	(641,800)		Cash Result - Surplus / (Deficit)	(534,900)	(17)	(544,100)	(561,300)	(578,800)
				Capital Movements					
2,700	2,800	3,000		Less Loan Principal Repayments	0		0	0	0
8,655	9,000	0		Less Transfer to Reserves	0		0	0	0
0	8,600	20,000		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
(495,820)	(545,276)	(624,800)		Cash Result after Capital Movements	(534,900)	(14)	(544,100)	(561,300)	(578,800)

PROPERTY MANAGEMENT AND BUSINESS SERVICES

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 and land leased at the Southern Cross Industrial Estate. The other Council properties item includes residential properties and radio tower sites. The crown reserves rental represents income from properties located on crown reserves over which Council has care and control.

Community Service Properties

Income from properties held for community services such as the Richmond Room and the Ballina Community Services Centre.

Interest on Investments

Interest earnings on the community infrastructure and commercial development reserves.

Operating Expenses

Property Management

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

Economic Development Unit

Includes costs for one part time employee (3 days) and project expenses.

Land Development

Rates and charges applicable for these land holdings.

Properties

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

Community Buildings

Provision for maintenance and other operating costs. ALEC is operated under a management contract with the contractor retaining all income collected.

Debt Servicing

Interest on loans on various community buildings.

Capital Movements

Loan Repayments on loan taken out for construction of 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 AND BUSINESS SERVICES									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
				Council Owned - Commercial and Investment					
1,093,274	1,452,438	1,483,800	26065	Properties - Investment	1,480,000	(0)	1,524,700	1,570,600	1,617,900
375,310	333,700	371,400	26060	Properties - Other Council	328,500	(12)	338,700	349,100	359,800
				Council Controlled - Crown Reserves					
96,187	81,076	99,900	26061	Properties - Crown	68,500	(31)	70,700	73,000	75,400
				Operating Grants and Contributions					
92,729	100,557	60,000	26063	Internal Loan Repayments	56,200	(6)	35,100	12,600	8,700
42,558	1,392	0	26063	Contributions	4,000	100	4,200	4,400	4,600
68,250	11,854	0	26063	Economic Development	0	0	0	0	0
				Community Properties					
119,760	87,040	0	26080	Florence Price Place	0	0	0	0	0
18,614	15,848	20,000	26080	Richmond Room	15,000	(25)	15,500	16,000	16,500
				Interest on Investments					
511,901	355,434	300,000	26064	Interest on Investments - Community Infra	44,000	(85)	107,200	26,700	14,600
845,642	709,474	547,000	26064	Interest on Investments - Commercial Opp	271,900	(50)	413,100	369,000	195,800
3,264,225	3,148,813	2,882,100		Total Operating Revenues	2,268,100	(21)	2,509,200	2,421,400	2,293,300
				OPERATING EXPENSES					
				Property Management					
208,779	358,741	372,000	35070	Employee Costs	401,000	8	413,100	425,500	438,300
89,458	66,307	25,000	35070	Property Investigations	61,000	144	32,000	33,100	34,200
30,897	360,795	137,000	35070	Legal Expenses	5,000	(96)	5,000	5,200	5,400
				Economic Development					
88,711	41,052	46,000	35086	Employee Costs	52,000	13	53,600	55,300	57,000
61,274	12,931	10,300	35086	Projects	12,000	17	12,400	12,800	13,200
				Land Development					
1,199	0	10,000	35073	Wollongbar Residential Estate	10,000	0	10,300	10,700	11,100
92,397	10,839	31,000	35073	Southern Cross Industrial Estate	31,500	2	32,500	33,600	34,700
2,095	2,896	7,100	35074	Russellton Industrial Estate	7,500	6	7,800	8,100	8,400
				Properties					
109,762	138,056	134,900	35076	Properties - Council Investment	158,000	17	162,800	168,400	174,000
63,331	109,076	100,300	35080	Properties - Council Other Commercial	103,600	3	107,000	110,600	114,200
33,035	25,628	49,800	35082	Properties - Council Residential	46,000	(8)	47,600	49,200	50,800
9,696	26,825	80,900	35084	Properties - Crown	71,400	(12)	73,900	76,400	79,000
				Community Buildings					
120,684	126,192	145,200	35100	ALEC	147,000	1	151,600	156,400	161,300
32,501	24,620	39,000	35115	Richmond Room	38,000	(3)	39,400	40,800	42,200
0	0	0		Lennox Head Community Centre	50,000	100	151,500	156,100	160,800
11,842	19,575	23,400	35107	Community Halls	24,500	5	25,400	26,300	27,200
3,565	5,520	8,600	35108	Naval Museum	9,500	10	9,600	10,000	10,400
65,386	67,170	0		Florence Price Place	0	0	0	0	0
				Debt Servicing					
500	400	200	35115	Interest on Loans - Richmond Room	0	(100)	0	0	0
14,113	13,432	12,800	35108	Interest on Loans - Naval Museum	12,100	(5)	11,300	10,500	9,700
4,786	4,506	4,300	35110	Interest on Loans - Community Facilities	4,000	(7)	3,700	3,300	3,000
				Indirect Expenses - Overheads					
187,008	240,984	272,000	35085	Overheads Distributed	256,000	(6)	263,800	271,800	279,900
				Depreciation					
33,444	84,007	40,000	35080	Sundry Property	40,000	0	40,000	120,000	123,600
45,103	10,273	60,000	35105	Other Community Amenities	60,000	0	60,000	100,000	103,000
120,619	172,780	120,000	35107	Halls	120,000	0	120,000	67,000	69,100
1,430,185	1,922,605	1,729,800		Total Operating Expenses	1,720,100	(1)	1,834,300	1,951,100	2,010,500
1,834,040	1,226,208	1,152,300		Operating Result - Surplus / (Deficit)	548,000	(52)	674,900	470,300	282,800
199,166	267,060	220,000		Add Back Depreciation	220,000		220,000	287,000	295,700
2,033,206	1,493,268	1,372,300		Cash Result - Surplus / (Deficit)	768,000	(44)	894,900	757,300	578,500
				Capital Movements					
16,132	17,289	18,400		Less Loan Principal Repayments	15,400		16,400	17,600	18,800
5,037,695	4,827,500	2,986,800		Less Transfer to Reserves	13,728,400		3,758,000	1,871,900	1,679,500
5,882,174	4,007,100	5,456,700		Add Transfer from Reserves	11,743,800		4,450,400	1,175,000	1,198,700
2,893,399	2,888,269	3,233,200		Add Capital Income	12,516,200		2,336,300	570,400	540,500
4,173,660	937,976	6,481,000		Less Capital Expenditure	10,877,000		3,500,000	206,000	212,200
1,581,292	2,605,872	576,000		Cash Result after Capital Movements	407,200	(29)	407,200	407,200	407,200

CARAVAN PARKS AND CAMPING GROUND

Manager Paul Tsikleas – “Manager Commercial Services”

Background

This program details all revenues and costs associated with the management of the three crown reserve caravan parks and one camping ground.

Budget Comments

Operating Revenues

Fees and Charges

Estimated operating revenues for the four parks. Three of the parks (Ballina Central, Shaws Bay and Lake Ainsworth) are on crown reserves, therefore any profits must remain on those crown reserves, unless the Minister’s permission has been obtained to transfer those funds to other non-income generating crown reserves. Currently no income has been included for the crown parks as Council has resigned as Trust Manager.

Contributions

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

Operating Expenses

Direct Expenses

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

Indirect Expenses

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

Capital Movements

Loan Principal Repayments

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

Transfer to Reserves

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

Transfer from Reserves

Reserves used to fund capital improvements or loan repayments.

Capital Expenditure

Refer to Part C for further details.

Cash Surplus

This figure represents the cash contribution from the LPMA as per the contributions figure in operating revenues.

CARAVAN PARKS AND CAMPING GROUND									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
				Fees and Charges					
208,829	246,534	320,000	26113	Flat Rock	290,300	(9)	299,100	308,200	317,500
475,574	465,571	502,200	26110	Ballina Central	0	(100)	0	0	0
432,556	505,492	595,500	26111	Shaws Bay	0	(100)	0	0	0
1,028,123	1,248,323	1,323,900	26112	Lake Ainsworth	0	(100)	0	0	0
				Contributions					
0	0	0		LPMA Crown Reserves Cont to Maintenance	115,000	100	118,500	122,100	125,800
0	0	0		LPMA Crown Reserves Cont to Improvements	20,000	100	20,600	21,300	22,000
0	0	0		LPMA Crown Cont to Council Overheads	100,500	100	67,000	33,500	0
				Interest					
5,844	10,007	8,000	26110	Ballina Central	0	(100)	0	0	0
0	0	0	26111	Shaws Bay	0	0	0	0	0
162,531	90,143	28,000	26112	Lake Ainsworth	0	(100)	0	0	0
2,313,457	2,566,070	2,777,600		Total Operating Revenues	525,800	(81)	505,200	485,100	465,300
				OPERATING EXPENSES					
				Direct Expenses					
178,279	195,120	231,400	35145	Flat Rock	209,500	(9)	216,500	223,700	231,100
320,267	350,928	368,700	35130	Ballina Central	0	(100)	0	0	0
351,330	387,222	446,500	35135	Shaws Bay	0	(100)	0	0	0
690,037	760,942	840,900	35140	Lake Ainsworth	0	(100)	0	0	0
				Indirect Expenses - Overheads					
24,000	24,000	25,000	35128	Flat Rock	42,000	68	43,300	44,600	45,900
30,000	33,996	37,000	35128	Ballina Central	0	(100)	0	0	0
39,996	38,004	40,000	35128	Shaws Bay	0	(100)	0	0	0
54,000	56,004	57,000	35128	Lake Ainsworth	0	(100)	0	0	0
89,673	106,787	108,000	35128	Business Administration	0	(100)	0	0	0
				Debt Servicing					
854	0	0		Interest on Loans	14,300	100	12,500	10,700	8,700
				Depreciation					
4,049	7,689	5,000	35145	Flat Rock	5,000	0	5,000	4,000	4,200
132,950	163,956	150,000	35145	Ballina Central	0	(100)	0	0	0
1,915,435	2,124,648	2,309,500		Total Operating Expenses	270,800	(88)	277,300	283,000	289,900
398,022	441,422	468,100		Operating Result - Surplus / (Deficit)	255,000	(46)	227,900	202,100	175,400
136,999	171,645	155,000		Add Back Depreciation	5,000		5,000	4,000	4,200
535,021	613,067	623,100		Cash Result - Surplus / (Deficit)	260,000	(58)	232,900	206,100	179,600
				Capital Movements					
26,000	0	0		Less Loan Principal Repayments	35,000		36,800	38,600	40,500
535,875	612,973	623,100		Less Transfer to Reserves	24,500		26,800	29,200	31,800
515,281	1,678,220	1,427,000		Add Transfer from Reserves	45,000		46,800	48,600	50,800
0	0	0		Add Capital Income	0		0	0	0
379,281	1,568,198	1,315,000		Less Capital Expenditure	10,000		10,000	10,000	10,300
109,146	110,116	112,000		Cash Result after Capital Movements	235,500	110	206,100	176,900	147,800

Manager: Neil Weatherson – “Business Manager - Airport”

Background

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

Budget Comments

Operating Revenues

Landing Fees

Collected from Regional Express Airlines, Jetstar and Virgin.

Rentals

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

Other Fees

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

Operating Expenses

Employee Costs

Includes costs for four permanent staff members (20 days) one vehicle and conference and travel expenses.

Buildings Maintenance and Repair

Maintenance of buildings plus cleaning costs.

Security in Departure Lounge

Contract for security services

Operations

Includes lighting, promotion, publications, contract management and overheads.

Overheads Distributed

Represents overheads redistributed from other Council programs to the airport.

Interest on Loans

Loans applicable to development of the airport.

Capital Movements

Loan Principal Repayments

Loan repayments related to development of the airport.

Transfer to Reserves

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

Transfer from Reserves

Transfer to cover any capital expenditure planned for the year.

Capital Income

Loan to fund capital expense, if required.

Cash Result after Capital Movements

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

BALLINA - BYRON GATEWAY AIRPORT									
ACTUAL 2007/08	ACTUAL 2008/09	ESTIMATE 2009/10	LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED				
					2010/11	%	2011/12	2012/13	2013/14
				OPERATING REVENUES					
				Fees and Charges					
1,412,273	1,349,428	1,334,000	26100	Landing Fees	1,504,000	13	1,629,200	1,678,200	1,728,700
203,016	249,582	292,000	26100	Rentals and Advertising	428,600	47	441,700	455,400	469,300
654,311	1,104,141	719,000	26100	Security	854,000	19	879,700	906,200	933,500
195,778	196,151	215,000	26100	Car Parking	265,000	23	273,000	281,400	290,100
2,465,378	2,899,302	2,560,000		Total Operating Revenues	3,051,600	19	3,223,600	3,321,200	3,421,600
				OPERATING EXPENSES					
				Airport					
136,372	190,181	293,500	35120	Employee Costs	388,000	32	399,700	411,900	424,400
187,570	238,144	275,200	35120	Buildings Maintenance and Repair	248,200	(10)	255,800	263,800	271,900
590,379	938,520	554,000	35125	Security in Departure Lounge	650,000	17	669,500	689,600	710,300
438,979	543,308	620,200	35125	Operations	753,000	21	775,700	800,300	825,900
				Indirect Expenses					
156,996	176,004	204,000	35120	Overheads Distributed	213,000	4	219,400	226,000	232,800
				Debt Servicing					
101,791	109,522	234,900	35150	Interest on Loans	218,100	(7)	265,600	516,300	490,200
				Non-Cash Expenses					
329,373	449,227	370,100	35150	Depreciation - Airport	370,100	0	370,100	381,300	392,900
1,941,460	2,644,906	2,551,900		Total Operating Expenses	2,840,400	11	2,955,800	3,289,200	3,348,400
523,918	254,396	8,100		Operating Result - Surplus / (Deficit)	211,200	2,507	267,800	32,000	73,200
329,373	449,227	370,100		Add Back Depreciation	370,100		370,100	381,300	392,900
853,291	703,623	378,200		Cash Result - Surplus / (Deficit)	581,300	54	637,900	413,300	466,100
				Capital Movements					
237,568	251,539	369,400		Less Loan Principal Repayments	237,400		264,200	365,600	380,200
853,290	703,623	8,800		Less Transfer to Reserves	343,900		373,700	47,700	85,900
715,110	1,356,504	270,000		Add Transfer from Reserves	75,000		242,000	0	314,100
61,000	2,800,000	0		Add Capital Income	800,000		3,850,000	0	0
538,543	3,904,965	270,000		Less Capital Expenditure	875,000		4,092,000	0	400,000
0	0	0		Cash Result after Capital Movements	0	0	0	0	(85,900)

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Part C

Capital Expenditure

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INTRODUCTION

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

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

The information provided is as follows:

Expenditure Summary

These columns provide the estimated expenditure for the period from 2010/11 to 2013/14

Funding Source

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

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

The explanatory comments provided on the capital works generally relate to the 2010/11 financial year.

CAPITAL WORKS - GENERAL FUND

GENERAL MANAGER'S GROUP

Information Services – Manager – Stewart Littleford

<i>Item</i>	<i>2010/11</i>	<i>2011/12</i>	<i>2012/13</i>	<i>2013/14</i>
Computer Equipment	30,000	30,900	31,800	32,800
Provision for on-going replacement of miscellaneous computer equipment.				

Property and Business Services - Manager – Paul Tsikleas

<i>Item</i>	<i>2010/11</i>	<i>2011/12</i>	<i>2012/13</i>	<i>2013/14</i>
Russellton Industrial Estate	500,000	0	0	0
Southern Cross Industrial Estate	3,000,000	0	0	0
Provision for additional land release funded from industrial land development reserve.				
Lennox Head Community Centre	4,729,000	0	0	0
Funding carried forward				
Ballina Surf Club	1,600,000	1,600,000	0	0
Provision for Council contribution to surf club funded from property reserves. Total project estimated at \$5.8 million therefore grants needed to commence project.				
Regional Sports Centre	816,000	0	0	0
Provision to allow development application to be prepared for project. Funded from property reserves.				
Coastguard Tower	0	1,700,000	0	0
Provision for Council contribution to tower funded from property reserves.				

<i>Community Infrastructure</i>	<i>132,000</i>	<i>200,000</i>	<i>206,000</i>	<i>212,200</i>
Proposed works include:				
Building Lifecycle Contracts	60,000	60,000	60,000	60,000
Asbestos Removal Program	0	25,000	25,000	25,000
Players Theatre - Re-roof	42,000	0	0	0
Pat Morton Lookout	0	115,000	85,000	0
Alstonville Pool - Improvements	0	0	36,000	127,200
Alstonville Pool - Plant Room	10,000	0	0	0
Ballina Pool - Fence Repairs	10,000	0	0	0
Ballina Pool - Pool Tiles	10,000	0	0	0
Total Expenditure	132,000	200,000	206,000	212,200

Library Expansion - Manager - Paul Tsikleas

<i>Item</i>	<i>2010/11</i>	<i>2011/12</i>	<i>2012/13</i>	<i>2013/14</i>
Expansion	100,000	0	0	0
Provision for expansion into the Richmond Room funded from property reserves.				

Tent Park - Manager – Paul Tsikleas

<i>Item</i>	<i>2010/11</i>	<i>2011/12</i>	<i>2012/13</i>	<i>2013/14</i>
Minor works	10,000	10,000	10,000	10,300
Provision for on-going minor works which is funded from the operating surplus for the tent park.				

Ballina - Byron Gateway Airport - Manager – Neil Weatherson

<i>Item</i>	<i>2010/11</i>	<i>2011/12</i>	<i>2012/13</i>	<i>2013/14</i>
Ballina Airport				
Improvements	875,000	4,092,000	0	400,000
Provision for on-going improvements based on the business plan for airport.				

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

CAPITAL WORKS - GENERAL FUND

Asset Description	Expenditure Summary				Funding Sources 2010/11					Funding Sources 2011/12					Funding Sources 2012/13					Funding Sources 2013/14					
	2010/11	2011/12	2012/13	2013/14	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	
General Manager's Group																									
Administration																									
Office Equipment																									
Information Services																									
Computer Equipment	30,000	30,900	31,800	32,800					30,000					30,900					31,800						32,800
Software Upgrade																									
Property Management (Commercial)																									
Russellton Estate	500,000							500,000	0																
Southern Cross Est Drainage																									
Southern Cross Est Stage 12	1,500,000							1,500,000	0																
Southern Cross Est Stage 14	1,500,000							1,500,000	0																
Wigmore Arcade Improvements	100,000							100,000	0																
Property Management (Community)																									
Lennox Head Comm Centre	4,729,000							4,729,000	0																
Ballina Com centre Solar																									
ALEC Improvements																									
Ballina Surf Club	1,600,000	1,600,000						1,600,000	0				1,600,000	0											
Regional Sports Centre	816,000							816,000	0																
Coastguard Tower		1,700,000											1,700,000	0											
Community Infrastructure	132,000	200,000	206,000	212,200					132,000					200,000					206,000						212,200
Library																									
Special Projects / Expansion	100,000							100,000	0																
Caravan Parks and Camping Ground																									
Flat Rock	10,000	10,000	10,000	10,300				10,000	0				10,000	0				10,000	0					10,300	0
Crown Reserve Parks																									
Ballina Airport																									
Terminal Renovation																									
Runway Extension	90,000							90,000	0																
Runway Upgrade	250,000	4,092,000		400,000				250,000	0			3,850,000	242,000	0										400,000	0
Apron Upgrade	155,000							110,000	45,000																
Drainage Upgrade																									
Land Acquisition for Fence	40,000							40,000	0																
Fence - Chainwire	60,000							60,000	0																
Lease Area - Stage One	250,000							250,000	0																
Pedestrian Crossing RPT Area	10,000								10,000	0															
Auto Security Access Gate	20,000								20,000	0															
Total - GM's Group	11,892,000	7,632,900	247,800	655,300	0	0	800,000	10,930,000	162,000	0	0	0	3,552,000	230,900	0	0	0	10,000	237,800	0	0	0	0	410,300	245,000
Regulatory Services Group																									
Regulatory Support																									
Miscellaneous																									
Total - Regulatory	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

CAPITAL WORKS - GENERAL FUND (cont'd)

Budget comments (continued from previous page)

CIVIL SERVICES GROUP

Stormwater - Manager - Paul Busmanis

Item	2010/11	2011/12	2012/13
Stormwater	388,200	399,800	411,800
Urban Lane Improvements	23,000	23,700	24,400
Coogee St Pump Station	150,000	150,000	
Kalinga St / Ballina Quays	100,000		
Tweed Street	115,200	100,000	
Riverside Drive		126,100	
Clavan Street			50,000
Williams Reserve			50,000
Grant Street			287,400

Roads and Bridges - Manager - Paul Busmanis

Item	2010/11	2011/12	2012/13
Swift Street (Norton to Owen)	160,000		
Martin Street	100,000		
Grant Street		250,000	
River Street	60,000	100,000	
Compton Drive	150,000		
Fenwick Drive	200,000	200,000	
Newport Street	40,000		
Dress Circle Drive	20,000		
Alston Avenue	37,000		
Johnson Street		45,000	135,000
Heavy Patching	163,000	219,200	
Boatharbour Road		85,000	
Wilson Street		100,000	
Byron Street		221,000	
Riverview Avenue			100,000
Brunswick Street			66,300
Burnet Street			150,000
Fox Street			290,000
Grant Street			260,000
Cedar Street			100,000
Fernleigh Road			160,000
Nashua Road			80,000
RTA Rifle Range Rd (seg 227) (1)	118,000		
RTA Rifle Range Rd (seg 225) (2)	104,000		
The Coast Road, Lennox Head (3)		560,000	
North Teven Road	110,000		
Midgen Flat Road	250,000	250,000	250,000
Pimlico-Riverbank Road	110,000		
Pimlico Road	150,000	125,000	150,000
River Drive	120,000		
Uralba Road	0	125,000	150,000
Cumbalum Way - Section 94	4,140,000		
River Street Roundabouts - Section 94	994,000	1,028,000	
Wollongbar Link Road - Section 94	2,800,000		
Hutley Drive - Section 94			13,970,000
Cumbalum Interchange - Section 94			2,883,000
Links Avenue Intersection - Section 94			1,031,000
Tamar / Cherry Street Roundabout - Section 94			610,000

(1) Includes 50% grant funding of \$59,000

(2) Includes 50% grant funding of \$59,000

(3) Includes grant funding of \$310,000

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

CAPITAL WORKS - GENERAL FUND

Asset Description	Expenditure Summary				Funding Sources 2010/11					Funding Sources 2011/12					Funding Sources 2012/13					Funding Sources 2013/14					
	2010/11	2011/12	2012/13	2013/14	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	
	Civil Services																								
Asset Management																									
Depot																									
Administration Centre																									
Stormwater																									
Urban Lanes	23,000	23,700	24,400	25,100					23,000					23,700					24,400						25,100
Stormwater Upgrades	365,200	376,100	387,400	399,000					365,200					376,100					387,400						399,000
Roads and Bridges																									
Roads - Reconstruction	1,892,000	2,280,200	1,841,300	2,085,200	111,000				1,781,000	310,000				1,970,200					1,841,300						2,085,200
Roads - Section 94 Plan Works	5,134,000	1,028,000	16,853,000	1,641,000		3,594,000	1,200,000		340,000		720,000			308,000	11,797,300	4,191,000			864,700		1,148,700				492,300
Roads - Wollongbar Link Road	2,800,000						2,800,000		0					0					0						0
Roads - McLeay Culvert			1,600,000						0					0		1,600,000			0						0
Bridges	0								0					0					0						0

CAPITAL WORKS - GENERAL FUND (cont'd)

Budget comments (continued from previous page)

CIVIL SERVICES (cont'd)

Ancillary Transport Services and Town Beautification - Manager – Paul Busmanis

Item	2010/11	2011/12	2012/13	2013/14
Footpaths and Shared Paths	780,000	891,400	1,453,100	415,200
Wardell Road - Plaza C/P to Eliz Ann Brown Park	20,000			
Nth Creek Road - Tara Downs to Palisade Way	35,000			
Nth Creek Road - Palisade Way to Amber Drive	130,000	30,000		
The Avenue - Coral Street to existing path		35,000		
Simpson Avenue - Shops to School		30,000		
Compton Drive - L/house Parade to Fenwick Drive			75,000	
Skennars Head Road - Henderson Drive to fields			90,000	
Skennars Head Road - Fields to Coast Rd				100,000
RTA Pedestrian Safety Program (PAMP) (1)	60,000	60,000	60,000	60,000
Shared Paths - Coastline Shared Path (Council)	135,000	236,400	178,100	255,200
Shared Paths - Coastline Shared Path (DoP) (1)	400,000	500,000	1,050,000	
(1) Includes grant funding				
Street Lighting	40,000	41,200	42,400	
Raglan St Wardell	3,000			
Carlisle St Wardell	3,000			
Bath St Wardell	20,200			
Sunset Ave West Ballina	15,000			
Pine St Wardell		6,000		
Kalinga St West Ballina		36,400		
Sunnybank Dve West Ballina			3,000	
Riverside Dve West Ballina			3,000	
Melaleuca Pl East Ballina			6,000	
Casey Pl West Ballina			6,700	
Cedar St Wardell			25,000	
Town Beautification	5,000,000	60,000		
Alstonville , Ballina River Street and Capt Cook	5,000,000	60,000		
Beautification works funded from property reserves.				

Open Spaces - Manager - Jillian Pratten

Item	2010/11	2011/12	2012/13	2013/14
Playgrounds	130,000	141,000	145,200	149,600
Westlands Park Shelter, Ballina	22,000			
Ballina Skate Pk Shade Structures	30,000			
Elizabeth Ann Brown Park, Alstonville	78,000			
Chickiba Sports Fields Play Equipment		81,000		
Commemoration Park Shade Structure		20,000		
Meldrum Park, Shade and upgrade		40,000		
Tanamera Drive Park, Alstonville			80,000	
Victor Place, Lennox Head			65,200	
McDougal Reserve, East Ballina				60,000
Jan Moon Park East Ballina				60,000
Softfall upgrades Meagan Cres Park, Lilly Pilly Place				29,600
Sporting Fields	130,000	141,000	145,200	149,600
Cricket Nets, Fripp Oval	15,000			
Cricket Nets, Williams Reserve	15,000			
Lights, Quays Reserve	85,000			
Little Athletics Amenities, Quays Reseve	15,000			
Saunders Oval Lights		80,000	80,000	80,000
Fripp Oval Lights		61,000		
Kingsford Smith Lighting upgrade			65,200	
Kingsford Smith Lights				69,600

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

CAPITAL WORKS - GENERAL FUND

Asset Description	Expenditure Summary				Funding Sources 2010/11					Funding Sources 2011/12					Funding Sources 2012/13					Funding Sources 2013/14					
	2010/11	2011/12	2012/13	2013/14	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	
Civil Services (cont'd)																									
Ancillary Transport Services																									
Footpaths / Cycleways	380,000	391,400	403,100	415,200	30,000				350,000	30,000				361,400	30,000				373,100	30,000					385,200
Coastal Path (Non-Recurrent)	400,000	500,000	1,050,000		200,000			200,000	0	200,000		300,000		0	250,000			800,000	0						0
Street Lighting	40,000	41,200	42,400	43,700				40,000						41,200					42,400						43,700
Bus Shelters																									
Bus Services																									
Town Beautification																									
Alstonville	1,000,000							1,000,000	0																
Wardell																									
Ballina	4,000,000	60,000			0			4,000,000	0					60,000											
Water Transport and Wharves																									
Wardell Jetty																									
Emigrant Creek Ramp																									
Fishery Creek Parking																									
Wardell Boat Ramp																									
Fawcett Park Pontoon																									
South Ballina Boat Ramp																									
Open Space - Parks and Reserves																									
Skatepark																									
Pat Morton Stairs																									
Crown Reserve LPMA Works	20,000	20,600	21,300	22,000					20,000					20,600					21,300						22,000
Playgrounds	130,000	141,000	145,200	149,600					130,000					141,000					145,200						149,600
Open Space - Sporting Fields																									
Saunders Oval Lights	130,000	141,000	145,200	149,600					130,000					141,000					145,200						149,600
Williams Reserve									0					0					0						0
Saunders Oval Extension									0					0					0						0
Chickiba Oval Lights									0					0					0						0
Kingsford Smith Hockey									0					0					0						0
Lennox Head - Land Purchase	1,260,000							1,260,000	0					0					0						0
Wollongbar - Land Purchase	3,000,000							3,000,000	0					0					0						0
Open Space - Cemeteries																									
Ballina																									
Alstonville																									

CAPITAL WORKS - GENERAL FUND (continued)

Budget Comments (continued from previous page)

CIVIL SERVICES (cont'd)

Fleet and Plant - Manager - Andrew Jeavons

<i>Item</i>	<i>2010/11</i>	<i>2011/12</i>	<i>2012/13</i>	<i>2013/14</i>
Light Fleet	298,300	307,200	316,400	325,900
Heavy Fleet	270,300	365,200	577,800	829,000

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

Waste Management - Manager - Rod Dawson

<i>Item</i>	<i>2010/11</i>	<i>2011/12</i>	<i>2012/13</i>	<i>2013/14</i>
Waste-Domestic				
Vehicle Replacements	1,200,000	339,500	349,700	360,200

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

CAPITAL WORKS - GENERAL FUND

Asset Description	Expenditure Summary				Funding Sources 2010/11					Funding Sources 2011/12					Funding Sources 2012/13					Funding Sources 2013/14					
	2010/11	2011/12	2012/13	2013/14	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	Grants / Conts	Section 94	Loans	Reserves	General Revenue	
<i>Civil Services (cont'd)</i>																									
Fleet and Plant																									
Light Vehicle	298,300	307,200	316,400	325,900				298,300	0				307,200	0				316,400	0				325,900	0	
Heavy Vehicle	270,300	365,200	577,800	829,000				270,300	0				365,200	0				577,800	0				829,000	0	
Sub Total - Plant	568,600	672,400	894,200	1,154,900	0	0	0	568,600	0	0	0	0	672,400	0	0	0	0	894,200	0	0	0	0	1,154,900	0	
Swimming Pools																									
Ballina																									
Alstonville																									
Quarries and Sandpits																									
Tuckombil																									
Waste Management																									
Waste - Non-domestic																									
Waste - Domestic	1,200,000	339,500	349,700	360,200				1,200,000	0				339,500	0				349,700	0				360,200	0	
Total - Civil Services	22,342,800	6,015,100	23,757,200	6,445,500	341,000	3,594,000	4,000,000	11,228,600	3,179,200	540,000	720,000	0	1,311,900	3,443,200	280,000	11,797,300	5,791,000	2,043,900	3,845,000	30,000	1,148,700	0	1,515,100	3,751,700	
Total - All Groups	34,234,800	13,648,000	24,005,000	7,100,800	341,000	3,594,000	4,800,000	22,158,600	3,341,200	540,000	720,000	3,850,000	4,863,900	3,674,100	280,000	11,797,300	5,791,000	2,053,900	4,082,800	30,000	1,148,700	0	1,925,400	3,996,700	

Water Supplies - Manager – Rod Dawson

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

CAPITAL WORKS - WATER FUND

Asset Description	Expenditure Summary				Funding Sources 2010/11				Funding Sources 2011/12				Funding Sources 2012/13				Funding Sources 2013/14			
	2010/11	2011/12	2012/13	2013/14	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
Water Storage																				
Service Reservoirs - Ballina Heights Reservoir		1,750,000						0	1,750,000			0				0				0
Service Reservoirs - Pacific Pines Reservoir	2,217,000					2,217,000		0				0				0				0
Service Reservoirs - Ross Lane Reservoir								0				0				0				0
Water Pump & Bore Stations																				
Water Pumping Stations - Ballina Heights HLZ Booster	70,000					70,000		0				0				0				0
Water Pumping Stations - North Creek Rd HLZ Booster								0				0				0				0
Water Pumping Stations - North Lennox HLZ Booster								0				0				0				0
Water Pumping Stations - Basalt Court Booster	160,000					160,000		0				0				0				0
Water Pumping Stations - Pacific Pines HLZ Booster	110,000					110,000		0				0				0				0
Water Trunk Mains - Extension																				
Water Mains - WD05 Angels Beach - Stage 1								0				0				0				0
Water Mains WD19 Angels Beach - Stage 2								0				0				0				0
Water Main WD01 Ballina Hts Trunk				220,000				0				0				0	0			220,000
Water Main WD02 Ballina Hts Distribution				80,000				0				0				0	40,000			40,000
Water Mains WM01 Res Supply		990,000						0	990,000			0				0				0
North Ballina WD13 Pressure Zone Distribution Area 1								0				0				0				0
North Ballina WD30 Pressure Zone Distribution Area 2								0				0				0				0
North Ballina WD37 Trunk Main Area 1								0				0				0				0
Water Mains WD08 Pacific Pines - Stage 1 (DN300)				300,000				0				0				0	0			300,000
Water Mains WD07 Pacific Pines - Stage 1 (DN375)				100,000				0				0				0	50,000			50,000
Water Mains WD06 Pacific Pines - Reservoir Supply Main				70,000				0				0				0	35,000			35,000
Water Mains WD09 Pacific Pines - PZ Distribution Stage 1	240,000					240,000		0				0				0				0
Water Mains WD28 Pacific Pines - PZ Distribution Stage 2				150,000				0				0				0	75,000			75,000
West Ballina WM06 Pressure Zone Distribution - Area 1								0				0				0				0
Wollongbar Boosted WD17 Pressure Zone - Area 1	130,000					130,000		0				0				0				0
Wollongbar Boosted WD18 Pressure Zone - Area 2	210,000					210,000		0				0				0				0
Wollongbar Boosted - WD45 Pressure Zone - Area 1								0				0				0				0
Water Trunk Mains - Augmentation																				
Ballina Island WD23 Main parallel to Missingham Bridge			130,000					0				0	130,000			0				0
Ballina Island WD23 Boring Parallel to Missingham Bridge			380,000					0				0	380,000			0				0
Ballina Island WD22 PZ Distribution for Coastal Growth			150,000					0				0	150,000			0				0
Ballina Island WD33 PZ Distribution for Coastal Growth			160,000					0				0	160,000			0				0
Water Mains WD43 Basalt Court - Distribution Main Upgrade			40,000					0				0	40,000			0				0
Water Mains - WD31 HLZ Distribution				70,000				0				0				0	35,000			35,000
Water Mains - WD41 HLZ Distribution								0				0				0				0
Lennox Head WD26 Distribution Main Upgrade (DN300 mm)			240,000					0				0	140,000			100,000				0
Lennox Head WD27 Distribution Main Upgrade (DN200 mm)	60,000					60,000		0				0				0				0
North Ballina WD36 Distribution Main Upgrade			140,000					0				0	140,000			0				0
North Ballina WD36 Distribution Main Fishery Ck Crossing			130,000					0				0	130,000			0				0
North Ballina - WM07 New Highway Main								0				0				0				0
Wollongbar Boosted -WD40 Distribution Main Upgrade				170,000				0				0				0	85,000			85,000
Water Mains - East Ballina - Reticulation Duplication								0				0				0				0
Miscellaneous																				
Vehicle Replacement	50,000	50,000	51,500	53,100				50,000				50,000				51,500				53,100
Water Mains Renewal Program	200,000	200,000	206,000	212,200				200,000				200,000				206,000				212,200
Telemetry Installation								0				0				0				0
Generator Connections and Hardstand								0				0				0				0
Marom Creek WTP PAC Plant								0				0				0				0
Total Capital Works	3,447,000	2,990,000	1,627,500	1,425,300	0	3,197,000	0	250,000	0	2,740,000	0	250,000	0	1,270,000	0	357,500	0	320,000	0	1,105,300

Sewer Services - Manager – Rod Dawson

REFER TO FOLLOWING PAGES FOR THE CAPITAL WORKS FOR THIS FUND

CAPITAL WORKS - SEWER FUND (CARRIED FORWARD)

Asset Description	Expenditure Summary				Funding Sources 2010/11				Funding Sources 2011/12				Funding Sources 2012/13				Funding Sources 2013/14			
	2010/11	2011/12	2012/13	2013/14	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
Inflow & Infiltration Salinity Abatement																				
Inflow & Infiltration Program Contractual Work								0				0				0				0
Inflow & Infiltration Program Project Management								0				0				0				0
Ballina STW - Ballina catchment infiltration								0				0				0				0
Cumbalum (Ballina Heights + Ross Lane)																				
Existing Cumbalum Pump Station - Upgrade								0				0				0				0
Existing Cumbalum Pump Station - New gravity								0				0				0				0
Lennox Head/Pacific Pines/Skennars Ridge																				
SP3001 - Upgrade Pumps	580,900						580,900	0				0				0				0
SP3001 - Parallel Rising Main		267,200						0		260,000	7,200	0				0				0
SP3002 - Emergency Storage	85,300						85,300	0				0				0				0
SP3101 - Emergency Storage								0				0				0				0
SP3101 - Upgrade Pumps	113,900						113,900	0				0				0				0
SP3106 to SP3107 - Gravity Main	34,900						34,900	0				0				0				0
SP3107 - Upgrade Pumps	120,000						120,000	0				0				0				0
SP3107 - Rising Main	27,400						27,400	0				0				0				0
SP3107 - Emergency Storage	80,500						80,500	0				0				0				0
SP3110 - Parallel Gravity Main - Hutley Dr								0				0				0				0
Skennars Ridge Sthn Catchment - Rising main								0				0				0				0
Pacific Pines Gravity Main		158,100						0		150,000	8,100	0				0				0
Angels Beach																				
Stewart Land Development - New Pump Station								0				0				0				0
Stewart Land Development - New Gravity Main								0				0				0				0
Stewart Land Development - New Rising Main								0				0				0				0
Angels Beach / East Ballina																				
SP2301 - Upgrade Pumps	116,200					116,200		0				0				0				0
SP2306 - Emergency Storage	51,000							51,000				0				0				0
SP2309 - Construct Emergency Storage	74,700							74,700				0				0				0
SP2309 - Upgrade Pumps	74,100					38,500		35,600				0				0				0
Ballina Island/West Ballina																				
SP 2001 - Polyurea Lining Pump Well								0				0				0				0
SP2001 - Upgrade Pump Motors			174,300					0				0	174,300			0				0
SP2001 - Rising Main - Rehab over Bridge	173,300					173,300		0				0				0				0
SP2013 - Upgrade Pumps								0				0				0				0
North Ballina																				
North Ballina Development - New Pump Stat								0				0				0				0
Diversion of SP2101 to Ballina RWF		259,300						0		250,000	9,300	0				0				0
Diversion of Nth Ballina PS to Ballina WWTP		174,300						0		170,000	4,300	0				0				0
New Rising Main Nth Ballina PS to Ballina WWTP		685,400						0		680,000	5,400	0				0				0
Diversion of Ballina Heights to Ballina RWF		522,800						0		520,000	2,800	0				0				0
SP2202 - Upgrade Pumps								0				0				0				0
SP2205 - Upgrade Pumps	46,500						46,500	0				0				0				0
SP2206 - Upgrade Pumps								0				0				0				0
SP2207 - Upgrade Pumps	69,700						69,700	0				0				0				0
SP2210 - Upgrade Pumps								0				0				0				0
River Oakes - Pump Station								0				0				0				0
River Oakes - Gravity Main								0				0				0				0
River Oakes - Rising Main								0				0				0				0
Sewer Capital Works Carried Forward																				

CAPITAL WORKS - SEWER FUND (CARRIED FORWARD)

Asset Description	Expenditure Summary				Funding Sources 2010/11				Funding Sources 2011/12				Funding Sources 2012/13				Funding Sources 2013/14			
	2010/11	2011/12	2012/13	2013/14	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves
Alstonville/Wollongbar																				
SP4002 (Coral St) - Upgrade Pump Station	29,000							29,000				0				0				0
SP4004 Emergency Storage	81,300					50,000		31,300				0				0				0
Wollongbar Expansion Area - Stage 1																				
Gravity Trunk Main A	11,700						300	11,400				0				0				0
Gravity Trunk Main A2	83,300						83,300	0				0				0				0
Gravity Trunk Main B	23,700						23,700	0				0				0				0
Gravity Trunk Main B1	72,000						72,000	0				0				0				0
Gravity Trunk Main B7	18,500						18,500	0				0				0				0
Gravity Trunk Main B11	34,400						34,400	0				0				0				0
Gravity Trunk Main B12	47,200						47,200	0				0				0				0
Gravity Trunk Main B13	23,600						23,600	0				0				0				0
Gravity Trunk Main Ramses Street	133,900						133,900	0				0				0				0
NHS1 Pump Station	673,700						673,700	0				0				0				0
NHS2 Pump Station	441,900						441,900	0				0				0				0
SP4106 - Upgrade Pumps	21,800						21,800	0				0				0				0
SP4106 - Upgrade Rising Main	16,600						16,600	0				0				0				0
Preliminaries								0				0				0				0
Contingency								0				0				0				0
Wollongbar Expansion Area - Stage 2																				
Gravity Trunk Main A1	43,800					43,800		0				0				0				0
Gravity Trunk Main B2	19,400					19,400		0				0				0				0
Gravity Trunk Main B3	37,900					37,900		0				0				0				0
Gravity Trunk Main B4	13,600					13,600		0				0				0				0
Gravity Trunk Main B5	23,800					23,800		0				0				0				0
Preliminaries								0				0				0				0
Contingency	30,000					30,000		0				0				0				0
Wollongbar Expansion Area - Stage 3																				
Gravity Trunk Main B6	44,400					44,400		0				0				0				0
Gravity Trunk Main B8	57,400					57,400		0				0				0				0
Gravity Trunk Main B9	46,300					46,300		0				0				0				0
Gravity Trunk Main B10	48,800					48,800		0				0				0				0
Sewage Pump Station NH S1 - Upgrade Pumps				80,000				0				0				0	80,000			0
Preliminaries				10,000				0				0				0				10,000
Contingency				54,000				0				0				0	54,000			0
PRP 100 Additional Works																				
SP2312 - Pump Capacity Upgrade	45,000						45,000	0				0				0				0
SP2313 - Storage Capacity Upgrade	35,000						35,000	0				0				0				0
SP4003 Storage Capacity Upgrade	35,000						35,000	0				0				0				0
SP2002 - Pump Capacity Upgrade	45,000						45,000	0				0				0				0
SP2012 - Pump Capacity Upgrade	40,000						40,000	0				0				0				0
SP2009 - Pump Capacity Upgrade	50,000						50,000	0				0				0				0
SP4001 - Storage & Pump Upgrade		80,000						0		40,000	40,000	0				0				0
SP2311 - Storage Capacity Upgrade		35,000						0		30,000	5,000	0				0				0
SP2108 - Storage Capacity Upgrade			40,000					0				0				40,000				0
SP2105 - Pump Upgrade			50,000					0				0				50,000				0
SP3102 - Upgrade Pumps			25,000					0				0				25,000				0
SP3103 - Storage Capacity Upgrade			25,000					0				0				25,000				0
Total Capital Works	37,956,400	29,520,600	6,865,800	709,300	0	1,673,400	36,000,000	283,000	0	588,500	28,800,000	132,100	0	968,300	5,500,000	397,500	0	434,000	0	275,300

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Part D

Section 94 Plans

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INTRODUCTION

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

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

SECTION 94 PLANS

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

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

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

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

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

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

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

SECTION 94 FUNDS COLLECTED						
ESTIMATE 2009/10	BUDGET ITEMS	ESTIMATED				
		2010/11	%	2011/12	2012/13	2013/14
	Section 94 Developer Contributions					
80,000	Open Space	82,400	3	84,900	87,400	90,000
100,000	Community Facilities	103,000	3	106,100	109,300	112,600
0	Wollongbar Urban Expansion Area	250,000	100	257,500	265,200	273,200
140,000	Car Parking	144,200	3	148,500	153,000	157,600
200,000	Heavy Vehicle	206,000	3	212,200	218,600	225,200
0	Road Plan - New	4,788,600	100	4,997,000	5,213,400	5,430,000
200,000	Road Plan - Future	0	(100)	0	0	0
72,000	Road Plan - Existing	0	(100)	0	0	0
	Interest on Contributions					
15,000	Open Space	15,500	3	7,300	2,900	4,200
40,000	Community Facilities	41,200	3	19,300	5,700	7,500
0	Wollongbar Urban Expansion Area	0	0	15,000	6,300	5,900
80,000	Car Parking	82,400	3	175,600	40,000	42,900
65,000	Heavy Vehicle	67,000	3	51,900	12,500	14,200
0	Road Plan - New	55,700	100	218,600	111,200	14,100
60,000	Road Plan - Future	61,800	3	0	0	0
1,052,000	Total Section 94 Funds Received	5,897,800	461	6,293,900	6,225,500	6,377,400

SECTION 94 FUNDS APPLIED						
ESTIMATE 2009/10	BUDGET ITEMS	ESTIMATED				
		2010/11	%	2011/12	2012/13	2013/14
	Open Spaces Section 94 Plan					
267,100	Open Spaces					
194,000	Saunders Oval					
461,100	Sub Total Open Spaces	0		0	0	0
	Community Facilities Section 94 Plan					
871,000	Lennox Head Community Centre					
35,000	Ballina Lighthouse Surf Club					
5,500	Ballina Skate Park					
911,500	Sub Total Community Facilities	0		0	0	0
	Car Parking					
	Sub Total Car Parking					
	WUEA Plan					
	Link Road	50,000	100	50,000	300,000	300,000
0	Sub Total WUEA	50,000		50,000	300,000	300,000
	Heavy Vehicles					
1,253,000	Heavy Vehicles - Teven Bridge Loan (50%)	121,000	(90)	121,000	121,000	121,000
32,400	Heavy Vehicles - Ross Lane					
1,285,400	Sub Total Heavy Vehicles	121,000		121,000	121,000	121,000
	Urban Roads					
	River/Cherry Sts Roundabout	696,000		720,000		
	River/Moon Sts Roundabout					
	Links Av/Angels Bch Dr Roundabout					723,000
	Tamar/Cherry Sts Roundabout					425,700
	Sk Hd Rd/Coast Rd Roundabout					
	Tintenbar/Teven Rd Climbing Lanes					
	Pacific Hwy Sth X Dr Right Turn Lane Ban					
	Angels Bch Dr/Bangalow Rd Signals					
	Angels Bch Dr/Sheather St New Turning Lns					
	Bangalow Rd/Hogan st New Turning Lanes					
374,000	Hutley Drive				9,779,200	
150,000	Cumalum Way	2,898,000			2,018,100	
524,000	Sub Total Roads Plan	3,594,000		720,000	11,797,300	1,148,700
	Administration					
10,000	Heavy Vehicle Plan Review					
70,000	Road Plan Review					
3,262,000	Total Section 94 Funds Applied	3,765,000	15	891,000	12,218,300	1,569,700

SECTION 94 PLAN BALANCES						
ESTIMATE 2009/10	BUDGET ITEMS	ESTIMATED				
		2010/11	%	2011/12	2012/13	2013/14
0	Open Space	97,900		190,100	280,400	374,600
113,400	Community Facilities	257,600		383,000	498,000	618,100
0	Wollongbar Urban Expansion Area	200,000		422,500	394,000	373,100
2,114,200	Car Parking	2,340,800		2,664,900	2,857,900	3,058,400
539,500	Heavy Vehicle	691,500		834,600	944,700	1,063,100
1,602,700	Road Plan	2,914,800		7,410,400	937,700	5,233,100
4,369,800	Total Section 94 Funds Held	6,502,600	49	11,905,500	5,912,700	10,720,400

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Part E

Reserves

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INTRODUCTION

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

1) External Legislation

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

2) Self-funding Operations

Certain programs may generate a surplus on their operations. To provide an incentive for these programs, any surplus can then be transferred to a reserve for their own use. This allows funds to be accumulated for future asset purchases or improvements related to that program.

3) Financial Management

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

4) Asset Replacement

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

5) Opportunities

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

Summary

The information contained in this section of the document firstly details the various movements in reserves for the General Fund. The figures provided detail transfers to and from each reserve and the net movement on a year by year basis for the period 2010/11 to 2013/14.

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

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

The comments provided typically relate to the 2010/11 financial year.

STRATEGIC SERVICES

Strategic Planning

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

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

GENERAL MANAGER'S GROUP

Governance

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

Human Resources

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

Contribution to Superannuation Represents funds transferred from a Civil Reserve to help offset recent significant increases in superannuation.

Property and Business Services

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

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

Industrial Land Reserve Items included in this reserve are:

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

Lennox Head Community Centre Expenditure of grant funds held in reserve to assist in financing project.

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

Camping Ground

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

Ballina - Byron Gateway Airport

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

RESERVE MOVEMENTS - GENERAL FUND												
Reserve Title	2010/11			2011/12			2012/13			2013/14		
	To	From	Net	To	From	Net	To	From	Net	To	From	Net
Strategic Services Group												
Strategic Planning												
Strategic Studies												
Ballina Comm Services Centre	1,000	0	1,000	500	0	500	200	0	200	0	100	(100)
Total - Strategic Services	1,000	0	1,000	500	0	500	200	0	200	0	100	(100)
General Manager's Group												
Governance												
Councillor Election	20,000		20,000	20,000		20,000	20,000	100,000	(80,000)	45,000	0	45,000
Human Resources												
Employee Leave Entitlements	50,000		50,000	48,500		48,500	53,000		53,000	157,600		157,600
Superannuation Contribution		250,000	(250,000)			0		0	0		0	0
Property and Business Services												
Community Infrastructure Reserve												
Interest Earned on Reserve	44,000		44,000	107,200		107,200	26,700		26,700	14,600		14,600
Rental - 89 Tamar Street	628,000		628,000	646,600		646,600	665,800		665,800	685,600		685,600
Rental - Fawcett Park Café	81,000		81,000	83,500		83,500	86,000		86,000	88,600		88,600
Southern Cross Dividends	7,300,000		7,300,000	2,000,000		2,000,000	500,000		500,000			0
Lennox Hd Surf Club Redevel'ment		30,000	(30,000)									
Loan Repayments - River Street		429,700	(429,700)		429,600	(429,600)		429,600	(429,600)		429,700	(429,700)
Major Capital Projects		7,716,000	(7,716,000)		3,660,000	(3,660,000)		800,000	(800,000)			0
Lennox Head Comm Centre		3,946,000	(3,946,000)									
Sub Total - Comm Infra	8,053,000	12,121,700	(4,068,700)	2,837,300	4,089,600	(1,252,300)	1,278,500	1,229,600	48,900	788,800	429,700	359,100
Development Opportunities Reserve												
Interest Earned on Reserve	271,900		271,900	413,100		413,100	369,000		369,000	195,800		195,800
Loan Repayments - Flat Rock	49,300		49,300	49,300		49,300	49,300		49,300	49,300		49,300
Loan Repayments - Plant	33,800		33,800	33,800		33,800	33,800		33,800	0		0
Sub Total - Dev Opps	355,000	0	355,000	496,200	0	496,200	452,100	0	452,100	245,100	0	245,100
Industrial Land Reserve Movements												
Wollongbar Urban Expansion		10,000	(10,000)		10,300	(10,300)		10,700	(10,700)		11,100	(11,100)
Southern Cross Industrial	4,901,000	3,159,500	1,741,500	0	164,400	(164,400)	0	169,500	(169,500)	500,000	174,700	325,300
Russellton Industrial	0	565,500	(565,500)	0	67,600	(67,600)	0	69,700	(69,700)	0	71,800	(71,800)
Rental - Norfolk Homes	101,000		101,000	104,100		104,100	107,300		107,300	110,600		110,600
Property Investigations		31,000	(31,000)		32,000	(32,000)		33,100	(33,100)		34,200	(34,200)
Loan Repayments - Waste	288,400		288,400	288,400		288,400	0		0	0		0
CSU Dividend to General Fund		273,100	(273,100)		386,500	(386,500)		462,400	(462,400)		477,200	(477,200)
Miscellaneous Community Property												
Lennox Head Comm Centre		783,000	(783,000)									
Miscellaneous Commercial Property												
Wigmore Arcade	30,000	100,000	(70,000)	32,000		32,000	34,000		34,000	35,000		35,000
Flat Rock Operations												
Operations	24,500	45,000	(20,500)	26,800	46,800	(20,000)	29,200	48,600	(19,400)	31,800	50,800	(19,000)
Airport Operations												
Operations	343,900	75,000	268,900	373,700	242,000	131,700	47,700	0	47,700	85,900	314,100	(228,200)
Total - GM's Group	14,166,800	17,413,800	(3,247,000)	4,227,000	5,039,200	(812,200)	2,021,800	2,123,600	(101,800)	1,999,800	1,563,800	436,200

(Reserve movements carried forward on following page)

Budget Comments (continued from previous page)

CIVIL SERVICES GROUP

Roads and Bridges

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

Open Space and Reserves

Sporting Fields Funding sourced from Council's property reserves to assist with financing sporting field purchases.

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

Fleet Management and Workshop

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

Quarries and Sandpit

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

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

Waste Management

Waste – Commercial

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

Waste – Domestic

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

RESERVE MOVEMENTS - GENERAL FUND (cont'd)												
Reserve Title	2010/11			2011/12			2012/13			2013/14		
	To	From	Net	To	From	Net	To	From	Net	To	From	Net
<i>Civil Services Group</i>												
Roads and Bridges												
Roads												
Teven Bridges Loan Cont					164,100	(164,100)						
Open Space and Reserves												
Sporting Fields		4,260,000	(4,260,000)									
Cemeteries	2,000	50,000	(48,000)	1,900		1,900	1,800		1,800	1,800		1,800
Fleet Management and Workshop												
Plant Operations	789,700	568,600	221,100	814,500	672,400	142,100	839,600	894,200	(54,600)	899,000	1,154,900	(255,900)
Quarries and Sandpit												
Quarry Operations	260,500	100,000	160,500	268,500	100,000	168,500	276,500	100,000	176,500	284,700	100,000	184,700
Airport Sandpit	0	17,500	(17,500)	0	5,800	(5,800)	0	6,100	(6,100)	0	6,400	(6,400)
Waste - Commercial												
Operations	0	84,700	(84,700)	18,700	0	18,700	707,500	0	707,500	868,300	0	868,300
Waste - Domestic												
Operations	404,200	1,200,000	(795,800)	404,200	339,500	64,700	420,000	349,700	70,300	480,200	360,200	120,000
Group Total - Civil Services	1,456,400	6,280,800	(4,824,400)	1,507,800	1,281,800	226,000	2,245,400	1,350,000	895,400	2,534,000	1,621,500	912,500
Total - Increase / (Decrease)	15,624,200	23,694,600	(8,070,400)	5,735,300	6,321,000	(585,700)	4,267,400	3,473,600	793,800	4,533,800	3,185,200	1,348,600

RESERVE BALANCES - GENERAL FUND

STRATEGIC SERVICES GROUP

Strategic Planning

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

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

GENERAL MANAGER'S GROUP

Governance

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

Financial Services

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

Information Services

Software Upgrade To assist with on-going replacement of computer equipment and software upgrades

Human Resources

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

Property and Business Services

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

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

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

Wigmore Arcade Reserve to finance future improvements to the Arcade.

Other Properties Reserve to finance works to miscellaneous Council properties.

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

Camping Ground

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

Airport

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

Corporate Communications and Tourism

Tourism Projects To assist with projects as required.

REGULATORY SERVICES GROUP

Environmental Health

Environmental Health Projects To assist with projects as required.

Fire Fighting fund Contingency to meet fire-fighting expenses.

RESERVE BALANCES - GENERAL FUND												
Reserve Title	2010/11			2011/12			2012/13			2013/14		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
Strategic Services Group												
Strategic Planning Studies	57,600	0	57,600	57,600	0	57,600	57,600	0	57,600	57,600	0	57,600
Ballina Comm Services Centre	0	1,000	1,000	1,000	500	1,500	1,500	200	1,700	1,700	(100)	1,600
Total - Strategic Services	57,600	1,000	58,600	58,600	500	59,100	59,100	200	59,300	59,300	(100)	59,200
General Manager's Group / Commercial Services Unit												
Governance												
Community Donations	0	0	0	0	0	0	0	0	0	0	0	0
Councillor Election	40,000	20,000	60,000	60,000	20,000	80,000	80,000	(80,000)	0	0	45,000	45,000
Financial Services												
Financial Assistance Grant	0	0	0	0	0	0	0	0	0	0	0	0
Asset Management and Audit	86,000	0	86,000	86,000	0	86,000	86,000	0	86,000	86,000	0	86,000
Non-compulsory Dividends	0	0	0	0	0	0	0	0	0	0	0	0
Information Services												
Software Upgrade	0	0	0	0	0	0	0	0	0	0	0	0
Human Resources												
Employee Leave Entitlements	1,796,000	50,000	1,846,000	1,846,000	48,500	1,894,500	1,894,500	53,000	1,947,500	1,947,500	157,600	2,105,100
Library Services												
Special Project Grants	0	0	0	0	0	0	0	0	0	0	0	0
Property and Business Services												
Community Infrastructure	5,855,500	(4,068,700)	1,786,800	1,786,800	(1,252,300)	534,500	534,500	48,900	583,400	583,400	359,100	942,500
Development Opportunities	10,789,400	(3,905,000)	6,884,400	6,884,400	496,200	7,380,600	7,380,600	452,100	7,832,700	7,832,700	245,100	8,077,800
Industrial Land Development	405,900	1,251,300	1,657,200	1,657,200	(268,300)	1,388,900	1,388,900	(638,100)	750,800	750,800	(158,400)	592,400
Lennox Comm Centre Grant	783,000	(783,000)	0	0	0	0	0	0	0	0	0	0
Wigmore Arcade	165,700	(70,000)	95,700	95,700	32,000	127,700	127,700	34,000	161,700	161,700	35,000	196,700
Other Properties (Council)	56,100	0	56,100	56,100	0	56,100	56,100	0	56,100	56,100	0	56,100
Other Properties (Crown)	47,700	0	47,700	47,700	0	47,700	47,700	0	47,700	47,700	0	47,700
Caravan Parks and Camping Ground												
Council Owned Tent Park	126,500	(20,500)	106,000	106,000	(20,000)	86,000	86,000	(19,400)	66,600	66,600	(19,000)	47,600
Crown Reserve Caravan Parks	815,500	0	815,500	815,500	0	815,500	815,500	0	815,500	815,500	0	815,500
Airport												
Operations	(261,200)	268,900	7,700	7,700	131,700	139,400	139,400	47,700	187,100	187,100	(228,200)	(41,100)
Corporate Communications												
Tourism Projects	9,000	0	9,000	9,000	0	9,000	9,000	0	9,000	9,000	0	9,000
Total - GM's Group	20,715,100	(7,257,000)	13,458,100	13,458,100	(812,200)	12,645,900	12,645,900	(101,800)	12,544,100	12,544,100	436,200	12,980,300
Regulatory Services Group												
Public Health												
Environmental Health Projects	6,000	0	6,000	6,000	0	6,000	6,000	0	6,000	6,000	0	6,000
OSSM Inspections	0	0	0	0	0	0	0	0	0	0	0	0
SEAA Project	0	0	0	0	0	0	0	0	0	0	0	0
Fire Fighting Fund	29,000	0	29,000	29,000	0	29,000	29,000	0	29,000	29,000	0	29,000
Total - Regulatory Services	35,000	0	35,000	35,000	0	35,000	35,000	0	35,000	35,000	0	35,000
(Reserve balances carried forward on following page)												

RESERVE BALANCES - GENERAL FUND (Cont'd)

Budget Comments (continued from previous page)

CIVIL SERVICES GROUP

Asset Management

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

Stormwater and Environmental Protection

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

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

Roads and Bridges

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

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

Ancillary Transport Facilities

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

Ferry, Wharves and Jetties

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

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

RTA Works

SIC Reserve Funds generated from surpluses generated on RTA contracts.

Open Space and Reserves

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

Fleet Management and Workshop

Operating Reserve Surplus generated on operations to finance plant purchases.

Quarries and Sandpit

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

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

Waste – Non-domestic

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

Waste – Domestic

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

RESERVE BALANCES - GENERAL FUND (cont'd)

Reserve Title	2010/11			2011/12			2012/13			2013/14		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
Civil Services Group												
Asset Management												
Asset Management	46,500	0	46,500	46,500	0	46,500	46,500	0	46,500	46,500	0	46,500
Revolving Energy Fund	0	0	0	0	0	0	0	0	0	0	0	0
Stormwater and Environmental Protection												
Stormwater	106,300	0	106,300	106,300	0	106,300	106,300	0	106,300	106,300	0	106,300
Management Plans	221,700	0	221,700	221,700	0	221,700	221,700	0	221,700	221,700	0	221,700
Roads and Bridges												
Civil Works Carried Forward	129,000	0	129,000	129,000	0	129,000	129,000	0	129,000	129,000	0	129,000
Teven Bridge Loan Repayment	414,100	(250,000)	164,100	164,100	(164,100)	0	0	0	0	0	0	0
Ancillary Transport Facilities												
Footpaths	141,300	0	141,300	141,300	0	141,300	141,300	0	141,300	141,300	0	141,300
Lighting	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	5,000
Bus Shelters	39,300	0	39,300	39,300	0	39,300	39,300	0	39,300	39,300	0	39,300
Town Centre Redevelopment	0	0	0	0	0	0	0	0	0	0	0	0
Wardell Jetty	0	0	0	0	0	0	0	0	0	0	0	0
Ferry Wharves & Jetties												
Ferry Slippage	25,000	0	25,000	25,000	0	25,000	25,000	0	25,000	25,000	0	25,000
Marine Infrastructure	7,000	0	7,000	7,000	0	7,000	7,000	0	7,000	7,000	0	7,000
RTA Works												
RTA Works	0	0	0	0	0	0	0	0	0	0	0	0
SIC Reserve	134,700	0	134,700	134,700	0	134,700	134,700	0	134,700	134,700	0	134,700
Open Space and Reserves												
Playground Equipment	0	0	0	0	0	0	0	0	0	0	0	0
Vegetation Management	0	0	0	0	0	0	0	0	0	0	0	0
Sporting Fields	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000
Cemeteries	56,600	(48,000)	8,600	8,600	1,900	10,500	10,500	1,800	12,300	12,300	1,800	14,100
Fleet Management and Workshop												
Operating Reserve	139,100	221,100	360,200	360,200	142,100	502,300	502,300	(54,600)	447,700	447,700	(255,900)	191,800
Quarries and Sandpit												
Quarry Operating Reserve	1,222,400	160,500	1,382,900	1,382,900	168,500	1,551,400	1,551,400	176,500	1,727,900	1,727,900	184,700	1,912,600
Sandpit	59,600	(17,500)	42,100	42,100	(5,800)	36,300	36,300	(6,100)	30,200	30,200	(6,400)	23,800
Waste - Non-domestic Operations												
Operations	84,700	(84,700)	0	0	18,700	18,700	18,700	707,500	726,200	726,200	868,300	1,594,500
Waste - Domestic Operations												
Operations	828,500	(795,800)	32,700	32,700	64,700	97,400	97,400	70,300	167,700	167,700	120,000	287,700
Group Total - Civil Services	3,670,800	(814,400)	2,856,400	2,856,400	226,000	3,082,400	3,082,400	895,400	3,977,800	3,977,800	912,500	4,890,300
Total - Increase / (Decrease)	24,478,500	(8,070,400)	16,408,100	16,408,100	(585,700)	15,822,400	15,822,400	793,800	16,616,200	16,616,200	1,348,600	17,964,800
Reserve Dissection												
Internally Restricted	18,566,800	(7,223,600)	11,343,000	11,343,000	(650,400)	14,909,500	14,909,500	723,500	15,633,000	15,633,000	1,228,600	16,861,600
Externally Restricted	5,911,900	(846,800)	5,065,100	5,065,100	64,700	912,900	912,900	70,300	983,200	983,200	120,000	1,103,200

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Part F

General Fund Loan Principal and Interest

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