



Long Term Financial Plan 2016/17 to 2025/26

Adopted 23 June 2016

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Part A

Introduction

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OVERVIEW

The document provides an overview of Council's Long Term Financial Plan (LTFP). The document is divided into seven distinct sections as follows:

Section	Description
A. Overview	This section provides a brief summary of the information contained in this document.
B. Operating Budgets	Details of all operating budgets on a program basis. The programs are classified in the four groups which form Council's organisation structure.
C. Capital Expenditure	Outlines the capital projects included in the budget for the General, Water and Sewer Funds.
D. Section 94 and Capital Income	A summary of the movement in Section 94 contributions along with other capital income such as Grants, Contributions, Loans and Asset sales.
E. Reserves	Details the transfers to and from reserves for the General Fund, along with the estimated reserve balances.
F: Loan Repayments	Principal and interest repayment summary for the General Fund.
G. Appendices	Additional supporting information.

The appendices provide important information to assist in understanding this document. Those appendices are as follows

Income Statements	Forecast Income Statements are provided for the General, Water and Sewer Funds, and also on a consolidated basis.
Balance Sheets	Forecast Balance Sheets are provided for the General, Water and Sewer Funds, and also on a consolidated basis.

GENERAL FUND – CASH FORECAST AND LONG TERM FINANCIAL PLAN

The opposite page provides the cash forecast for General Fund. The estimates from 2017/18 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, with the net operating result including depreciation.

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

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

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

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

Funds deployed for Non-operating Purposes Represents expenditure of a capital nature.

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

Leave Liabilities

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

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

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

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

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

GENERAL FUND - LONG TERM FINANCIAL PLAN (2013/14 to 2025/26)																
ACTUAL			ITEM	ESTIMATED												
2013/14	2014/15	%		2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
OPERATING RESULTS																
General Fund Activities																
46,083,000	49,178,400	7	Operating Revenues	50,014,600	2	53,100,200	6	53,253,200	55,135,700	56,818,900	58,150,000	59,493,100	60,855,300	62,366,900	63,729,800	65,140,600
37,249,000	35,858,700	(4)	Less Operating Expenses	41,129,400	15	39,879,800	(3)	39,840,400	40,278,700	41,019,100	41,986,200	42,781,300	43,450,400	44,229,500	45,332,900	45,964,700
8,834,000	13,319,700	51	Operating Result before Non-cash Items	8,885,200	(33)	13,220,400	49	13,412,800	14,857,000	15,799,800	16,163,800	16,711,800	17,404,900	18,137,400	18,396,900	19,175,900
15,865,700	14,144,300	(11)	Less Depreciation	12,888,100	(9)	13,056,400	1	13,383,900	13,704,300	14,071,100	14,353,700	14,642,100	14,936,400	15,236,400	15,542,500	15,854,800
289,900	725,700	150	Less Land Stock Movement	0	(100)	0	0	0	0	0	0	0	0	0	0	0
169,300	231,300	37	Less Unwinding Interest Free Loans	220,900	(4)	205,900	(7)	119,100	70,200	48,000	20,600	21,400	22,100	22,900	23,800	23,800
3,967,400	3,347,700	(16)	Less Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(11,458,300)	(5,129,300)	(55)	Net Operating Result	(4,223,800)	(18)	(41,900)	(99)	(90,200)	1,082,500	1,680,700	1,789,500	2,048,300	2,446,400	2,878,100	2,830,600	3,297,300
Add Capital Grants and Contributions																
6,861,000	4,752,500	(31)	Capital Grants and Contributions	8,797,600	85	10,294,600	17	1,661,700	283,900	4,285,700	113,500	115,300	117,300	119,300	121,300	123,300
2,269,000	2,924,000	29	Section 94 Contributions Collected	2,190,000	(25)	3,234,000	48	3,399,000	4,468,000	4,559,000	4,651,000	4,744,000	4,840,000	4,937,000	5,036,000	5,137,000
Add Non-operating Funds Employed																
1,200,000	725,000	(40)	Loan Funds Used	500,000	(31)	12,500,000	2,400	0	2,500,000	0	8,340,000	0	0	0	0	0
1,805,000	2,809,800	56	Proceeds from Disposal of Assets	2,850,000	1	5,025,000	76	4,300,000	2,760,000	2,760,000	2,760,000	1,360,000	960,000	960,000	960,000	960,000
Subtract Funds Deployed for Non-operating Purposes																
(26,990,000)	(18,233,400)	(32)	Capital Expenditure	(31,369,800)	72	(40,972,131)	31	(17,154,594)	(32,094,363)	(23,510,700)	(38,526,206)	(28,404,067)	(15,142,779)	(18,724,715)	(17,121,517)	(16,558,348)
(3,216,000)	(3,395,400)	6	Repayment of Principal on Loans	(3,788,900)	12	(3,696,200)	(2)	(3,355,300)	(3,219,800)	(3,290,900)	(3,011,100)	(3,508,900)	(3,048,900)	(2,313,200)	(2,038,100)	(1,409,600)
(1,935,900)	(507,100)	(74)	Net Movement in Other Working Capital Items	200,000	(139)	200,000	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Add Back Non-Cash Expense																
15,865,700	14,144,300	(11)	Depreciation	12,888,100	(9)	13,056,400	1	13,383,900	13,704,300	14,071,100	14,353,700	14,642,100	14,936,400	15,236,400	15,542,500	15,854,800
333,000	(30,000)	(109)	Investment Premiums	0	(100)	0	0	0	0	0	0	0	0	0	0	0
0	(460,100)	100	Fair Value Adjustments Rental Properties	0	(100)	0	0	0	0	0	0	0	0	0	0	0
289,900	725,700	150	Land Stock Movement	0	(100)	0	0	0	0	0	0	0	0	0	0	0
169,300	231,300	37	Unwinding Interest Free Loans	220,900	(4)	205,900	(7)	119,100	70,200	48,000	20,600	21,400	22,100	22,900	23,800	23,800
3,967,400	3,347,700	(16)	Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(10,839,900)	1,905,000	(118)	Cash Reserves - Increase / (Decrease)	(11,735,900)	(716)	(194,331)	(98)	2,463,606	(10,245,263)	802,900	(9,309,006)	(8,781,867)	5,330,521	3,315,785	5,554,583	7,628,252
Movement in Reserves - Increase / (Decrease)																
(11,293,000)	2,180,200		Reserves - Internal - Increase / (Decrease)	(9,294,800)		(1,565,931)		954,106	2,524,637	(3,057,600)	592,794	132,533	1,063,321	240,385	1,000,683	2,533,752
453,000	(275,200)		Reserves - External - Increase / (Decrease)	(2,383,300)		1,528,800		1,844,900	(12,389,600)	4,381,900	(9,374,100)	(8,414,100)	4,899,500	3,703,600	5,207,100	5,267,600
100	0		Working Capital - Increase / (Decrease)	(57,800)		(157,200)		(335,400)	(380,300)	(521,400)	(527,700)	(500,300)	(632,300)	(628,200)	(653,200)	(173,100)
(10,839,900)	1,905,000		Total Movement in Reserves	(11,735,900)		(194,331)		2,463,606	(10,245,263)	802,900	(9,309,006)	(8,781,867)	5,330,521	3,315,785	5,554,583	7,628,252
Reserves - Balances as at 30 June																
25,427,000	27,607,200		Internal Reserves	18,312,400		16,746,469		17,700,575	20,225,212	17,167,612	17,760,406	17,892,939	18,956,260	19,196,645	20,197,328	22,731,080
11,070,600	10,795,400		External Reserves	8,412,100		9,940,900		11,785,800	(603,800)	3,778,100	(5,596,000)	(14,010,100)	(9,110,600)	(5,407,000)	(199,900)	5,067,700
3,034,700	3,034,700		Working Capital	2,976,900		2,819,700		2,484,300	2,104,000	1,582,600	1,054,900	554,600	(77,700)	(705,900)	(1,359,100)	(1,532,200)
39,532,300	41,437,300		Total	29,701,400		29,507,069		31,970,675	21,725,412	22,528,312	13,219,306	4,437,439	9,767,960	13,083,745	18,638,328	26,266,580

WATER OPERATIONS – CASH FORECAST AND LONG TERM FINANCIAL PLAN

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

Explanations for each item are:

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

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

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

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

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

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

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

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

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

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

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

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

WATER OPERATIONS - LONG TERM FINANCIAL PLAN (2013/14 to 2025/26)

ACTUAL			ITEM	ESTIMATED												
2013/14	2014/15	%		2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
OPERATING RESULTS																
10,689,100	10,892,500	2	Operating Revenues	11,165,100	3	11,449,600	3	11,900,000	12,388,600	12,890,100	13,438,700	14,070,000	14,615,700	15,241,900	15,930,200	16,668,100
9,107,100	9,283,700	2	Less Operating Expenses	9,415,200	1	9,703,000	3	9,856,700	10,078,000	10,303,900	10,576,500	10,656,600	11,194,400	11,439,800	11,743,000	12,054,300
1,582,000	1,608,800	2	Operating Result before Non-cash Items	1,749,900	9	1,746,600	(0)	2,043,300	2,310,600	2,586,200	2,862,200	3,213,400	3,421,300	3,802,100	4,187,200	4,613,800
1,859,500	1,478,700	(20)	Depreciation Expense	1,400,000	(5)	1,428,000	2	1,456,600	1,485,800	1,515,600	1,546,000	1,577,000	1,608,600	1,640,800	1,673,700	1,707,200
0	0	0	Less Unwinding Interest Free Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
111,000	20,600	(81)	Less Loss on Disposal of Infrastructure Assets	0	(100)	(100)	100	0	0	0	0	0	0	0	0	0
(388,500)	109,500	(128)	Operating Result after Depreciation	349,900	220	318,700	(9)	586,700	824,800	1,070,600	1,316,200	1,636,400	1,812,700	2,161,300	2,513,500	2,906,600
Add Capital Grants and Contributions																
368,600	336,400	(9)	Capital Grants and Contributions	0	(100)	0	0	0	0	0	0	0	0	0	0	0
430,400	454,900	6	Section 64 Contributions Collected	610,000	34	630,000	3	650,000	670,000	690,000	710,000	730,000	750,000	770,000	790,000	810,000
Add Non-operating Funds Employed																
0	0	0	Loan Funds Used	0	0	0	0	0	0	0	0	0	0	0	0	0
137,600	136,200	(1)	Transfer from Section 64 Recoupments BBRC	23,000	(83)	100,000	335	0	0	0	0	0	0	0	0	0
Subtract Funds Deployed for Non-operating Purposes																
(1,827,100)	(2,821,700)	54	Capital Expenditure	(1,884,000)	(33)	(3,534,000)	88	(3,404,000)	(3,980,000)	(3,636,000)	(2,261,000)	(5,942,400)	(4,638,000)	(4,097,500)	(4,095,000)	(1,934,000)
(137,600)	(136,200)	(1)	Contributions - Section 64 Recoupments BBRC	(23,000)	(83)	(100,000)	335	0	0	0	0	0	0	0	0	0
0	0	0	Repayment of Principal on Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
(34,000)	(34,000)	0	Dividends Paid	(34,000)	0	(34,000)	0	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)
Net Movement in Other Working Capital Items																
(496,900)	264,500	(153)	Net Incr / (Decr) in Leave and Working Capital	0	(100)	0	0	0	0	0	0	0	0	0	0	0
Add Back Non-Cash Expense																
1,859,500	1,478,700	(20)	Depreciation	1,400,000	(5)	1,428,000	2	1,456,600	1,485,800	1,515,600	1,546,000	1,577,000	1,608,600	1,640,800	1,673,700	1,707,200
0	0	0	Unwinding Interest Free Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
111,000	20,600	(81)	Loss on Disposal of Infrastructure Assets	0	(100)	(100)	100	0	0	0	0	0	0	0	0	0
23,000	(191,100)	(931)	Reserves Movement - Increase / (Decrease)	441,900	(331)	(1,191,400)	(370)	(744,700)	(1,033,400)	(393,800)	1,277,200	(2,033,000)	(500,700)	440,600	848,200	3,455,800
Movement in Reserves - Increase / (Decrease)																
482,200	966,800		Water Reserves	95,900		(135,500)		(271,100)	(406,300)	239,900	665,300	(1,260,500)	1,825,800	2,063,700	866,300	2,845,200
(459,200)	(1,157,900)		Developer Contributions - Section 64	346,000		(1,055,900)		(473,600)	(827,100)	(633,700)	611,900	(772,500)	(2,326,500)	(1,823,100)	(18,100)	810,600
23,000	(191,100)		Total Movement in Reserves (incl Sec 64)	441,900		(1,191,400)		(744,700)	(1,033,400)	(393,800)	1,277,200	(2,033,000)	(500,700)	440,600	848,200	3,455,800
Reserves - Balances as at 30 June																
2,916,000	3,882,800		Water Reserves	3,978,700		3,843,200		3,572,100	3,165,800	3,405,700	4,071,000	2,810,500	4,636,300	6,700,000	7,596,300	10,211,500
7,747,000	6,589,100		Developer Contributions - Section 64	6,635,100		5,879,200		5,405,600	4,778,500	4,144,800	4,756,700	3,984,200	1,657,700	34,600	16,500	827,100
10,663,000	10,471,900		Total Reserves	10,913,800		9,722,400		8,977,700	7,944,300	7,550,500	8,827,700	6,794,700	6,294,000	6,734,600	7,582,800	11,038,600

WASTEWATER OPERATIONS – CASH FORECAST AND LONG TERM FINANCIAL PLAN

The opposite page provides the cash forecast for the Wastewater Operations.

Explanations for each item are:

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

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

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

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

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

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

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

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

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

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

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

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

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

WASTEWATER OPERATIONS - LONG TERM FINANCIAL PLAN (2013/14 to 2025/26)																
ACTUAL			ITEM	ESTIMATED												
2013/14	2014/15	%		2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
OPERATING RESULTS																
14,462,800	15,355,900	6	Operating Revenues	16,389,700	7	17,485,900	7	18,665,300	20,042,100	21,386,000	22,817,200	23,688,900	24,591,200	25,526,000	26,590,000	27,767,700
13,967,000	13,846,900	(1)	Less Operating Expenses	13,424,700	(3)	14,359,700	7	14,182,400	13,917,100	13,976,900	14,032,700	14,047,700	14,127,100	14,159,000	14,190,900	14,161,900
495,800	1,509,000	204	Operating Result before Non-cash Items	2,965,000	96	3,126,200	5	4,482,900	6,125,000	7,407,100	8,784,500	9,641,200	10,464,100	11,367,000	12,399,100	13,605,800
2,643,100	2,314,300	(12)	Depreciation Expense	2,600,000	12	2,678,000	3	2,732,000	2,787,000	2,843,000	2,900,000	2,958,000	3,017,000	3,077,000	3,139,000	3,202,000
394,000	349,200	(11)	Less Unwinding Interest Free Loans	301,000	(14)	249,000	(17)	194,000	134,000	69,000	0	0	0	0	0	0
20,300	12,216,800	60,081	Less Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(2,561,600)	(13,371,300)	422	Operating Result after Depreciation	64,000	(100)	199,200	211	1,556,900	3,204,000	4,495,100	5,884,500	6,683,200	7,447,100	8,290,000	9,260,100	10,403,800
Add Capital Grants and Contributions																
0	0	0	Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0
1,351,900	1,385,900	3	Section 64 Contributions Collected	1,300,000	(6)	1,340,000	3	1,370,000	1,400,000	1,430,000	1,460,000	1,490,000	1,520,000	1,560,000	1,600,000	1,640,000
Add Non-operating Funds Employed																
690,000	0	(100)	Loan Funds Used	0	0	0	0	0	0	0	0	0	0	0	0	0
559,600	409,000	(27)	Transfer from Section 64 Recoupments BBRC	0	(100)	0	0	0	0	0	0	0	0	0	0	0
Subtract Funds Deployed for Non-operating Purposes																
(8,112,100)	(4,320,400)	(47)	Capital Expenditure	(3,495,000)	(19)	(5,985,000)	71	(4,847,000)	(4,732,000)	(6,279,500)	(6,374,300)	(4,650,000)	(4,988,000)	(1,088,000)	(1,106,000)	(1,227,200)
(559,600)	(409,000)	(27)	Contributions - Section 64 Recoupments BBRC	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(2,384,800)	(2,187,900)	(8)	Repayment of Principal on Loans	(2,793,300)	28	(2,957,900)	6	(3,095,600)	(3,134,000)	(3,280,300)	(2,453,500)	(2,654,100)	(2,844,100)	(3,037,000)	(3,235,000)	(3,430,000)
(20,000)	(20,000)	0	Dividends Paid	(20,000)	0	(20,000)	0	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Net Movement in Other Working Capital Items																
468,500	89,600	(81)	Net Incr / (Decr) in Leave and Working Capital	0	(100)	0	0	0	0	0	0	0	0	0	0	0
Add Back Non-Cash Expense																
2,643,100	2,314,300	(12)	Depreciation	2,600,000	12	2,678,000	3	2,732,000	2,787,000	2,843,000	2,900,000	2,958,000	3,017,000	3,077,000	3,139,000	3,202,000
394,000	349,200	(11)	Unwinding Interest Free Loans	301,000	(14)	249,000	(17)	194,000	134,000	69,000	0	0	0	0	0	0
20,300	12,216,800	60,081	Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(7,510,700)	(3,543,800)	(53)	Wastewater Reserves - Increase / (Decrease)	(2,043,300)	(42)	(4,496,700)	120	(2,109,700)	(361,000)	(742,700)	1,396,700	3,807,100	4,132,000	8,782,000	9,638,100	10,568,600
Movement in Reserves - Increase / (Decrease)																
(8,193,600)	(4,663,700)		Wastewater Reserves	(3,119,100)		(3,359,100)		(2,443,500)	(1,869,300)	(2,314,900)	(240,900)	2,102,700	2,359,200	6,929,300	7,703,700	8,550,700
682,900	1,119,900		Developer Contributions - Section 64	1,075,800		(1,137,600)		333,800	1,508,300	1,572,200	1,637,600	1,704,400	1,772,800	1,852,700	1,934,400	2,017,900
(7,510,700)	(3,543,800)		Total Movement in Reserves (incl Section 64)	(2,043,300)		(4,496,700)		(2,109,700)	(361,000)	(742,700)	1,396,700	3,807,100	4,132,000	8,782,000	9,638,100	10,568,600
Reserves - Balances as at 30 June																
15,178,000	10,514,300		Wastewater Reserves	7,395,200		4,036,100		1,592,600	(276,700)	(2,591,600)	(2,832,500)	(729,800)	1,629,400	8,558,700	16,262,400	24,813,100
3,420,600	4,540,500		Developer Contributions - Section 64	5,616,300		4,478,700		4,812,500	6,320,800	7,893,000	9,530,600	11,235,000	13,007,800	14,860,500	16,794,900	18,812,800
18,598,600	15,054,800		Total	13,011,500		8,514,800		6,405,100	6,044,100	5,301,400	6,698,100	10,505,200	14,637,200	23,419,200	33,057,300	43,625,900

CONSOLIDATED OPERATIONS - LONG TERM FINANCIAL PLAN (2013/14 to 2025/26)																
ACTUAL			ITEM	ESTIMATED												
2013/14	2014/15	%		2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
OPERATING RESULTS																
Operating Activities																
71,234,900	75,426,800	6	Operating Revenues	77,569,400	3	82,035,700	6	83,818,500	87,566,400	91,095,000	94,405,900	97,252,000	100,062,200	103,134,800	106,250,000	109,576,400
60,323,100	58,989,300	(2)	Less Operating Expenses	63,969,300	8	63,942,500	(0)	63,879,500	64,273,800	65,301,900	66,595,400	67,685,600	68,771,900	69,828,300	71,266,800	72,180,900
10,911,800	16,437,500	51	Operating Result before Non-cash Items	13,600,100	(17)	18,093,200	33	19,939,000	23,292,600	25,793,100	27,810,500	29,566,400	31,290,300	33,306,500	34,983,200	37,395,500
20,368,300	17,937,300	(12)	Less Depreciation	16,888,100	(6)	17,162,400	2	17,572,500	17,977,100	18,429,700	18,799,700	19,177,100	19,562,000	19,954,200	20,355,200	20,764,000
289,900	725,700	150	Less Land Stock Movement	0	(100)	0	0	0	0	0	0	0	0	0	0	0
563,300	580,500	3	Less Unwinding Interest Free Loans	521,900	(10)	454,900	(13)	313,100	204,200	117,000	20,600	21,400	22,100	22,900	23,800	23,800
4,098,700	15,585,100	280	Less Loss on Disposal of Infrastructure Assets	0	(100)	(100)	100	0	0	0	0	0	0	0	0	0
(14,408,400)	(18,391,100)	28	Net Operating Result	(3,809,900)	(79)	476,000	(112)	2,053,400	5,111,300	7,246,400	8,990,200	10,367,900	11,706,200	13,329,400	14,604,200	16,607,700
Add Capital Grants and Contributions																
7,229,600	5,088,900	(30)	Capital Grants and Contributions	8,797,600	73	10,294,600	17	1,661,700	283,900	4,285,700	113,500	115,300	117,300	119,300	121,300	123,300
4,051,300	4,764,800	18	Section 64 and 94 Contributions	4,100,000	(14)	5,204,000	27	5,419,000	6,538,000	6,679,000	6,821,000	6,964,000	7,110,000	7,267,000	7,426,000	7,587,000
Add Non-operating Funds Employed																
1,890,000	725,000	(62)	Loan Funds Used	500,000	(31)	12,500,000	2,400	0	2,500,000	0	8,340,000	0	0	0	0	0
1,805,000	2,809,800	56	Proceeds from Disposal of Assets	2,850,000	1	5,025,000	76	4,300,000	2,760,000	2,760,000	2,760,000	1,360,000	960,000	960,000	960,000	960,000
Subtract Funds Deployed for Non-operating Purposes																
(36,929,200)	(25,375,500)	(31)	Capital Expenditure	(36,748,800)	45	(50,491,131)	37	(25,405,594)	(40,805,363)	(33,426,172)	(47,161,506)	(36,996,322)	(24,768,779)	(23,910,075)	(22,322,517)	(19,719,517)
(5,600,800)	(5,583,300)	(0)	Repayment of Principal on Loans	(6,582,200)	18	(6,654,100)	1	(6,450,900)	(6,353,800)	(6,571,200)	(5,464,600)	(6,163,000)	(5,893,000)	(5,350,200)	(5,273,100)	(4,839,600)
(54,000)	(54,000)	0	Dividends	(54,000)	0	(54,000)	0	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)
Net Movement in Other Working Capital Items																
(1,964,300)	(153,000)	(92)	Net Incr / (Decr) in Leave and Working Capital	200,000	(231)	200,000	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Add Back Non-Cash Expense																
20,368,300	17,937,300	(12)	Depreciation	16,888,100	(6)	17,162,400	2	17,572,500	17,977,100	18,429,700	18,799,700	19,177,100	19,562,000	19,954,200	20,355,200	20,764,000
333,000	(30,000)	(109)	Investment Premiums	0	(100)	0	0	0	0	0	0	0	0	0	0	0
0	(460,100)	100	Fair Value Adjustments Rental Properties	0	(100)	0	0	0	0	0	0	0	0	0	0	0
289,900	725,700	150	Land Stock Movement	0	(100)	0	0	0	0	0	0	0	0	0	0	0
563,300	580,500	3	Unwinding Interest Free Loans	521,900	(10)	454,900	(13)	313,100	204,200	117,000	20,600	21,400	22,100	22,900	23,800	23,800
4,098,700	15,585,100	280	Loss on Disposal of Infrastructure Assets	0	(100)	(100)	100	0	0	0	0	0	0	0	0	0
(18,327,600)	(1,829,900)	(90)	Cash Reserves - Increase / (Decrease)	(13,337,300)	629	(5,882,431)	(56)	(390,794)	(11,639,663)	(333,572)	(6,635,106)	(7,007,622)	8,961,821	12,538,525	16,040,883	21,652,683
Movement in Reserves - Increase / (Decrease)																
(11,293,000)	2,180,200		Reserves - Internal - Increase / (Decrease)	(9,294,800)		(1,565,931)		954,106	2,524,637	(3,057,600)	592,794	132,533	1,063,321	240,385	1,000,683	2,533,752
(7,034,700)	(4,010,100)		Reserves - External - Increase / (Decrease)	(3,984,700)		(4,159,300)		(1,009,500)	(13,784,000)	3,245,428	(6,700,200)	(6,639,855)	8,530,800	12,926,340	15,693,400	19,292,031
100	0		Working Capital	(57,800)		(157,200)		(335,400)	(380,300)	(521,400)	(527,700)	(500,300)	(632,300)	(628,200)	(653,200)	(173,100)
(18,327,600)	(1,829,900)		Total Movement in Reserves	(13,337,300)		(5,882,431)		(390,794)	(11,639,663)	(333,572)	(6,635,106)	(7,007,622)	8,961,821	12,538,525	16,040,883	21,652,683
Reserves - Balances as at 30 June																
25,427,000	27,607,200		Internal Reserves	18,312,400		16,746,469		17,700,575	20,225,212	17,167,612	17,760,406	17,892,939	18,956,260	19,196,645	20,197,328	22,731,080
40,332,200	36,322,100		External Reserves	32,337,400		28,178,100		27,168,600	13,384,600	16,630,028	9,929,828	3,289,973	11,820,773	24,747,113	40,440,513	59,732,544
3,034,700	3,034,700		Working Capital	2,976,900		2,819,700		2,484,300	2,104,000	1,582,600	1,054,900	554,600	(77,700)	(705,900)	(1,359,100)	(1,532,200)
68,793,900	66,964,000		Total	53,626,700		47,744,269		47,353,475	35,713,812	35,380,240	28,745,134	21,737,512	30,699,333	43,237,858	59,278,741	80,931,424

Part B

Operating Budgets

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INTRODUCTION

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

Left Hand Page

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

Manager and Budget Comments Person responsible for ensuring that the estimates are met and comments in respect to the estimates as per the right hand page.

Right Hand Page

This page provides numerical information for each program:

Actual (2011/12, 2012/13, 2013/14), 2014/15) These four 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 2015/16 This column provides the estimates for the 2015/16 financial year based on the latest budget review.

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

Estimated 2016/17 This is the estimate for the 2016/17 financial year.

Percentage These two columns, provide figures expressed as a percentage, as to what the 2015/16 estimate has varied by as compared to the 2014/15 estimate and similar as to what the 2016/17 estimate has varied by compared to the 2015/16 estimate.

Estimated 2017/18 to 2025/26 Forward estimates have been provided as a **guide** to show the overall financial trend for a ten year forecast period.

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

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

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

Capital Movements

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

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

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

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

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

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

STRATEGIC AND COMMUNITY FACILITIES GROUP - SUMMARY

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

Background

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

Strategic Planning

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

Community Centres and Halls

This program includes revenues and expenses for the operation of the Kentwell Centre, Lennox Head Cultural and Community Centre, Alstonville Leisure and Entertainment Centre, the Richmond Room and the Ballina Surf Club, the Northern Rivers Community Gallery, Naval Museum and a number of small halls.

Cultural and Community Services

This program includes revenues and expenses for the operation of the Northern Rivers Community Gallery, Customer Service staff from the Council Administration Centre, Community Land Management staff and other miscellaneous community services.

Library Services

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

Swimming Pools

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

Tourism

Includes costs associated with the management of a range of activities including visitor services, marketing, grant administration and event management.

STRATEGIC AND COMMUNITY FACILITIES GROUP - SUMMARY

ACTUAL					BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%		2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
OPERATING REVENUES																		
448,000	341,900	366,700	450,200	23	Strategic Planning	330,800	(27)	154,500	(53)	190,400	249,900	105,400	120,400	137,400	154,900	173,900	193,400	214,900
174,000	239,000	298,100	389,400	31	Community Centres and Halls	399,000	2	398,000	(0)	406,300	469,900	535,600	546,900	558,500	570,300	582,300	594,600	607,200
81,000	102,000	91,800	100,000	9	Cultural and Community Services	134,100	34	113,200	(16)	116,100	123,000	131,300	138,800	147,300	155,100	163,900	172,900	182,000
115,000	115,000	110,400	136,300	23	Library Services	112,000	(18)	78,600	(30)	80,200	81,900	83,600	85,300	87,100	88,900	90,700	92,600	94,500
281,000	321,000	348,700	354,100	2	Swimming Pools	390,000	10	388,000	(1)	478,200	487,800	497,800	507,900	518,300	528,900	539,800	550,800	562,100
96,400	146,100	139,100	139,700	0	Tourism	133,000	(5)	51,800	(61)	53,300	144,800	56,300	57,800	59,300	60,800	152,400	64,100	65,800
1,195,400	1,265,000	1,354,800	1,569,700	16	Total Operating Revenues	1,498,900	(5)	1,184,100	(21)	1,324,500	1,557,300	1,410,000	1,457,100	1,507,900	1,558,900	1,703,000	1,668,400	1,726,500
OPERATING EXPENSES																		
999,100	1,029,400	1,075,500	1,150,100	7	Strategic Planning	1,467,400	28	1,163,000	(21)	1,178,900	1,202,600	1,227,200	1,252,600	1,278,500	1,305,100	1,332,100	1,359,600	1,387,600
1,381,600	1,408,400	1,354,300	1,587,400	17	Community Centres and Halls	1,658,100	4	1,667,200	1	1,701,100	1,873,000	2,174,300	2,219,000	2,265,100	2,311,800	2,360,100	2,410,700	2,462,300
558,000	583,000	409,300	846,500	107	Cultural and Community Services	945,800	12	860,900	(9)	879,300	899,100	918,300	937,700	958,300	978,200	998,700	1,020,900	1,042,300
876,000	1,514,000	1,682,100	1,549,900	(8)	Library Services	1,642,700	6	1,582,800	(4)	1,614,900	1,647,700	1,681,300	1,715,500	1,750,300	1,785,700	1,821,800	1,858,600	1,896,300
787,800	881,100	867,100	822,100	(5)	Swimming Pools	835,300	2	1,091,700	31	1,426,400	1,433,500	1,439,700	1,448,400	1,455,600	1,462,100	1,468,800	1,476,000	1,481,700
808,900	794,700	904,500	831,700	(8)	Tourism	840,700	1	590,500	(30)	616,500	720,100	643,900	658,100	672,500	687,000	791,900	717,000	732,500
5,411,400	6,210,600	6,292,800	6,787,700	8	Total Operating Expenses	7,390,000	9	6,956,100	(6)	7,417,100	7,776,000	8,084,700	8,231,300	8,380,300	8,529,900	8,773,400	8,842,800	9,002,700
NET PROGRAM OPERATING RESULT																		
(551,100)	(687,500)	(708,800)	(699,900)	(1)	Strategic Planning	(1,136,600)	62	(1,008,500)	(11)	(988,500)	(952,700)	(1,121,800)	(1,132,200)	(1,141,100)	(1,150,200)	(1,158,200)	(1,166,200)	(1,172,700)
(1,207,600)	(1,169,400)	(1,056,200)	(1,198,000)	13	Community Centres and Halls	(1,259,100)	5	(1,269,200)	1	(1,294,800)	(1,403,100)	(1,638,700)	(1,672,100)	(1,706,600)	(1,741,500)	(1,777,800)	(1,816,100)	(1,855,100)
(477,000)	(481,000)	(317,500)	(746,500)	135	Cultural and Community Services	(811,700)	9	(747,700)	(8)	(763,200)	(776,100)	(787,000)	(798,900)	(811,000)	(823,100)	(834,800)	(848,000)	(860,300)
(761,000)	(1,399,000)	(1,571,700)	(1,413,600)	(10)	Library Services	(1,530,700)	8	(1,504,200)	(2)	(1,534,700)	(1,565,800)	(1,597,700)	(1,630,200)	(1,663,200)	(1,696,800)	(1,731,100)	(1,766,000)	(1,801,800)
(506,800)	(560,100)	(518,400)	(468,000)	(10)	Swimming Pools	(445,300)	(5)	(703,700)	58	(948,200)	(945,700)	(941,900)	(940,500)	(937,300)	(933,200)	(929,000)	(925,200)	(919,600)
(712,500)	(648,600)	(765,400)	(692,000)	(10)	Tourism	(707,700)	2	(538,700)	(24)	(563,200)	(575,300)	(587,600)	(600,300)	(613,200)	(626,200)	(639,500)	(652,900)	(666,700)
(4,216,000)	(4,945,600)	(4,938,000)	(5,218,000)	6	Total Operating Result - Surplus / (Deficit)	(5,891,100)	13	(5,772,000)	(2)	(6,092,600)	(6,218,700)	(6,674,700)	(6,774,200)	(6,872,400)	(6,971,000)	(7,070,400)	(7,174,400)	(7,276,200)
1,313,000	1,324,000	1,104,400	1,160,000	5	Add Back Depreciation	1,161,000	0	1,241,000	7	1,266,000	1,331,800	1,438,900	1,468,000	1,497,700	1,528,000	1,558,900	1,590,400	1,622,500
(2,903,000)	(3,621,600)	(3,833,600)	(4,058,000)	6	Total Cash Operating Result - Surplus / (Deficit)	(4,730,100)	17	(4,531,000)	(4)	(4,826,600)	(4,886,900)	(5,235,800)	(5,306,200)	(5,374,700)	(5,443,000)	(5,511,500)	(5,584,000)	(5,653,700)
Capital Movements																		
22,000	23,000	24,300	17,300		Less Principal Repayments	18,500		19,900		431,300	446,700	462,800	470,900	488,100	506,500	504,000	521,000	540,000
2,265,000	3,657,000	3,194,600	4,109,500		Less Transfer to Reserves	3,083,700		5,053,500		4,579,000	6,207,000	6,503,000	4,759,500	4,869,000	4,982,000	5,097,500	5,215,500	5,337,500
534,000	453,000	901,600	888,600		Add Transfer from Reserves	1,159,000		1,000,000		1,000,000	1,500,000	7,200,000	0	0	0	0	0	0
1,372,000	2,922,000	2,309,000	3,104,000		Add Capital Income Applied	2,210,000		14,834,000		3,399,000	4,468,000	8,559,000	4,651,000	4,744,000	4,840,000	4,937,000	5,036,000	5,137,000
0	17,000	314,000	332,400		Less Capital Expenditure	590,200		11,622,000		23,000	24,000	9,375,000	26,000	27,000	28,000	29,000	30,000	31,000
(3,284,000)	(3,943,600)	(4,155,900)	(4,524,600)	9	Cash Result after Capital Movements	(5,053,500)	12	(5,392,400)	7	(5,460,900)	(5,596,600)	(5,817,600)	(5,911,600)	(6,014,800)	(6,119,500)	(6,205,000)	(6,314,500)	(6,425,200)

STRATEGIC PLANNING

Manager: Matthew Wood - "Manager – Strategic Planning"

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Income for strategic planning publications and services and planning proposals.

Grants and Contributions

Relate to any specific operating grants that Council may be successful in receiving.

Interest on Section 94 Contributions

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

Operating Expenses

Employee Costs

Based on eight full-time and two part time employees (total of 46 days), plus two motor vehicles.

Office Expenses

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

Aboriginal, Heritage and Economic Development Programs

Allowances for consultancies and projects for these programs.

Strategic Plans and Studies

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

Planning Proposals

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

Environmental Action Plan

Allowance for environmental improvement activities that are typically grant funded.

Capital Movements

Transfer to Reserves

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

Capital Income

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

STRATEGIC PLANNING																				
ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED													
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	
						OPERATING REVENUES														
44,000	52,000	89,700	72,400	(19)	20000	Fees and Charges (incl Planing Proposals)	94,000	30	20,000	(79)	20,400	20,900	21,400	21,900	22,400	22,900	23,400	23,900	24,400	
0	16,900	18,700	21,500	15	20002	Grants and Conts - Solar Panel Rebates	20,000	(7)	10,000	(50)	0	0	0	0	0	0	0	0	0	0
0	0	40,000	107,700	169	20002	Grants and Conts - Ballina Centre Study	52,300	(51)	0	(100)	0	0	0	0	0	0	0	0	0	0
29,000	5,000	22,600	73,500	225	20002	Grants and Conts - Other	14,000	(81)	0	(100)	0	0	0	0	0	0	0	0	0	0
375,000	268,000	195,700	175,100	(11)	20012	Interest on Section 94 Contributions	150,500	(14)	124,500	(17)	170,000	229,000	84,000	98,500	115,000	132,000	150,500	169,500	190,500	
448,000	341,900	366,700	450,200	23		Total Operating Revenues	330,800	(27)	154,500	100	190,400	249,900	105,400	120,400	137,400	154,900	173,900	193,400	214,900	
						OPERATING EXPENSES														
696,000	810,000	818,700	820,300	0	30000	Employee Costs	886,500	8	962,000	9	981,300	1,001,100	1,021,300	1,041,900	1,062,900	1,084,300	1,106,100	1,128,400	1,151,100	
35,000	25,000	28,300	21,700	(23)	30000	Office Expenses	34,000	57	24,000	(29)	24,000	24,500	25,200	25,900	26,600	27,300	28,000	28,700	29,400	
27,000	15,000	14,700	14,600	(1)	30002	Economic Development Programs	12,000	(18)	12,000	0	14,000	14,300	14,600	14,900	15,200	15,600	16,000	16,400	16,800	
0	0	4,200	11,300	169	30001	Aboriginal Heritage Programs	10,000	(12)	12,000	20	14,000	14,300	14,600	14,900	15,200	15,600	16,000	16,400	16,800	
8,300	12,200	28,100	5,300	(81)	30001	Heritage Programs	8,000	51	12,000	50	14,000	14,300	14,600	14,900	15,200	15,600	16,000	16,400	16,800	
0	0	0	19,400	100	30001	Koala Management Strategy	7,600	(61)	26,000	242	26,000	26,600	27,200	27,800	28,400	29,000	29,600	30,200	30,900	
144,800	145,200	150,200	213,500	42	30003	Other Strategic Plans and Studies	214,900	1	85,000	(60)	85,200	86,600	88,300	90,400	92,600	94,800	97,000	99,200	101,400	
88,000	15,000	31,300	21,200	(32)	30003	Planning Proposals (Rezoning)	205,200	868	20,000	(90)	20,400	20,900	21,400	21,900	22,400	22,900	23,400	23,900	24,400	
0	7,000	0	22,800	100	30001	Environmental Action Plan	89,200	291	10,000	(89)	0	0	0	0	0	0	0	0	0	
999,100	1,029,400	1,075,500	1,150,100	7		Total Operating Expenses	1,467,400	28	1,163,000	(21)	1,178,900	1,202,600	1,227,200	1,252,600	1,278,500	1,305,100	1,332,100	1,359,600	1,387,600	
(551,100)	(687,500)	(708,800)	(699,900)	(1)		Operating Result - Surplus / (Deficit)	(1,136,600)	62	(1,008,500)	(11)	(988,500)	(952,700)	(1,121,800)	(1,132,200)	(1,141,100)	(1,150,200)	(1,158,200)	(1,166,200)	(1,172,700)	
0	0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
(551,100)	(687,500)	(708,800)	(699,900)	(1)		Cash Result - Surplus / (Deficit)	(1,136,600)	62	(1,008,500)	(11)	(988,500)	(952,700)	(1,121,800)	(1,132,200)	(1,141,100)	(1,150,200)	(1,158,200)	(1,166,200)	(1,172,700)	
						Capital Movements														
0	0	0	0			Less Principal Repayments	0		0		0	0	0	0	0	0	0	0	0	
2,091,000	3,460,000	2,729,700	3,392,100			Less Transfer to Reserves	2,368,200		3,358,500		3,569,000	4,697,000	4,643,000	4,749,500	4,859,000	4,972,000	5,087,500	5,205,500	5,327,500	
446,000	294,000	220,400	285,700			Add Transfer from Reserves	239,100		0		0	0	0	0	0	0	0	0	0	
1,372,000	2,922,000	2,268,800	2,924,000			Add Capital Income Applied	2,190,000		3,234,000		3,399,000	4,468,000	4,559,000	4,651,000	4,744,000	4,840,000	4,937,000	5,036,000	5,137,000	
0	0	0	0			Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0	
(824,100)	(931,500)	(949,300)	(881,300)	(7)		Cash Result after Capital Movements	(1,075,700)	22	(1,133,000)	5	(1,158,500)	(1,181,700)	(1,205,800)	(1,230,700)	(1,256,100)	(1,282,200)	(1,308,700)	(1,335,700)	(1,363,200)	

COMMUNITY CENTRES AND HALLS

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

Background

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

Budget Comments

Operating Revenues

Fees and Charges

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

Operating Expenses

Employee Costs

Based on two full-time and one part-time employee (12 days) plus a significant allowance for relief staff to assist with annual leave, sick leave etc.

Community Centres

Operating expenses for the facilities identified.

Public Halls

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

Naval Museum

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

Debt Servicing

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

Capital Movements

Loan Principal Repayments

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

Transfer from Reserves

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

Capital Expenditure

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

Community Facilities – Net Costs Summary

Provides an overview of the net operating cost for each of the community centres.

COMMUNITY CENTRES AND HALLS																			
ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
						OPERATING REVENUES													
						Fees and Charges													
0	0	5,600	41,800	646	26087/26090	Alstonville Leisure / Entertainment Centre	26,000	(38)	26,800	3	27,400	28,000	28,600	29,200	29,800	30,400	31,100	31,800	32,500
0	0	49,100	107,000	118	26081	Ballina Surf Club	122,000	14	110,000	(10)	112,300	114,700	117,100	119,500	122,100	124,700	127,300	129,900	132,600
102,000	113,000	120,600	132,500	10	26082	Kentwell Centre	130,000	(2)	123,700	(5)	126,200	128,800	131,500	134,300	137,100	139,900	142,800	145,700	148,800
57,000	106,000	102,600	88,300	(14)	26083	Lennox Head Cultural and Comm Centre	100,000	13	115,800	16	118,200	120,800	123,400	126,100	128,800	131,600	134,400	137,300	140,200
0	0	0	0	0		Ballina Indoor Sports Centre	0	0	0	0	54,900	111,800	114,100	116,500	119,000	121,500	124,100	126,700	
15,000	20,000	20,200	19,800	(2)	26080	Richmond Room	21,000	6	21,700	3	22,200	22,700	23,200	23,700	24,200	24,700	25,200	25,800	26,400
174,000	239,000	298,100	389,400	31		Total Operating Revenues	399,000	2	398,000	(0)	406,300	469,900	535,600	546,900	558,500	570,300	582,300	594,600	607,200
						OPERATING EXPENSES													
						Employee Costs													
172,000	126,000	123,500	169,500	37	35110	Employee Costs	198,000	17	184,000	(7)	187,700	231,500	316,200	322,600	329,100	335,700	342,500	349,400	356,400
46,000	48,000	52,100	51,100	(2)	35110	Kentwell Centre	53,000	4	58,100	10	59,700	61,300	62,900	64,500	66,100	67,700	69,400	71,200	73,100
120,000	137,000	165,200	173,400	5	35100	Alstonville Leisure & Entertainment Centre	185,000	7	195,100	5	199,200	203,400	207,700	212,000	216,500	221,100	225,700	230,500	235,400
102,000	138,000	172,400	169,000	(2)	30023	Lennox Head Cultural and Comm Centre	194,000	15	183,700	(5)	187,900	192,400	196,900	201,500	206,200	210,900	215,800	221,000	226,300
0	0	0	0	0		Ballina Indoor Sports Centre	0	0	0	0	56,800	160,800	164,500	168,400	172,300	176,400	180,700	185,000	
21,000	24,000	24,200	25,700	6	35115	Richmond Room	27,000	5	27,800	3	28,700	29,600	30,500	31,400	32,300	33,200	34,200	35,200	36,200
0	0	71,500	111,400	56	30025	Ballina Surf Club	119,000	7	124,600	5	127,600	130,700	133,900	137,200	140,500	143,900	147,300	150,700	154,200
15,000	22,000	33,600	33,600	(9)	35107	Public Halls	26,000	(15)	39,000	50	39,900	40,800	41,700	42,600	43,500	44,400	45,400	46,400	47,400
5,000	5,000	5,700	5,000	(12)	35108	Naval Museum	5,000	0	5,100	2	5,300	5,500	5,700	5,900	6,100	6,300	6,500	6,700	6,900
						Debt Servicing													
4,000	3,000	2,900	2,500	(14)	35111	Interest on Kentwell Centre	2,200	(12)	1,800	(18)	1,300	800	300	0	0	0	0	0	0
12,000	11,000	10,400	9,600	(8)	35111	Interest on Naval Museum	8,900	(7)	8,000	(10)	7,000	6,000	5,000	3,700	2,500	1,100	0	0	0
						Non-cash Expenses													
276,100	274,700	2,600	49,600	1,808	35107	Depreciation - Halls	50,000	1	50,000	0	51,000	52,100	53,200	54,300	55,400	56,600	57,800	59,000	60,200
427,700	438,900	690,200	530,000	(23)	35110	Depreciation - Community Centres	530,000	0	530,000	0	540,600	591,500	683,400	697,100	711,100	725,400	740,000	754,800	769,900
180,800	180,800	0	260,000	100	30021	Depreciation - Child Care Centres (Leased)	260,000	0	260,000	0	265,200	270,600	276,100	281,700	287,400	293,200	299,100	305,100	311,300
1,381,600	1,408,400	1,354,300	1,587,400	17		Total Operating Expenses	1,658,100	4	1,667,200	1	1,701,100	1,873,000	2,174,300	2,219,000	2,265,100	2,311,800	2,360,100	2,410,700	2,462,300
(1,207,600)	(1,169,400)	(1,056,200)	(1,198,000)	13		Operating Result - Surplus / (Deficit)	(1,259,100)	5	(1,269,200)	1	(1,294,800)	(1,403,100)	(1,638,700)	(1,672,100)	(1,706,600)	(1,741,500)	(1,777,800)	(1,816,100)	(1,855,100)
884,600	894,400	692,800	839,600	21		Add Back Depreciation	840,000	0	840,000	0	856,800	914,200	1,012,700	1,033,100	1,053,900	1,075,200	1,096,900	1,118,900	1,141,400
(323,000)	(275,000)	(363,400)	(358,400)	(1)		Cash Result - Surplus / (Deficit)	(419,100)	17	(429,200)	2	(438,000)	(488,900)	(626,000)	(639,000)	(652,700)	(666,300)	(680,900)	(697,200)	(713,700)
						Capital Movements													
15,000	15,000	16,200	17,300			Less Principal Repayments	18,500		19,900		21,300	22,700	22,800	16,900	18,100	19,500	0	0	0
80,000	86,000	104,100	293,600			Less Transfer to Reserves	260,000		1,000,000		1,000,000	1,500,000	1,850,000	0	0	0	0	0	0
30,000	80,000	379,700	56,100			Add Transfer from Reserves	570,000		1,000,000		1,000,000	1,500,000	7,200,000	0	0	0	0	0	0
0	0	9,200	180,000			Add Capital Income Applied	20,000		0		0	0	4,000,000	0	0	0	0	0	0
0	0	237,400	126,100			Less Capital Expenditure	380,500		22,000		23,000	24,000	9,375,000	26,000	27,000	28,000	29,000	30,000	31,000
(388,000)	(296,000)	(332,200)	(564,300)	70		Cash Result after Capital Movements	(488,100)	(14)	(471,100)	(3)	(482,300)	(535,600)	(673,800)	(681,900)	(697,800)	(713,800)	(709,900)	(727,200)	(744,700)

ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
						Community Facilities - Summary													
(172,000)	(126,000)	(123,500)	(169,500)	37	35110	Employee Costs	(198,000)	17	(184,000)	(7)	(187,700)	(231,500)	(316,200)	(322,600)	(329,100)	(335,700)	(342,500)	(349,400)	(356,400)
52,000	62,000	65,600	78,900	20	35110	Kentwell Community Services Centre	74,800	(5)	63,800	(15)	65,200	66,700	68,300	69,800	71,000	72,200	73,400	74,500	75,700
(120,000)	(137,000)	(159,600)	(131,600)	(18)	35115	Alstonville Leisure & Entertainment Centre	(159,000)	21	(168,300)	6	(171,800)	(175,400)	(179,100)	(182,800)	(186,700)	(190,700)	(194,600)	(198,700)	(202,900)
(45,000)	(32,000)	(69,800)	(80,700)	16	30023	Lennox Head Cultural and Comm Centre	(94,000)	16	(67,900)	(28)	(69,700)	(71,600)	(73,500)	(75,400)	(77,400)	(79,300)	(81,400)	(83,700)	(86,100)
0	0	0	0	0		Ballina Indoor Sports Centre	0	0	0	0	(1,900)	(49,000)	(50,400)	(51,900)	(53,300)	(54,900)	(56,600)	(58,300)	
(6,000)	(4,000)	(4,000)	(5,900)	48	30023	Richmond Room	(6,000)	2	(6,100)	2	(6,500)	(6,900)	(7,300)	(7,700)	(8,100)	(8,500)	(9,000)	(9,400)	(9,800)
0	0	(22,400)	(4,400)	(80)		Ballina Surf Life Saving Club	3,000	(168)	(14,600)	(587)	(15,300)	(16,000)	(16,800)	(17,700)	(18,400)	(19,200)	(20,000)	(20,800)	(21,600)
(32,000)	(38,000)	(49,700)	(45,200)	(9)		Public Halls and Museums	(39,900)	(12)	(52,100)	31	(52,200)	(52,300)	(52,400)	(52,500)	(51,800)	(51,900)	(51,900)	(53,100)	(54,300)
(323,000)	(275,000)	(363,400)	(358,400)	(1)		Summary Net Operating Costs	(419,100)	17	(429,200)	2	(438,000)	(488,900)	(626,000)	(639,000)	(652,700)	(666,300)	(680,900)	(697,200)	(713,700)

CULTURAL AND COMMUNITY SERVICES

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

Background

Revenues and expenses related to the operation of the Northern Rivers Community Gallery, community land management and other miscellaneous community service programs.

Budget Comments

Operating Revenues

Grants and Contributions

Major recurrent grant is for Youth Week.

Fees and Charges

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

Operating Expenses

Employee Costs – Community Services

Based on one full time and one part-time employees (total of eight days)

Employee Costs – Customer Services

Based on one full time and six part time employees for the Customer Services Counter and Switchboard for the Administration Centre (total of 22 days)

Community Services Programs

Allowance for social service programs including Youth Week, NAIDOC Week and Seniors Programs.

Other Community Services

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

Community Gallery

Operating expenses for the Northern Rivers Community Gallery. Includes one full time employee and one part time employee (total of 8 days)

Capital Movements

Capital Expenditure

Refer to Part C of this document for further information.

CULTURAL AND COMMUNITY SERVICES																				
ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED													
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	
						OPERATING REVENUES														
						Grants and Contributions														
8,000	8,000	6,500	0	(100)	20021	Area Assistance Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	
2,000	2,000	1,500	1,500	0	20021	Youth Week	2,000	33	1,500	(25)	1,600	1,700	1,800	1,900	2,000	2,100	2,200	2,300	2,400	
						Fees and Charges														
64,000	71,000	76,200	71,800	(6)	26130	Northern Rivers Community Gallery	87,500	22	89,600	2	91,700	97,800	105,300	112,000	119,700	126,700	134,700	142,900	151,200	
7,000	21,000	7,600	25,700	251	20021	Other Fees and Charges	44,600	67	22,100	(50)	22,800	23,500	24,200	24,900	25,600	26,300	27,000	27,700	28,400	
81,000	102,000	91,800	100,000	9		Total Operating Revenues	134,100	34	113,200	100	116,100	123,000	131,300	138,800	147,300	155,100	163,900	172,900	182,000	
						OPERATING EXPENSES														
						Employee Costs and Overheads														
85,000	94,000	198,000	262,000	32	30020	Salaries and oncosts - Comm Services	291,200	11	209,000	(28)	213,300	217,700	222,200	226,800	231,400	236,100	240,900	245,800	250,800	
248,000	246,000	0	285,800	100	30004	Salaries and oncosts - Customer Service	318,000	11	327,000	3	333,600	340,300	347,200	354,200	361,300	368,600	376,000	383,600	391,300	
						Community Services														
14,000	20,000	18,900	8,500	(55)	30021	Community Services Programs	15,500	82	17,500	13	17,900	18,400	18,900	19,400	19,900	20,400	21,000	21,600	22,200	
13,000	14,000	15,200	11,400	(25)	30020	Insurance for Playgroups etc	12,000	5	12,300	3	12,600	12,900	13,200	13,500	13,800	14,100	14,400	14,700	15,000	
11,000	11,000	12,000	13,800	15	30021	Other Community Services	19,300	40	12,500	(35)	12,800	13,100	13,400	13,700	14,000	14,300	14,600	15,000	15,400	
						Community Gallery														
144,000	154,200	165,200	218,900	33	35160	Northern Rivers Community Gallery	244,800	12	237,600	(3)	243,200	249,800	255,500	261,200	268,000	273,800	279,800	287,100	293,400	
						Non-cash Expenses														
43,000	43,800	0	45,100	100	35160	Depreciation - Gallery	45,000	(0)	45,000	0	45,900	46,900	47,900	48,900	49,900	50,900	52,000	53,100	54,200	
558,000	583,000	409,300	846,500	107		Total Operating Expenses	945,800	12	860,900	(9)	879,300	899,100	918,300	937,700	958,300	978,200	998,700	1,020,900	1,042,300	
(477,000)	(481,000)	(317,500)	(746,500)	135		Operating Result - Surplus / (Deficit)	(811,700)	9	(747,700)	(8)	(763,200)	(776,100)	(787,000)	(798,900)	(811,000)	(823,100)	(834,800)	(848,000)	(860,300)	
43,000	43,800	0	45,100	100		Add Back Depreciation	45,000	(0)	45,000	0	45,900	46,900	47,900	48,900	49,900	50,900	52,000	53,100	54,200	
(434,000)	(437,200)	(317,500)	(701,400)	121		Cash Result - Surplus / (Deficit)	(766,700)	9	(702,700)	(8)	(717,300)	(729,200)	(739,100)	(750,000)	(761,100)	(772,200)	(782,800)	(794,900)	(806,100)	
						Capital Movements														
0	0	0	0			Less Principal Repayments	0		0		0	0	0	0	0	0	0	0	0	
33,000	18,000	75,000	71,300			Less Transfer to Reserves	16,500		10,000		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
4,000	20,000	60,000	65,000			Add Transfer from Reserves	34,400		0		0	0	0	0	0	0	0	0	0	
0	0	0	0			Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0	0	
0	17,000	44,500	13,300			Less Capital Expenditure	10,000		0		0	0	0	0	0	0	0	0	0	
(463,000)	(452,200)	(377,000)	(721,000)	91		Cash Result after Capital Movements	(758,800)	5	(712,700)	(6)	(727,300)	(739,200)	(749,100)	(760,000)	(771,100)	(782,200)	(792,800)	(804,900)	(816,100)	

LIBRARY SERVICES

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

Background

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

Budget Comments

Operating Revenues

Library Per Capita

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

Special Projects

Subject to applications each year. Offset by expenditure.

Operating Expenditure

Contribution to Richmond Tweed Regional Library (RTRL)

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

Other Library Expenses

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

LIBRARY SERVICES																			
ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
						OPERATING REVENUES													
					26040	Operating Grants													
79,000	79,000	75,800	75,500	1	26040	Library Per Capita	77,000	1	78,600	2	80,200	81,900	83,600	85,300	87,100	88,900	90,700	92,600	94,500
36,000	36,000	34,600	59,800	73	26040	Special Projects	35,000	(41)	0	(100)	0	0	0	0	0	0	0	0	0
115,000	115,000	110,400	136,300	23		Total Operating Revenues	112,000	(18)	78,600	(30)	80,200	81,900	83,600	85,300	87,100	88,900	90,700	92,600	94,500
						OPERATING EXPENSES													
574,000	1,209,000	1,253,300	1,274,700	2	35031	Contribution to Richmond Tweed Library	1,296,700	2	1,325,000	2	1,351,500	1,378,600	1,406,200	1,434,400	1,463,100	1,492,400	1,522,300	1,552,800	1,583,900
22,000	19,000	20,000	19,700	(2)	35030	Rates, Insurance and Security	19,200	(3)	20,300	6	20,900	21,500	22,100	22,700	23,300	23,900	24,500	25,100	25,700
58,000	63,000	61,400	52,700	(14)	35031	Electricity, Heating and Cleaning	70,000	33	70,000	0	71,500	73,000	74,700	76,400	78,100	79,800	81,500	83,200	85,100
18,000	16,000	16,900	17,200	2	35031	Library Sundries	18,000	5	18,500	3	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,100
32,000	34,000	15,600	37,100	138	35031	Special Projects (Grant Funded)	89,800	142	0	(100)	0	0	0	0	0	0	0	0	0
					35031	Debt Servicing													
0	0	0	0	0	35031	Interest on Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
					35030	Non-cash Expenses													
172,000	173,000	314,900	148,500	(53)	35030	Depreciation	149,000	0	149,000	0	152,000	155,100	158,300	161,500	164,800	168,100	171,500	175,000	178,500
876,000	1,514,000	1,682,100	1,549,900	(8)		Total Operating Expenses	1,642,700	6	1,582,800	(4)	1,614,900	1,647,700	1,681,300	1,715,500	1,750,300	1,785,700	1,821,800	1,858,600	1,896,300
(761,000)	(1,399,000)	(1,571,700)	(1,413,600)	(10)		Operating Result - Surplus / (Deficit)	(1,530,700)	8	(1,504,200)	(2)	(1,534,700)	(1,565,800)	(1,597,700)	(1,630,200)	(1,663,200)	(1,696,800)	(1,731,100)	(1,766,000)	(1,801,800)
172,000	173,000	314,900	148,500	(53)		Add Back Depreciation	149,000	0	149,000	0	152,000	155,100	158,300	161,500	164,800	168,100	171,500	175,000	178,500
(589,000)	(1,226,000)	(1,256,800)	(1,265,100)	1		Cash Result - Surplus / (Deficit)	(1,381,700)	9	(1,355,200)	(2)	(1,382,700)	(1,410,700)	(1,439,400)	(1,468,700)	(1,498,400)	(1,528,700)	(1,559,600)	(1,591,000)	(1,623,300)
						Capital Movements													
0	0	0	0			Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
59,000	61,000	253,800	120,100			Less Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
54,000	59,000	209,200	253,800			Add Transfer from Reserves	88,100	0	0	0	0	0	0	0	0	0	0	0	0
0	0	16,000	0			Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	10,400	156,600			Less Capital Expenditure	33,300	0	0	0	0	0	0	0	0	0	0	0	0
(594,000)	(1,228,000)	(1,295,800)	(1,288,000)	(1)		Cash Result after Capital Movements	(1,326,900)	3	(1,355,200)	2	(1,382,700)	(1,410,700)	(1,439,400)	(1,468,700)	(1,498,400)	(1,528,700)	(1,559,600)	(1,591,000)	(1,623,300)

SWIMMING POOLS

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

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Generated primarily from entrance fees.

Operating Expenses

Ballina Swimming Pool

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

Alstonville Swimming Pool

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

Capital Movements

Loan Principal Repayments

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

Transfer from Reserves

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

Capital Income

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

Capital Expenditure

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

SWIMMING POOLS																			
ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
						OPERATING REVENUES													
145,000	178,000	193,600	198,400	2	22270	Ballina Fees	235,000	18	228,000	(3)	268,200	273,600	279,200	284,900	290,700	296,700	302,800	309,000	315,300
136,000	143,000	155,100	155,700	0	22271	Alstonville Fees	155,000	(0)	160,000	3	210,000	214,200	218,600	223,000	227,600	232,200	237,000	241,800	246,800
281,000	321,000	348,700	354,100	2			390,000	10	388,000	100	478,200	487,800	497,800	507,900	518,300	528,900	539,800	550,800	562,100
						OPERATING EXPENSES													
127,000	150,000	192,000	119,100	(38)	32330	Ballina Swimming Complex Maintenance and Operating Costs	130,700	10	120,600	(8)	196,900	201,100	205,700	210,400	215,100	219,900	224,700	229,600	234,500
182,000	200,000	201,200	200,500	(0)	32330	Contract Charges	212,000	6	208,000	(2)	222,000	226,500	231,100	235,800	240,700	245,600	250,600	255,700	261,000
1,000	1,000	400	0	(100)	32330	Debt Servicing Interest on Loans - Ballina	0	0	116,000	100	231,000	223,000	214,000	206,000	197,000	187,000	178,000	168,000	157,000
166,000	209,000	227,400	197,500	(13)	32331	Alstonville Swimming Complex Maintenance and Operating Costs	173,600	(12)	160,600	(7)	194,800	199,000	203,600	208,300	213,000	217,800	222,600	227,500	232,400
186,800	196,100	197,900	204,200	3	32331	Contract Charges	218,000	7	217,500	(0)	222,000	226,500	231,100	235,800	240,700	245,600	250,600	255,700	261,000
0	0	0	0	0	32330	Debt Servicing Interest on Loans - Alstonville	0	0	88,000	100	175,000	169,000	162,000	156,000	149,000	142,000	134,000	127,000	119,000
125,000	125,000	48,200	100,800	109	32330	Non-cash Expenses Depreciation	101,000	0	181,000	79	184,700	188,400	192,200	196,100	200,100	204,200	208,300	212,500	216,800
787,800	881,100	867,100	822,100	(5)		Total Operating Expenses	835,300	2	1,091,700	31	1,426,400	1,433,500	1,439,700	1,448,400	1,455,600	1,462,100	1,468,800	1,476,000	1,481,700
(506,800)	(560,100)	(518,400)	(468,000)	(10)		Operating Result - Surplus / (Deficit)	(445,300)	(5)	(703,700)	58	(948,200)	(945,700)	(941,900)	(940,500)	(937,300)	(933,200)	(929,000)	(925,200)	(919,600)
125,000	125,000	48,200	100,800	109		Add Back Depreciation	101,000	0	181,000	79	184,700	188,400	192,200	196,100	200,100	204,200	208,300	212,500	216,800
(381,800)	(435,100)	(470,200)	(367,200)	(22)		Cash Result - Surplus / (Deficit)	(344,300)	(6)	(522,700)	52	(763,500)	(757,300)	(749,700)	(744,400)	(737,200)	(729,000)	(720,700)	(712,700)	(702,800)
						Capital Movements													
7,000	8,000	8,100	0			Less Loan Principal Repayments	0			410,000	424,000	440,000	454,000	470,000	487,000	504,000	521,000	540,000	
0	0	0	166,400			Less Transfer to Reserves	439,000		685,000	0	0	0	0	0	0	0	0	0	0
0	0	0	200,000			Add Transfer from Reserves	166,400		0	0	0	0	0	0	0	0	0	0	0
0	0	15,000	0			Add Capital Income Applied	0		11,600,000	0	0	0	0	0	0	0	0	0	0
0	0	21,700	36,400			Less Capital Expenditure	166,400		11,600,000	0	0	0	0	0	0	0	0	0	0
(388,800)	(443,100)	(485,000)	(370,000)	(24)		Cash Result after Capital Movements	(783,300)	112	(1,207,700)	54	(1,173,500)	(1,181,300)	(1,189,700)	(1,198,400)	(1,207,200)	(1,216,000)	(1,224,700)	(1,233,700)	(1,242,800)
ACTUAL					LEDGER	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
(165,000)	(173,000)	(200,000)	(121,200)	(39)	35110	Ballina Swimming Complex	(107,700)	(11)	(216,600)	101	(381,700)	(377,000)	(371,600)	(367,300)	(362,100)	(355,800)	(350,500)	(344,300)	(337,200)
(216,800)	(262,100)	(270,200)	(246,000)	(9)	35110	Alstonville Swimming Complex	(236,600)	(4)	(306,100)	29	(381,800)	(380,300)	(378,100)	(377,100)	(375,100)	(373,200)	(370,200)	(368,400)	(365,600)
(381,800)	(435,100)	(470,200)	(367,200)	(22)		Summary Net Operating Costs	(344,300)	(6)	(522,700)	52	(763,500)	(757,300)	(749,700)	(744,400)	(737,200)	(729,000)	(720,700)	(712,700)	(702,800)

TOURISM

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

Background

This program includes all revenues and expenses incurred in the management of tourism and event co-ordination.

Budget Comments

Operating Revenues

Commissions and Merchandise Sales

Commissions earned at the tourism information centre.

Marketing and Destination Development Revenues

Contributions to marketing campaigns.

Operating Expenses

Employee Costs

Based on one full-time and four part time employees (12 days).

Visitor Information Centre (VIC) - Office Expenses

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

Merchandise Purchases

Cost of goods sold. Offset by sales revenue.

Commission Expenses

Costs incurred in taking reservations. Offset by reservation revenue.

Marketing and Development

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

Event Expenses – Community Event Program

Council funding for community co-ordinated events sponsored by Council.

Event Expenses – Australia Day

Costs associated with Australia Day.

Events Expenses – Other Council Support

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

Christmas Decorations

Allowance for the purchase and installation of Christmas decorations.

TOURISM																					
ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED														
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26		
						OPERATING REVENUES															
						Fees and Charges															
7,000	5,000	9,400	12,900	37	26122	Visitor Information Centre - Commissions	15,000	16	15,500	3	16,000	16,500	17,000	17,500	18,000	18,500	19,000	19,600	20,200		
17,400	24,100	31,600	31,400	(1)	26122	Visitor Information Centre - Merchandise	32,500	4	33,600	3	34,400	35,200	36,000	36,800	37,600	38,400	39,300	40,200	41,100		
8,000	66,000	69,700	95,300	37	26120	Marketing and Destination Development	80,000	(16)	0	(100)	0	90,000	0	0	0	0	90,000	0	0		
7,000	39,000	3,400	100	(97)	26120	Event Revenues	5,500	5,400	2,700	(51)	2,900	3,100	3,300	3,500	3,700	3,900	4,100	4,300	4,500		
57,000	12,000	25,000	0	(100)	26120	Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0		
96,400	146,100	139,100	139,700	0		Total Operating Revenues	133,000	(5)	51,800	(61)	53,300	144,800	56,300	57,800	59,300	60,800	152,400	64,100	65,800		
						OPERATING EXPENSES															
						Tourism, Corporate Communications															
332,000	338,000	406,400	410,000	1	35150	Employee Costs	288,000	(30)	197,100	(32)	201,100	205,200	209,400	213,700	218,100	222,500	227,000	231,600	236,300		
67,000	78,000	75,100	71,000	(5)	35150	Visitor Centre Office Expenses	88,100	24	85,800	(3)	88,200	90,600	93,000	95,500	98,000	100,500	103,100	105,700	108,400		
9,000	14,000	16,200	15,800	4	35152	Merchandise Purchases	104,000	519	24,000	(77)	24,500	115,000	25,500	26,100	26,700	27,300	117,900	28,500	29,100		
3,000	3,000	2,500	2,900	16	35152	Commission Expenses	4,600	59	3,000	(35)	3,100	3,200	3,300	3,400	3,500	3,600	3,700	3,800	3,900		
221,000	178,000	172,500	145,400	(15)	35152	Marketing and Destination Development	160,000	9	95,000	(41)	110,100	112,400	114,800	117,200	119,700	122,200	124,800	127,400	130,100		
0	0	43,000	7,000	(84)	35152	Business Promotions	0	(100)	0	0	0	0	0	0	0	0	0	0	0		
						Festivals and Events															
52,900	50,300	79,600	95,900	20	35152	Community Event Program	120,000	25	120,000	0	122,400	124,900	127,400	130,000	132,600	135,300	138,100	140,900	143,800		
3,000	3,300	4,700	7,500	60	35152	Event Expenses - Other Groups	0	(100)	0	0	0	0	0	0	0	0	0	0	0		
2,800	2,800	2,000	0	(100)	35152	Naidoc Walk	0	0	0	0	0	0	0	0	0	0	0	0	0		
11,900	13,200	14,600	13,500	(8)	35152	Fair Go	4,000	(70)	4,000	0	4,100	4,200	4,300	4,400	4,500	4,600	4,700	4,800	4,900		
2,800	1,500	3,600	3,400	(6)	35152	ANZAC Day	3,000	(12)	3,000	0	3,100	3,200	3,300	3,400	3,500	3,600	3,700	3,800	3,900		
15,000	16,700	18,700	19,000	2	35152	Australia Day	19,000	0	20,000	5	20,400	20,900	21,400	21,900	22,400	22,900	23,400	23,900	24,400		
0	5,600	15,800	11,000	(30)	35152	Christmas Decorations	19,000	73	10,000	(47)	10,200	10,500	10,800	11,100	11,400	11,700	12,000	12,300	12,600		
400	2,200	1,300	1,300	0	35152	Other Tourism Activities	5,000	285	2,600	(48)	2,700	2,800	2,900	3,000	3,100	3,200	3,300	3,400	3,500		
						Non-cash Expenses															
88,100	88,100	48,500	25,000	(46)	35150	Deprec - Tourism Building and Assets	26,000	0	26,000	0	26,600	27,200	27,800	28,400	29,000	29,600	30,200	30,900	31,600		
808,900	794,700	904,500	831,700	(8)		Total Operating Expenses	840,700	1	590,500	(30)	616,500	720,100	643,900	658,100	672,500	687,000	791,900	717,000	732,500		
(712,500)	(648,600)	(765,400)	(692,000)	(10)		Operating Result - Surplus / (Deficit)	(707,700)	2	(538,700)	(24)	(563,200)	(575,300)	(587,600)	(600,300)	(613,200)	(626,200)	(639,500)	(652,900)	(666,700)		
88,100	88,100	48,500	25,000	(46)		Add Back Depreciation	26,000	0	26,000	0	26,600	27,200	27,800	28,400	29,000	29,600	30,200	30,900	31,600		
(624,400)	(560,500)	(716,900)	(666,000)	(7)		Cash Result - Surplus / (Deficit)	(681,700)	2	(512,700)	(25)	(536,600)	(548,100)	(559,800)	(571,900)	(584,200)	(596,600)	(609,300)	(622,000)	(635,100)		
						Capital Movements															
0	0	0	0			Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0		
2,000	32,000	32,000	61,000			Less Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0		
0	0	32,300	27,000			Add Transfer from Reserves	61,000	0	0	0	0	0	0	0	0	0	0	0	0		
0	0	0	0			Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0		
0	0	0	0			Less Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0		
(626,400)	(592,500)	(716,600)	(700,000)	(2)		Cash Result after Capital Movements	(620,700)	(11)	(512,700)	(17)	(536,600)	(548,100)	(559,800)	(571,900)	(584,200)	(596,600)	(609,300)	(622,000)	(635,100)		

DEVELOPMENT AND ENVIRONMENTAL HEALTH GROUP - SUMMARY

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

Budget Comments

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

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

Development Services

Costs associated with the assessment and management of development applications.

Building Services

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

Environmental and Public Health Services

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

Administration and Public Order

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

DEVELOPMENT AND ENVIRONMENTAL HEALTH GROUP - SUMMARY																		
ACTUAL					BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%		2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
					OPERATING REVENUES													
333,000	356,000	372,200	307,900	(17)	Development Services	483,000	57	458,000	(5)	465,400	475,300	485,500	495,700	506,100	516,700	527,800	539,000	550,400
540,000	598,000	893,100	1,178,900	32	Building Services	1,340,000	14	1,229,000	(8)	1,203,200	1,228,600	1,254,300	1,280,600	1,307,400	1,334,600	1,362,500	1,390,800	1,419,600
184,000	189,000	184,800	238,100	29	Environmental and Public Health	260,800	10	281,300	8	287,500	294,100	300,800	307,600	314,500	321,500	328,700	335,900	343,300
69,000	111,000	163,400	313,900	92	Administration and Public Order	246,500	(21)	214,500	(13)	219,400	224,500	229,700	234,900	240,200	245,600	251,100	256,700	262,300
1,126,000	1,254,000	1,613,500	2,038,800	26	Total Operating Revenues	2,330,300	14	2,182,800	(6)	2,175,500	2,222,500	2,270,300	2,318,800	2,368,200	2,418,400	2,470,100	2,522,400	2,575,600
					OPERATING EXPENSES													
1,187,000	1,156,000	1,077,900	1,075,600	(0)	Development Services	1,197,000	11	1,252,500	5	1,277,600	1,303,600	1,330,100	1,357,000	1,384,400	1,412,500	1,441,100	1,470,200	1,499,900
761,000	776,000	728,000	708,900	(3)	Building Services	832,000	17	917,000	10	884,500	902,500	920,800	939,400	958,500	977,900	997,700	1,017,800	1,038,300
569,000	638,000	682,400	596,800	(13)	Environmental and Public Health	780,600	31	821,700	5	855,100	873,000	891,300	909,900	928,900	948,200	967,800	987,700	1,008,100
944,000	1,005,000	1,080,300	1,111,000	3	Administration and Public Order	1,209,000	9	1,265,100	5	1,290,900	1,317,400	1,344,500	1,372,300	1,400,900	1,430,000	1,459,700	1,490,100	1,521,100
3,461,000	3,575,000	3,568,600	3,492,300	(2)	Total Operating Expenses	4,018,600	15	4,256,300	6	4,308,100	4,396,500	4,486,700	4,578,600	4,672,700	4,768,600	4,866,300	4,965,800	5,067,400
					NET PROGRAM OPERATING RESULT													
(854,000)	(800,000)	(705,700)	(767,700)	9	Development Services	(714,000)	(7)	(794,500)	11	(812,200)	(828,300)	(844,600)	(861,300)	(878,300)	(895,800)	(913,300)	(931,200)	(949,500)
(221,000)	(178,000)	165,100	470,000	185	Building Services	508,000	8	312,000	(39)	318,700	326,100	333,500	341,200	348,900	356,700	364,800	373,000	381,300
(385,000)	(449,000)	(497,600)	(358,700)	(28)	Environmental and Public Health	(519,800)	45	(540,400)	4	(567,600)	(578,900)	(590,500)	(602,300)	(614,400)	(626,700)	(639,100)	(651,800)	(664,800)
(875,000)	(894,000)	(916,900)	(797,100)	(13)	Administration and Public Order	(962,500)	21	(1,050,600)	9	(1,071,500)	(1,092,900)	(1,114,800)	(1,137,400)	(1,160,700)	(1,184,400)	(1,208,600)	(1,233,400)	(1,258,800)
(2,335,000)	(2,321,000)	(1,955,100)	(1,453,500)	(26)	Total Operating Result - Surplus / (Deficit)	(1,688,300)	16	(2,073,500)	23	(2,132,600)	(2,174,000)	(2,216,400)	(2,259,800)	(2,304,500)	(2,350,200)	(2,396,200)	(2,443,400)	(2,491,800)
5,000	5,000	9,800	4,400	(55)	Add Back Depreciation	4,400	0	4,400	0	4,500	4,600	4,700	4,800	4,900	5,000	5,100	5,300	5,500
(2,330,000)	(2,316,000)	(1,945,300)	(1,449,100)	(26)	Total Cash Operating Result - Surplus / (Deficit)	(1,683,900)	16	(2,069,100)	23	(2,128,100)	(2,169,400)	(2,211,700)	(2,255,000)	(2,299,600)	(2,345,200)	(2,391,100)	(2,438,100)	(2,486,300)
					Capital Movements													
5,000	6,000	6,100	6,500		Less Loan Principal Repayments	6,900		7,300		7,800	8,300	7,300	0	0	0	0	0	0
281,000	176,000	412,300	44,000		Less Transfer to Reserves	20,000		0		0	0	0	0	0	0	0	0	0
321,000	281,000	885,700	39,300		Add Transfer from Reserves	27,000		156,700		208,000	0	0	0	0	0	0	0	0
0	0	340,000	0		Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0	0
40,000	142,000	796,900	22,400		Less Capital Expenditure	4,000		172,000		208,000	0	0	0	0	0	0	0	0
(2,335,000)	(2,359,000)	(1,934,900)	(1,482,700)	(23)	Cash Result after Capital Movements	(1,687,800)	14	(2,091,700)	24	(2,135,900)	(2,177,700)	(2,219,000)	(2,255,000)	(2,299,600)	(2,345,200)	(2,391,100)	(2,438,100)	(2,486,300)

DEVELOPMENT SERVICES

Manager: Andrew Smith - "Manager - Development Services"

Background

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

Budget Comments

Operating Revenues

Regulatory Fees and Fines

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

Operating Expenses

Employee Costs

Based on staffing structure of eight full-time and one part time employee (total of 43 days). Other costs include five motor vehicles.

Office Expenses

Major costs include advertising for development applications and sundry office expenses.

Legal Costs

Provision for legal action undertaken in respect to development applications and approvals.

DEVELOPMENT SERVICES																			
ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
						OPERATING REVENUES													
325,000	307,000	337,500	302,800	(10)	21000	Regulatory Fees and Charges	466,000	54	448,000	(4)	455,200	464,800	474,700	484,600	494,700	505,000	515,800	526,700	537,800
0	30,000	0	0		21002	Operating Grants and Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0
8,000	19,000	34,700	5,100	(85)	21001	Other Revenues - Legals and Fines	17,000	233	10,000	(41)	10,200	10,500	10,800	11,100	11,400	11,700	12,000	12,300	12,600
333,000	356,000	372,200	307,900	(17)		Total Operating Revenues	483,000	57	458,000	100	465,400	475,300	485,500	495,700	506,100	516,700	527,800	539,000	550,400
						OPERATING EXPENSES													
1,065,000	1,045,000	913,200	919,200	1	31000	Employee Costs	997,000	8	1,057,500	6	1,078,700	1,100,400	1,122,500	1,145,000	1,167,900	1,191,400	1,215,400	1,239,800	1,264,700
54,000	53,000	64,600	53,400	(17)	31000	Office Exps, Advertising, Consultants	60,000	12	45,000	(25)	45,900	47,100	48,300	49,500	50,700	51,900	53,100	54,300	55,500
68,000	58,000	100,100	103,000	3	31000	Legal Costs	140,000	36	150,000	7	153,000	156,100	159,300	162,500	165,800	169,200	172,600	176,100	179,700
0	0	0	0	0	31000	Non-cash Expenses													
						Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
1,187,000	1,156,000	1,077,900	1,075,600	(0)		Total Operating Expenses	1,197,000	11	1,252,500	5	1,277,600	1,303,600	1,330,100	1,357,000	1,384,400	1,412,500	1,441,100	1,470,200	1,499,900
(854,000)	(800,000)	(705,700)	(767,700)	9		Operating Result - Surplus / (Deficit)	(714,000)	(7)	(794,500)	11	(812,200)	(828,300)	(844,600)	(861,300)	(878,300)	(895,800)	(913,300)	(931,200)	(949,500)
0	0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(854,000)	(800,000)	(705,700)	(767,700)	9		Cash Result - Surplus / (Deficit)	(714,000)	(7)	(794,500)	11	(812,200)	(828,300)	(844,600)	(861,300)	(878,300)	(895,800)	(913,300)	(931,200)	(949,500)
						Capital Movements													
0	0	0	0			Less Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
0	22,000	0	0			Less Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	21,600	0			Add Transfer from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0			Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0			Less Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0
(854,000)	(822,000)	(684,100)	(767,700)	12		Cash Result after Capital Movements	(714,000)	(7)	(794,500)	11	(812,200)	(828,300)	(844,600)	(861,300)	(878,300)	(895,800)	(913,300)	(931,200)	(949,500)

BUILDING SERVICES

Manager: Vince Hunt - "Manager - Building Services"

Background

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

Budget Comments

Operating Revenues

Regulatory Fees and Fines

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

Operating Expenses

Employee Costs

Based on staffing structure of seven full-time employees (total of 35 days). Other costs included are training and expenses relating to seven motor vehicles. The budget also includes a preliminary allowance for a compliance officer to assist with pool inspection programs.

Office and Other Expenses

Includes legal, advertising and sundry office expenses.

BUILDING SERVICES																			
ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
						OPERATING REVENUES													
540,000	598,000	893,100	1,178,900	32	21020	Fees and Charges	1,340,000	14	1,229,000	(8)	1,203,200	1,228,600	1,254,300	1,280,600	1,307,400	1,334,600	1,362,500	1,390,800	1,419,600
540,000	598,000	893,100	1,178,900	32		Total Operating Revenues	1,340,000	14	1,229,000	(8)	1,203,200	1,228,600	1,254,300	1,280,600	1,307,400	1,334,600	1,362,500	1,390,800	1,419,600
						OPERATING EXPENSES													
739,000	726,000	708,600	688,000	(3)	31020	Employee Costs	780,000	13	895,000	15	862,000	879,400	897,100	915,100	933,600	952,400	971,600	991,100	1,011,000
16,000	14,000	13,800	14,600	6	31020	Office Exps, Advertising, Consultants	22,000	51	12,000	(45)	12,300	12,600	12,900	13,200	13,500	13,800	14,100	14,400	14,700
6,000	36,000	5,600	6,300	13	31020	Legal Costs	30,000	376	10,000	(67)	10,200	10,500	10,800	11,100	11,400	11,700	12,000	12,300	12,600
761,000	776,000	728,000	708,900	(3)		Total Operating Expenses	832,000	17	917,000	10	884,500	902,500	920,800	939,400	958,500	977,900	997,700	1,017,800	1,038,300
(221,000)	(178,000)	165,100	470,000	185		Operating Result - Surplus / (Deficit)	508,000	8	312,000	(39)	318,700	326,100	333,500	341,200	348,900	356,700	364,800	373,000	381,300
(221,000)	(178,000)	165,100	470,000	185		Cash Result - Surplus / (Deficit)	508,000	8	312,000	(39)	318,700	326,100	333,500	341,200	348,900	356,700	364,800	373,000	381,300
						Capital Movements													
0	0	0	0			Less Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
0	0	0	0			Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
0	0	0	0			Add Transfer from Reserves	0		0		0	0	0	0	0	0	0	0	0
0	0	0	0			Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0	0
0	0	0	0			Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0
(221,000)	(178,000)	165,100	470,000	185		Cash Result after Capital Movements	508,000	8	312,000	(39)	318,700	326,100	333,500	341,200	348,900	356,700	364,800	373,000	381,300

ENVIRONMENTAL AND PUBLIC HEALTH

Manager: Kerrie Watts - "Manager - Environmental and Public Health"

Background

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

Budget Comments

Operating Revenues

Regulatory Fees and Fines

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

Environmental Health Expenses

Employee Costs

Based on staffing structure of six full-time and one part time employee (total of 34 days). Other costs included are training and expenses relating to four motor vehicles.

Office Expenses

Advertising, legal and other sundry office expenses.

Projects and Kits

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

Water Monitoring

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

Shaws Bay Coastal Zone Management Plan and Lake Ainsworth Management Plan

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

ENVIRONMENTAL AND PUBLIC HEALTH																		
ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
						OPERATING REVENUES												
176,000	175,000	183,000	235,900	29	21040	Environmental Health												
0	0	0	0	0		Regulatory Fees and Fines	254,800	8	275,300	8	281,300	287,700	294,200	300,800	307,500	314,300	321,300	328,300
8,000	11,000	700	1,400	100	21040	Operating Grants	0	0	0	0	0	0	0	0	0	0	0	0
						Other Revenues	4,000	186	4,000	0	4,100	4,200	4,300	4,400	4,500	4,600	4,700	4,800
0	3,000	1,100	800	(27)	21042	Markets												
						Inspections	2,000	150	2,000	0	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800
184,000	189,000	184,800	238,100	29		Total Operating Revenues	260,800	10	281,300	8	287,500	294,100	300,800	307,600	314,500	321,500	328,700	335,900
						OPERATING EXPENSES												
537,000	610,000	608,600	542,500	(11)	31040	Environmental Health												
12,000	10,000	14,200	19,800	39	31040	Employee Costs	676,000	25	742,400	10	757,300	772,500	788,000	803,800	820,000	836,500	853,300	870,400
6,000	7,000	2,900	7,400	155	31040	Office Exps, Advertising, Consultants	56,000	183	14,000	(75)	14,300	14,700	15,200	15,700	16,200	16,700	17,200	17,700
						Projects and Kits	12,000	62	8,000	(33)	8,300	8,600	8,900	9,200	9,500	9,800	10,100	10,400
14,000	11,000	14,600	14,600	0	31042	Water Quality and Management Plans												
0	0	10,600	0	(100)	31045	Water Monitoring	16,000	10	22,000	38	22,500	23,200	23,900	24,600	25,300	26,000	26,700	27,400
0	0	31,100	12,000	(61)	31045	Lake Ainsworth Management Plan	0	0	0	0	26,000	26,600	27,200	27,800	28,400	29,000	29,600	30,200
						Shaws Bay Management Plan	20,000	67	34,700	74	26,000	26,600	27,200	27,800	28,400	29,000	29,600	30,200
0	0	400	500	25	31043	Noxious Plants / Vermin												
						Destruction of Pests	600	20	600	0	700	800	900	1,000	1,100	1,200	1,300	1,400
569,000	638,000	682,400	596,800	(13)		Total Operating Expenses	780,600	31	821,700	5	855,100	873,000	891,300	909,900	928,900	948,200	967,800	987,700
(385,000)	(449,000)	(497,600)	(358,700)	(28)		Operating Result - Surplus / (Deficit)	(519,800)	45	(540,400)	4	(567,600)	(578,900)	(590,500)	(602,300)	(614,400)	(626,700)	(639,100)	(651,800)
0	0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
(385,000)	(449,000)	(497,600)	(358,700)	(28)		Cash Result - Surplus / (Deficit)	(519,800)	45	(540,400)	4	(567,600)	(578,900)	(590,500)	(602,300)	(614,400)	(626,700)	(639,100)	(651,800)
						Capital Movements												
0	0	0	0			Less Principal Repayments	0		0		0	0	0	0	0	0	0	0
5,000	20,000	27,000	44,000			Less Transfer to Reserves	20,000		0		0	0	0	0	0	0	0	0
5,000	5,000	20,300	14,000			Add Transfer from Reserves	27,000		156,700		208,000	0	0	0	0	0	0	0
0	0	0	0			Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0
0	0	0	0			Less Capital Expenditure	0		172,000		208,000	0	0	0	0	0	0	0
(385,000)	(464,000)	(504,300)	(388,700)	(23)		Cash Result after Capital Movements	(512,800)	32	(555,700)	8	(567,600)	(578,900)	(590,500)	(602,300)	(614,400)	(626,700)	(639,100)	(651,800)

ADMINISTRATION AND PUBLIC ORDER

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

Background

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

Budget Comments

Regulatory Fees and Fines

Fees and Charges - Includes revenue from activities such as dog registrations and impounding fees.

Fines and Other Revenues - Includes revenue from activities such as fines for parking and dog control.

Operating Expenses

Employee Costs

Based on staffing of five full time and five part time employees (total of 40 days) plus one vehicle. This includes the Group Manager and all support staff.

Rangers

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

Impounding Expenses

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

ADMINISTRATION AND PUBLIC ORDER																			
ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
						OPERATING REVENUES													
19,000	32,000	47,100	56,400	20	21080	Regulatory Fees and Fines													
50,000	79,000	116,300	257,500	121	21081	Fees and Charges	33,500	(41)	22,000	(34)	22,800	23,600	24,400	25,200	26,000	26,800	27,600	28,400	29,200
						Fines and Other Revenues	213,000	(17)	192,500	(10)	196,600	200,900	205,300	209,700	214,200	218,800	223,500	228,300	233,100
69,000	111,000	163,400	313,900	92		Total Operating Revenues	246,500	(21)	214,500	(13)	219,400	224,500	229,700	234,900	240,200	245,600	251,100	256,700	262,300
						OPERATING EXPENSES													
						DEH Group Management and Administration													
590,000	617,000	599,400	586,900	(2)	31082	Employee Costs	666,600	14	732,800	10	747,500	762,500	777,800	793,400	809,300	825,500	842,100	859,100	876,400
						Rangers													
280,000	332,000	394,400	443,300	12	31080	Salaries and Oncosts	455,500	3	446,500	(2)	455,600	464,900	474,400	484,100	493,900	503,900	514,100	524,500	535,100
65,000	48,000	73,700	73,900	0	31083	Impounding Expenses	80,300	9	79,600	(1)	82,000	84,600	87,300	90,000	92,800	95,600	98,400	101,200	104,100
						Debt Servicing													
4,000	3,000	3,000	2,500	(17)	31083	Interest on Loans - Dog Control	2,200	(12)	1,800	(18)	1,300	800	300	0	0	0	0	0	0
						Non-cash Expenses													
5,000	5,000	9,800	4,400	(55)	31083	Depreciation - Dog Control	4,400	0	4,400	0	4,500	4,600	4,700	4,800	4,900	5,000	5,100	5,300	5,500
944,000	1,005,000	1,080,300	1,111,000	3		Total Operating Expenses	1,209,000	9	1,265,100	5	1,290,900	1,317,400	1,344,500	1,372,300	1,400,900	1,430,000	1,459,700	1,490,100	1,521,100
(875,000)	(894,000)	(916,900)	(797,100)	(13)		Operating Result - Surplus / (Deficit)	(962,500)	21	(1,050,600)	9	(1,071,500)	(1,092,900)	(1,114,800)	(1,137,400)	(1,160,700)	(1,184,400)	(1,208,600)	(1,233,400)	(1,258,800)
5,000	5,000	9,800	4,400	(55)		Add Back Depreciation	4,400	0	4,400	0	4,500	4,600	4,700	4,800	4,900	5,000	5,100	5,300	5,500
(870,000)	(889,000)	(907,100)	(792,700)	(13)		Cash Result - Surplus / (Deficit)	(958,100)	21	(1,046,200)	9	(1,067,000)	(1,088,300)	(1,110,100)	(1,132,600)	(1,155,800)	(1,179,400)	(1,203,500)	(1,228,100)	(1,253,300)
						Capital Movements													
5,000	6,000	6,100	6,500			Less Principal Repayments	6,900		7,300		7,800	8,300	7,300	0	0	0	0	0	0
276,000	134,000	385,300	0			Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
316,000	276,000	843,800	25,300			Add Transfer from Reserves	0		0		0	0	0	0	0	0	0	0	0
0	0	340,000	0			Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0	0
40,000	142,000	796,900	22,400			Less Capital Expenditure	4,000		0		0	0	0	0	0	0	0	0	0
(875,000)	(895,000)	(911,600)	(796,300)	(13)		Cash Result after Capital Movements	(969,000)	22	(1,053,500)	9	(1,074,800)	(1,096,600)	(1,117,400)	(1,132,600)	(1,155,800)	(1,179,400)	(1,203,500)	(1,228,100)	(1,253,300)

CIVIL SERVICES GROUP – SUMMARY (GENERAL FUND)

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:

Engineering Management

Includes costs related to the supervision and administration of the programs provided by Civil Services.

Procurement and Building Management

Includes costs to manage and maintain a number of corporate and community buildings including the Council Administration Centre and the Council depot, along with costs associated with Council's procurement functions.

Stormwater and Environmental Management

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

Roads and Bridges

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

Ancillary Transport Services

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

Roads and Maritime Services (RMS)

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

Open Spaces and Reserves

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

Fleet Management and Workshop

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

Rural Fire Service

Costs associated with the provision of rural fire services.

Quarries and Sandpit

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

Landfill and Resource Management

This represents the operation of the Ballina landfill site, along with other waste initiatives.

Domestic Waste Management

Provision of domestic waste collection services to residential properties.

ENGINEERING (ASSET) MANAGEMENT

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

Background

This program includes costs related to the provision of asset management services, engineering supervision and emergency services.

Budget Comments

Operating Revenues

Fees and Charges

Majority of revenue sourced from engineering inspection fees.

Operating Expenses

Employee Costs – Management and Administration

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

Employee Costs – Infrastructure Planning

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

Employee Costs – Engineering Works

Includes salaries and oncosts related to five full-time employees (25 days) and associated oncosts. Other costs include an internal charge to cover the cost of ten motor vehicles.

Road Safety

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

Asset Systems and Condition Assessments

Allowance for condition assessments.

Contribution to North East Weight of Loads Group (NEWLOG)

This represents a program of truck inspections to ensure weight limits are being met. The program is administered by Ballina Shire and includes the majority of councils in north eastern NSW.

Emergency Services

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

Capital Movements

Capital Expenditure

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

ENGINEERING (ASSET) MANAGEMENT																			
ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
						OPERATING REVENUES													
						Engineering Services													
249,000	277,000	235,800	250,800	6	22010	Engineering Inspections and Other	205,000	(18)	214,000	4	218,400	223,000	227,700	232,400	237,200	242,100	247,200	252,300	257,500
47,000	83,000	72,500	81,000	12	22011	Conts - Road Safety Officer / Programs	64,700	(20)	70,500	9	72,000	73,700	75,400	77,100	78,800	80,500	82,200	84,000	85,800
0	0	0	0	0	22011	Conts - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
296,000	360,000	308,300	331,800	8		Total Operating Revenues	269,700	(19)	284,500	5	290,400	296,700	303,100	309,500	316,000	322,600	329,400	336,300	343,300
						OPERATING EXPENSES													
						Engineering Management													
541,000	589,000	601,600	769,000	28	32020	Employee Costs - Mgmt and Admin	789,000	3	830,000	5	846,600	863,500	880,800	898,400	916,400	934,700	953,400	972,500	992,000
685,000	685,000	661,300	732,000	11	32020	Employee Costs - Infrastructure	768,000	5	789,000	3	804,800	820,900	837,300	854,000	871,100	888,500	906,300	924,400	942,900
414,000	398,000	440,700	545,000	24	32020	Employee Costs - Engineering Works	563,000	3	585,000	4	596,700	608,600	620,800	633,200	645,900	658,800	672,000	685,400	699,100
181,000	183,000	0	0	0	32020	Overseers	0	0	0	0	0	0	0	0	0	0	0	0	0
6,000	11,000	8,300	13,000	57	32020	Conferences	8,000	(38)	8,000	0	8,200	8,400	8,600	8,800	9,000	9,200	9,400	9,600	9,800
95,000	92,000	103,500	106,700	3	32020	Vehicles	106,700	0	108,900	2	111,100	113,400	115,700	118,100	120,500	123,000	125,500	128,100	130,700
36,000	44,000	29,300	43,000	47	32020	Office Expenses and Advertising	48,000	12	33,500	(30)	34,300	35,200	36,100	37,000	37,900	38,800	39,700	40,600	41,600
67,000	88,000	81,600	94,000	15	32020	Road Safety Officer and Programs	74,000	(21)	76,000	3	77,700	79,500	81,300	83,100	84,900	86,700	88,500	90,500	92,500
0	65,000	5,800	10,000	72	32020	Asset Management / Modelling	10,000	0	10,000	0	10,200	10,500	10,800	11,100	11,400	11,700	12,000	12,300	12,600
22,000	23,000	64,700	27,500	(57)	32020	North East Weight of Loads Group	28,400	3	29,000	2	29,600	30,200	30,900	31,600	32,300	33,000	33,700	34,400	35,100
						Emergency Services													
27,000	13,000	5,300	22,000	315	32021	Operating Expenses	11,200	(49)	11,400	2	11,800	12,300	12,800	13,300	13,800	14,300	14,800	15,300	15,800
26,000	41,000	50,600	62,000	23	32021	State Levy	72,000	16	74,000	3	75,500	77,100	78,700	80,300	82,000	83,700	85,400	87,200	89,000
						Non-Cash Expenses													
16,000	18,000	0	99,900	100	32021	Depreciation - Emergency Services	27,000	(73)	100,000	270	102,000	104,100	106,200	108,400	110,600	112,900	115,200	117,600	120,000
171,000	173,000	700	0	(100)	32021	Depreciation - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
2,287,000	2,423,000	2,053,400	2,525,100	23		Total Operating Expenses	2,505,300	(1)	2,654,800	6	2,708,500	2,763,700	2,820,000	2,877,300	2,935,800	2,995,300	3,055,900	3,117,900	3,181,100
(1,991,000)	(2,063,000)	(1,745,100)	(2,193,300)	26		Operating Result - Surplus / (Deficit)	(2,235,600)	2	(2,370,300)	6	(2,418,100)	(2,467,000)	(2,516,900)	(2,567,800)	(2,619,800)	(2,672,700)	(2,726,500)	(2,781,600)	(2,837,800)
187,000	191,000	700	99,900	14,171		Add Back Depreciation	27,000	(73)	100,000	270	102,000	104,100	106,200	108,400	110,600	112,900	115,200	117,600	120,000
(1,804,000)	(1,872,000)	(1,744,400)	(2,093,400)	20		Cash Result - Surplus / (Deficit)	(2,208,600)	6	(2,270,300)	3	(2,316,100)	(2,362,900)	(2,410,700)	(2,459,400)	(2,509,200)	(2,559,800)	(2,611,300)	(2,664,000)	(2,717,800)
						Capital Movements													
0	0	0	0			Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
0	0	74,500	27,700			Less Transfer to Reserves	0		10,000		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
0	0	133,000	12,100			Add Transfer from Reserves	27,700		0		0	0	0	60,000	0	0	0	0	0
0	0	0	0			Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0	0
0	0	0	0			Less Capital Expenditure	121,000		0		0	0	0	60,000	0	0	0	0	0
(1,804,000)	(1,872,000)	(1,685,900)	(2,109,000)	25		Cash Result after Capital Movements	(2,301,900)	9	(2,280,300)	(1)	(2,326,100)	(2,372,900)	(2,420,700)	(2,529,400)	(2,459,200)	(2,569,800)	(2,621,300)	(2,674,000)	(2,727,800)

PROCUREMENT AND BUILDING MANAGEMENT

Manager: Tony Partridge – “Manager – Support Operations”

Background

This program includes costs related to the maintenance of community buildings including the main corporate buildings being the Council Administration Centre and the Works Depot, along with specialised procurement and contract management staff, including the Council store.

Budget Comments

Operating Revenues

Contributions

Occasionally Council may receive contributions, either internal or external, to offset the cost of maintaining, repairing or improving buildings.

Operating Expenses

Administration Centre

Operating costs for the Council Administration Centre including insurance, rates, security, cleaning, ground maintenance, building maintenance, air conditioning and electricity.

Works Depots

Employee Costs – Includes salaries and oncosts for staff providing procurement, contract management and inventory services. Based on five full-time staff (25 days).

Operating Expenses - Operating costs for the main Works Depot on Southern Kingsford Smith Drive and the more minor depot at Tamarind Drive. Operating costs include insurance, rates, security, cleaning, grounds and yard maintenance, building maintenance, air conditioning and electricity. Protective clothing for staff is also included in this item.

Community Buildings

Represents the maintenance budgets for the buildings identified.

Open Spaces and Reserves

Represents the maintenance budgets for the buildings located on Council's open spaces and reserves. This items includes the maintenance and cleaning of public toilets, along with maintenance of community BBQs, picnic tables and cleaning of the Riverwalk Arcade.

Capital Movements

Reserve Movements

Refer to Part E of the document.

Capital Expenditure

Capital works as per Part C of this document, with capital income also listed in Part C against the various capital expenditure items.

PROCUREMENT AND BUILDING MANAGEMENT

ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
						OPERATING REVENUES													
4,000	5,000	180,100	178,300	(1)		Buildings													
						Contributions and Rebates	0	(100)	0	0	0	0	0	0	0	0	0	0	
4,000	5,000	180,100	0	(100)		Total Operating Revenues	0	0	0	0	0	0	0	0	0	0	0	0	
						OPERATING EXPENSES													
						Office and Depot Facilities													
330,000	322,000	319,900	317,300	(1)	32000	Administration Centre	411,500	30	331,500	(19)	338,500	345,800	353,200	360,800	368,500	376,300	384,300	392,300	400,600
188,000	194,000	336,300	376,300	12	32001	Works Depot - Employee Costs	424,300	13	425,000	0	433,500	442,200	451,000	460,000	469,200	478,600	488,200	488,200	488,200
412,000	361,000	397,300	351,100	(12)	32001	Works Depot - Operating Expenses	321,500	(8)	342,800	7	350,100	357,800	365,700	373,700	381,900	390,100	398,500	407,000	415,600
(28,000)	(26,000)	17,900	16,600	(7)	32001	Works Depot - Number Two	8,000	(52)	7,000	(13)	7,300	7,600	7,900	8,200	8,500	8,800	9,100	9,400	9,700
						Community Buildings Maintenance													
21,000	8,000	10,300	3,300	(68)	32022	Visitor Centre	10,000	203	9,000	(10)	9,200	9,400	9,600	9,800	10,000	10,200	10,500	10,800	11,100
121,000	100,000	86,700	108,100	25	32022	Community Centres and Halls	91,500	(15)	57,000	(38)	58,300	59,700	61,100	62,500	63,900	65,300	66,900	68,500	70,200
11,000	13,000	17,200	31,900	85	32022	Surf Clubs	51,000	60	39,000	(24)	39,800	40,800	41,800	42,800	43,800	44,800	45,800	46,800	47,900
21,000	18,000	14,600	20,700	42	32022	Museum and Gallery	16,000	(23)	16,000	0	16,400	16,800	17,200	17,600	18,000	18,400	18,800	19,300	19,800
13,000	16,000	11,000	14,200	29	32022	Libraries	14,000	(1)	14,000	0	14,300	14,600	14,900	15,200	15,600	16,000	16,400	16,800	17,200
5,000	2,000	3,900	8,600	121	32022	Other Community Buildings	13,000	51	11,000	(15)	29,200	29,900	30,700	31,500	32,300	33,100	33,900	34,700	35,500
0	0	0	0	0	32022	Swimming Pools	103,000	100	90,000	(13)	91,800	93,800	95,800	97,800	99,800	101,800	104,000	106,200	108,400
						Open Spaces Buildings Maintenance													
133,000	113,000	139,300	126,300	(9)	32261	Open Spaces and Reserves Buildings	133,000	5	161,300	21	164,700	168,200	171,800	175,400	179,100	182,900	186,900	191,000	195,100
75,000	80,000	86,200	87,300	1	32310	Sports Fields Buildings	88,000	1	100,300	14	102,500	104,700	106,900	109,200	111,700	114,200	116,700	119,200	121,700
281,000	257,000	304,300	334,600	10	32285	Public Amenities	312,000	(7)	333,500	7	340,300	347,400	354,700	362,200	369,900	377,700	385,600	393,500	401,800
84,000	64,000	68,100	82,700	21	32286	Other Amenities	88,000	6	78,000	(11)	79,700	81,500	83,300	85,200	87,100	89,000	91,000	93,000	95,100
						Non-Cash Expenses													
464,000	455,000	648,800	688,700	6	32000	Depreciation - Admin Building	677,000	(2)	700,000	3	714,000	728,300	742,900	757,800	773,000	788,500	804,300	820,400	836,900
50,000	49,000	42,600	46,200	8	32286	Depreciation - Public Amenities	46,000	(0)	46,000	0	47,000	48,000	49,000	50,000	51,000	52,100	53,200	54,300	55,400
323,000	330,000	565,600	291,500	(48)	32261	Depreciation - Open Spaces Buildings	290,000	(1)	290,000	0	295,800	301,800	307,900	314,100	320,400	326,900	333,500	340,200	347,100
634,000	648,000	424,700	569,000	34	32310	Depreciation - Sports Field Buildings	569,000	0	569,000	0	580,400	592,100	604,000	616,100	628,500	641,100	654,000	667,100	680,500
0	0	140,200	252,000	80	32000	Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
3,138,000	3,004,000	3,634,900	3,726,400	3		Total Operating Expenses	3,666,800	(2)	3,620,400	(1)	3,712,800	3,790,400	3,869,400	3,949,900	4,032,200	4,115,800	4,201,600	4,278,700	4,357,800
(3,134,000)	(2,999,000)	(3,454,800)	(3,726,400)	8		Operating Result - Surplus / (Deficit)	(3,666,800)	(2)	(3,620,400)	(1)	(3,712,800)	(3,790,400)	(3,869,400)	(3,949,900)	(4,032,200)	(4,115,800)	(4,201,600)	(4,278,700)	(4,357,800)
1,471,000	1,482,000	1,681,700	1,595,400	(5)		Add Back Depreciation	1,582,000	(1)	1,605,000	1	1,637,200	1,670,200	1,703,800	1,738,000	1,772,900	1,808,600	1,845,000	1,882,000	1,919,900
0	0	140,200	252,000	80		Add Back Loss on Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(1,663,000)	(1,517,000)	(1,632,900)	(1,879,000)	15		Cash Result - Surplus / (Deficit)	(2,084,800)	11	(2,015,400)	(3)	(2,075,600)	(2,120,200)	(2,165,600)	(2,211,900)	(2,259,300)	(2,307,200)	(2,356,600)	(2,396,700)	(2,437,900)
						Capital Movements													
0	0	0	0	0		Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
130,000	1,727,000	454,000	1,698,800			Less Transfer to Reserves	1,172,500	0	0	0	0	0	0	0	0	0	0	0	0
118,000	200,000	464,700	1,335,900			Add Transfer from Reserves	1,896,800		1,440,000	324,000	1,000,000	800,000	2,700,000	2,030,000	1,480,000	1,000,000	1,700,000	1,700,000	
81,000	204,000	755,100	659,600			Add Capital Income Applied	1,795,000		329,400	335,700	109,900	111,700	113,500	117,300	119,300	121,300	121,300	123,300	
99,000	298,000	1,178,300	761,200			Less Capital Expenditure	2,715,700		2,148,000	1,070,000	1,524,000	1,595,000	3,641,000	3,369,000	2,643,000	2,287,000	3,013,000	3,039,000	
(1,693,000)	(3,138,000)	(2,045,400)	(2,343,500)	15		Cash Result after Capital Movements	(2,281,200)	(3)	(2,394,000)	5	(2,485,900)	(2,534,300)	(2,848,900)	(3,039,400)	(3,483,000)	(3,352,900)	(3,524,300)	(3,588,400)	(3,653,600)

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 Expenses

Stormwater

Allocation for stormwater drainage maintenance.

Contributions

Annual contribution to the Richmond River County Council, which is the flood control authority for this region. This item also includes the drainage union contributions and specific projects.

Flood Management Studies and Plans

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

Coastal Hazard Study and Management Plan

Represents on-going work on this project.

Foreshore and Coastal Lakes Protection

Annual allocation for foreshore protection works.

Canal Dredging

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

Boat Ramps

Cleaning and maintenance of boat ramps.

Capital Movements

Reserve Movements

Refer to Part E of the document.

Capital Expenditure

Capital works as per Part C of this document.

STORMWATER AND ENVIRONMENTAL PROTECTION

ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED													
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	
						OPERATING REVENUES														
277,500	279,500	282,100	284,000	1	22100	Stormwater Drainage														
						Annual Charges	368,000	30	370,000	1	377,400	385,000	392,700	400,600	408,700	416,900	425,300	433,900	442,600	
500	8,000	21,500	7,700	(64)	22101	Environmental Protection														
96,000	20,900	21,900	0	(100)	22101	Third Party Flood Modelling	0	(100)	0	0	0	0	0	0	0	0	0	0	0	0
						User Charges	5,000	100	0	(100)	0	0	0	0	0	0	0	0	0	0
374,000	308,400	325,500	291,700	(10)		Total Operating Revenues	373,000	28	370,000	(1)	377,400	385,000	392,700	400,600	408,700	416,900	425,300	433,900	442,600	
						OPERATING EXPENSES														
249,000	343,000	247,600	289,100	17	32100	Stormwater														
						Stormwater Drainage Maintenance	247,000	(15)	251,000	2	256,500	262,200	267,900	273,800	279,700	285,800	291,900	298,100	304,400	
175,000	183,000	187,700	192,000	2	32101	Environmental Protection														
31,000	33,000	33,700	34,400	2	32101	Cont to RRCC - Drainage Unions	36,000	5	36,800	2	37,600	38,400	39,200	40,000	40,800	41,700	42,600	43,500	44,400	
0	0	0	0	0	32101	Cont to RRCC - Coastal Zone Mgmt Plan	35,000	100	35,000	0	35,700	36,500	37,300	38,100	38,900	39,700	40,500	41,400	42,300	
107,000	46,000	164,300	100,500	(39)	32101	Flood Management Studies and Plans	230,400	129	40,000	(83)	40,800	41,700	42,600	43,500	44,400	45,300	46,300	47,300	48,300	
18,000	10,000	55,600	6,100	(89)	32101	Coastal Hazard Study and Mgmt Plans	157,100	2,475	40,000	(75)	40,800	41,700	42,600	43,500	44,400	45,300	46,300	47,300	48,300	
47,000	40,000	35,000	107,600	207	32101	Foreshore and Coastal Lakes Protection	75,000	(30)	76,000	1	77,600	79,200	80,800	82,500	84,200	85,900	87,700	89,500	91,300	
0	1,000	12,500	147,300	1,078	32101	Canal Dredging	52,200	(65)	22,000	(58)	22,500	23,000	23,500	24,000	24,500	25,000	25,500	26,100	26,700	
23,000	29,000	37,200	45,700	23	32101	Boat Ramp Maintenance and Cleaning	38,000	(17)	38,400	20	39,300	40,200	41,100	42,000	42,900	43,900	44,900	45,900	46,900	
17,000	17,000	1,600	1,600	0	32103	Non-Cash Expenses														
					32103	Depreciation - Environmental Protection	2,000	25	2,000	0	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800	2,900	
1,615,000	1,646,000	1,654,300	1,417,700	(14)	32103	Depreciation - Drainage	1,443,000	2	1,443,000	0	1,471,900	1,501,400	1,531,500	1,562,200	1,593,500	1,625,400	1,658,000	1,691,200	1,725,100	
95,000	98,000	78,300	1,200	(98)	32100	Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0	
2,377,000	2,446,000	2,507,800	2,343,200	(7)		Total Operating Expenses	2,514,700	7	2,187,200	(13)	2,231,900	2,277,800	2,324,400	2,372,000	2,420,200	2,469,500	2,519,900	2,571,300	2,623,600	
(2,003,000)	(2,137,600)	(2,182,300)	(2,051,500)	(6)		Operating Result - Surplus / (Deficit)	(2,141,700)	4	(1,817,200)	(15)	(1,854,500)	(1,892,800)	(1,931,700)	(1,971,400)	(2,011,500)	(2,052,600)	(2,094,600)	(2,137,400)	(2,181,000)	
1,632,000	1,663,000	1,655,900	1,419,300	(14)		Add Back Depreciation	1,445,000	2	1,445,000	0	1,474,000	1,503,600	1,533,800	1,564,600	1,596,000	1,628,000	1,660,700	1,694,000	1,728,000	
95,000	98,000	78,300	1,200	(98)		Add Back Loss on Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0	
(276,000)	(376,600)	(448,100)	(631,000)	41		Cash Result - Surplus / (Deficit)	(696,700)	10	(372,200)	(47)	(380,500)	(389,200)	(397,900)	(406,800)	(415,500)	(424,600)	(433,900)	(443,400)	(453,000)	
						Capital Movements														
0	0	0	0			Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0	
725,000	886,000	643,900	612,300			Less Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	
834,000	680,000	852,100	872,000			Add Transfer from Reserves	567,100	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0			Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0	
424,000	162,000	441,800	221,100			Less Capital Expenditure	495,400	0	438,000	0	456,000	474,000	493,000	513,000	534,000	555,000	577,000	600,000	624,000	
(591,000)	(744,600)	(681,700)	(592,400)	(13)		Cash Result after Capital Movements	(625,000)	6	(810,200)	30	(836,500)	(863,200)	(890,900)	(919,800)	(949,500)	(979,600)	(1,010,900)	(1,043,400)	(1,077,000)	

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 Revenues

Operating Grants and Contributions

Specific grants and contributions that may be sourced for roads projects, along with occasional insurance claims for damages incurred.

Operating Expenses

Roads and Bridges Maintenance

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

Street Cleaning

Provision for street and footpath cleaning of town centres.

Debt Servicing

Represents interest paid on loans taken out for road and bridge construction related works.

Capital Movements

Loan Principal Repayments

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

Transfer from Reserves

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

Capital Income

Typically represents RMS 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					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
						OPERATING REVENUES												
						Operating Grants and Contributions												
37,900	47,000	1,500	12,000	700	22110	Flood and Storm Damage	0	(100)	0	0	0	0	0	0	0	0	0	0
0	19,800	37,100	69,300	87	22110	LIRS Loan Subsidy	61,700	(11)	54,700	(11)	47,500	40,000	32,200	24,200	15,800	7,500	2,600	2,600
90,400	608,300	228,000	0	(100)	221110	Natural Disaster Funding	214,000	100	0	(100)	0	0	0	0	0	0	0	0
0	0	0	238,800	100	22110	Roads to Recovery	0	(100)	2,523,000	100	935,000	734,000	634,000	649,900	666,200	682,900	700,000	717,500
						Interest												
-45,800	12,800	233,100	93,700	(60)		Interest on Reserves and Loans	71,000	(24)	0	(100)	0	0	0	0	0	0	0	0
174,100	687,900	499,700	413,800	(17)		Total Operating Revenues	346,700	(16)	2,577,700	643	982,500	774,000	666,200	674,100	682,000	690,400	702,600	720,100
						OPERATING EXPENSES												
						Roads and Bridges - Maintenance												
572,800	776,500	628,700	786,800	25	32110	Urban Roads	675,200	(14)	734,000	9	749,000	764,300	779,900	795,700	811,900	828,500	845,300	862,500
201,500	272,000	250,500	0	(100)	32110	Urban Roads - Bitumen Reseal	0	0	0	0	0	0	0	0	0	0	0	0
277,500	130,300	233,400	0	(100)	32110	Urban Roads - Heavy Patching	0	0	0	0	0	0	0	0	0	0	0	0
986,500	1,263,200	1,293,800	1,267,700	(2)	32117	Sealed Rural Roads	1,303,000	3	1,166,300	(10)	1,189,800	1,213,800	1,238,300	1,263,200	1,288,800	1,314,700	1,341,200	1,368,200
188,500	263,100	276,300	0	(100)	32117	Sealed Rural Roads - Bitumen Reseal	0	0	0	0	0	0	0	0	0	0	0	0
0	105,400	88,500	0	(100)	32117	Sealed Rural Roads - Heavy Patching	0	0	0	0	0	0	0	0	0	0	0	0
217,900	231,300	39,500	0	(100)	32117	Sealed Rural Roads - Sect 94 Heavy	0	0	0	0	0	0	0	0	0	0	0	0
587,000	602,000	585,900	662,800	13	32117	Unsealed Rural Roads	653,300	(1)	654,000	0	667,100	680,500	694,300	708,300	722,600	737,200	752,000	767,100
42,000	37,000	14,800	10,400	(30)	32120	Bridges	20,000	92	21,000	5	21,500	22,000	22,500	23,000	24,000	24,500	25,000	25,500
237,000	363,000	335,300	380,200	13	32110	Street Cleaning	356,000	(6)	376,000	6	383,600	391,300	399,400	407,600	415,900	424,300	432,900	441,800
91,000	740,000	133,600	2,000	(99)		Storm Damage	108,000	5,300	0	(100)	0	0	0	0	0	0	0	0
						Debt Servicing												
182,000	298,000	427,700	430,300	1	32120	Interest on Loans	360,900	(16)	328,600	(9)	294,300	259,200	222,600	184,700	477,000	418,000	361,300	306,600
						Non-Cash Expenses												
6,243,000	6,916,000	7,228,600	6,163,400	(15)	32120	Depreciation - Roads and Bridges	4,724,700	(23)	4,819,000	2	4,915,400	5,013,800	5,114,100	5,216,400	5,320,800	5,427,300	5,535,900	5,646,700
140,000	147,000	135,500	123,000	0	32120	Unwinding Interest Free Loan	109,600	0	91,400	(17)	71,900	51,000	28,100	0	0	0	0	0
2,667,000	4,636,000	1,634,800	3,009,500	0	32120	Loss on Disposal of Infrastructure Assets	0	0	0	0	0	0	0	0	0	0	0	0
12,633,700	16,780,800	13,306,900	12,830,100	(4)		Total Operating Expenses	8,310,700	(35)	8,190,300	(1)	8,292,600	8,395,900	8,499,200	8,598,900	9,060,500	9,174,000	9,293,100	9,417,900
(12,459,600)	(16,092,900)	(12,807,200)	(12,416,300)	(3)		Operating Result - Surplus / (Deficit)	(7,964,000)	(36)	(5,612,600)	(30)	(7,310,100)	(7,621,900)	(7,833,000)	(7,924,800)	(8,378,500)	(8,483,600)	(8,590,500)	(8,697,800)
6,243,000	6,916,000	7,228,600	6,163,400	(15)		Add Back Depreciation	4,724,700	(23)	4,819,000	2	4,915,400	5,013,800	5,114,100	5,216,400	5,320,800	5,427,300	5,535,900	5,646,700
140,000	147,000	135,500	123,000	(9)		Add Back Unwinding Interest Free Loan	109,600	(11)	91,400	(17)	71,900	51,000	28,100	0	0	0	0	0
2,667,000	4,636,000	1,634,800	3,009,500	84		Add Back Loss on Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0
(3,409,600)	(4,393,900)	(3,808,300)	(3,120,400)	(18)		Cash Result - Surplus / (Deficit)	(3,129,700)	0	(702,200)	(78)	(2,322,800)	(2,557,100)	(2,690,800)	(2,708,400)	(3,057,700)	(3,056,300)	(3,054,600)	(3,051,100)
						Capital Movements												
141,000	423,000	702,600	822,000			Less Loan Principal Repayments	982,800		1,015,100		1,049,300	1,084,400	1,170,300	804,600	1,262,300	1,255,900	1,247,800	1,148,900
2,288,000	9,488,000	2,467,900	1,640,400			Less Transfer to Reserves	81,000		0		0	0	0	0	0	0	0	0
4,466,000	2,779,000	9,546,500	5,526,800			Add Transfer from Reserves	2,848,000		1,089,000		643,000	17,172,000	402,000	13,978,000	13,513,000	368,000	375,000	383,000
2,668,000	10,074,000	4,803,700	1,540,000			Add Capital Income Applied	4,178,500		3,886,200		1,201,000	2,674,000	174,000	8,340,000	0	0	0	0
6,073,000	10,230,000	13,536,300	6,975,000			Less Capital Expenditure	9,855,500		10,603,300		6,623,100	25,197,000	7,131,000	29,702,900	21,201,200	7,970,900	8,507,000	8,954,500
(4,777,600)	(11,681,900)	(6,164,900)	(5,491,000)	(11)		Cash Result after Capital Movements	(7,022,500)	28	(7,345,400)	5	(8,151,200)	(8,992,500)	(10,416,100)	(10,897,900)	(12,008,200)	(11,915,100)	(12,434,400)	(12,771,500)

ANCILLARY TRANSPORT SERVICES

Manager: Paul Busmanis - "Manager - Engineering Works"

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Private Works Income for private works undertaken by Council, with Council making a margin on these works as per the estimated operating expenses.

Burns Point Ferry Income from the operation of the Burns Point Ferry.

Operating Grants

Street Lighting State Government subsidy towards street lighting costs for main roads.

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

Operating Expenses

Roads and Traffic Signs Maintenance of street signs and road lines

Street Lighting Electricity charges for street lighting.

Footpaths, Parking Areas and Bus Shelters Provision for maintenance. The majority of the car parking expense relates to a lease payment to the owner of the Sharpes Beach Car Park.

Wharves and Jetties Allocation for maintenance of wharves and jetties in the shire.

Burns Point Ferry Operating expenses. Partly offset by operating revenues.

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

Capital Movements

Loan Principal Repayments

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

Transfer from Reserves

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

Capital Expenditure

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

ANCILLARY TRANSPORT SERVICES

ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
						OPERATING REVENUES													
						Fees and Charges													
116,000	55,000	248,400	190,100	(23)	22151	Private Works	400,000	110	150,000	(63)	153,000	156,200	159,400	162,700	166,000	169,500	173,000	176,600	180,200
5,000	6,000	56,500	55,400	(2)	22151	Sundry Fees and Charges	9,200	(83)	6,200	(33)	6,400	6,600	6,800	7,000	7,200	7,400	7,600	7,800	8,000
385,000	374,000	447,500	452,000	1	22200	Burns Point Ferry	485,000	7	489,000	1	498,800	509,000	519,300	529,900	540,600	551,600	562,900	574,400	586,100
						Operating Grants & Contributions													
96,000	98,000	98,000	98,000	0	22150	Street Lighting	102,000	4	103,000	1	105,100	107,300	109,500	111,700	114,000	116,300	118,700	121,100	123,600
0	25,700	48,200	44,600	(7)	22150	LIRS Loan Subsidy	39,100	(12)	34,200	(13)	29,200	24,000	18,500	12,800	6,900	1,100	0	0	0
0	0	0	16,800	100	22150	Better Boating Program	0	(100)	0	0	0	0	0	0	0	0	0	0	0
31,000	40,000	7,300	19,000	160	22150	Miscellaneous Contributions	5,000	(74)	5,000	0	5,100	5,300	5,500	5,700	5,900	6,100	6,300	6,500	6,700
0	0	0	10,600	100	22157	Martin St Boat Harbour	23,000	117	0	(100)	0	0	0	0	0	0	0	0	0
633,000	598,700	905,900	886,500	(2)		Total Operating Revenues	1,063,300	20	787,400	(26)	797,600	808,400	819,000	829,800	840,600	852,000	868,500	886,400	904,600
						OPERATING EXPENSES													
						Maintenance Programs													
124,000	139,000	113,300	100,200	(12)	32132	Road and Traffic Signs	89,300	(11)	106,200	19	108,600	111,100	113,600	116,100	118,600	121,300	124,000	126,700	129,500
467,000	407,000	450,300	505,800	12	32130	Street Lighting	480,000	(5)	490,000	2	499,800	509,800	520,000	530,400	541,100	552,000	563,100	574,400	585,900
178,000	119,000	190,800	130,700	(31)	32135	Footpaths Maintenance	151,300	16	154,700	2	158,100	161,500	165,000	168,600	172,200	175,900	179,800	183,700	187,600
5,000	14,000	37,400	19,300	(48)	32137	Car Parking - Sharpes Beach Rent	64,400	234	40,200	(38)	41,100	42,000	42,900	43,800	44,700	45,600	46,600	47,600	48,600
8,000	8,000	5,900	6,300	7	32137	Car Parking - Maintenance and Rates	7,000	11	7,200	3	7,400	7,600	7,800	8,000	8,200	8,400	8,600	8,800	9,000
5,000	13,000	19,100	5,500	(71)	32138	Bus Shelters and Public Transport	10,000	82	12,000	20	12,300	12,700	13,100	13,500	13,900	14,300	14,700	15,100	15,500
114,000	99,000	222,500	173,200	(22)	32496	Private Works	370,000	114	120,000	(68)	122,400	125,000	127,600	130,200	132,900	135,600	138,500	141,400	144,300
16,000	17,000	20,900	80,600	286	32201	Wharves and Jetties	110,600	37	32,000	(71)	32,800	33,700	34,600	35,500	36,400	37,300	38,200	39,100	40,000
						Burns Point Ferry													
316,000	304,000	341,600	358,800	5	32200	Operation	329,700	(8)	235,000	(29)	341,300	348,500	355,900	363,400	371,100	378,800	386,800	394,900	403,200
297,000	309,000	305,600	305,500	(0)	32200	Salaries and Oncosts	325,000	6	332,000	2	338,700	345,500	352,500	359,600	366,800	374,200	381,700	389,400	397,200
						Debt Servicing													
165,000	179,000	183,800	159,600	(13)	32140	Interest on Loans	134,300	(16)	107,100	(20)	78,300	48,600	126,200	110,100	92,900	75,700	65,000	55,000	45,000
						Non-Cash Expenses													
632,000	152,000	24,800	102,000	311	32132	Depreciation - Ancillary	224,400	120	110,000	(51)	112,200	114,500	116,800	119,200	121,600	124,100	126,600	129,200	131,800
352,000	478,000	0	280,600	100	32132	Depreciation - Footpaths	333,600	19	300,000	(10)	306,000	312,200	318,500	324,900	331,400	338,100	344,900	351,800	358,900
26,000	26,000	44,000	38,700	(12)	32132	Depreciation - Maritime	40,000	3	40,000	0	40,800	41,700	42,600	43,500	44,400	45,300	46,300	47,300	48,300
2,705,000	2,264,000	1,960,000	2,266,800	16		Total Operating Expenses	2,669,600	18	2,086,400	(22)	2,199,800	2,214,400	2,337,100	2,366,800	2,396,200	2,426,600	2,464,800	2,504,400	2,544,800
(2,072,000)	(1,665,300)	(1,054,100)	(1,380,300)	31		Operating Result - Surplus / (Deficit)	(1,606,300)	16	(1,299,000)	(19)	(1,402,200)	(1,406,000)	(1,518,100)	(1,537,000)	(1,555,600)	(1,574,600)	(1,596,300)	(1,618,000)	(1,640,200)
1,010,000	656,000	68,800	421,300	512		Add Back Depreciation	598,000	42	450,000	(25)	459,000	468,400	477,900	487,600	497,400	507,500	517,800	528,300	539,000
(1,062,000)	(1,009,300)	(985,300)	(959,000)	(3)		Cash Result - Surplus / (Deficit)	(1,008,300)	5	(849,000)	(16)	(943,200)	(937,600)	(1,040,200)	(1,049,400)	(1,058,200)	(1,067,100)	(1,078,500)	(1,089,700)	(1,101,200)
						Capital Movements													
352,000	375,000	448,700	416,500			Less Loan Principal Repayments	441,900		469,100		498,000	444,800	350,800	366,900	384,200	317,000	243,000	253,000	263,000
2,586,000	1,085,000	512,300	2,168,800			Less Transfer to Reserves	1,071,000		0		0	0	0	0	0	0	0	0	0
5,502,000	3,019,000	2,484,000	1,382,400			Add Transfer from Reserves	4,917,100		1,617,000		378,100	300,400	289,500	295,200	301,100	306,900	309,100	308,000	308,000
119,000	1,537,000	608,100	1,817,800			Add Capital Income Applied	597,100		1,519,000		125,000	0	0	0	0	0	0	0	0
3,029,000	3,948,000	2,270,500	2,463,700			Less Capital Expenditure	4,286,900		3,230,000		667,000	564,000	587,000	610,000	634,000	659,000	685,000	712,000	741,000
(1,408,000)	(1,861,300)	(1,124,700)	(2,807,800)	150		Cash Result after Capital Movements	(1,293,900)	(54)	(1,412,100)	9	(1,605,100)	(1,646,000)	(1,688,500)	(1,731,100)	(1,775,300)	(1,736,200)	(1,697,400)	(1,746,700)	(1,797,200)

ROADS AND MARITIME SERVICES (RMS)

Manager: Paul Busmanis - "Manager - Engineering Works"

Background

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

Budget Comments

Operating Revenues

Preservation Program

Includes maintenance works undertaken under the Single Invitation Maintenance Contract (SIC) arrangements with the RMS. This includes all maintenance works on State Highway 10 – Pacific Highway and State Highway 16 – Bruxner Highway. Roads are to be maintained to an agreed standard. The opportunities for this work have virtually ceased with the opening of the Ballina and Alstonville bypasses. With the recent bypasses of Ballina and Alstonville these programs have largely stopped.

Works Orders (Restoration Program)

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

Council competes with other Northern Region councils to secure this RMS funding component. Prior to the start of the year it is typical that advice regarding grants is unknown and budgets will be included if funding becomes available.

Regional Roads Block Grant and Regional Roads.

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

Income items are fully offset by matching expenditure accounts.

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

ROADS AND MARITIME SERVICES

ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
						OPERATING REVENUES													
						Fees and Charges													
171,000	47,000	0	0	0	22220	State Roads - Preservation Program	0	0	0	0	0	0	0	0	0	0	0	0	
819,000	68,000	0	0	0	22220	State Roads - Works Orders	0	0	0	0	0	0	0	0	0	0	0	0	
						External Contributions													
562,000	562,000	926,000	666,500	(6)	22220	Regional Roads Block Grant	876,000	1	1,027,000	17	1,048,000	1,069,400	1,091,300	1,113,500	1,136,100	1,159,300	1,183,000	1,207,100	1,231,600
1,582,000	677,000	926,000	666,500	(6)		Total Operating Revenues	876,000	1	1,027,000	100	1,048,000	1,069,400	1,091,300	1,113,500	1,136,100	1,159,300	1,183,000	1,207,100	1,231,600
						OPERATING EXPENSES													
182,000	98,000	0	0	0	32255	State Roads - Preservation	0	0	0	0	0	0	0	0	0	0	0	0	0
7,000	0	0	0	0	32220	State Roads - Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
555,000	21,000	0	0	0	32220	State Roads - Works Order	0	0	0	0	0	0	0	0	0	0	0	0	0
559,000	611,000	749,800	669,200	(11)	32250	Regional Roads	1,003,400	50	1,027,000	2	1,048,000	1,069,400	1,091,300	1,113,500	1,136,100	1,159,300	1,183,000	1,207,100	1,231,600
1,303,000	730,000	749,800	669,200	(11)		Total Operating Expenses	1,003,400	50	1,027,000	2	1,048,000	1,069,400	1,091,300	1,113,500	1,136,100	1,159,300	1,183,000	1,207,100	1,231,600
279,000	(53,000)	176,200	197,300	12		Operating Result - Surplus / (Deficit)	(127,400)	(165)	0	(100)	0	0	0	0	0	0	0	0	0
0	0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
279,000	(53,000)	176,200	197,300	12		Cash Result - Surplus / (Deficit)	(127,400)	(165)	0	(100)	0	0	0	0	0	0	0	0	0
						Capital Movements													
0	0	0	0			Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
287,000	24,000	73,000	146,900			Less Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
8,000	77,000	0	125,900			Add Transfer from Reserves	146,900	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0			Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	103,200	115,900			Less Capital Expenditure	28,500	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	60,400	100		Cash Result after Capital Movements	(9,000)	(115)	0	(100)	0	0	0	0	0	0	0	0	0

OPEN SPACES AND RESERVES

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

Background

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

Budget Comments

Operating Revenues

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

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

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

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

Operating Expenses

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

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

Capital Movements

Transfer to Reserves Represents the surplus generated on the Council cemeteries.

Transfer from Reserves Typically this relates to a dividend from the cemeteries to help balance the Council budget or alternatively funds to finance cemetery capital works. Any cemetery capital works are listed in Part C. This year there is also a large transfer being funds held for the construction of the Wollongbar Sports Fields.

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

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

OPEN SPACES AND RESERVES																			
ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
						OPERATING REVENUES													
						Fees and Charges													
14,900	200	33,100	38,700	17	22230	Licences - Greater than 12 months	42,000	9	31,000	(26)	31,700	32,400	33,100	33,800	34,500	35,200	36,000	36,800	37,600
19,400	39,400	9,000	6,300	(30)	22230	Licences and Hire - Less than 12 months	4,000	(37)	4,000	0	4,100	4,200	4,300	4,400	4,500	4,600	4,700	4,800	4,900
12,200	13,700	24,900	25,300	2	22230	4WD Permits	30,000	19	25,000	(17)	25,500	26,100	26,700	27,300	27,900	28,500	29,100	29,700	30,300
19,700	29,600	23,000	37,300	62	22230	Nursery - Sales	25,500	(32)	28,500	12	29,200	29,900	30,600	31,300	32,100	32,900	33,700	34,500	35,300
500	300	100	300	200	22230	Miscellaneous Fees	300	0	3,500	1,067	3,700	3,900	4,100	4,300	4,500	4,700	4,900	5,100	5,300
						Grants and Contributions													
143,000	130,000	192,100	120,900	(37)	22230	Grants - Regional Works Crew	92,000	(24)	110,000	20	112,300	114,700	117,100	119,600	122,200	124,800	127,400	130,100	132,800
					22230	Grants - Tintenbar Pavilion PRMF	40,000	0	0	0	0	0	0	0	0	0	0	0	0
1,000	6,000	0	7,200	100	22256	Grants - Sporting Fields	68,500	851	6,700	(90)	6,900	7,100	7,300	7,500	7,700	7,900	8,100	8,300	8,500
206,000	175,000	145,500	149,600	3	26114	State Govt - Crown Reserve Conts	154,200	3	158,000	2	161,200	164,500	167,800	171,300	174,900	178,500	182,200	185,900	189,700
						Vegetation Management													
206,000	152,000	136,500	95,100	(30)	22241	Operating Grants	166,000	75	5,000	(97)	5,100	5,300	5,500	5,700	5,900	6,100	6,300	6,500	6,700
						Other Services													
368,000	360,000	339,600	433,200	19	22250	Cemeteries - Fees and Charges	385,000	(5)	400,000	4	408,000	416,200	424,600	433,100	441,800	450,700	459,800	469,000	478,400
0	0	82,700	79,200	(4)	22256	Interest on Investments	54,000	(32)	0	(100)	0	0	0	0	0	0	0	0	0
990,700	906,200	986,500	963,100	(2)		Total Operating Revenues	1,061,500	10	771,700	(27)	787,700	804,300	821,100	838,300	856,000	873,900	892,200	910,700	929,500
						OPERATING EXPENSES													
						Open Spaces and Reserves Management													
223,000	229,000	158,300	179,900	14	32260	Employee Costs	186,300	4	288,000	55	293,900	299,900	306,000	312,200	318,500	325,000	331,600	331,900	332,200
						Open Spaces and Reserves													
1,481,000	1,530,000	1,633,500	1,470,000	(10)	32262	Operating Expenses	1,643,500	12	1,687,900	3	1,722,000	1,757,000	1,792,600	1,828,900	1,865,900	1,903,600	1,942,000	1,981,300	2,021,400
12,000	5,000	6,100	5,300	(13)	32262	Donation - Mowing on Private Property	7,500	42	7,500	0	7,700	7,900	8,100	8,300	8,500	8,700	8,900	9,100	9,300
77,000	63,000	68,100	32,000	(9)	32265	Tree Lopping and Maintenance	79,000	27	79,000	0	80,700	82,400	84,100	85,900	87,700	89,500	91,400	93,300	95,200
18,000	2,000	20,000	17,900	(11)	32265	Street Tree Planting Program	26,000	45	30,000	15	30,600	31,300	32,000	32,700	33,400	34,100	34,800	35,500	36,300
0	0	0	0	0	32265	Fig Tree Management Program	15,000	100	15,000	0	15,300	15,700	16,100	16,500	16,900	17,300	17,700	18,100	18,500
0	10,000	2,000	87,300	4,265	32265	Town Entry Beautification Program	50,700	(42)	0	(100)	643,000	140,000	0	0	0	0	0	0	0
166,000	184,000	178,300	207,700	16	32266	Nursery Operations	211,900	2	205,900	(3)	210,300	214,700	219,300	223,900	228,600	233,400	238,200	243,200	248,200
30,000	25,000	22,400	26,400	18	32267	Amphitheatre and Skatepark	30,900	17	37,400	21	38,500	39,700	40,900	42,100	43,300	44,500	45,700	47,000	48,300
4,000	2,000	1,500	4,100	173	32270	Beach Cleaning	12,000	193	12,500	4	12,800	13,100	13,400	13,700	14,000	14,300	14,600	14,900	15,200
218,000	229,000	232,300	251,400	13	32270	Surf Life Saving Services - Contract	280,000	7	270,000	(4)	275,400	281,000	286,700	292,500	298,400	304,400	310,500	316,800	323,200
9,000	9,000	8,500	7,600	(11)	32270	Other Beach Exps - Insurance / Permits	55,600	632	8,800	(84)	9,100	9,400	9,700	10,000	10,300	10,600	10,900	11,200	11,500
						Vegetation Management													
44,000	61,000	65,200	73,100	12	32275	Coastal and Bushland Reserves	69,500	(5)	69,500	0	71,200	73,200	75,200	77,200	79,300	81,400	83,600	85,800	88,000
64,000	66,000	104,200	110,500	6	32277	Weed Control	120,000	9	122,000	2	124,500	127,200	129,900	132,600	135,400	138,200	141,100	144,000	147,000
103,000	144,000	233,100	173,800	(25)	32279	Grant Funded Projects	499,500	187	51,800	(90)	53,700	55,600	57,500	59,400	61,300	63,200	65,100	67,000	68,900
						Other Services													
285,000	313,000	302,200	388,400	22	32310	Sports Fields - Operating Expenses	368,000	(0)	387,700	5	423,900	433,500	443,400	453,600	463,900	474,600	485,400	496,500	507,600
241,000	257,000	219,500	275,000	25	32300	Cemeteries - Operating Expenses	280,000	2	286,400	2	292,400	298,500	305,000	311,500	318,200	324,900	331,600	338,600	345,600
						Non-Cash Expenses													
5,000	5,000	7,200	21,300	196	32261	Depreciation - Cemeteries	22,000	3	22,000	0	22,500	23,000	23,500	24,000	24,500	25,000	25,500	26,100	26,700
0	0	0	0	0		Depreciation - Open Spaces	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	38,700	85,000	0		Loss on Disposal of Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
2,980,000	3,134,000	3,301,100	3,436,700	4		Total Operating Expenses	3,957,400	15	3,581,400	(10)	4,327,500	3,903,100	3,843,400	3,925,000	4,008,100	4,092,700	4,178,600	4,260,300	4,343,100
(1,989,300)	(2,227,800)	(2,314,600)	(2,473,600)	7		Operating Result - Surplus / (Deficit)	(2,895,900)	17	(2,809,700)	(3)	(3,539,800)	(3,098,800)	(3,022,300)	(3,086,700)	(3,152,100)	(3,218,800)	(3,286,400)	(3,349,600)	(3,413,600)
5,000	5,000	7,200	21,300	196		Add Back Depreciation	22,000	3	22,000	0	22,500	23,000	23,500	24,000	24,500	25,000	25,500	26,100	26,700
0	0	38,700	85,000	0		Add Back Loss on Infrastructure Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(1,984,300)	(2,222,800)	(2,268,700)	(2,367,300)	203		Cash Result - Surplus / (Deficit)	(2,873,900)	(80)	(2,787,700)	(3)	(3,517,300)	(3,075,800)	(2,998,800)	(3,062,700)	(3,127,600)	(3,193,800)	(3,260,900)	(3,323,500)	(3,386,900)
						Capital Movements													
0	0	0	0	0		Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
614,000	734,000	2,182,900	5,876,900			Less Transfer to Reserves	209,500	120,300	122,500	124,800	126,900	129,100	131,300	133,700	136,300	138,700	141,300	141,300	141,300
738,000	1,578,000	818,300	5,807,100			Add Transfer from Reserves	5,738,400	1,655,500	693,000	940,000	950,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
36,000	1,000,000	1,521,000	25,000			Add Capital Income Applied	0	60,000	0	0	0	0	0	0	0	0	0	0	0
738,000	2,315,000	609,000	606,600			Less Capital Expenditure	5,842,600	2,013,500	361,000	1,126,000	1,541,000	781,000	1,173,000	990,000	1,107,000	1,126,000	1,126,000	1,145,000	1,145,000
(2,562,300)	(2,693,800)	(2,721,300)	(3,018,700)	11		Cash Result after Capital Movements	(3,187,600)	6	(3,206,000)	1	(3,307,800)	(3,386,600)	(3,716,700)	(3,922,800)	(4,381,900)	(4,267,500)	(4,454,200)	(4,538,200)	(4,623,200)

FLEET AND PLANT

Manager: Tony Partridge - "Manager - Support Operations"

Background

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

Budget Comments

Operating Revenues

Fees and Charges

Staff Lease Fees 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.

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.

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

Overheads Charged to Plant Represents internal overheads charged to the plant operations

Capital Movements

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

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

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

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

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

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

FLEET AND PLANT																			
ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
OPERATING REVENUES																			
139,400	141,300	145,700	156,200	7	22260	Fleet Management - Fees and Charges													
						Staff Lease Fees	175,000	12	178,000	2	181,600	185,300	189,100	192,900	196,800	200,800	204,900	209,000	213,200
37,800	43,800	48,300	44,000	(9)	22260	Operating Grants and Contributions													
						Diesel Rebate	54,000	23	55,000	2	56,100	57,300	58,500	59,700	60,900	62,200	63,500	64,800	66,100
45,800	20,300	19,600	20,300	4	22260	Interest On Investments													
						Interest On Investments	16,000	(21)	3,000	(81)	(5,000)	(4,000)	(6,000)	4,000	(6,000)	(5,000)	(13,000)	(13,000)	(14,000)
5,400	55,100	30,800	26,600	(14)	22260	Sundry Revenues													
						Scrap Metal Sales	21,500	(19)	18,000	(16)	18,400	18,800	19,200	19,600	20,000	20,400	20,900	21,400	21,900
99,400	48,000	57,600	79,800	39	22260	Gain on Disposal of Assets													
						Gain on Disposal of Plant and Equipment	0	(100)	0	0	0	0	0	0	0	0	0	0	0
327,800	308,500	302,000	326,900	8		Total Operating Revenues	266,500	(18)	254,000	(5)	251,100	257,400	260,800	276,200	271,700	278,400	276,300	282,200	287,200
OPERATING EXPENSES																			
1,981,700	2,148,900	2,238,800	2,165,500	(3)	32320	Operating Expenses													
						Plant Running Expenses	2,419,400	12	2,603,500	8	2,655,900	2,709,300	2,764,000	2,819,600	2,876,300	2,934,300	2,993,400	3,053,700	3,115,100
(2,920,700)	(3,420,900)	(3,551,100)	(3,612,200)	2	22260	Internal Plant Hire Charges	(3,822,400)	6	(4,000,900)	5	(4,082,400)	(4,164,800)	(4,248,700)	(4,334,200)	(4,421,500)	(4,510,600)	(4,601,300)	(4,694,000)	(4,788,700)
158,600	159,800	158,300	150,600	(5)	32322	Workshop Operating Expenses	192,700	28	174,700	(9)	178,500	182,400	186,400	190,500	194,700	198,900	203,200	207,500	212,000
152,000	169,000	221,000	337,000	52	32320	Overheads Charged to Plant	342,000	1	344,000	1	350,900	358,000	365,200	372,600	380,100	387,800	395,600	403,600	411,700
3,700	1,900	0	0	0	32320	Debt Servicing													
						Interest on Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
38,200	76,600	14,200	19,200	35	22260	Loss on Disposal of Assets													
						Loss on Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
959,300	1,128,900	1,154,800	980,800	(15)	32320	Non-Cash Expenses													
						Depreciation	920,000	(5)	920,000	0	938,400	957,200	976,400	996,000	1,016,000	1,036,400	1,057,200	1,078,400	1,100,000
372,800	264,200	236,000	40,900	(83)		Total Operating Expenses	51,700	26	41,300	(20)	41,300	42,100	43,300	44,500	45,600	46,800	48,100	49,200	50,100
(45,000)	44,300	66,000	286,000	333		Operating Result - Surplus / (Deficit)	214,800	(25)	212,700	(1)	209,800	215,300	217,500	231,700	226,100	231,600	228,200	233,000	237,100
959,000	1,129,000	1,154,800	980,800	(15)		Add Back Depreciation	920,000	(5)	920,000	0	938,400	957,200	976,400	996,000	1,016,000	1,036,400	1,057,200	1,078,400	1,100,000
914,000	1,173,300	1,220,800	1,266,800	4		Cash Result - Surplus / (Deficit)	1,134,800	(10)	1,132,700	(0)	1,148,200	1,172,500	1,193,900	1,227,700	1,242,100	1,268,000	1,285,400	1,311,400	1,337,100
Capital Movements																			
30,000	32,000	0	0			Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
915,000	1,201,300	1,169,400	1,266,800			Less Transfer to Reserves	1,134,800		1,132,700		1,148,200	1,172,500	1,193,900	1,227,700	1,242,100	1,268,000	1,285,400	1,311,400	1,337,100
880,000	1,196,000	1,113,500	1,223,200			Add Transfer from Reserves	1,954,000		1,510,300		1,094,000	1,270,400	745,000	1,649,300	1,203,000	1,624,000	1,890,000	1,392,000	1,301,000
0	0	0	0			Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0	0
849,000	1,136,000	1,164,900	1,307,700			Less Capital Expenditure	1,954,000		1,510,300		1,094,000	1,270,400	745,000	1,649,300	1,203,000	1,624,000	1,890,000	1,392,000	1,301,000
0	0	0	(84,500)	100		Cash Result after Capital Movements	0	(100)	0	0	0	0	0	0	0	0	0	0	0

RURAL FIRE SERVICE

Manager: Tony Partridge – “Manager - Support Operations”

Background

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

Budget Comments

Operating Revenues

Operating Grants

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

Operating Expenses

Contributions to Bushfire Brigades

Consists of:

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

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

Fire Control Expenses

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

RURAL FIRE SERVICE																			
ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
212,000	249,000	161,500	181,900	13	21060	OPERATING REVENUES													
						Operating Grants	190,000	4	194,000	2	198,000	202,100	206,300	210,500	214,900	219,300	223,900	228,500	233,200
212,000	249,000	161,500	181,900	13		Total Operating Revenues	190,000	4	194,000	2	198,000	202,100	206,300	210,500	214,900	219,300	223,900	228,500	233,200
						OPERATING EXPENSES													
210,000	187,000	244,800	162,400	(34)	31060	Contributions to Fire Brigades	173,000	7	214,000	24	218,300	222,800	227,400	232,000	236,700	241,500	246,500	251,500	256,600
92,000	95,000	79,300	83,000	5	31061	Fire Control Expenses	106,000	28	107,000	1	109,400	112,100	114,800	117,500	120,200	122,900	125,900	128,900	132,000
38,000	115,000	40,800	31,600	(23)	31062	Fire Control Expenses (Council Control)	107,000	239	78,700	(26)	80,500	82,300	84,200	86,100	88,000	89,900	91,900	93,900	95,900
						Non-Cash Expenses													
9,000	9,000	0	0	0	31062	Depreciation	9,000	100	0	(100)	0	0	0	0	0	0	0	0	0
349,000	406,000	364,900	277,000	(24)		Total Operating Expenses	395,000	43	399,700	1	408,200	417,200	426,400	435,600	444,900	454,300	464,300	474,300	484,500
(137,000)	(157,000)	(203,400)	(95,100)	(53)		Operating Result - Surplus / (Deficit)	(205,000)	116	(205,700)	0	(210,200)	(215,100)	(220,100)	(225,100)	(230,000)	(235,000)	(240,400)	(245,800)	(251,300)
9,000	9,000	0	0	0		Add Back Depreciation	9,000	100	0	(100)	0	0	0	0	0	0	0	0	0
(128,000)	(148,000)	(203,400)	(95,100)	(53)		Cash Result - Surplus / (Deficit)	(196,000)	106	(205,700)	5	(210,200)	(215,100)	(220,100)	(225,100)	(230,000)	(235,000)	(240,400)	(245,800)	(251,300)
						Capital Movements													
0	0	0	0			Less Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
56,000	26,000	21,600	31,000			Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0
44,000	31,000	25,900	21,600			Add Transfer from Reserves	31,000		0		0	0	0	0	0	0	0	0	0
0	0	183,100	(500)			Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0	0
0	11,000	199,700	0			Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0
(140,000)	(154,000)	(215,700)	(105,000)	(51)		Cash Result after Capital Movements	(165,000)	57	(205,700)	25	(210,200)	(215,100)	(220,100)	(225,100)	(230,000)	(235,000)	(240,400)	(245,800)	(251,300)

QUARRIES

Manager: Tony Partridge – “Manager - Support Operations”

Background

This program includes all revenues and expenses relevant to the quarries owned by Council, being Tuckombil and Stokers quarries. The sandpit located at the Ballina airport is currently not operational.

Budget Comments

Operating Revenues

Tuckombil and Shale Quarries

Royalties received on mineral extracted.

Airport Sandpit

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

Operating Expenses

Tuckombil Quarry

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

Airport Sandpit

Some maintenance and environmental monitoring costs.

Capital Movements

Transfer to and from Reserves

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

Cash Result after Capital Movements

Any cash surplus represents the net dividend to General Fund.

QUARRIES																			
ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2015/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
						OPERATING REVENUES													
						Fees and Charges													
304,000	411,000	349,700	251,800	(28)	22265	Tuckombil	250,000	(1)	31,000	(88)	181,700	185,400	189,200	193,100	197,000	201,000	205,200	209,400	213,700
0	0	0	0	0	22265	Airport Sandpit	0	0	0	0	0	0	0	0	0	0	0	0	0
					22265	Overburden Material Sales	40,000												
						Non-cash Items													
0	0	0	223,900	100	22265	Remediation	0	(100)	0	0	0	0	0	0	0	0	0	0	0
304,000	411,000	349,700	475,700	36		Total Operating Revenues	290,000	(39)	31,000	(89)	181,700	185,400	189,200	193,100	197,000	201,000	205,200	209,400	213,700
						OPERATING EXPENSES													
						Tuckombil Quarry													
2,000	2,000	1,500	4,300	187	32325	Buildings Maintenance	4,200	(2)	4,200	0	4,300	4,400	4,500	4,600	4,700	4,800	4,900	5,000	5,100
4,000	10,000	1,300	1,700	31	32325	Operating Costs	2,000	18	2,000	0	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800	2,900
1,000	28,000	5,400	121,900	2,157	32325	Expansion Feasibility and Approvals	323,000	165	0	(100)	0	0	0	0	0	0	0	0	0
15,000	10,000	23,000	36,000	57	32325	Indirect Expenses - Overheads	53,000	47	34,000	(36)	34,700	35,400	36,100	36,800	37,500	38,300	39,100	39,900	40,700
						Other Resources													
55,000	21,000	11,600	11,500	(1)	32326	Airport Sandpit	13,000	13	13,000	0	13,400	13,900	14,400	14,900	15,400	15,900	16,400	16,900	17,400
0	0	0	0	0	32326	Sand Dredging	0	0	30,000	100	0	0	0	0	0	0	0	0	0
						Non-Cash Expenses													
(90,000)	55,000	33,800	43,000	27	32325	Unwinding Interest Free Loan	44,300	3	45,700	3	47,200	19,200	19,900	20,600	21,400	22,100	22,900	23,800	23,800
91,000	92,000	96,000	9,400	(90)	32325	Depreciation - Quarries	10,000	6	10,000	0	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,400	12,700
78,000	218,000	172,600	227,800	32		Total Operating Expenses	449,500	97	138,900	(69)	112,000	85,700	88,100	90,500	93,000	95,500	98,100	100,800	102,600
226,000	193,000	177,100	247,900	40		Operating Result - Surplus / (Deficit)	(159,500)	(164)	(107,900)	(32)	69,700	99,700	101,100	102,600	104,000	105,500	107,100	108,600	111,100
0	0	0	(223,900)	100		Add Back Remediation	0	(100)	0	0	0	0	0	0	0	0	0	0	0
(90,000)	55,000	33,800	43,000	27		Add Back Unwinding	44,300	3	45,700	3	47,200	19,200	19,900	20,600	21,400	22,100	22,900	23,800	23,800
91,000	92,000	96,000	9,400	(90)		Add Back Depreciation	10,000	6	10,000	0	10,300	10,600	10,900	11,200	11,500	11,800	12,100	12,400	12,700
227,000	340,000	306,900	76,400	(75)		Cash Result - Surplus / (Deficit)	(105,200)	(238)	(52,200)	(50)	127,200	129,500	131,900	134,400	136,900	139,400	142,100	144,800	147,600
						Capital Movements													
0	0	0	0			Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
283,000	378,000	306,900	76,400			Less Transfer to Reserves	0		0		127,200	129,500	131,900	134,400	136,900	139,400	142,100	144,800	147,600
155,000	139,000	210,000	250,000			Add Transfer from Reserves	305,200		335,200		200,000	200,000	200,000	200,000	200,000	115,000	50,000	50,000	50,000
0	0	0	0			Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0	0
0	0	0	0			Less Capital Expenditure	0		83,000		0	0	0	0	0	0	0	0	0
99,000	101,000	210,000	250,000	19		Cash Result after Capital Movements	200,000	(20)	200,000	0	200,000	200,000	200,000	200,000	200,000	115,000	50,000	50,000	50,000

LANDFILL AND RESOURCE MANAGEMENT

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

Background

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

Budget Comments

Operating Revenues

Annual Charges Annual charges for commercial (non residential) waste collection services and an annual waste charge for all residential properties to finance the operations of the Council landfill.

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

Contributions Income reimbursed to Council from the State Government waste levy.

Sundry Fees Sale of waste bins and miscellaneous items.

Operating Expenses

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

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

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

Waste Recycling Staff wages and plant hire related to the management of recyclates including the exportation of recyclable materials. Majority of the expenditure relates to the transport of recyclables.

Waste Disposal Landfill operating expenses - Various operating expenses including wages, plant hire and materials. Also includes the State Government levy on waste collected, transport of construction and demolition off site and transfer of green waste off site.

Capital Movements

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

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

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

DOMESTIC WASTE MANAGEMENT

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

Background

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

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

Operating Expenses

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

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

Overheads Internal charge for Council overheads.

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

Capital Movements

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

Transfer to Reserves Represents the operating surplus less principal repayments.

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

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

Cash Result - Surplus / (Deficit)

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

DOMESTIC WASTE MANAGEMENT

ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
OPERATING REVENUES																			
5,919,400	6,497,100	6,810,300	5,919,100	(13)	22290	Domestic Waste Mgmt Annual Charges	6,132,000	4	6,259,000	2	6,399,000	6,542,000	6,701,000	6,861,000	7,022,000	7,184,000	7,347,000	7,511,000	7,694,000
(302,700)	(309,300)	(307,500)	(278,000)	(10)	22290	Pensioner Abandonments	(275,000)	0	(312,000)	13	(314,000)	(316,000)	(318,000)	(320,000)	(322,000)	(324,000)	(326,000)	(328,000)	(330,000)
17,200	18,300	20,300	21,100	4	22290	Vacant Property Annual Charges	22,000	4	24,000	9	25,000	25,000	26,000	26,000	27,000	28,000	29,000	29,000	29,000
166,500	170,100	169,100	151,800	(10)	22291	State Government - Pensioner Subsidy	151,500	(0)	155,500	3	156,400	157,300	158,200	159,100	160,000	160,900	161,800	162,700	163,600
65,400	25,200	44,300	49,100	11	22292	Interest on Investments	46,000	(6)	38,000	(17)	51,000	30,000	44,000	59,000	66,000	84,000	103,000	103,000	0
0	177,800	0	0	0	22292	Gain / (Loss) on Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
5,865,800	6,579,200	6,736,500	5,865,100	(13)			6,075,500	4	6,164,500	1	6,317,400	6,438,300	6,611,200	6,785,100	6,953,000	7,132,900	7,313,800	7,477,700	7,566,600
OPERATING EXPENSES																			
Administration																			
146,200	142,500	188,500	181,500	(4)	32360	Administration - Salaries and Other Costs	203,200	12	180,000	(11)	183,000	186,000	189,000	192,000	195,000	198,000	201,000	204,000	207,000
44,400	43,300	39,700	45,400	14	32360	North East Waste Membership	47,000	4	48,000	2	49,000	50,000	51,000	52,000	53,000	54,000	55,000	56,000	57,000
370,000	387,000	406,000	619,000	52	32380	Indirect Expenses - Overheads	630,000	2	637,000	1	650,000	663,000	676,000	690,000	704,000	718,000	732,000	747,000	762,000
(530,500)	(521,200)	(563,500)	(530,500)	(6)	22292	Waste Trucks - Internal Charges	(609,000)	15	(621,000)	2	(633,000)	(646,000)	(659,000)	(672,000)	(685,000)	(699,000)	(713,000)	(727,000)	(742,000)
2,300	2,600	5,100	10,300	102	32361	Promotion and Education	3,000	(71)	3,000	0	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Debt Servicing																			
44,900	36,500	27,800	18,200	(35)	32361	Interest on Loans	8,000	(56)	0	(100)	0	0	0	0	0	0	0	0	0
Collection																			
17,300	15,200	0	0	0	32364	Rural Slicker	0	0	0	0	0	0	0	0	0	0	0	0	0
531,700	496,700	519,700	451,100	(13)	32364	Collection Kerbside - Mixed Waste	514,000	14	524,000	2	535,000	546,000	557,000	568,000	579,000	590,000	601,000	613,000	626,000
602,700	771,000	775,700	1,146,300	48	32364	Collection Kerbside - Organics	1,116,000	(3)	1,138,000	2	1,161,000	1,184,000	1,208,000	1,232,000	1,257,000	1,282,000	1,308,000	1,334,000	1,361,000
2,476,900	3,023,700	2,919,400	1,992,400	(32)	32364	Collection Kerbside - Disposal Fees	1,845,000	(7)	1,882,000	2	1,920,000	1,958,000	1,997,000	2,037,000	2,078,000	2,120,000	2,162,000	2,205,000	2,249,000
355,500	350,100	341,000	334,500	(2)	32364	Collection Kerbside - Recycling	456,000	36	465,000	2	474,000	483,000	493,000	503,000	513,000	523,000	533,000	544,000	555,000
479,000	841,500	892,500	982,400	10	32364	Collection Kerbside - Recycling Disposal	964,000	(2)	983,000	2	1,003,000	1,023,000	1,043,000	1,064,000	1,085,000	1,107,000	1,129,000	1,152,000	1,175,000
58,400	18,500	37,300	47,500	28	32364	Collection Kerbside - Bin Purchases/Distr	41,000	(14)	42,000	2	43,000	44,000	45,000	46,000	47,000	48,000	49,000	50,000	51,000
381,700	304,800	314,300	389,700	24	32364	Waste Trucks - Operating Expenses	377,000	(3)	385,000	2	393,000	401,000	409,000	417,000	425,000	434,000	443,000	452,000	461,000
Non-Cash Expenses																			
109,900	250,900	179,100	177,200	(1)	32360	Depreciation	177,000	(0)	177,000	0	180,600	184,300	188,000	191,800	195,700	199,700	203,700	207,800	212,000
5,090,400	6,183,100	6,082,600	5,865,100	(4)		Total Operating Expenses	5,772,200	(2)	5,843,000	1	5,961,600	6,079,300	6,200,000	6,323,800	6,449,700	6,577,700	6,706,700	6,840,800	6,977,000
775,400	416,100	653,900	0	(100)		Operating Result - Surplus / (Deficit)	303,300	100	321,500	6	355,800	359,000	411,200	461,300	503,300	555,200	607,100	636,900	579,600
110,000	251,000	179,100	177,200	(1)		Add Back Depreciation	177,000	(0)	177,000	0	180,600	184,300	188,000	191,800	195,700	199,700	203,700	207,800	212,000
885,400	667,100	833,000	177,200	(79)		Cash Result - Surplus / (Deficit)	480,300	171	498,500	4	536,400	543,300	599,200	653,100	699,000	754,900	810,800	844,700	791,600
Capital Movements																			
125,500	134,000	142,800	152,500			Less Loan Principal Repayments	162,600	0	0	0	0	0	0	0	0	0	0	0	0
759,900	533,100	690,200	24,700			Less Transfer to Reserves	317,700	0	498,500	0	536,400	543,300	599,200	653,100	699,000	754,900	810,800	844,700	791,600
1,417,500	0	0	900			Add Transfer from Reserves	376,000	0	0	1,360,000	0	0	340,000	0	0	1,360,000	0	0	0
0	0	0	0			Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
1,417,500	0	0	0			Less Capital Expenditure	376,000	0	0	1,360,000	0	0	340,000	0	0	1,360,000	0	0	0
0	0	0	900	100		Cash Result after Capital Movements	0	(100)	0	0	0	0	0	0	0	0	0	0	0

CIVIL SERVICES GROUP - SUMMARY (WATER AND WASTEWATER)

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

Budget Comments

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

The programs include:

Water Operations

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

Wastewater Operations

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

CIVIL SERVICES GROUP - SUMMARY (WATER AND WASTEWATER)																		
ACTUAL					BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%		2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
					OPERATING REVENUES													
8,613,500	9,633,500	10,689,100	10,892,500	2	Water Operations	11,165,100	3	11,449,600	3	11,900,000	12,388,600	12,890,100	13,438,700	14,070,000	14,615,700	15,241,900	15,930,200	16,668,100
12,450,700	13,786,800	14,462,800	15,355,900	6	Wastewater Operations	16,389,700	7	17,485,900	7	18,665,300	20,042,100	21,386,000	22,817,200	23,688,900	24,591,200	25,526,000	26,590,000	27,767,700
21,064,200	23,420,100	25,151,900	26,248,400	4	Total Operating Revenues	27,554,800	5	28,935,500	5	30,565,300	32,430,700	34,276,100	36,255,900	37,758,900	39,206,900	40,767,900	42,520,200	44,435,800
					OPERATING EXPENSES													
10,492,400	10,923,600	11,077,600	10,793,000	(3)	Water Operations	10,815,200	0	11,131,000	3	11,313,300	11,563,800	11,819,500	12,122,500	12,433,600	12,803,000	13,080,600	13,416,700	13,761,500
13,328,900	17,499,800	17,024,400	28,727,200	69	Wastewater Operations	16,325,700	(43)	17,286,700	6	17,108,400	16,838,100	16,890,900	16,932,700	17,005,700	17,144,100	17,236,000	17,329,900	17,363,900
23,821,300	28,423,400	28,102,000	39,510,200	41	Total Operating Expenses	27,140,900	(31)	28,417,700	5	28,421,700	28,401,900	28,710,400	29,055,200	29,439,300	29,947,100	30,316,600	30,746,600	31,125,400
(2,757,100)	(5,003,300)	(2,950,100)	(13,261,800)	350	Operating Result - Surplus / (Deficit)	413,900	(103)	517,800	25	2,143,600	4,028,800	5,565,700	7,200,700	8,319,600	9,259,800	10,451,300	11,773,600	13,310,400
5,964,400	4,723,900	4,502,600	3,793,000	(16)	Add Back Depreciation	4,000,000	5	4,106,000	3	4,188,600	4,272,800	4,358,600	4,446,000	4,535,000	4,625,600	4,717,800	4,812,700	4,909,200
350,600	1,757,800	131,300	12,237,400	9,220	Add Back Loss on Sale of Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
474,000	435,600	394,000	349,200	(11)	Add Back Unwinding Interest Free Loans	301,000	(14)	249,000	(17)	194,000	134,000	69,000	0	0	0	0	0	0
4,031,900	1,914,000	2,077,800	3,117,800	50	Cash Result - Surplus / (Deficit)	4,714,900	51	4,872,800	3	6,526,200	8,435,600	9,993,300	11,646,700	12,854,600	13,885,400	15,169,100	16,586,300	18,219,600
					Capital Movements													
988,600	988,800	2,384,800	2,137,900		Less Loan Principal Repayments	2,793,300		2,957,900		3,095,600	3,134,000	3,280,300	2,453,500	2,654,100	2,844,100	3,037,000	3,235,000	3,430,000
19,681,500	603,300	519,900	816,500		Less Transfer to Reserves	267,900		(1,400)		0	0	401,200	805,200	2,317,222	4,572,300	9,341,830	8,905,600	13,907,600
415,500	7,175,500	8,669,200	5,019,300		Add Transfer from Reserves	3,042,500		3,572,700		2,415,400	1,994,900	2,172,672	63,300	1,100,000	0	0	0	0
45,843,600	18,847,800	2,150,900	2,063,400		Add Capital Income Applied	736,800		4,084,000		2,459,000	1,479,500	1,485,000	238,000	1,663,000	3,211,000	2,449,000	809,300	1,106,000
29,566,900	26,291,200	9,939,200	7,142,100		Less Capital Expenditure	5,379,000		9,519,000		8,251,000	8,712,000	9,915,472	8,635,300	10,592,278	9,626,000	5,185,270	5,201,000	1,934,000
54,000	54,000	54,000	54,000	0	Cash Result after Capital Movements	54,000	0	54,000	0	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000

WATER OPERATIONS

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

Background

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

Budget Comments

Operating Revenues

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

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

Operating Grants In accordance with Section 575 of the Local Government Act (1993), eligible pensioners are entitled to a 50% rebate on their rates, up to a maximum as determined by the State Government. This cost to Council is partially offset by a 50% 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 nine full time and one part-time staff (45 days) are spread between water and wastewater, with one staff member also shared with waste.

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

Engineering and Technical Includes items such as telephone expenses.

Groundwater Bores, Reservoirs, Water Treatment Plants, Water Supply Mains, Water Supply Operations and Telemetry Operations Includes wages, plant hire and materials related to the operation of these items for the water program.

Capital Movements

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

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

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

WATER OPERATIONS

ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
						OPERATING REVENUES													
2,432,700	2,603,000	2,860,500	3,092,600	8	10000	Annual Charges	3,229,500	4	3,320,800	3	3,471,400	3,629,300	3,793,500	3,966,000	4,146,700	4,334,700	4,532,000	4,738,600	4,953,500
4,919,000	5,582,400	6,590,600	6,432,000	(2)	10010	User Charges	6,646,300	3	6,814,100	3	7,137,700	7,476,700	7,831,800	8,203,800	8,593,400	9,001,500	9,429,000	9,876,900	10,346,000
345,700	669,200	672,700	797,900	19	10011	Fees and Fines	787,100	(1)	803,000	2	819,400	836,100	853,100	870,400	888,100	906,100	924,400	943,100	962,300
147,600	155,000	151,800	152,600	1	10003	Operating Grants	156,500	3	143,300	(8)	144,000	144,700	145,500	146,200	147,000	147,800	148,600	149,500	150,300
768,500	623,900	413,500	417,400	1	10004	Interest	345,700	(17)	368,400	7	327,500	301,800	266,200	252,300	294,800	225,600	207,900	222,100	256,000
0	0	0	0	0	10012	Gain on Disposal of Plant and Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
8,613,500	9,633,500	10,689,100	10,892,500	2		Total Operating Revenues	11,165,100	3	11,449,600	3	11,900,000	12,388,600	12,890,100	13,438,700	14,070,000	14,615,700	15,241,900	15,930,200	16,668,100
						OPERATING EXPENSES													
						Direct Expenses													
218,900	286,800	263,700	337,700	28	50000	Engineering Management	409,900	21	484,800	18	494,700	544,800	515,100	525,500	536,100	597,000	558,100	569,400	581,000
313,500	277,800	355,100	393,900	11	50005	Administration and Customer Service	337,700	(14)	336,400	(0)	343,800	351,400	359,200	367,100	375,200	383,500	391,900	400,300	409,000
106,000	431,100	197,600	174,200	(12)	50005	Contribution to Works and BBRC	150,000	(14)	217,200	45	119,700	43,000	43,900	44,800	45,700	46,700	47,700	48,700	49,700
8,800	8,000	11,000	17,700	61	50008	Miscellaneous	8,200	(54)	8,400	2	8,600	8,800	9,000	9,200	9,400	9,600	9,800	10,000	10,200
5,034,700	5,143,400	5,419,200	5,720,300	5.6	50100	Purchase of Water	5,700,000	(0)	5,802,700	2	5,976,900	6,156,300	6,341,100	6,531,400	6,727,500	6,929,500	7,137,500	7,351,800	7,572,500
41,900	48,700	58,100	46,100	(21)	50101	Pumping Stations - Operations	15,000	(67)	15,600	4	16,500	17,500	18,500	19,500	20,500	21,500	22,500	23,500	24,500
36,500	50,100	54,500	47,500	(13)	50102	Energy Costs	46,600	(2)	48,000	3	49,500	51,000	52,500	54,000	55,500	57,000	58,600	60,200	61,900
46,700	68,500	62,800	77,800	24	50105/50106	Reservoirs	65,000	(16)	60,000	(8)	61,300	62,600	63,900	65,300	66,700	68,100	69,500	71,000	72,500
69,400	80,100	153,100	129,500	(15)	50107	Water Treatment Plants - Operations	103,000	(20)	82,100	(20)	83,900	85,800	87,700	89,600	91,600	93,600	95,600	97,600	99,600
0	0	900	3,200	256	50107	Water Treatment Plants - Maintenance	38,000	1,088	44,800	18	45,900	47,000	48,100	49,200	50,300	51,400	52,600	53,800	55,000
209,900	218,900	192,500	172,900	(10)	50109	Mains - Operations	92,000	(47)	72,000	(22)	73,600	75,200	76,800	78,400	80,000	81,700	83,400	85,200	87,000
317,000	415,300	348,700	446,600	28	50110	Mains - Maintenance	475,000	6	495,000	4	504,900	515,100	525,500	536,100	546,900	558,000	569,300	580,800	592,500
347,300	293,400	401,000	343,800	(14)	50113	Connections - Maintenance	310,000	(10)	340,000	10	346,800	353,800	360,900	368,200	375,600	383,200	390,900	398,800	406,800
255,100	309,900	322,500	157,500	(51)	50112	Other Operations	252,000	60	264,800	5	270,600	276,400	282,500	288,600	294,700	301,000	307,400	313,900	320,500
73,300	101,800	69,100	55,000	(20)	50113	Other Maintenance	110,000	100	112,200	2	114,600	117,000	119,500	122,000	124,600	127,200	129,900	132,600	135,300
						Indirect Expenses - Overheads													
1,072,000	1,145,000	1,197,300	1,160,000	(3)	50005	Overheads Distributed	1,302,800	12	1,319,000	1	1,345,400	1,372,300	1,399,700	1,427,700	1,456,300	1,485,400	1,515,100	1,545,400	1,576,300
						Debt Servicing													
300	100	0	0	0	50010	Interest On Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
						Non-cash Expenses													
2,266,500	1,882,900	1,859,500	1,478,700	(20)	50112	Depreciation	1,400,000	(5)	1,428,000	2	1,456,600	1,485,800	1,515,600	1,546,000	1,577,000	1,608,600	1,640,800	1,673,700	1,707,200
74,600	161,800	111,000	20,600	(81)	50112	Loss on Disposal of Infrastructure	0	(100)	0	0	0	0	0	0	0	0	0	0	0
10,492,400	10,923,600	11,077,600	10,783,000	(3)		Total Operating Expenses	10,815,200	0	11,131,000	3	11,313,300	11,563,800	11,819,500	12,122,500	12,433,600	12,803,000	13,080,600	13,416,700	13,761,500
(1,876,900)	(1,290,100)	(388,500)	109,500	(128)		Operating Result - Surplus / (Deficit)	349,900	220	318,600	(9)	586,700	824,800	1,070,600	1,316,200	1,636,400	1,812,700	2,161,300	2,513,500	2,906,600
2,266,500	1,882,900	1,859,500	1,478,700	(20)		<i>Add Back Depreciation</i>	1,400,000	(5)	1,428,000	2	1,456,600	1,485,800	1,515,600	1,546,000	1,577,000	1,608,600	1,640,800	1,673,700	1,707,200
74,600	161,800	111,000	20,600	(81)		<i>Add Back Loss on Infrastructure Disposal</i>	0	(100)	0	0	0	0	0	0	0	0	0	0	0
462,200	754,600	1,582,000	1,608,800	2		Cash Result - Surplus / (Deficit)	1,749,900	9	1,746,600	(0)	2,043,300	2,310,600	2,586,200	2,862,200	3,213,400	3,421,300	3,802,100	4,187,200	4,613,800
						Capital Movements													
3,600	3,800	0	0			Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0
403,600	364,000	519,900	816,500			Less Transfer to Reserves	267,900		(1,400)		0	0	401,200	805,200	0	1,960,300	2,119,600	867,500	2,645,800
415,500	536,600	0	0			Add Transfer from Reserves	0		0		72,700	223,900	0	1,100,000	0	0	0	0	0
274,400	47,800	799,000	2,063,400			Add Capital Income Applied	436,000		1,820,000		1,322,000	1,479,500	1,485,000	238,000	1,663,000	3,211,000	2,449,000	809,300	0
710,900	937,200	1,827,100	2,821,700			Less Capital Expenditure	1,884,000		3,534,000		3,404,000	3,980,000	3,636,000	2,261,000	5,942,400	4,638,000	4,097,500	4,095,000	1,934,000
34,000	34,000	34,000	34,000	0		Cash Result after Capital Movements	34,000	0	34,000	0	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000

WASTEWATER OPERATIONS

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

Background

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

Budget Comments

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

User Charges Major income item relates to trade waste charges.

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

Regulatory Fees and Fines Primarily relates to income for the sale of drainage diagrams.

Interest Includes interest on funds held by the Wastewater Fund.

Operating Expenses

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

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

Engineering and Technical Includes items such as telephone expenses and effluent water testing.

Pumping Stations, Mains and Telemetry Operations Includes wages, plant hire and materials related to the operation of these items for the wastewater program, along with wastewater reuse costs.

Capital Movements

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

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

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

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

GENERAL MANAGER'S GROUP - SUMMARY

Manager: Paul Hickey - "General Manager"

Budget Comments

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

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

Governance

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

Administrative Services

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

Financial Services

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

Information Services

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

Human Resources and Risk Management

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

Property Management

Includes costs associated with Council's commercial property portfolio.

Ballina Byron Gateway Airport

Revenue and expenses associated with the operation of the airport.

GOVERNANCE

Manager Paul Hickey – “General Manager”

Background

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

Budget Comments

Operating Expenses

General Manager’s Office

Includes employment costs for General Manager, Personal Assistant, Communications Co-ordinator and part – time Communications Assistant (19 days in total), plus one motor vehicle. Also includes office expenses and the external audit fee.

Councillors

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

Election Expenses

The cost of Council elections.

Subscriptions and Contributions

Includes subscriptions to Local Government and Shires Association, NOROC, Country Mayors, Sea Change Taskforce and Arts Northern Rivers.

Donations

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

Capital Movements

Transfer to Reserves

Nominal transfer to assist with future election costs.

GOVERNANCE AND COMMUNICATIONS																		
ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
						OPERATING REVENUES												
					26000	Contributions												
0	0	0	0			Internal Contributions	4,700	100	0	(100)	0	0	0	0	0	0	0	0
0	0	0	0	0		Total Operating Revenues	4,700	100	0	(100)	0	0	0	0	0	0	0	0
						OPERATING EXPENSES												
						General Manager's Office												
325,000	347,000	428,900	402,100	(6)	35000	Employee Costs	558,300	39	678,000	21	691,600	705,500	719,600	734,000	748,700	763,700	779,000	779,400
4,000	4,000	6,300	5,800	8	35000	Sundry Expenses	5,000	(26)	7,000	40	7,200	7,500	7,800	8,100	8,400	8,700	9,000	9,300
50,000	55,000	53,000	59,900	13	35000	Audit - External	70,000	17	71,400	2	72,900	74,400	75,900	77,500	79,100	80,700	82,400	84,100
1,000	1,000	6,100	0	(100)	35000	Legal Expenses	2,000	100	2,000	0	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800
						Councillors												
320,000	316,000	329,400	304,800	(7)	35005	Councillors Allowances and Exps	331,100	9	359,200	8	355,800	363,400	371,200	379,100	387,100	395,200	403,500	412,000
0	200,000	0	0	0	35005	Election	0	0	230,000	100	0	0	0	260,000	0	0	0	291,000
72,000	75,000	74,900	77,200	3	35005	Subscriptions and Contributions	84,200	9	85,300	1	87,400	89,600	91,800	94,000	96,200	98,400	100,700	103,100
						Donations												
22,000	24,000	25,300	26,400	4	35001	Public Halls - Rates and Charges	28,000	6	30,000	7	30,600	31,300	32,000	32,700	33,400	34,100	34,800	35,500
31,000	35,000	35,900	31,400	(13)	35001	Public Halls - Improvements	41,000	31	42,000	2	32,900	33,600	34,300	35,000	35,700	36,500	37,300	38,100
15,000	5,000	5,000	10,000	100	35001	Scholarship - Southern Cross Uni	10,000	0	10,000	0	10,000	10,200	10,500	10,800	11,100	11,400	11,700	12,000
81,000	82,000	69,300	42,500	(39)	35001	Community Groups - Donations	78,400	84	95,200	21	66,500	68,000	69,500	71,000	72,600	74,200	75,800	77,400
4,000	0	600	5,100	750	35001	Community Groups - Council Fees	4,000	(22)	3,000	(25)	3,100	3,200	3,300	3,400	3,500	3,600	3,700	3,800
925,000	1,144,000	1,034,700	966,200	(7)		Total Operating Expenses	1,212,000	25	1,613,100	33	1,360,100	1,388,900	1,418,200	1,708,000	1,478,300	1,509,100	1,540,600	1,848,500
(925,000)	(1,144,000)	(1,034,700)	(966,200)	(7)		Operating Result - Surplus / (Deficit)	(1,207,300)	25	(1,613,100)	34	(1,360,100)	(1,388,900)	(1,418,200)	(1,708,000)	(1,478,300)	(1,509,100)	(1,540,600)	(1,848,500)
0	0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
(925,000)	(1,144,000)	(1,034,700)	(966,200)	(7)		Cash Result - Surplus / (Deficit)	(1,207,300)	25	(1,613,100)	34	(1,360,100)	(1,388,900)	(1,418,200)	(1,708,000)	(1,478,300)	(1,509,100)	(1,540,600)	(1,848,500)
						Capital Movements												
0	0	0	0			Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0
31,000	31,000	2,000	178,700			Less Transfer to Reserves	80,000		90,000		65,000	65,000	65,000	65,000	70,000	70,000	73,000	78,000
22,000	171,000	5,800	2,000			Add Transfer from Reserves	18,700		260,100		0	0	0	260,000	0	0	0	291,000
0	0	0	0			Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0
0	0	0	0			Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0
(934,000)	(1,004,000)	(1,030,900)	(1,142,900)	11		Cash Result after Capital Movements	(1,268,600)	11	(1,443,000)	14	(1,425,100)	(1,453,900)	(1,483,200)	(1,513,000)	(1,548,300)	(1,579,100)	(1,613,600)	(1,635,500)

ADMINISTRATIVE SERVICES

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

Background

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

Budget Comments

Operating Revenues

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

Operating Expenses

Office Expenses

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

Sundry Administration Expenses

Includes cash delivery services and sundry expenses.

ADMINISTRATIVE SERVICES																			
ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
						OPERATING REVENUES													
					26005	Fees and Charges													
						Sundry Sales and Services	44,700	63	39,500	(12)	40,500	41,600	42,700	43,800	44,900	46,000	47,100	48,200	49,300
39,000	19,000	19,600	27,500	40		Total Operating Revenues	44,700	63	39,500	(12)	40,500	41,600	42,700	43,800	44,900	46,000	47,100	48,200	49,300
						OPERATING EXPENSES													
					35015	Administration													
					35015	Employee Costs - Records Mgmt	288,000	10	0	(100)	0	0	0	0	0	0	0	0	0
					35015	Printing, Stationery and Postage	103,000	0	96,000	(7)	98,000	100,100	102,200	104,300	106,500	108,700	111,000	113,300	115,700
					35015	Advertising	12,000	(8)	10,000	(17)	10,200	10,500	10,800	11,100	11,400	11,700	12,000	12,300	12,600
					35015	Office Equipment	6,000	5,900	6,200	3	6,400	6,600	6,800	7,000	7,200	7,400	7,600	7,800	8,000
					35015	Telephone	115,200	37	92,000	(20)	94,000	96,100	98,200	100,300	102,500	104,700	106,900	109,200	111,600
					35015	Sundry Administration Expenses	34,500	43	32,000	(7)	32,700	33,700	34,700	35,700	36,800	37,900	39,000	40,100	41,200
					35015	Community Connect	33,000	(4)	35,000	6	35,800	36,600	37,400	38,200	39,000	39,800	40,600	41,600	42,600
533,100	528,800	679,600	521,500	(23)		Total Operating Expenses	591,700	13	271,200	(54)	277,100	283,600	290,100	296,600	303,400	310,200	317,100	324,300	331,700
(494,100)	(509,800)	(660,000)	(494,000)	(25)		Operating Result - Surplus / (Deficit)	(547,000)	11	(231,700)	(58)	(236,600)	(242,000)	(247,400)	(252,800)	(258,500)	(264,200)	(270,000)	(276,100)	(282,400)
0	0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
(494,100)	(509,800)	(660,000)	(494,000)	(25)		Cash Result - Surplus / (Deficit)	(547,000)	11	(231,700)	(58)	(236,600)	(242,000)	(247,400)	(252,800)	(258,500)	(264,200)	(270,000)	(276,100)	(282,400)
						Capital Movements													
0	0	0	0	0		Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	5,000	13,500	0		Less Transfer to Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0		Add Transfer from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0		Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	19,600	0	0		Less Capital Expenditure	5,000	0	0	0	0	0	0	0	0	0	0	0	0
(494,100)	(509,800)	(684,600)	(507,500)	(26)		Cash Result after Capital Movements	(552,000)	9	(231,700)	(58)	(236,600)	(242,000)	(247,400)	(252,800)	(258,500)	(264,200)	(270,000)	(276,100)	(282,400)

FINANCIAL SERVICES – GENERAL PURPOSE REVENUES

Manager Peter Morgan - "Manager –Finance and Governance"

Background

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

Budget Comments

Operating Revenues

Rates

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

Abandonments

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

Extra Charges

Represents interest charged on overdue rates.

General Purpose Grants

Financial Assistance Grant (FAG)

This is a general purpose grant received by Council that combined with rate income assists in financing all the Council programs that operate at a deficit.

Pensioner Subsidy

Represents the State Government contribution towards the pensioner abandonments.

Interest on Investments

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

Capital Movements

Cash Surplus

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

FINANCIAL SERVICES - GENERAL PURPOSE REVENUES																				
ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED													
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	
OPERATING REVENUES																				
Rates																				
11,213,000	12,023,000	12,780,600	13,206,900	3.3	26020	Residential	13,897,100	5.2	14,708,700	6	15,503,000	16,340,200	17,222,600	17,653,200	18,094,500	18,546,900	19,010,600	19,485,900	19,973,000	
3,168,000	3,305,000	3,476,100	3,644,700	4.9	26020	Business	3,882,200	6.5	4,108,900	6	4,330,800	4,564,700	4,811,200	4,931,500	5,054,800	5,181,200	5,310,700	5,443,500	5,579,600	
1,218,000	1,303,000	1,356,800	1,387,800	2.3	26020	Farmland	1,461,700	5.3	1,547,100	6	1,630,600	1,718,700	1,811,500	1,856,800	1,903,200	1,950,800	1,999,600	2,049,600	2,100,800	
Postponed Rates																				
0	0	(600)	2,800	(567)	26020	Postponed Rates	500	(82)	500	0	500	500	500	500	500	500	500	500	500	500
Abandonments																				
(594,000)	(582,000)	(581,800)	(636,400)	9	26021	Pensioner Abandonments	(645,800)	1	(653,600)	1	(657,000)	(660,500)	(664,000)	(667,500)	(671,000)	(674,500)	(678,000)	(681,500)	(685,000)	
Extra Charges																				
138,000	131,000	101,300	86,600	(15)	26023	Interest	75,000	(13)	91,000	21	92,800	84,700	96,600	98,500	100,500	102,500	104,600	106,700	108,800	
General Purpose Grants																				
4,312,000	3,413,000	1,800,200	3,717,800	107	26025	Financial Assistance Grant	3,827,900	3	3,827,900	0	3,923,600	4,021,700	4,122,200	4,225,300	4,330,900	4,439,200	4,550,200	4,664,000	4,780,600	
316,000	316,000	318,300	339,400	7	26025	Pensioners Assistance Subsidy	349,000	3	352,800	1	354,600	324,000	325,600	327,300	328,900	330,500	332,200	333,800	335,500	
Interest																				
950,000	890,000	716,700	651,300	(9)	26026	Interest on Investments	526,000	(19)	546,000	4	545,900	545,800	545,700	545,600	545,500	545,400	545,300	545,200	545,100	
0	414,000	333,000	(30,000)	(109)	26026	Premium Adjustments	0	(100)	0	0	0	0	0	0	0	0	0	0	0	
20,721,000	21,213,000	20,300,600	22,370,900	10		Operating Result - Surplus / (Deficit)	23,373,600	4	24,529,300	5	25,724,800	26,949,800	28,271,900	28,971,200	29,687,800	30,422,500	31,175,700	31,947,700	32,738,900	
0	(414,000)	(333,000)	30,000	(109)		Add Back Non Cash Premium	0	(100)	0	0	0	0	0	0	0	0	0	0	0	
20,721,000	20,799,000	19,967,600	22,400,900	12		Cash Result - Surplus / (Deficit)	23,373,600	4	24,529,300	5	25,724,800	26,949,800	28,271,900	28,971,200	29,687,800	30,422,500	31,175,700	31,947,700	32,738,900	
Capital Movements																				
0	0	0	0			Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0	
1,757,000	1,789,000	0	0			Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0	
847,000	1,757,000	1,789,000	0			Add Transfer from Reserves	0		0		0	0	0	0	0	0	0	0	0	
0	0	0	0			Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0	0	
0	0	0	0			Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0	
19,811,000	20,767,000	21,756,600	22,400,900	3		Cash Result after Capital Movements	23,373,600	4	24,529,300	5	25,724,800	26,949,800	28,271,900	28,971,200	29,687,800	30,422,500	31,175,700	31,947,700	32,738,900	

FINANCIAL SERVICES

Manager Peter Morgan - "Manager –Finance and Governance"

Background

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

Budget Comments

Operating Revenues

Fees and Charges

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

Dividends

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

Operating Expenses

Employee Costs

Salaries and oncosts for eleven full time and three part time employees (total of 62 days) employed within the finance section.

Bank Charges

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

Rating Costs

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

Valuation Fees

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

Audit Fees

Fees for internal audit of specific projects.

Overheads Distributed to Business Activities

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

FINANCIAL SERVICES																					
ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED														
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26		
						OPERATING REVENUES															
						Fees and Charges															
50,000	58,000	78,500	94,000	20	26028	Section 603 Certificates	99,500	6	98,000	(2)	100,000	102,100	104,200	106,400	108,600	110,900	113,200	115,500	117,900		
22,000	26,000	28,900	27,000	(7)	26028	Credit Card Surcharge	28,600	6	28,700	0	29,500	30,300	31,100	31,900	32,700	33,600	34,500	35,400	36,300		
21,000	11,000	30,300	28,900	(5)	26028	Legal Costs Recovered	53,300	84	38,000	(29)	40,200	42,600	45,100	46,400	47,800	49,200	50,600	52,100	53,600		
						Contributions and Dividends															
54,000	61,000	54,000	54,000	0	26028	Dividends	54,000	0	54,000	0	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000		
147,000	156,000	191,700	203,900	6		Total Operating Revenues	235,400	15	218,700	(7)	223,700	229,000	234,400	238,700	243,100	247,700	252,300	257,000	261,800		
						OPERATING EXPENSES															
1,026,000	1,078,000	1,153,000	1,028,800	(11)	35020	Employee Costs	1,057,200	3	1,128,500	7	1,190,600	1,214,400	1,238,700	1,263,500	1,288,800	1,314,600	1,340,900	1,367,700	1,395,100		
84,000	85,000	85,000	83,300	(2)	35020	Bank Charges	90,000	8	94,300	5	96,700	99,100	101,500	103,900	106,300	108,900	111,500	114,100	116,700		
34,000	25,000	46,800	44,500	(5)	35021	Rating Costs	72,000	62	59,000	(18)	60,200	61,500	62,900	64,300	65,700	67,100	68,500	69,900	71,400		
83,000	89,000	117,300	97,300	(17)	35021	Valuation Fees	108,500	12	110,700	2	113,000	115,300	117,700	120,100	122,600	125,100	127,700	130,400	133,100		
17,000	23,000	22,200	30,500	37	35021	Audit - Internal	32,700	7	25,000	(24)	25,500	26,100	26,700	27,300	27,900	28,500	29,100	29,700	30,300		
						Indirect Costs															
(4,144,000)	(4,487,000)	(4,920,000)	(5,057,000)	3	35021	Overheads Distributed	(5,415,400)	7	(5,584,000)	3	(5,696,200)	(5,810,100)	(5,925,600)	(6,045,000)	(6,166,200)	(6,245,400)	(6,370,400)	(6,498,600)	(6,546,100)		
(2,900,000)	(3,187,000)	(3,495,700)	(3,774,600)	8		Total Operating Expenses	(4,055,000)	7	(4,166,500)	3	(4,210,200)	(4,293,700)	(4,378,100)	(4,465,900)	(4,554,900)	(4,601,200)	(4,692,700)	(4,786,800)	(4,799,500)		
3,047,000	3,343,000	3,687,400	3,978,500	8		Operating Result - Surplus / (Deficit)	4,290,400	8	4,385,200	2	4,433,900	4,522,700	4,612,500	4,704,600	4,798,000	4,848,900	4,945,000	5,043,800	5,061,300		
						<i>Add Back Depreciation</i>															
3,047,000	3,343,000	3,687,400	3,978,500	8		Cash Result - Surplus / (Deficit)	4,290,400	8	4,385,200	2	4,433,900	4,522,700	4,612,500	4,704,600	4,798,000	4,848,900	4,945,000	5,043,800	5,061,300		
						Capital Movements															
0	0	0	0			Less Loan Principal Repayments	0		0		0	0	0	0	0	0	0	0	0	0	
25,000	8,000	0	0			Less Transfer to Reserves	0		0		0	0	0	0	0	0	0	0	0	0	
56,000	7,000	0	0			Add Transfer from Reserves	0		0		0	0	0	0	0	0	0	0	0	0	
0	0	0	0			Add Capital Income Applied	0		0		0	0	0	0	0	0	0	0	0	0	
0	0	0	0			Less Capital Expenditure	0		0		0	0	0	0	0	0	0	0	0	0	
3,078,000	3,342,000	3,687,400	3,978,500	8		Cash Result after Capital Movements	4,290,400	8	4,385,200	2	4,433,900	4,522,700	4,612,500	4,704,600	4,798,000	4,848,900	4,945,000	5,043,800	5,061,300		

INFORMATION SERVICES

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

Background

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

Budget Comments

Operating Revenues

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

Operating Expenses

Employee Costs

Information Services - Salaries and oncosts for nine full time and two part time employees (50 days) and one motor vehicle. Records Management - Includes four full-time employees and associated oncosts (total of 20 days).

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					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED													
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	
					26045	OPERATING REVENUES														
5,000	4,000	13,100	13,100	23		Fees and Charges														
						Sundry Sales and Services	5,500	(66)	144,600	2,529	147,500	150,600	153,700	156,900	160,200	163,500	166,900	170,300	173,800	
5,000	4,000	13,100	16,100	23		Total Operating Revenues	5,500	(66)	144,600	2,529	147,500	150,600	153,700	156,900	160,200	163,500	166,900	170,300	173,800	
					35040	OPERATING EXPENSES														
534,000	519,000	667,000	766,400	15		Information Services														
302,000	279,000	175,100	174,000	(1)		Employee Costs	885,800	16	1,262,200	42	1,287,500	1,313,400	1,339,800	1,366,700	1,394,100	1,422,100	1,450,600	1,479,700	1,509,400	
45,000	52,000	65,000	106,800	64		Hardware Lease	202,200	16	206,300	2	210,000	214,200	218,500	222,900	227,400	232,000	236,700	241,500	246,400	
140,000	138,000	171,000	24,200	(86)		Hardware Support Costs	88,000	(18)	114,000	30	116,400	118,900	121,400	124,100	126,800	129,500	132,200	135,000	137,900	
417,000	350,000	386,200	578,700	50		Software - Civica Licence	188,000	677	231,000	23	235,000	239,700	244,500	249,400	254,400	259,500	264,700	270,000	275,400	
						Software and Consumables	464,000	(20)	429,600	(7)	438,000	447,000	456,100	465,400	474,900	484,600	494,400	504,600	514,900	
1,438,000	1,338,000	1,464,300	1,650,100	13		Total Operating Expenses	1,828,000	11	2,243,100	23	2,286,900	2,333,200	2,380,300	2,428,500	2,477,600	2,527,700	2,578,600	2,630,800	2,684,000	
(1,433,000)	(1,334,000)	(1,451,200)	(1,634,000)	13		Operating Result - Surplus / (Deficit)	(1,822,500)	12	(2,098,500)	15	(2,139,400)	(2,182,600)	(2,226,600)	(2,271,600)	(2,317,400)	(2,364,200)	(2,411,700)	(2,460,500)	(2,510,200)	
0	0	0	0	0		Add Back Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
(1,433,000)	(1,334,000)	(1,451,200)	(1,634,000)	13		Cash Result - Surplus / (Deficit)	(1,822,500)	12	(2,098,500)	15	(2,139,400)	(2,182,600)	(2,226,600)	(2,271,600)	(2,317,400)	(2,364,200)	(2,411,700)	(2,460,500)	(2,510,200)	
						Capital Movements														
0	0	0	0	0		Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	40,000	0		Less Transfer to Reserves	0	0	73,000	0	74,500	141,000	143,800	146,700	149,600	152,600	155,700	158,800	162,000	162,000
28,000	0	0	0	0		Add Transfer from Reserves	40,000	0	0	0	0	0	0	0	0	0	0	0	0	0
25,000	0	0	0	0		Add Capital Income Applied	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51,000	20,000	26,600	11,400	0		Less Capital Expenditure	60,000	0	91,000	0	92,000	28,000	29,000	30,000	31,000	32,000	33,000	34,000	35,000	
(1,431,000)	(1,354,000)	(1,477,800)	(1,685,400)	14		Cash Result after Capital Movements	(1,842,500)	9	(2,262,500)	23	(2,305,900)	(2,351,600)	(2,399,400)	(2,448,300)	(2,498,000)	(2,548,800)	(2,600,400)	(2,653,300)	(2,707,200)	

HUMAN RESOURCES AND RISK MANAGEMENT

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

Background

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

Budget Comments

Operating Revenues

Contributions

Includes insurance adjustments (refunds) and staff training subsidies.

Operating Expenses

Employee Costs

Salaries and oncosts for five full time staff and four part time staff (39 days).

Staff Training and Development

Training, education and recruitment costs for Council employees.

Staff Support Services

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

Employee Oncosts

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

Risk Management

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

Oncosts Recouped

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

Capital Movements

Transfer to Reserve

Funds transferred to employees leave reserve.

Capital Income

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

HUMAN RESOURCES AND RISK MANAGEMENT																			
ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
						OPERATING REVENUES													
2,000	13,000	47,100	32,000	(32)	26050	Contributions - LSL	18,000	(44)	18,000	0	18,400	18,800	19,200	19,600	20,000	20,400	20,900	21,400	21,900
46,000	61,000	29,400	26,800	(9)	26050	Contributions - Training	15,000	(44)	15,000	0	15,300	15,700	16,100	16,500	16,900	17,300	17,700	18,100	18,500
65,000	16,000	7,500	9,000	20	26050	Maternity Leave - Centrelink Payments	20,000	122	20,000	0	20,400	20,900	21,400	21,900	22,400	22,900	23,400	23,900	24,400
29,000	67,000	47,600	80,400	69	26050	Refunds - Insurance	51,000	(37)	52,000	2	53,200	54,400	55,600	56,800	58,100	59,400	60,700	62,000	63,400
46,000	76,000	58,300	147,200	152	26050	Refunds - Workers Compensation	65,000	(56)	66,000	2	67,400	68,800	70,200	71,700	73,200	74,700	76,200	77,800	79,400
188,000	233,000	189,900	295,400	56		Total Operating Revenues	169,000	(43)	171,000	1	174,700	178,600	182,500	186,500	190,600	194,700	198,900	203,200	207,600
						OPERATING EXPENSES													
						Human Resources													
690,000	702,000	652,200	687,000	5	35050	Employee Costs	719,300	5	770,000	7	785,500	801,300	817,400	833,800	850,500	867,600	885,000	902,700	920,800
378,000	420,000	422,600	420,000	(1)	35051	Staff Training and Development	464,500	11	448,500	(3)	457,700	467,100	476,700	486,400	496,400	506,500	516,900	527,500	538,300
41,000	25,000	25,100	60,000	139	35051	Staff Support and Recognition	57,000	(5)	59,000	4	60,300	61,700	63,100	64,500	66,000	67,500	69,000	70,500	72,100
						Employee Oncosts													
1,973,000	1,958,000	2,041,500	2,103,900	3	35051	Superannuation	2,190,000	4	2,210,000	1	2,248,000	2,289,000	2,334,000	2,383,000	2,435,000	2,491,000	2,552,000	2,617,000	2,686,000
2,000	3,000	1,900	5,200	174	35051	Jury Duty	3,000	(42)	2,000	(33)	2,100	2,200	2,300	2,400	2,500	2,600	2,700	2,800	2,900
877,000	737,000	560,100	560,300	0	35055	Workers Compensation Premiums	702,000	25	583,000	(17)	594,700	607,100	619,900	632,900	646,100	659,500	673,100	686,900	701,000
1,112,000	1,234,000	1,292,700	1,513,700	17	35056	Employee Entitlements - Salaried Staff	1,616,000	7	1,546,000	(4)	1,577,000	1,608,800	1,641,200	1,674,200	1,707,900	1,742,200	1,777,200	1,812,800	1,849,300
1,302,000	1,143,000	1,356,600	1,304,200	(4)	35056	Employee Entitlements - Wages Staff	1,283,000	(2)	1,255,000	(2)	1,280,200	1,306,100	1,332,400	1,359,300	1,386,700	1,414,700	1,443,200	1,472,200	1,501,800
						Risk Management													
1,000	2,000	7,500	7,500	0	35057	Fidelity Guarantee	7,800	4	8,000	3	8,200	8,400	8,600	8,800	9,000	9,200	9,400	9,600	9,800
466,000	510,000	534,500	557,200	4	35057	Public Risk and Plant	573,000	3	585,000	2	596,700	608,700	620,900	633,400	646,100	659,100	672,300	685,800	699,600
32,000	10,000	39,700	17,700	(55)	35057	Excess Public Risk	40,000	126	40,800	2	41,700	42,600	43,500	44,400	45,300	46,300	47,300	48,300	49,300
						Oncosts Recouped													
(5,531,000)	(5,732,000)	(5,474,300)	(5,729,400)	5	35058	Oncosts Recouped - Internal Works	(6,146,300)	7	(6,410,000)	4	(6,538,200)	(6,669,000)	(6,802,400)	(6,938,600)	(7,077,500)	(7,219,200)	(7,363,700)	(7,511,000)	(7,661,300)
(80,000)	(48,000)	(88,700)	(141,000)	59	35058	Oncosts Recouped - External Works	(127,000)	(10)	(129,600)	2	(132,300)	(135,000)	(137,800)	(140,700)	(143,600)	(146,500)	(149,600)	(152,700)	(155,800)
1,263,000	964,000	1,371,400	1,366,300	(0)		Total Operating Expenses	1,382,300	1	967,700	(30)	981,600	999,000	1,019,800	1,043,800	1,070,400	1,100,500	1,134,800	1,172,400	1,213,800
(1,075,000)	(731,000)	(1,181,500)	(1,070,900)	(9)		Operating Result - Surplus / (Deficit)	(1,213,300)	13	(796,700)	(34)	(806,900)	(820,400)	(837,300)	(857,300)	(879,800)	(905,800)	(935,900)	(969,200)	(1,006,200)
0	0	0	0	0		<i>Add Back Depreciation</i>	0	0	0	0	0	0	0	0	0	0	0	0	0
(1,075,000)	(731,000)	(1,181,500)	(1,070,900)	(9)		Cash Result - Surplus / (Deficit)	(1,213,300)	13	(796,700)	(34)	(806,900)	(820,400)	(837,300)	(857,300)	(879,800)	(905,800)	(935,900)	(969,200)	(1,006,200)
						Capital Movements													
0	0	0	0	0		Less Loan Principal Repayments	0	0	0	0	0	0	0	0	0	0	0	0	0
327,000	313,000	297,000	732,000	0		Less Transfer to Reserves	18,000	0	0	0	0	0	0	0	0	0	0	0	0
215,000	8,000	336,000	192,100	0		Add Transfer from Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	(1,935,900)	(507,100)	0		Add Capital Income Applied	200,000	0	200,000	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
0	0	0	0	0		Less Capital Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0
(1,187,000)	(1,036,000)	(3,078,400)	(2,117,900)	(31)		Cash Result after Capital Movements	(1,031,300)	(51)	(596,700)	(42)	(606,900)	(620,400)	(637,300)	(657,300)	(679,800)	(705,800)	(735,900)	(769,200)	(806,200)

PROPERTY MANAGEMENT

Manager: Paul Tsikleas – “Manager Commercial Services”

Background

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

Budget Comments

Operating Revenues

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

Flat Rock Tent Park Income from campers at the park.

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

Operating Expenses

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

Land Development Rates and charges applicable for these land holdings.

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

Flat Rock Tent Park Expenses to manage and run the tent park.

Capital Movements

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

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

Cash Result after Capital Movements

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

PROPERTY MANAGEMENT																			
ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED												
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
					OPERATING REVENUES														
1,784,000	1,698,000	1,618,900	1,462,100	(10)	26065	Council Owned Properties													
411,000	260,000	354,400	218,800	(38)	26060	Properties - Investment / Commercial													
65,000	72,000	67,600	81,400	(7)	26061	Properties - Others													
331,000	355,000	422,500	432,400	2	26113	Council Controlled - Crown Reserves													
0	1,815,500	697,300	545,200	(22)	26063	Properties - Crown Reserves													
355,000	121,000	18,000	80,200	346	26064	Caravan Parks and Tent Park													
261,000	179,000	181,200	105,100	(42)	26065	Flat Rock Tent Park													
0	101,000	0	0	0	26064	Contributions													
0	0	0	460,100	100	26060	BBRC Program													
						Interest on Investments													
						Interest on Investments - Comm Infra													
						Interest on Investments - Property Dev													
						Interest on Investments - Grant BBRC													
						Other Revenues													
						Fair Value Adjustments Rental Props													
3,207,000	4,601,500	3,380,000	3,385,100	0		2,557,800	(24)	2,973,000	100	2,636,300	2,850,800	2,694,200	2,733,400	2,781,900	2,839,000	2,901,600	2,953,200	3,014,100	
					OPERATING EXPENSES														
392,000	405,000	343,600	292,800	(15)	35070	Property Management													
38,000	13,000	21,700	19,000	(12)	35070	Employee Costs													
0	225,000	1,420,000	1,440,100	1	35070	Property Investigations													
						BBRC Scheme													
7,000	14,000	10,300	15,400	59	35073	Land Development													
110,000	115,000	59,200	97,900	65	35073	Wollongbar Residential Estate													
11,000	12,000	8,500	34,000	300	35074	Southern Cross Industrial Estate													
0	(165,000)	(289,900)	(725,700)	150	35074	Russellton Industrial Estate													
						Land Stock Movements													
180,000	255,000	214,000	199,400	(7)	35076	Property - Operations and Maintenance													
137,000	165,000	157,200	99,800	(37)	35080	Properties - Council Investment													
40,000	48,000	59,000	29,200	(51)	35082	Properties - Council Commercial													
34,000	62,000	67,600	66,900	(1)	35084	Properties - Council Residential													
						Properties - Crown Reserves													
267,000	282,000	301,000	259,500	(14)	35145	Caravan Parks and Tent Park													
4,000	2,000	0	0	0	35145	Flat Rock Tent Park													
						Interest on Loans - Flat Rock													
359,000	325,000	362,000	178,000	(51)	35085	Indirect Expenses - Overheads													
						Overheads Distributed													
16,000	16,700	439,700	13,600	(97)	35145	Non-cash Expenses													
148,000	150,900	183,800	95,100	(48)	35145	Depreciation - Flat Rock Tent Park													
						Depreciation - Commercial Buildings													
1,753,000	1,925,600	3,357,700	2,115,000	(37)		2,840,400	34	3,118,300	10	1,576,900	1,611,400	1,646,100	1,681,700	1,717,700	1,659,500	1,695,200	1,731,700	1,768,800	
1,454,000	2,675,900	22,300	1,270,100	5,596		(282,900)	(122)	(145,300)	(49)	1,059,400	1,039,400	1,048,100	1,051,700	1,064,200	1,179,500	1,206,400	1,221,500	1,245,300	
154,000	167,600	623,500	108,700	(83)		109,000	0	109,000	0	111,200	113,500	115,800	118,200	120,700	123,300	125,900	128,500	131,200	
0	0	0	(490,100)	100		0	(100)	0	0	0	0	0	0	0	0	0	0	0	
0	(165,000)	(289,900)	(725,700)	150		0	(100)	0	0	0	0	0	0	0	0	0	0	0	
1,618,000	2,678,500	355,900	193,000	(46)		(173,600)	(190)	(36,300)	(79)	1,170,600	1,152,900	1,163,900	1,169,900	1,184,900	1,302,900	1,332,300	1,350,000	1,376,500	
					Capital Movements														
37,000	40,000	0	0			0	0	0	0	0	0	0	0	0	0	0	0	0	
11,075,000	5,834,000	5,175,400	6,528,800			4,470,400	7,487,700	6,306,600	5,758,900	5,582,900	6,502,100	4,530,400	3,566,400	3,108,000	3,836,200	3,876,800			
4,278,000	6,978,000	4,436,400	6,732,200			3,370,000	6,377,000	6,246,300	3,936,000	3,869,000	3,832,200	2,395,500	1,713,600	2,225,700	1,938,200	1,950,300			
8,763,000	4,459,000	1,615,200	3,340,400			2,850,000	5,025,000	4,300,000	2,760,000	2,760,000	2,760,000	1,380,000	960,000	960,000	960,000	960,000			
3,129,000	6,363,000	1,179,800	4,191,700			1,176,000	3,478,000	5,010,000	1,690,000	1,610,000	960,000	10,000	10,000	10,000	10,000	10,000			
416,000	1,876,500	52,300	(454,900)	(970)		400,000	(188)	400,000	0	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	

BALLINA-BYRON GATEWAY AIRPORT

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 full time employees (20 days) two vehicles and conference and travel expenses.

Buildings Maintenance and Repair Maintenance of airport buildings and associated infrastructure plus cleaning costs.

Operations Includes lighting, promotion, publications, contract management and overheads. This item includes provision for two airport grounds persons plus relief staff (10 days plus relief).

Interest on Loans Loans applicable to development of the airport.

Capital Movements

Loan Principal Repayments Loan repayments related to development of the airport.

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

Transfer from Reserves Transfer to cover any capital expenditure planned for the year.

Capital Income Loan income to finance capital expenditure, where required.

Capital Expenditure Refer to Part C of this document.

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

BALLINA - BYRON GATEWAY AIRPORT

ACTUAL					LEDGER ACCOUNT	BUDGET ITEMS	ESTIMATED											
2011/12	2012/13	2013/14	2014/15	%			2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
OPERATING REVENUES																		
Fees and Charges																		
1,864,000	1,996,000	2,113,000	2,177,700	3	26100	2,218,000	2	2,295,000	3	2,408,500	2,472,100	2,536,700	2,603,400	2,669,100	2,697,900	2,726,700	2,756,600	2,788,600
881,000	848,000	1,078,000	1,067,000	(1)	26100	1,272,000	19	1,350,000	6	1,390,500	1,432,300	1,475,300	1,519,600	1,565,200	1,612,200	1,660,800	1,710,500	1,761,900
424,400	491,400	522,200	623,500	19	26100	691,000	11	698,000	1	769,200	841,100	866,600	892,800	920,100	948,200	977,100	1,006,900	1,037,500
294,000	353,000	414,900	467,200	13	26100	583,000	25	600,000	3	618,000	636,600	655,700	675,400	695,700	716,600	738,100	760,300	783,200
0	56,000	65,400	66,700	2	26100	70,000	5	72,000	3	74,200	106,500	109,700	113,000	116,400	119,900	123,500	127,300	131,200
0	89,000	72,000	0	(100)	26100	0	0	0	0	0	0	0	0	0	0	0	0	0
Grants and Contributions																		
0	0	63,500	46,200	(27)	26100	70,000	52	450,000	214	512,400	554,900	568,500	581,200	595,000	609,800	624,700	639,700	659,000
0	138,600	269,700	240,100	(8)	26100	210,500	(12)	184,400	(12)	157,300	129,100	99,700	69,100	37,300	6,300	0	0	0
Other Revenues																		
20,000	23,300	29,100	21,300	(27)	26100	30,000	41	25,000	(17)	25,800	26,600	27,400	28,300	29,200	30,100	31,100	32,100	33,100
3,483,400	4,005,300	4,617,800	4,709,700	2		5,144,500	9	5,674,400	10	5,955,900	6,199,200	6,339,600	6,482,800	6,628,000	6,741,000	6,881,600	7,033,400	7,194,500
OPERATING EXPENSES																		
Airport																		
477,000	519,000	500,300	519,600	4	35120	514,100	(1)	540,000	5	604,500	676,900	696,400	716,400	737,100	758,400	880,400	803,000	826,200
314,000	307,000	269,300	247,700	(8)	35120	240,000	(3)	231,000	(4)	286,700	323,800	331,800	339,400	348,600	357,300	366,200	373,500	380,900
623,000	758,000	901,700	955,800	6	35125	1,109,000	16	1,202,000	8	1,238,000	1,275,000	1,313,000	1,352,000	1,393,000	1,435,000	1,478,000	1,522,000	1,568,000
848,000	937,000	1,049,000	1,065,000	2	35125	1,143,400	7	1,451,100	27	1,492,500	1,577,600	1,611,900	1,643,900	1,676,800	1,710,000	1,743,900	1,778,500	1,813,700
Indirect Expenses																		
258,000	280,000	294,000	302,000	3	35120	325,000	8	378,000	16	385,600	393,300	401,200	409,200	417,400	425,700	434,200	442,900	451,800
Debt Servicing																		
238,000	424,000	554,100	502,300	(9)	35150	473,000	(6)	424,600	(10)	403,100	342,500	278,400	209,500	138,700	68,800	36,300	24,100	19,800
Non-Cash Expenses																		
784,000	831,200	760,600	770,700	1	35150	860,000	12	915,000	6	999,000	1,030,000	1,062,000	1,083,200	1,104,900	1,127,000	1,149,500	1,172,500	1,196,000
0	0	2,075,400	0	(100)	35120	0	0	0	0	0	0	0	0	0	0	0	0	0
3,552,000	4,056,200	6,404,400	4,362,900	(32)		4,664,500	7	5,141,900	10	5,409,400	5,619,100	5,694,700	5,753,600	5,816,500	5,882,200	5,888,500	5,116,500	6,256,400
(68,600)	(60,900)	(1,786,600)	346,800	(119)		480,000	38	532,500	11	546,500	580,100	644,900	729,200	811,500	858,800	993,300	916,900	938,100
784,000	831,200	760,600	770,700	1		860,000	12	915,000	6	999,000	1,030,000	1,062,000	1,083,200	1,104,900	1,127,000	1,149,500	1,172,500	1,196,000
0	0	2,075,400	0	(100)		0	0	0	0	0	0	0	0	0	0	0	0	0
715,400	780,300	1,049,400	1,117,500	6		1,340,000	20	1,447,500	8	1,545,500	1,610,100	1,706,900	1,812,400	1,916,400	1,985,800	2,142,800	2,089,400	2,134,100
Capital Movements																		
251,000	532,000	838,700	845,500			970,800		1,073,300		1,175,000	1,235,600	1,299,700	1,368,700	1,374,300	969,500	318,400	115,200	119,600
1,006,400	4,646,300	210,700	272,000			369,400		374,200		370,500	374,500	407,200	443,700	542,100	1,016,300	1,824,400	1,974,200	2,014,500
618,000	541,000	4,996,600	403,800			90,000		78,000		81,000	84,000	87,000	90,000	94,000	498,000	1,102,000	1,106,000	110,000
1,156,000	9,644,000	0	725,000			2,707,000		5,400,000		0	0	0	0	0	0	0	0	0
1,232,000	5,787,000	4,996,600	1,128,800			2,797,000		5,478,000		81,000	84,000	87,000	90,000	94,000	498,000	1,102,000	1,106,000	110,000
0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
953,400	1,204,300	(471,900)	1,619,800			1,813,000	12	1,872,300	3	1,948,600	1,952,600	1,985,300	2,021,900	2,055,100	2,054,600	2,179,100	2,113,500	2,153,900
Earnings before Int, Dep (EBITDA)																		

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Part C

Capital Expenditure

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INTRODUCTION

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

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

The information provided is as follows:

Expenditure Summary

The columns under this heading provide the estimated capital expenditure for the years listed.

Funding Source

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

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

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CAPITAL EXPENDITURE - GENERAL FUND																														
Asset Description	Expenditure Summary										Funding Sources 2016/17					Funding Sources 2017/18					Funding Sources 2018/19					Funding Sources 2019/20				
	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue	Grants / Conts	Sec 94	Loans	Reserves	General Revenue
Strategic and Community Facilities Group																														
Community Facilities																														
Community Centres and Halls	22,000	23,000	24,000	25,000	26,000	27,000	28,000	29,000	30,000	31,000				22,000					23,000						24,000					25,000
Ballina Indoor Sports Centre				9,350,000										0					0						4,000,000			5,350,000	0	
Swimming Pools																														
Ballina Redevelopment	6,600,000												6,600,000																	0
Alstonville Redevelopment	5,000,000												5,000,000																	0
Group Total	11,622,000	23,000	24,000	9,375,000	26,000	27,000	28,000	29,000	30,000	31,000	0	0	11,600,000	0	22,000	0	0	0	23,000	0	0	0	0	0	24,000	4,000,000	0	0	5,350,000	25,000
General Manager's Group																														
Information Services																														
Computer Equipment	21,000	22,000	23,000	24,000	25,000	26,000	27,000	28,000	29,000	30,000				21,000					22,000						23,000					24,000
Telephone System	65,000	65,000												65,000					65,000						0					0
Records Projects	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000				5,000					5,000						5,000					5,000
Property Development																														
Russellton Industrial Estate	100,000	4,100,000											100,000					4,100,000						0	0				0	0
Southern Cross Industrial Estate		900,000			950,000			1,000,000										900,000						0	0				0	0
Wollongbar Urban Expansion	2,348,000		1,680,000	1,800,000									2,348,000										1,680,000						1,800,000	0
North Creek Road Development	1,020,000												1,020,000																	0
Camping Ground																														
Flat Rock Improvements	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000			10,000					10,000					10,000	0				10,000	0	
Ballina Airport																														
Apron Extension								1,000,000	1,000,000										0					0					0	0
PAPI / PAALC							400,000												0					0					0	0
Terminal Renovation	5,400,000													4,500,000		900,000			0					0					0	0
Miscellaneous Infrastructure	78,000	81,000	84,000	87,000	90,000	94,000	98,000	102,000	106,000	110,000			78,000					81,000					84,000					87,000	0	
Sub Total - Airport	5,478,000	81,000	84,000	87,000	90,000	94,000	498,000	1,102,000	1,106,000	110,000	4,500,000	0	900,000	78,000	0	0	0	81,000	0	0	0	0	84,000	0	0	0	0	87,000	0	
Group Total	9,047,000	5,183,000	1,802,000	1,926,000	1,080,000	135,000	540,000	2,145,000	1,150,000	155,000	4,500,000	0	900,000	3,556,000	91,000	0	0	0	5,091,000	92,000	0	0	0	1,774,000	28,000	0	0	1,897,000	29,000	
Development and Environmental Health Group																														
Environmental Health																														
Shaws Bay CZMP	172,000	208,000											0					208,000					0	0				0	0	0
Group Total	172,000	208,000	0	0	0	0	0	0	0	0	0	0	0	152,000	20,000	0	0	208,000	0	0	0	0	0	0	0	0	0	0	0	
Civil Services																														
Engineering Management																														
Surveying Equipment					60,000														0					0						0
Depot and Administration Centre																														
Depot 1 - Improvements	137,000	143,000	175,000	182,000	189,000	197,000	205,000	213,000	222,000	231,000	106,400			30,600	108,100			34,900	109,900					65,100	111,700					70,300
Admin Centre - Improvements	1,017,000	616,000									223,000		744,000	50,000	227,600			64,400												

WATER - CAPITAL EXPENDITURE

Expenditure Description	Expenditure Summary										Funding Sources 2016/17				Funding Sources 2017/18				Funding Source 2018/19				Funding Source 2019/20							
	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves				
Main Renewals																														
Main Renewal - Recurrent	400,000	634,000	706,000	784,000	937,000	958,000	1,053,000	1,154,000	1,260,000	1,310,000				400,000				634,000								706,000				784,000
Underbore - Ross Lane	40,000											24,000		16,000				0								0				0
Water Reservoirs																														
Reservoirs - Ross Lane (New)	500,000						3,211,000					500,000		0		0		0		0		0		0		0		0		0
Reservoirs - Pacific Pines						1,077,000								0				0				0				0				0
Reservoirs - Access Upgrades	500,000													500,000				0				0				0				0
Reservoirs - East Ballina	19,000													19,000				0				0				0				0
Miscellaneous																														
Telemetry	6,000	7,000	9,000	10,000	12,000	13,000	15,000	16,000	18,000	19,000				6,000				7,000								9,000				10,000
Ethernet Telemetry Upgrade	100,000	50,000												100,000				50,000								0				0
Pressure Mgmt Zones (PMZs)																														
Basalt Court Reservoir DMA	134,000											134,000		0		0		0		0		0		0		0		0		0
Second Stage Installations	100,000	500,000												100,000		500,000		0								0				0
Water Pump and Bore Stations																														
Pump Stns - Basalt Court Booster	170,000											170,000		0		0		0		0		0		0		0		0		0
Pump Stns - East Ballina Booster	192,000											192,000		0		0		0		0		0		0		0		0		0
Pump Stns - Russellton Booster				446,000								0		0		0		0		0		0		0		446,000		0		0
Pump Stns - Wollongbar Booster		662,000										0		0		662,000		0		0		0		0		0		0		0
Trunk Mains																														
East Ballina Boosted PZ Aug	800,000											800,000		0		0		0		0		0		0		0		0		0
Wardell Mains					282,000							0		0		0		0		0		0		0		0		0		0
North Ballina Reticulation Mains						712,000						0		0		0		0		0		0		0		0		0		0
North Ballina Distribution Mains				2,078,000		2,343,000						0		0		0		0		0		0		0		1,039,000		1,039,000		1,039,000
Pine Ave Distribution Mains			2,614,000									0		0		0		0		1,307,000		1,307,000		0		0		0		0
Ballina Island Distribution Mains								1,175,000				0		0		0		0		0		0		0		0		0		0
Lennox Head Mains								1,274,000				0		0		0		0		0		0		0		0		0		0
CURA B Distribution Main					330,000							0		0		0		0		0		0		0		0		0		0
Russellton Reticulation Mains		160,000										0		0		80,000		80,000		0		0		0		0		0		0
West Ballina Bypass Distn Main								2,428,000				0		0		0		0		0		0		0		0		0		0
Lennox Palms Dist and Reticulation			345,000			388,000						0		0		0		0		172,500		172,500		0		0		0		0
Pacific Pine Distribution Main					238,000							0		0		0		0		0		0		0		0		0		0
New connection for green fields		80,000										0		0		80,000		0		0		0		0		0		0		0
PRV at Awater wheels		150,000										0		0		0		150,000		0		0		0		0		0		0
Water Treatment Plant																														
Marom Creek WTP - Chem Storage		100,000												0				100,000				0				0				0
Marom Creek WTP - SCADA		250,000												0				250,000				0				0				0
Marom Creek WTP - Process		318,000												0				318,000				0				0				0
Marom Creek WTP Road Repair	150,000													150,000				0				0				0				0
Marom Creek WTP - Renewals	23,000	24,000	26,000	28,000	30,000	32,000	34,000	37,000	39,000	41,000				23,000				24,000				26,000				28,000				28,000
Plant and Equipment																														
Vehicle and Plant Replacement	140,000				130,000	106,400		104,500		200,000				140,000				0				0				0				0
Vaccum excavation plant		200,000												0				200,000				0				0				0
Water Capital - Service Connection																														
Water Meter - New <20mm	206,000	212,000	219,000	225,000	232,000	239,000	246,000	253,000	261,000	271,000				206,000				212,000				219,000				225,000				225,000
Water Meter - New > 20mm				0	0	0	0	0	0	0				0				0				0				0				0
Water Meter - Replacement	54,000	57,000	61,000	65,000	70,000	74,000	79,000	84,000	89,000	93,000				54,000				57,000				61,000				65,000				65,000
Total Capital Expenditure	3,534,000	3,404,000	3,980,000	3,636,000	2,261,000	5,942,400	4,638,000	4,097,500	4,095,000	1,934,000	0	1,820,000	0	1,714,000	0	1,322,000	0	2,082,000	0	1,479,500	0	2,500,500	0	1,485,000	0	2,151,000				

WASTEWATER - CAPITAL EXPENDITURE

Asset Description	Expenditure Summary										Funding Sources 2016/17				Funding Sources 2017/18				Funding Source 2018/19				Funding Source 2019/20				
	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	
Pumping Stations																											
Emergency Storage Program	280,000												280,000				0										0
Wet Well Protection - Swift Street	50,000	150,000	200,000	200,000									50,000				150,000										200,000
Pump Stn - Byron Street, Lennox	1,400,000											300,000	1,100,000				0										0
Pump Stn - Montwood Drive				1,194,000									0				0										1,194,000
Pump Stn - Granada Place		318,000											0				318,000										0
Skennars Head / Tara Downs	735,000												735,000				0										0
North Ballina - New Pumping Station			106,000	1,364,000									0				0										106,000
Richmond St Storage and Gravity Lindsay Avenue					182,000								0				0										0
Power Drive Pumps (& storage)					106,000								0				0										0
Pump Capacity Upgrade Program	175,000	166,000	259,000	268,000									0				0										0
Pumping Stations Renewal Program				338,000	348,000	358,000	369,000	380,000	391,000	400,000			0				0										0
Sullage Dump Point - Bicentennial gardens		20,000											0				20,000										0
Treatment Facilities - Minor Capital																											
Wastewater Treatment Plant Ballina	21,000	21,000	22,000	23,000	23,000	24,000	25,000	25,000	26,000	27,000			21,000				21,000										22,000
Wastewater Treatment Plant Lennox	21,000	21,000	22,000	23,000	23,000	24,000	25,000	25,000	26,000	27,000			21,000				21,000										22,000
Wastewater Treatment Plant Alstonville	10,000	11,000	11,000	11,000	12,000	12,000	12,000	13,000	13,000	14,000			10,000				11,000										11,000
Wastewater Treatment Plant Wardell	10,000	11,000	11,000	11,000	12,000	12,000	12,000	13,000	13,000	14,000			10,000				11,000										11,000
Kubota Membrane Turbine	125,000												125,000				0										0
Ballina Treatment Plant Upgrade																											
Ballina Upgrade - Project Mgmt	21,000												21,000				0										0
Ballina - Other	31,000												31,000				0										0
Ballina - Post Completion Works	31,000												31,000				0										0
Desalination Plant	975,000												975,000				0										0
Ballina - Septic Receiving		50,000											0				50,000										0
Ballina - Gantry crane			500,000										0				0										500,000
Ballina - Programed Membrane			500,000	500,000	500,000	500,000							0				0										500,000
Lennox Head Treatment Plant Upgrade																											
Lennox - Post Completion Works	31,000												31,000				0										0
EAT Decanters	100,000												100,000				0										0
Alstonville Treatment Plant Upgrade																											
Biosolids Management			200,000										0				0										200,000
Maturation Pond	115,000												115,000				0										0
SCADA Upgrade	103,000	219,000											103,000				219,000										0
Diffused aeration upgrade			200,000										0				0										200,000
Wardell Treatment Plant Upgrade																											
SCADA Upgrade	206,000	109,000											206,000				109,000										0
Trunk Mains																											
Rising Main Rehab & bridge decom -Swift St Byron Street, Lennox Head			60,000										0				0										60,000
Gravity Sewer Main A'ville					342,000					546,000			0				0										0
Gravity Main A'ville	62,000	1,137,000											62,000			1,137,000	0										0
Gravity Main Wollongbar		1,847,000											1,747,000				-1,747,000										0
Transfer Mains A'ville / W'bar	155,000		1,498,000										155,000			0	0										1,498,000
Gravity Mains				80,000									0				0										80,000
Hutley Drive - Parallel Mains				505,000									0				0										505,000
Gravity Main West Ballina				205,000									0			0	0										205,000
Gravity Main West Ballina				438,000									0			0	0										438,000
Power Drive Rising Main Extension				146,000									0			0	0										146,000
CURA B Transfer Rising Main					4,011,000								0				0										0
Wastewater - Capital Expenditure Carried Forward																											

WASTEWATER - CAPITAL EXPENDITURE (cont'd)

Asset Description	Expenditure Summary										Funding Sources 2016/17				Funding Sources 2017/18				Funding Source 2018/19				Funding Source 2019/20				
	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	Grants	Sect 64	Loans	Reserves	
Wastewater Mains - Renewals																											
Gravity Pipe Rehabilitation																											
Main Renewals	200,000	200,000	461,000	475,000	489,000	504,000	519,000	535,000	551,000	565,000				200,000				200,000									475,000
Service Connections																											
New Wastewater Connection (Gravity)	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000				1,000				1,000									1,000
New Wastewater Connection (E-one)	52,000	53,000	55,000	56,000	58,000	60,000	61,000	63,000	65,000	67,000				52,000				53,000									56,000
Plant and Equipment																											
Plant Replacement Sewer		120,000		134,500	30,000	93,000		14,000		91,200								120,000									134,500
Replacement Sewer CCTV	290,000													290,000													
Vacuum Excavation truck		50,000																50,000									
Other Miscellaneous Works																											
Telemetry	15,000	16,000	16,000	17,000	17,000	18,000	18,000	19,000	20,000	21,000				15,000				16,000									17,000
Reloc W&WW Network Servers Pine Av	30,000													30,000													
Ethernet Telemetry Upgrade		50,000	100,000															50,000									100,000
Reuse Program																											
Ross Lane Dual Reticulation Reservoir							3,112,000																				
Lennox Palms Estate Reticulation Mains		197,000																197,000									
Montwood Drive Distribution Mains	575,000													575,000													
Hendersons Farm Distribution Mains				280,000																							280,000
Meadows Distribution Main			270,000																								
Greenfield Grove Distribution Mains					158,000	162,000																					
Lennox Head Distribution Mains							362,000																				
Fig Tree Hill Distribution Mains							472,000																				
CURA B Distribution Mains						2,336,000																					
Replace Lennox - Angels Dr main			200,000																								200,000
Recycled Water Hydrant Standpipes		40,000																40,000									
Recycled Water Hydrant Installations	30,000	30,000	30,000											30,000				30,000									
Reservoir Access and Integrity Upgrades	65,000													65,000													
Recycled Water Comms	60,000													60,000													
Alstonville Recycled Water	10,000	10,000	10,000	10,000										10,000				10,000									10,000
Total Capital Expenditure	5,985,000	4,847,000	4,732,000	6,279,500	6,374,300	4,650,000	4,988,000	1,088,000	1,106,000	1,227,200	0	2,264,000	0	3,721,000	0	1,137,000	0	3,710,000	0	0	0	0	4,732,000	0	0	0	6,279,500

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Part D

Section 94 Contributions and Other Capital Income

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INTRODUCTION

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

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

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

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

SECTION 94 CONTRIBUTIONS

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

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

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

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

The first table provides an estimate of the balance of funds held for each Section 94 Plan and the second table the estimated contributions collected each year, along with the interest raised. The income figures are sourced from a combination of previous year's results and current collection rates.

The third table, on the following page, 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).

SECTION 94 CONTRIBUTIONS - PLAN BALANCES													
		BUDGET ITEMS	ESTIMATED										
2013/14	2014/15		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
209,700	552,200	Open Space	631,900	411,900	543,400	683,400	833,900	994,900	1,166,400	1,348,400	1,541,900	1,746,400	1,962,900
290,700	518,300	Community Facilities	971,700	1,204,700	1,563,700	1,942,700	2,342,200	2,762,700	3,204,700	3,669,700	4,158,200	4,670,700	5,207,700
194,300	328,200	Wollongbar Urban Expansion Area	265,700	192,700	119,200	44,700	24,700	60,200	97,700	136,700	177,700	220,700	265,700
332,500	374,600	Car Parking	199,600	286,100	376,600	471,100	569,600	672,600	779,600	891,100	1,007,100	1,127,600	1,253,100
680,600	614,100	Heavy Vehicle	558,600	571,100	584,100	597,100	610,600	624,100	638,100	652,600	667,100	682,100	697,600
2,675,100	2,272,700	Road Plan (All Plans)	2,900,100	4,873,600	7,029,100	(6,447,900)	(3,298,900)	(13,710,900)	(23,588,900)	(20,244,900)	(16,835,900)	(13,358,900)	(9,811,900)
4,382,900	4,660,100	Total Section 94 Funds Held	5,527,600	7,540,100	10,216,100	(2,708,900)	1,082,100	(8,596,400)	(17,700,400)	(13,546,400)	(9,283,900)	(4,911,400)	(424,900)

SECTION 94 CONTRIBUTIONS COLLECTED													
		BUDGET ITEMS	ESTIMATED										
2013/14	2014/15		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
517,800	601,600	Open Space	310,000	316,000	322,000	328,000	335,000	342,000	349,000	356,000	363,000	370,000	377,000
648,100	793,600	Community Facilities	560,000	571,000	582,000	594,000	606,000	618,000	630,000	643,000	656,000	669,000	682,000
265,900	249,500	Wollongbar Urban Expansion Area (WUEA)	30,000	31,000	32,000	33,000	34,000	35,000	36,000	37,000	38,000	39,000	40,000
0	43,800	Car Parking	80,000	82,000	84,000	86,000	88,000	90,000	92,000	94,000	96,000	98,000	100,000
244,200	318,500	Heavy Vehicle	320,000	326,000	333,000	340,000	347,000	354,000	361,000	368,000	375,000	383,000	391,000
523,700	863,000	Road Plan - New (including Former Plan)	890,000	1,908,000	2,046,000	3,087,000	3,149,000	3,212,000	3,276,000	3,342,000	3,409,000	3,477,000	3,547,000
69,100	54,000	Road Plan - Former Plan	0	0	0	0	0	0	0	0	0	0	0
2,268,800	2,924,000	Total Section 94 Funds Collected	2,190,000	3,234,000	3,399,000	4,468,000	4,559,000	4,651,000	4,744,000	4,840,000	4,937,000	5,036,000	5,137,000

SECTION 94 CONTRIBUTIONS APPLIED													
		BUDGET ITEMS	ESTIMATED										
2013/14	2014/15		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
7,700		Open Spaces Plan											
33,500		Various Works		350,000									
		Pop Denison Master Plan											
		Saunders Oval Expansion											
		Shaws Bay Coastal Zone Management Plan						0	0	0	0	0	0
		Bolwarra Court Playground	41,500										
41,200	0	Sub Total Open Spaces	41,500	350,000	0	0	0	0	0	0	0	0	0
6,500	900	Community Facilities Plan											
		Miscellaneous - Old Plan		50,000									
		Footpath Carlisle St Wardell											
		Wardell Town Centre	45,000										
6,500	900	Sub Total Community Facilities	45,000	50,000	0	0	0	0	0	0	0	0	0
12,300		Car Parking											
		74 and 78 Tamar Street											
842,100	14,200	74 and 78 Tamar Street - Car Parks	263,000										
854,400	14,200	Sub Total Car Parking	263,000	0	0	0	0	0	0	0	0	0	0
121,500	127,700	Wollongbar Urban Expansion Area											
		Wollongbar Link Road	110,000	110,000	110,000	110,000	55,000		0	0	0	0	0
121,500	127,700	Sub Total WUEA	110,000	110,000	110,000	110,000	55,000	0	0	0	0	0	0
192,000	192,000	Heavy Vehicles - Bridges											
		Heavy Vehicles - Teven Bridge Loan	195,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	0
17,200	213,500	Heavy Vehicles - Rural Roads											
		Reseals (Capital)	26,000										
39,500	0	Heavy Patching	164,000	196,000	203,000	210,000	217,000	224,000	231,000	238,000	245,000	253,000	391,000
248,700	405,500	Sub Total Heavy Vehicles	385,000	326,000	333,000	340,000	347,000	354,000	361,000	368,000	375,000	383,000	391,000
1,139,200	369,100	Roads Plan											
		Ballina Heights Drive											
30,700	730,700	River St / Moon St Roundabout	108,200										
	130,100	Tamar Street / Cherry Street Roundabout	10,000										
13,000		Hutley Drive	49,000			16,722,000							
		River St - Four Lanes						10,438,000					
		River St - Bridge						3,072,000					
		River St - Land						114,000					
		Tamarind Dr - Four Lanes							8,434,000				
		Tamarind Dr - Bridge							4,718,000				
		WO480 Nrth Creek Rd Lennox Deviation	50,000										
1,182,900	1,229,900	Sub Total Roads Plan	215,200	0	0	16,722,000	0	13,624,000	13,152,000	0	0	0	0
369,300	202,700	Section 94 Recouped to Community Infrastructure Reserve											
		Open Spaces	53,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
475,900	527,100	Community Facilities	53,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
845,200	729,800	Sub Total Recouped	106,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
101,300	72,600	Open Spaces (WJEA)	155,300										
40,500	0	Community Facilities (WUEA)	24,600										
60,000	60,000	Community Facilities (Ballina Hts)	0	60,000									
193,100	127,300	Roads (WUEA)	127,400										
394,900	259,900	Sub Total Recouped (Land Schemes)	307,300	60,000	0	0	0	0	0	0	0	0	0
	54,000	Roads (Transferred to Internal Reserve)											
0	54,000	Sub Total Recouped for Roads Pre-Plan	0	0	0	0	0	0	0	0	0	0	0
3,695,300	2,821,900	Total Section 94 Funds Applied	1,473,000	1,346,000	893,000	17,622,000	852,000	14,428,000	13,963,000	818,000	825,000	833,000	841,000

CAPITAL GRANTS AND CAPITAL CONTRIBUTIONS

The table opposite provides details on estimated capital grants and contributions. Brief details on the information provided for 2016/17 is as follows.

Airport

Represents State Government grants for major projects at the airport.

Depot

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

Roads and Ancillary Facilities

Various funding for road and transport related projects.

Other Water Transport

Funding approved from the NSW Boating Now Program.

CAPITAL GRANTS AND CAPITAL CONTRIBUTIONS													
ACTUAL		BUDGET ITEMS	ESTIMATED										
2013/14	2014/15		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
9,200		Community Centres											
		State - Solar Hot Water ALEC											
		State - Lennox Auditorium Capital Income	20,000										
		State and Federal - Indoor Sports Centre					4,000,000						
	180,000	State - Lennox Community Centre											
		Library											
16,000		State - Expansion											
		Swimming Pools											
15,000		State - Solar Hot Water											
		Property											
150,000		State - 89 Tamar St											
	600,000	Private - Reimbursement											
		Airport											
		State - Terminal (Poles and Wires)	2,207,000	4,500,000	0								
		Environmental Health											
		Shaws Bay CZMP - OEH	0										
		Depot and Administration Centre											
71,000	103,800	Depot / Administration Centre	330,000	106,400	108,100	109,900	111,700	113,500	115,300	117,300	119,300	121,300	123,300
		Admin Centre - Roofing / Air Conditioning		223,000	227,600								
		Procurement and Building Management											
60,000		Council - Asset Management System											
95,000		State - Naval Musuem											
	350,000	State - Marine Rescue Tower (PRMF)											
		Federal - Marine Rescue Tower	200,000										
200,000		Federal - Ballina Surf Club											
		RMS - Marine Rescue Tower	215,000										
		Com Bldg Pships Marine Rescue Tower	200,000										
		Federal -National Stronger Regions	850,000										
	136,400	State - Lake Ainsworth (PRMF)											
329,100		Ballina Surf Club - Contribution											
		Urban Roads											
		RMS - River Street	200,000										
		RMS - Teven Road Intersection A'ville											
	652,000	RTR - Various Urban and Rural Projects	1,127,500										
		Regional Road Program	171,000	172,000	173,000	174,000	174,000						
	46,500	RMS - Gateway Treatments											
	320,000	Private Developers - Ballina Heights Drive											
	30,000	Essential Energy - Ballina Heights Drive											
2,000,000		Federal - BBRC Ballina Heights Drive											
		RMS - Coast Road / Skennars Hd Rd R'about		1,997,100									
		RMS - Angels Drive / Links Ave Roundabout	1,004,000										

CAPITAL GRANTS AND CAPITAL CONTRIBUTIONS (cont'd)													
ACTUAL		BUDGET ITEMS	ESTIMATED										
2013/14	2014/15		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
		Rural Roads											
75,000		RTR - Boatharbour and Midgen Flat Roads											
477,300		RTR - Angels Beach Drive											
		RTR - Eltham and Yellow Creek Bridges											
		RTR - River St Ballina	200,000										
		RTR - Wardell Rd	160,000										
		RTR - Fox St	152,000										
8,200		Essential Energy - Compton Drive											
228,000		RMS - Eltham Rd											
		RMS - Teven Road	889,000										
444,200	192,800	RMS - Coast Rd Tobin Cl											
77,000		RMS - 3 x 3 Tuckombil Road											
294,000		RMS - Tuckombil Road											
		RMS - Maguires Bridge	75,000										
	221,700	RMS - Rifle Range Road											
	77,000	RMS - 3x3 Rifle Range Rd											
		State - Disaster - Local and Rural Roads	200,000										
		RMS - Ross Lane Straightening		787,100									
		Federal - Ross Lane / Coast Road Roundabout		930,000	1,028,000								
		Ancillary											
226,500	802,000	RMS - Coastal Shared Path - Stages 1 and 2											
		RMS - Shared Path East - Preconstruction	22,500										
	270,500	RMS - Coastal Shared Path - Stage 3	296,000										
		Public Reserves Mgmt Fund - Coastal Walk		850,000									
		RMS - Headlands Drive											
40,000	12,100	RMS - Speed Zones											
14,900		Council - Wastewater to Trinity Place											
		State - Bus Shelter											
	281,800	State - Crown Reserve Monies - Shared Path											
13,200		State - Tamar / Kerr Sts - Pedestrian Facility											
	10,000	Community - Newrybar Car Park											
	22,700	State - Shared Path Cultural Signage	46,300										
		RMS - Ballina St- Coast Rd to Allens Parade	49,500										
		RMS - Fox St from Kerr to Hickey	5,500										
		RMS - Martin St Winton to Crane	12,600										
		RMS - Kerr St from Bentinck to Fox	13,700										
173,800	212,800	State - Swift St Bus Interchange											
105,900	7,900	State - BBP - Wardell Town Centre											
		Other Water Transport											
		State - BBP - Emigrant Creek Ramp											
	43,500	State - BBP - Emigrant Creek Pontoon											
33,800		State - BBP - Cawarra Boat Ramp											
		State - RBP - Keith Hall Boat Ramp	30,000	225,000									
	154,500	State - BBP - Fishery Creek Car Park											
		State - RBP - East Wardell, Pontoon	15,000	35,000									
		State - RBP - Captain Cook Park - Pontoons	55,000	195,000									
		State - RBP - Fishery Creek - Pontoon	15,000	35,000									
		State - RBP - Faulks Reserve - Pontoon	16,000	84,000									
		State - RBP - Emigrant Creek - Access		40,000									
		State - RBP - Nth Ck Road, Lennox - Ramp	20,000	55,000									
		State - RBP - Brunswick St, Ballina - Ramp			125,000								
		Open Spaces											
		Ballina RSL - Captain Cook Park - Landscaping		60,000									
		Sports Fields											
	25,000	State - Netball Courts											
1,521,000		Federal - Wollongbar Sports Fields											
		Rural Fire Service											
183,100	(500)	State - Newrybar Fire Shed											
6,861,200	4,752,500	Total Capital Grants and Contributions	8,797,500	10,294,600	1,661,700	283,900	4,285,700	113,500	115,300	117,300	119,300	121,300	123,300

ASSET SALES AND LOAN INCOME

Asset Sales

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

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

Loan Funds

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

ASSET SALES													
ACTUAL		BUDGET ITEMS	ESTIMATED										
2013/14	2014/15		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
496,600		Southern Cross Industrial Estate Sales											
568,000		Land Sale - Adjoining BP Service Station	910,000										
	261,800	Land Sale - Residual Land ARC Site	750,000	725,000		600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
		Land Sale - Standard Lots											
1,064,600	261,800	Sub Total - Southern Cross	1,660,000	725,000	0	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
		Russellton Industrial Estate Sales											
		Land Sale - Large Lots			1,000,000								
		Land Sale - Standard Lots				360,000	360,000	360,000	360,000	360,000	360,000	360,000	360,000
		Lane Sale - Alstonville Tennis Court Site			1,500,000								
0	0	Sub Total - Russellton	0	0	2,500,000	360,000	360,000	360,000	360,000	360,000	360,000	360,000	360,000
		Other											
400,600		Skennars Head - Residual											
	195,300	Surplus Land - Alstonville Plaza											
	2,249,600	Wollongbar - Land Development	590,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	400,000				
	33,700	Ballina High School - Road Reserve											
		7 North Creek Road Residual	150,000										
		54 North Creek Road		2,500,000									
		Bagotville Quarry	450,000										
	69,400	Tintenbar Quarry											
400,600	2,548,000	Sub Total - Other Land Sales	1,190,000	4,300,000	1,800,000	1,800,000	1,800,000	1,800,000	400,000	0	0	0	0
1,465,200	2,809,800	Total Capital Income from Land Sales	2,850,000	5,025,000	4,300,000	2,760,000	2,760,000	2,760,000	1,360,000	960,000	960,000	960,000	960,000
		Other Asset Sales											
340,000		Animal Shelter Site											
1,805,200	2,809,800	Total Capital Income from Asset Sales	2,850,000	5,025,000	4,300,000	2,760,000	2,760,000	2,760,000	1,360,000	960,000	960,000	960,000	960,000

LOAN INCOME													
ACTUAL		BUDGET ITEMS	ESTIMATED										
2013/14	2014/15		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
	725,000	Airport											
		Car Park and Terminal	500,000	900,000									
		Roads											
1,200,000		Ballina Heights Drive - Section 94 Plan				2,500,000							
		River St - Moon to Grant						5,176,000					
		River St - Four Lanes - Section 94 Plan						3,123,000					
		River St - Bridge - Section 94 Plan						41,000					
		River St - Land - Section 94 Plan											
		Swimming Pools											
		Ballina		6,600,000									
		Alstonville		5,000,000									
1,200,000	725,000	Total Loan Income	500,000	12,500,000	0	2,500,000	0	8,340,000	0	0	0	0	0

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Part E

Reserves

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INTRODUCTION

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

1) External Legislation

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

2) Self-funding Operations

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

3) Financial Management

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

4) Asset Replacement

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

5) Opportunities

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

Summary

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

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

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

The titles for each reserve are relatively self-explanatory.

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RESERVE MOVEMENTS - GENERAL FUND												
Reserve Title	2016/17			2017/18			2018/19			2019/20		
	To	From	Net	To	From	Net	To	From	Net	To	From	Net
Strategic and Community Facilities Group												
Strategic Planning												
Section 94 Contributions	3,358,500	1,346,000	2,012,500	3,569,000	893,000	2,676,000	4,697,000	17,622,000	(12,925,000)	4,643,000	852,000	3,791,000
Community Facilities												
Ballina Indoor Sports Centre	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,500,000	0	1,500,000	1,850,000	5,350,000	(3,500,000)
Community Gallery												
Public Art Contribution	10,000		10,000	10,000		10,000	10,000		10,000	10,000		10,000
Swimming Pools												
Redevelopment	685,000		685,000									
Tourism												
Visitor Centre - Showers Reserve		20,000	(20,000)									
Total - Strat & Comm Facilities	4,358,500	1,346,000	3,012,500	4,569,000	893,000	3,676,000	6,197,000	17,622,000	(11,425,000)	6,493,000	6,202,000	291,000
General Manager's Group												
Governance												
Councillor Election	90,000	230,000	(140,000)	65,000	0	65,000	65,000	0	65,000	65,000	0	65,000
Information Services												
Information Fee	73,000		73,000	74,500		74,500	141,000		141,000	143,800		143,800
Property Management												
Community Infrastructure Reserve												
Interest Earned on Reserve	16,000		16,000	13,000		13,000	12,000		12,000	14,000		14,000
Rental - 89 Tamar Street	702,500	56,600	645,900	703,800	58,000	645,800	703,800	59,500	644,300	714,400	61,000	653,400
Rental - ARC (50%)	125,400	4,600	120,800	127,300	4,700	122,600	129,200	4,800	124,400	131,100	4,900	126,200
Rental - Fawcett Street Café	65,800	20,600	45,200	67,000	21,100	45,900	68,500	21,700	46,800	70,100	22,300	47,800
Admin Centre - Roof and Air-con		45,000	(45,000)		124,000	(124,000)						
League Club Grandstand		30,100	(30,100)									
Shaws Bay Coastal Zone Mgmt Plan		75,000	(75,000)		104,000	(104,000)						
Wollongbar Skate Park		490,000	(490,000)									
Missingham Car Park		150,000	(150,000)									
Captain Cook Master Plan		140,000	(140,000)					750,000	(750,000)		900,000	(900,000)
Ballina Town Entry Treatments					643,000	(643,000)		140,000	(140,000)			
Section 94 Recoupments	450,000		450,000	450,000		450,000	450,000		450,000	450,000		450,000
Dividend - Property Development	0		0	0		0	1,000,000		1,000,000	800,000		800,000
Loan P & I - Comm Buildings		29,600	(29,600)		29,600	(29,600)		29,600	(29,600)		28,100	(28,100)
Loan P & I - Town Centre		373,000	(373,000)		378,100	(378,100)		300,400	(300,400)		289,500	(289,500)
League Club Grandstand												
Sub Total - Comm Infra	1,359,700	1,414,500	(54,800)	1,361,100	1,362,500	(1,400)	2,363,500	1,306,000	1,057,500	2,179,600	1,305,800	873,800
Property Development Reserve												
Interest Earned on Reserve	75,000		75,000	105,000		105,000	82,000		82,000	77,000		77,000
Southern Cross Movements	725,000	207,300	517,700	0	1,009,300	(1,009,300)	600,000	111,400	488,600	600,000	113,500	486,500
Russellton Movements	0	158,600	(158,600)	2,500,000	4,159,900	(1,659,900)	360,000	61,200	298,800	360,000	62,500	297,500
Wollongbar Movements	1,800,000	2,432,000	(632,000)	1,800,000	85,800	1,714,200	1,800,000	1,767,600	32,400	1,800,000	1,889,400	(89,400)
Norfolk Homes Rental (100%)	147,000		147,000	149,300		149,300	151,500		151,500	153,800		153,800
ARC Rental (50%)	125,400	4,600	120,800	127,300	4,700	122,600	129,200	4,800	124,400	131,100	4,900	126,200
North Creek Road - Development	2,500,000	1,020,000	1,480,000									
Dividend - Community Infrastructure		0	0		0	0		1,000,000	(1,000,000)		800,000	(800,000)
Dividend - General Fund Operations		378,900	(378,900)		342,300	(342,300)		342,700	(342,700)		347,900	(347,900)
Sub Total - Property Develop	5,372,400	4,201,400	1,171,000	4,681,600	5,602,000	(920,400)	3,122,700	3,287,700	(165,000)	3,121,900	3,218,200	(96,300)
Miscellaneous Property Reserves												
Ballina Heights BBRC	500,000	1,475,000	(975,000)									
Crown Reserves	62,000	69,200	(7,200)	63,400	70,900	(7,500)	64,800	72,700	(7,900)	66,200	74,500	(8,300)
Wigmore Arcade	45,000		45,000	50,000		50,000	55,000		55,000	60,000		60,000
Flat Rock Tent Park	148,600	10,000	138,600	150,800	10,000	140,800	152,900	10,000	142,900	155,200	10,000	145,200
Airport												
Airport	374,200	78,000	296,200	370,500	81,000	289,500	374,500	84,000	290,500	407,200	87,000	320,200
Total - GM's Group	8,024,900	7,478,100	546,800	6,816,900	7,126,400	(309,500)	6,339,400	4,760,400	1,579,000	6,198,900	4,695,500	1,503,400
(Reserve movements carried forward on following page)												

RESERVE MOVEMENTS - GENERAL FUND (cont'd)												
Reserve Title	2016/17			2017/18			2018/19			2019/20		
	To	From	Net	To	From	Net	To	From	Net	To	From	Net
Development and Env Health Group												
Environmental and Public Health Mgmt Plans (Shaws Bay / Lake A)		4,700	(4,700)									
Total - Dev & Env Health Group	0	4,700	(4,700)	0	0	0	0	0	0	0	0	0
Civil Services Group												
Engineering Management												
Surveying Equipment	10,000		10,000	10,000		10,000	10,000		10,000	10,000		10,000
Administration Centre and Depot												
Administration Building		499,000	(499,000)									
Procurement and Building Mgmt												
Ballina Surf Club		625,000	(625,000)									
Infrastructure - Comm Infra Res					0	0		1,000,000	(1,000,000)		800,000	(800,000)
Infrastructure - Property Dev Res												
Roads and Bridges												
Alstonville Bypass Handover		20,000	(20,000)		0	0		0	0		0	0
Ballina Bypass Handover		633,000	(633,000)		200,000	(200,000)		0	0		0	0
Ancillary Transport Facilities												
Coastal Path Reserve		850,000	(850,000)									
Ferry Wharves and Jetties												
East Wardell, Pontoon		15,000	(15,000)									
Faulks Reserve, Pontoon		63,000	(63,000)									
Keith Hall, Ramp (Comm Infra)		50,000	(50,000)									
Captain Cook Park Pontoon (Comm Infra)		25,000	(25,000)									
Captain Cook Park Pontoon		6,000	(6,000)									
Fishery Creek Pontoon		35,000	(35,000)									
Open Space and Reserves												
Pop Denison Park		51,000	(51,000)									
Sports Fields												
Sports Fields Contingency		625,500	(625,500)									
Ballina Hockey Club	6,700		6,700	6,900	0	6,900	7,100	0	7,100	7,300	0	7,300
Cemeteries												
Cemeteries - Operations	113,600	50,000	63,600	115,600	50,000	65,600	117,700	50,000	67,700	119,600	50,000	69,600
Fleet Management	1,132,700	1,510,300	(377,600)	1,148,200	1,094,000	54,200	1,172,500	1,270,400	(97,900)	1,193,900	745,000	448,900
Rural Fire Service												
Quarries and Sandpit												
Quarry Operations	0	252,200	(252,200)	127,200	200,000	(72,800)	129,500	200,000	(70,500)	131,900	200,000	(68,100)
Quarry - Shaws Bay CZMP		77,000	(77,000)		104,000	(104,000)						
Landfill Management												
Landfill Operations	725,800	105,000	620,800	1,774,700	109,000	1,665,700	2,103,300	113,000	1,990,300	2,199,700	1,118,000	1,081,700
Landfill Operations - Admin Centre	0	200,000	(200,000)	0	200,000	(200,000)	0	0	0	0	0	0
Landfill Operations - Sports Centre	0	1,000,000	(1,000,000)	0	1,000,000	(1,000,000)	0	1,500,000	(1,500,000)	0	1,850,000	(1,850,000)
Waste Levy	21,000	0	21,000	21,000	0	21,000	21,000	0	21,000	21,000	0	21,000
Quarry road -mountain bikes		83,000	(83,000)									
Wollongbar Asbestos												
Domestic Waste Management	498,500	0	498,500	536,400	1,360,000	(823,600)	543,300	0	543,300	599,200	0	599,200
Group Total - Civil Services	2,508,300	6,775,000	(4,266,700)	3,740,000	4,317,000	(577,000)	4,104,400	4,133,400	(29,000)	4,282,600	4,763,000	(480,400)
Total - Increase / (Decrease)	15,586,700	15,623,800	(37,100)	15,135,900	12,336,400	2,799,500	16,650,800	26,515,800	(9,865,000)	16,984,500	15,660,500	1,324,000

RESERVE BALANCES - GENERAL FUND												
Reserve Title	2016/17			2017/18			2018/19			2019/20		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
Strategic and Community Facilities Group												
Section 94 Conts (External)	5,527,600	2,012,500	7,540,100	7,540,100	2,676,000	10,216,100	10,216,100	(12,925,000)	(2,708,900)	(2,708,900)	3,791,000	1,082,100
Strategic Planning Studies	200,500	0	200,500	200,500	0	200,500	200,500	0	200,500	200,500	0	200,500
Section 94 Reviews	39,700	0	39,700	39,700	0	39,700	39,700	0	39,700	39,700	0	39,700
Energy Saving Programs	26,600	0	26,600	26,600	0	26,600	26,600	0	26,600	26,600	0	26,600
Community Centres / Halls	71,100	0	71,100	71,100	0	71,100	71,100	0	71,100	71,100	0	71,100
Ballina Indoor Sports Centre	260,000	1,000,000	1,260,000	1,260,000	1,000,000	2,260,000	2,260,000	1,500,000	3,760,000	3,760,000	(3,500,000)	260,000
Community Gallery	7,700	0	7,700	7,700	0	7,700	7,700	0	7,700	7,700	0	7,700
Public Art	30,000	10,000	40,000	40,000	10,000	50,000	50,000	10,000	60,000	60,000	10,000	70,000
Library Services	32,000	0	32,000	32,000	0	32,000	32,000	0	32,000	32,000	0	32,000
Swimming Pool	439,000	685,000	1,124,000	1,124,000	0	1,124,000	1,124,000	0	1,124,000	1,124,000	0	1,124,000
Tourism and Events	15,600	0	15,600	15,600	0	15,600	15,600	0	15,600	15,600	0	15,600
VIC Showers Reserve	0	(20,000)	(20,000)	(20,000)	0	(20,000)	(20,000)	0	(20,000)	(20,000)	0	(20,000)
Group Total	6,649,800	3,687,500	10,337,300	10,337,300	3,686,000	14,023,300	14,023,300	(11,415,000)	2,608,300	2,608,300	301,000	2,909,300
General Manager's Group												
Governance												
Councillor Election	240,000	(140,000)	100,000	100,000	65,000	165,000	165,000	65,000	230,000	230,000	65,000	295,000
Information Services												
Information Fee	0	73,000	73,000	73,000	74,500	147,500	147,500	141,000	288,500	288,500	143,800	432,300
Administration Services												
Records Management	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000
Legal / Audit / Revaluations	81,000	0	81,000	81,000	0	81,000	81,000	0	81,000	81,000	0	81,000
Human Resources												
Leave Entitlements	2,526,700	0	2,526,700	2,526,700	0	2,526,700	2,526,700	0	2,526,700	2,526,700	0	2,526,700
Property Management												
<i>General Property Reserves</i>												
Community Infrastructure	630,100	(129,800)	500,300	500,300	(1,400)	498,900	498,900	57,500	556,400	556,400	73,800	630,200
Property Development	3,014,000	1,171,000	4,185,000	4,185,000	(920,400)	3,264,600	3,264,600	(165,000)	3,099,600	3,099,600	(96,300)	3,003,300
Sub Total	3,644,100	1,041,200	4,685,300	4,685,300	(921,800)	3,763,500	3,763,500	(107,500)	3,656,000	3,656,000	(22,500)	3,633,500
<i>Specific Property Reserves</i>												
Wigmore Arcade	103,000	45,000	148,000	148,000	50,000	198,000	198,000	55,000	253,000	253,000	60,000	313,000
Other Properties (Council)	8,100	0	8,100	8,100	0	8,100	8,100	0	8,100	8,100	0	8,100
Ballina Heights BBRC	975,000	(975,000)	0	0	0	0	0	0	0	0	0	0
Crown Properties	70,900	(7,200)	63,700	63,700	(7,500)	56,200	56,200	(7,900)	48,300	48,300	(8,300)	40,000
Camping Ground												
Flat Rock Tent Park	465,400	138,600	604,000	604,000	140,800	744,800	744,800	142,900	887,700	887,700	145,200	1,032,900
Airport												
Operations	(444,900)	296,200	(148,700)	(148,700)	289,500	140,800	140,800	290,500	431,300	431,300	320,200	751,500
Group Total	7,679,300	471,800	8,151,100	8,151,100	(309,500)	7,841,600	7,841,600	579,000	8,420,600	8,420,600	703,400	9,124,000
Development and Env Health Group												
Environmental / Public Health												
Environmental Health Projects	34,500	0	34,500	34,500	0	34,500	34,500	0	34,500	34,500	0	34,500
Shaws Bay/Lake Ains CZMPs	83,700	(4,700)	79,000	79,000	0	79,000	79,000	0	79,000	79,000	0	79,000
Group Total	118,200	(4,700)	113,500	113,500	0	113,500	113,500	0	113,500	113,500	0	113,500
(Reserve balances carried forward on following page)												

RESERVE BALANCES - GENERAL FUND (cont'd)

Reserve Title	2016/17			2017/18			2018/19			2019/20		
	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing	Opening	Movement	Closing
Civil Services Group												
Engineering Management												
Surveying Equipment	0	10,000	10,000	10,000	10,000	20,000	20,000	10,000	30,000	30,000	10,000	40,000
Asset Management	15,000		15,000	15,000		15,000	15,000		15,000	15,000		15,000
Admin Centre and Depot												
Depots and Procurement	499,000	(499,000)	0	0		0	0		0	0		0
Procurement and Building Mgmt												
Ballina Surf Club	625,000	(625,000)	0	0		0	0		0	0		0
Stormwater and Environmental Protection												
Stormwater	40,000	0	40,000	40,000	0	40,000	40,000	0	40,000	40,000	0	40,000
Management Plans	170,200	0	170,200	170,200	0	170,200	170,200	0	170,200	170,200	0	170,200
Roads and Bridges												
Alstonville Bypass Handover	863,700	(20,000)	843,700	843,700	0	843,700	843,700	0	843,700	843,700	0	843,700
Ballina Bypass Handover	1,465,700	(633,000)	832,700	832,700	(200,000)	632,700	632,700	0	632,700	632,700	0	632,700
Civil Infrastructure (RTR)	77,300	0	77,300	77,300	0	77,300	77,300	0	77,300	77,300	0	77,300
Civil Infrastructure (BHD)	5,100		5,100	5,100		5,100	5,100		5,100	5,100		5,100
Roads Works Contingency	115,600	0	115,600	115,600	0	115,600	115,600	0	115,600	115,600	0	115,600
Roads Pre-Plan Sec 94	224,500	0	224,500	224,500	0	224,500	224,500	0	224,500	224,500	0	224,500
Ancillary Transport Facilities												
Footpaths	14,900	0	14,900	14,900	0	14,900	14,900	0	14,900	14,900	0	14,900
Coastal Recreational Path	850,300	(850,000)	300	300	0	300	300	0	300	300	0	300
Marine Infrastructure												
Boat Ramps and Infrastructure	122,100	(119,000)	3,100	3,100		3,100	3,100		3,100	3,100		3,100
Open Space and Reserves												
Open Space Programs	100,000	0	100,000	100,000	0	100,000	100,000	0	100,000	100,000	0	100,000
Pop Denison Park	51,000	(51,000)	0	0	0	0	0	0	0	0	0	0
Wollongbar Fields	98,000		98,000	98,000		98,000	98,000		98,000	98,000		98,000
Sports Fields	22,400	0	22,400	22,400	0	22,400	22,400	0	22,400	22,400	0	22,400
Sports Fields Contingency	625,500	(625,500)	0	0	0	0	0	0	0	0	0	0
Cemeteries	243,300	63,600	306,900	306,900	65,600	372,500	372,500	67,700	440,200	440,200	69,600	509,800
Synthetic Hockey Field	13,000	6,700	19,700	19,700	6,900	26,600	26,600	7,100	33,700	33,700	7,300	41,000
Fleet Management and Workshop												
Operating Reserve	145,800	(377,600)	(231,800)	(231,800)	54,200	(177,600)	(177,600)	(97,900)	(275,500)	(275,500)	448,900	173,400
Rural Fire Service												
Fire Fighting Fund	33,800		33,800	33,800		33,800	33,800		33,800	33,800		33,800
Quarries and Sandpit												
Quarry Operating Reserve	957,900	(329,200)	628,700	628,700	(176,800)	451,900	451,900	(70,500)	381,400	381,400	(68,100)	313,300
Landfill Management and Resource Recovery												
LRM Operations	2,549,600	(662,200)	1,887,400	1,887,400	465,700	2,353,100	2,353,100	490,300	2,843,400	2,843,400	(768,300)	2,075,100
Waste Levy (External)	607,900	21,000	628,900	628,900	21,000	649,900	649,900	21,000	670,900	670,900	21,000	691,900
Biochar Grant (External)	212,500	0	212,500	212,500	0	212,500	212,500	0	212,500	212,500	0	212,500
Waste - Domestic												
Operations (External)	1,528,100	498,500	2,026,600	2,026,600	(823,600)	1,203,000	1,203,000	543,300	1,746,300	1,746,300	599,200	2,345,500
Group Total	12,277,200	(4,191,700)	8,085,500	8,085,500	(577,000)	7,508,500	7,508,500	971,000	8,479,500	8,479,500	319,600	8,799,100
Total - Increase / (Decrease)	26,724,500	(37,100)	26,687,400	26,687,400	2,799,500	29,486,900	43,510,200	(9,865,000)	19,621,900	19,621,900	1,324,000	20,945,900
Reserve Dissection												
Internally Restricted	18,312,400	(1,565,900)	16,746,500	16,746,500	954,600	17,701,100	31,724,400	(11,498,700)	20,225,700	20,225,700	(3,057,900)	17,167,800
Externally Restricted	8,412,100	1,528,800	9,940,900	9,940,900	1,844,900	11,785,800	11,785,800	(12,389,600)	(603,800)	(603,800)	4,381,900	3,778,100

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Part F

General Fund Loan Principal and Interest Repayment Schedule

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GENERAL FUND - LOAN PRINCIPAL AND INTEREST REPAYMENT SCHEDULE

Description	2015/16		2016/17		2017/18		2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
Animal Control																						
Dog Pound	6,894	2,234	7,334	1,794	7,796	1,333	8,286	842	7,324	320												
Community Services																						
Kentwell Community Centre	6,817	2,209	7,252	1,774	7,708	1,318	8,193	832	7,242	317												
Community Properties																						
Naval Museum and Florrie	11,696	8,873	12,601	7,969	13,550	7,019	14,536	6,033	15,582	4,987	16,850	3,720	18,119	2,456	19,495	1,075	0	0				
Swimming Pools																						
Ballina	0	0	0	116,000	233,000	231,000	241,000	223,000	250,000	214,000	258,000	206,000	267,000	197,000	277,000	187,000	286,000	178,000	296,000	168,000	307,000	157,000
Alstonville	0	0	0	88,000	177,000	175,000	183,000	169,000	190,000	162,000	196,000	156,000	203,000	149,000	210,000	142,000	218,000	134,000	225,000	127,000	233,000	119,000
Waste Non Domestic																						
Landfill Opening	728,839	93,392	778,847	43,384																		
Waste Baler	148,411	18,055	158,476	7,990																		
Landfill Closure	162,600	34,400	174,200	22,800	193,893	10,400																
Landfill Closure	165,758	8,197																				
Sub Total	1,205,608	154,044	1,111,523	74,174	193,893	10,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Domestic Waste																						
Landfill Closure	162,606	8,041																				
Town Centres																						
Ballina 2000/01																						
Ballina 2002/03	71,125	11,629	75,128	7,626	79,401	3,353																
Ballina 2003/04	255,345	69,078	272,186	52,235	290,138	34,384	309,273	15,148														
Ballina 2018/19									208,000	100,000	216,000	92,000	225,000	83,000	234,000	74,000	243,000	65,000	253,000	55,000	263,000	45,000
Ballina 2012/13 (LIRS) (Quarry Funded)	115,447	53,577	121,784	47,240	128,482	40,542	135,548	33,476	142,833	26,192	150,913	18,111	159,159	9,865	82,987	1,686	0	0	0	0	0	0
Sub Total	441,917	134,284	469,098	107,101	498,021	78,279	444,821	48,624	350,833	126,192	366,913	110,111	384,159	92,865	316,987	75,686	243,000	65,000	253,000	55,000	263,000	45,000
Roads Bridges Footpaths																						
Ramses Street	3,331	1,079	3,543	867	3,767	644	4,003	407	3,539	155												
Reseal (LIRS) (Quarry Funded)	88,845	41,232	93,722	36,355	98,876	31,200	104,314	25,762	109,920	20,157	116,139	13,938	122,484	7,592	63,420	1,297						
<i>The following loans reduce the overall roads budget</i>																						
Wollongbar Link Road (Sec 94)	350,000		350,000		350,000		350,000		400,000													
Ballina Heights Drive (LIRS)	99,500	54,200	104,400	49,300	110,300	43,400	115,900	37,800	121,800	31,900	128,100	25,600	134,700	19,000	141,600	12,100	149,000	4,700				
McLeay Culvert (RMS)	105,500	76,060	112,082	69,478	118,270	63,290	125,014	56,547	132,124	49,436	139,300	46,260	147,680	33,880	156,017	25,543	164,828	16,731	174,161	7,398	0	0
Cumalun Interchange (Sec 94)	153,208	110,451	162,764	100,895	171,753	91,906	181,542	82,116	191,870	71,789	202,286	57,373	214,461	49,198	226,565	37,094	239,360	24,300	252,984	10,676	0	0
Hutley Drive (Sec 94)				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River St - Four Laning - Section 94													416,000	334,000	433,000	317,000	450,000	300,000	468,000	282,000	487,000	263,000
Sub Total	800,384	283,022	826,511	256,895	852,966	230,440	880,773	202,632	959,253	173,437	585,825	143,171	1,035,325	443,670	1,020,602	393,034	1,003,188	345,731	895,145	300,074	487,000	263,000
Teven Bridges	182,385	77,854	188,576	71,664	196,359	63,880	203,592	56,647	211,003	49,236	218,731	41,508	226,976	33,263	235,281	24,958	244,656	15,583	253,742	6,497		
Airport																						
Airport	58,464	44,359	62,989	39,834	67,737	35,087	72,664	30,160	78,492	24,331	84,227	18,597	90,574	12,243	97,045	5,779						
Airport	137,890	77,384	145,275	69,999	152,808	62,466	160,491	54,783	169,300	45,975	177,963	37,311	187,228	28,047	196,975	18,299	207,229	8,046				
Airport	47,000	23,000	56,600	8,300	58,300	6,600	60,000	4,900	61,700	3,200	63,400	1,400	65,000	0	66,400	0						
Airport - Runway (LIRS)	648,346	300,887	683,933	265,300	721,549	227,684	761,234	188,000	802,141	147,092	847,522	101,711	893,831	55,402	949,233	30,000	1,004,233	40,000	1,044,233	50,000	1,094,233	60,000
Airport - Car Park and Shade	78,900	27,400	82,000	24,300	85,300	21,100	88,600	17,800	92,100	14,300	95,700	10,700	99,400	6,900	103,000	3,000	0	0	0	0	0	0
Airport - Apron	0	0	42,500	17,100	44,100	15,600	45,600	14,100	47,200	12,500	49,200	10,800	50,600	9,100	52,400	7,300	54,200	5,500	56,100	3,500	58,100	1,500
Airport Terminal				45,200	34,600	47,000	32,800	48,800	31,000	50,700	29,000	52,700	27,000	54,800	25,000	57,000	22,800	59,100	20,600	61,500	18,300	
Sub Total	970,600	473,030	1,073,297	424,833	1,174,994	403,137	1,235,589	342,543	1,299,733	278,398	1,368,712	209,519	1,374,333	138,692	969,530	68,844	318,429	36,346	115,200	24,100	119,600	19,800
Total Repayments	3,788,900	1,143,600	3,696,200	1,150,200	3,355,300	1,201,800	3,219,800	1,050,200	3,291,000	1,008,900	3,011,000	870,000	3,508,900	1,056,900	3,048,900	892,600	2,313,300	774,700	2,038,100	680,700	1,409,600	603,800
Total External Loans	3,788,900	1,143,600	3,696,200	1,150,200	3,355,300	1,201,800	3,219,800	1,050,200	3,291,000	1,008,900	3,011,000	870,000	3,508,900	1,056,900	3,048,900	892,600	2,313,300	774,700	2,038,100	680,700	1,409,600	603,800
External Loans Outstanding																						
Balance as at 1 July	23,544,600		20,255,700		29,059,500		25,704,200		24,984,400		21,693,400		27,022,400		23,513,500		20,464,600		18,151,300		16,113,200	
Repayments	3,788,900		3,696,200		3,355,300		3,219,800		3,291,000		3,011,000		3,508,900		3,048,900		2,313,300		2,038,100		1,409,600	
New Loans	500,000		12,500,000		0		2,500,000		0		8,340,000		0		0		0		0		0	
Balance as at 30 June	20,255,700		29,059,500		25,704,200		24,984,400		21,693,400		27,022,400		23,513,500		20,464,600		18,151,300		16,113,200		14,703,600	

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Part G

Appendices

APPENDICES

The following pages provide a range of supporting information applied in the preparation of this document. Details of that information are as follows.

Income Statements and Balance Sheets

These eight pages provide the forecast Income Statements and Balance Sheets for the General, Water and Wastewater (Sewer) Funds, along with a consolidated result for all three funds.

GENERAL FUND - INCOME STATEMENT (2013/14 to 2025/26)

ACTUAL			ITEM	ESTIMATED												
2013/14	2014/15	%		2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
OPERATING RESULTS																
Operating Activities																
24,301,000	24,729,500	2	Rates and Annual Charges	26,068,700	5	27,313,600	5	28,574,300	29,908,600	31,323,500	32,112,100	32,920,700	33,745,800	34,587,700	35,447,900	37,000,500
9,267,000	10,041,000	8	User Charges and Fees	10,210,400	2	10,117,800	(1)	10,434,200	10,732,700	11,037,400	11,293,800	11,553,800	11,780,400	12,012,500	12,249,700	12,492,900
2,105,000	1,403,300	(33)	Interest and Investment Revenues	1,192,500	(15)	1,003,500	(16)	1,117,700	1,177,500	1,091,300	1,127,600	1,132,000	1,163,900	1,192,400	1,208,400	1,130,400
4,572,000	4,013,000	(12)	Other Revenues	4,292,400	7	4,073,200	(5)	5,097,700	4,766,500	5,450,800	4,913,500	5,710,500	5,182,300	6,089,600	5,465,200	6,306,200
5,780,000	7,856,000	36	Grants and Contributions for Operating Purposes	7,090,600	(10)	9,409,100	33	7,467,300	7,332,400	7,331,900	7,449,000	7,568,100	7,691,900	7,852,700	8,029,600	8,210,600
10,914,000	12,768,000	17	Grants and Contributions for Capital Purposes	11,987,600	(6)	14,548,600	21	6,101,100	5,813,200	9,927,300	5,868,800	5,985,700	6,106,300	6,228,300	6,352,800	6,479,800
Other Income:																
0	0	0	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
56,939,000	60,810,800	7	Total Income from Continuing Operations	60,842,200	0	66,465,800	9	58,792,300	59,730,900	66,162,200	62,764,800	64,870,800	65,670,600	67,963,200	68,753,600	71,620,400
Operating Expenses																
14,771,000	15,453,000	5	Employee Benefits and On-costs	15,789,900	2	16,280,000	3	16,785,800	17,307,400	17,844,700	18,399,300	18,971,100	19,560,100	20,167,900	20,794,400	21,440,300
1,679,000	1,564,000	(7)	Borrowing Costs	1,364,400	(13)	1,356,200	(1)	1,320,800	1,120,100	1,056,800	890,600	1,078,500	914,700	797,500	704,500	627,600
16,180,000	17,646,000	9	Materials and Contracts	18,709,200	6	16,799,900	(10)	16,270,300	16,222,100	16,347,200	16,517,500	16,690,600	16,809,000	16,969,600	17,118,000	17,337,500
15,866,000	14,146,000	(11)	Depreciation and Amortisation	12,888,100	(9)	13,056,400	1	13,383,900	13,704,300	14,071,100	14,353,700	14,642,100	14,936,400	15,236,400	15,542,500	15,854,800
5,064,000	1,344,000	(73)	Other Expenses	4,326,800	222	4,466,600	3	5,020,600	4,481,300	5,234,400	4,945,400	5,454,500	4,897,700	5,685,400	5,410,800	6,583,100
3,924,000	974,000	(75)	Net Loss from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
57,484,000	51,127,000	(11)	Total Expenses from Continuing Operations	53,076,400	4	51,959,100	(2)	52,781,400	52,835,200	54,554,200	55,106,500	56,836,800	57,117,900	58,856,800	59,570,200	61,843,300
(545,000)	9,683,800	(1,877)	Net Operating Result for the Year	7,763,800	(20)	14,506,700	87	6,010,900	6,895,700	11,608,000	7,658,300	8,034,000	8,552,700	9,106,400	9,183,400	9,777,100
(11,459,000)	(3,084,200)	(73)	Net Operating Result Before Capital Income	(4,223,800)	37	(41,900)	(99)	(90,200)	1,082,500	1,680,700	1,789,500	2,048,300	2,446,400	2,878,100	2,830,600	3,297,300

WATER FUND - INCOME STATEMENT (2013/14 to 2025/26)

ACTUAL			ITEM	ESTIMATED												
2013/14	2014/15	%		2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
OPERATING RESULTS																
Operating Activities																
2,860,500	3,092,600	8	Rates and Annual Charges	3,229,500	4	3,320,800	3	3,471,400	3,629,300	3,793,500	3,966,000	4,146,700	4,334,700	4,532,000	4,738,600	4,953,500
6,590,600	6,432,000	(2)	User Charges and Fees	6,646,300	3	6,814,100	3	7,137,700	7,476,700	7,831,800	8,203,800	8,593,400	9,001,500	9,429,000	9,876,900	10,346,000
413,500	417,400	1	Interest and Investment Revenues	345,700	(17)	368,400	7	327,500	301,800	266,200	252,300	294,800	225,600	207,900	222,100	256,000
672,700	797,900	19	Other Revenues	787,100	(1)	803,000	2	819,400	836,100	853,100	870,400	888,100	906,100	924,400	943,100	962,300
151,800	152,600	1	Grants and Contributions for Operating Purposes	156,500	3	143,300	(8)	144,000	144,700	145,500	146,200	147,000	147,800	148,600	149,500	150,300
1,007,100	1,100,700	9	Grants and Contributions for Capital Purposes	919,400	(16)	939,400	2	959,400	979,400	999,400	1,019,400	1,039,400	1,059,400	1,079,400	1,099,400	1,119,400
Other Income:																
0	0	0	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
11,696,200	11,993,200	3	Total Income from Continuing Operations	12,084,500	1	12,389,000	3	12,859,400	13,368,000	13,889,500	14,458,100	15,109,400	15,675,100	16,321,300	17,029,600	17,787,500
Operating Expenses																
1,429,000	1,763,000	23	Employee Benefits and On-costs	1,527,600	(13)	1,575,000	3	1,623,900	1,674,400	1,726,400	1,780,000	1,835,300	1,892,300	1,951,100	2,011,700	2,074,200
0	0	0	Borrowing Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
1,799,100	1,354,900	(25)	Materials and Contracts	1,751,900	29	1,824,900	4	1,846,800	1,908,500	1,890,100	1,911,300	1,932,400	2,003,300	1,973,900	1,994,200	2,014,000
1,859,500	1,478,700	(20)	Depreciation and Amortisation	1,400,000	(5)	1,428,000	2	1,456,600	1,485,800	1,515,600	1,546,000	1,577,000	1,608,600	1,640,800	1,673,700	1,707,200
5,879,000	6,165,800	5	Other Expenses	6,135,700	(0)	6,303,100	3	6,386,000	6,495,100	6,687,400	6,885,200	7,088,900	7,298,800	7,514,800	7,737,100	7,966,100
111,000	20,600	(81)	Net Loss from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
11,077,600	10,783,000	(3)	Total Expenses from Continuing Operations	10,815,200	0	11,131,000	3	11,313,300	11,563,800	11,819,500	12,122,500	12,433,600	12,803,000	13,080,600	13,416,700	13,761,500
618,600	1,210,200	96	Net Operating Result for the Year	1,269,300	5	1,258,000	(1)	1,546,100	1,804,200	2,070,000	2,335,600	2,675,800	2,872,100	3,240,700	3,612,900	4,026,000
(388,500)	109,500	(128)	Net Operating Result Before Capital Income	349,900	220	318,600	(9)	586,700	824,800	1,070,600	1,316,200	1,636,400	1,812,700	2,161,300	2,513,500	2,906,600

WASTEWATER FUND - INCOME STATEMENT (2013/14 to 2025/26)

ACTUAL			ITEM	ESTIMATED												
2013/14	2014/15	%		2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
OPERATING RESULTS																
Operating Activities																
11,668,700	13,005,500	11	Rates and Annual Charges	14,106,000	8	15,209,200	8	16,388,000	17,681,000	18,889,400	20,183,600	20,956,500	21,756,700	22,566,500	23,444,100	24,331,400
1,098,100	1,038,400	(5)	User Charges and Fees	1,177,100	13	1,258,600	7	1,345,800	1,432,100	1,511,500	1,595,600	1,641,900	1,689,500	1,738,600	1,789,100	1,841,100
968,800	678,700	(30)	Interest and Investment Revenues	461,600	(32)	370,600	(20)	268,000	253,800	297,800	338,500	378,700	420,700	463,900	606,900	832,000
550,400	462,400	(16)	Other Revenues	490,000	6	504,800	3	519,900	530,700	541,800	553,100	564,500	576,100	587,900	599,900	612,300
150,800	151,700	1	Grants and Contributions for Operating Purposes	155,000	2	142,700	(8)	143,600	144,500	145,500	146,400	147,300	148,200	149,100	150,000	150,900
2,014,200	2,131,400	6	Grants and Contributions for Capital Purposes	2,045,500	(4)	2,085,500	2	2,115,500	2,145,500	2,175,500	2,205,500	2,235,500	2,265,500	2,305,500	2,345,500	2,385,500
Other Income:																
5,700	0	(100)	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
16,456,700	17,468,100	6	Total Income from Continuing Operations	18,435,200	6	19,571,400	6	20,780,800	22,187,600	23,561,500	25,022,700	25,924,400	26,856,700	27,831,500	28,935,500	30,153,200
Operating Expenses																
3,510,600	3,219,000	(8)	Employee Benefits and On-costs	3,752,500	17	3,869,000	3	3,989,300	4,113,200	4,240,900	4,372,700	4,508,600	4,648,600	4,793,000	4,941,900	5,095,500
5,160,800	4,996,800	(3)	Borrowing Costs	4,659,200	(7)	4,442,600	(5)	4,249,900	3,878,300	3,667,000	3,439,800	3,239,200	3,049,200	2,856,300	2,658,300	2,463,300
5,268,300	5,650,300	7	Materials and Contracts	4,976,000	(12)	5,944,100	19	5,737,200	5,691,700	5,764,100	5,836,300	5,907,900	5,979,200	6,050,300	6,121,600	6,124,100
2,643,100	2,314,300	(12)	Depreciation and Amortisation	2,600,000	12	2,678,000	3	2,732,000	2,787,000	2,843,000	2,900,000	2,958,000	3,017,000	3,077,000	3,139,000	3,202,000
421,300	330,000	(22)	Other Expenses	338,000	2	353,000	4	400,000	367,900	375,900	383,900	392,000	450,100	459,400	469,100	479,000
0	12,197,600	100	Net Loss from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
17,004,100	28,708,000	69	Total Expenses from Continuing Operations	16,325,700	(43)	17,286,700	6	17,108,400	16,838,100	16,890,900	16,932,700	17,005,700	17,144,100	17,236,000	17,329,900	17,363,900
(547,400)	(11,239,900)	1,953	Net Operating Result for the Year	2,109,500	(119)	2,284,700	8	3,672,400	5,349,500	6,670,600	8,090,000	8,918,700	9,712,600	10,595,500	11,605,600	12,789,300
(2,561,600)	(13,371,300)	422	Net Operating Result Before Capital Income	64,000	(100)	199,200	211	1,556,900	3,204,000	4,495,100	5,884,500	6,683,200	7,447,100	8,290,000	9,260,100	10,403,800

CONSOLIDATED OPERATIONS - INCOME STATEMENT (2013/14 to 2025/26)

ACTUAL			ITEM	ESTIMATED												
2013/14	2014/15	%		2015/16	%	2016/17	%	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
OPERATING RESULTS																
Operating Activities																
38,830,200	40,827,600	5	Rates and Annual Charges	43,404,200	6	45,843,600	6	48,433,700	51,218,900	54,006,400	56,261,700	58,023,900	59,837,200	61,706,200	63,630,600	66,285,400
16,955,700	17,511,400	3	User Charges and Fees	18,033,800	3	18,190,500	1	18,917,700	19,641,500	20,380,700	21,093,200	21,789,100	22,471,400	23,180,100	23,915,700	24,680,000
3,487,300	2,499,400	(28)	Interest and Investment Revenues	1,999,800	(20)	1,742,500	(13)	1,713,200	1,733,100	1,655,300	1,718,400	1,805,500	1,810,200	1,864,200	2,037,400	2,218,400
5,795,100	5,273,300	(9)	Other Revenues	5,569,500	6	5,381,000	(3)	6,437,000	6,133,300	6,845,700	6,337,000	7,163,100	6,664,500	7,601,900	7,008,200	7,880,800
8,082,600	8,160,300	34	Grants and Contributions for Operating Purposes	7,402,100	(9)	9,695,100	31	7,754,900	7,621,600	7,622,900	7,741,600	7,862,400	7,987,900	8,150,400	8,329,100	8,511,800
13,764,300	16,000,100	16	Grants and Contributions for Capital Purposes	14,952,500	(7)	17,573,500	18	9,176,000	8,938,100	13,102,200	9,093,700	9,260,600	9,431,200	9,613,200	9,797,700	9,984,700
Other Income:																
5,700	0	(100)	Net Gain from Disposal of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
84,920,900	90,272,100	6	Total Income from Continuing Operations	91,361,900	1	98,426,200	8	92,432,500	95,286,500	103,613,200	102,245,600	105,904,600	108,202,400	112,116,000	114,718,700	119,561,100
Operating Expenses																
19,710,600	20,435,000	4	Employee Benefits and On-costs	21,070,000	3	21,724,000	3	22,399,000	23,095,000	23,812,000	24,552,000	25,315,000	26,101,000	26,912,000	27,748,000	28,610,000
6,839,800	6,560,800	(4)	Borrowing Costs	6,023,600	(8)	5,798,800	(4)	5,570,700	4,998,400	4,723,800	4,330,400	4,317,700	3,963,900	3,653,800	3,362,800	3,090,900
23,247,400	24,651,200	6	Materials and Contracts	25,437,100	3	24,568,900	(3)	23,854,300	23,822,300	24,001,400	24,265,100	24,530,900	24,791,500	24,993,800	25,233,800	25,475,600
20,368,600	17,939,000	(12)	Depreciation and Amortisation	16,888,100	(6)	17,162,400	2	17,572,500	17,977,100	18,429,700	18,799,700	19,177,100	19,562,000	19,954,200	20,355,200	20,764,000
11,364,300	7,839,800	(31)	Other Expenses	10,800,500	38	11,122,700	3	11,806,600	11,344,300	12,297,700	12,214,500	12,935,400	12,646,600	13,659,600	13,617,000	15,028,200
4,035,000	13,192,200	227	Net Loss from Disposal of Assets	0	(100)	0	0	0	0	0	0	0	0	0	0	0
85,565,700	90,618,000	6	Total Expenses from Continuing Operations	80,219,300	(11)	80,376,800	0	81,203,100	81,237,100	83,264,600	84,161,700	86,276,100	87,065,000	89,173,400	90,316,800	92,968,700
(644,800)	(345,900)	(46)	Net Operating Result for the Year	11,142,600	(3,321)	18,049,400	62	11,229,400	14,049,400	20,348,600	18,083,900	19,628,500	21,137,400	22,942,600	24,401,900	26,592,400
(14,409,100)	(16,346,000)	13	Net Operating Result Before Capital Income	(3,809,900)	(77)	475,900	(112)	2,053,400	5,111,300	7,246,400	8,990,200	10,367,900	11,706,200	13,329,400	14,604,200	16,607,700

GENERAL FUND BALANCE SHEET (\$'000)

ITEM	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
ASSETS													
Current Assets													
Cash and Investments	31,942	38,979	25,000	26,900	31,400	21,200	22,000	12,700	3,900	9,200	12,500	18,100	25,700
Receivables	5,269	3,779	4,899	5,000	5,100	5,210	5,320	5,430	5,540	5,660	5,780	5,900	6,020
Inventories	996	1,407	1,144	1,170	1,200	1,230	1,260	1,290	1,320	1,350	1,380	1,410	1,440
Other	57	(355)	110	120	130	140	150	160	170	180	190	200	210
Total Current Assets	38,264	43,810	31,153	33,190	37,830	27,780	28,730	19,580	10,930	16,390	19,850	25,610	33,370
Non Current Assets													
Investments	9,277	5,150	7,433	5,349	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330
Receivables	156	112	120	130	140	150	160	170	180	190	200	210	220
Inventories	3,051	2,459	2,520	2,580	2,640	2,700	2,760	2,820	2,880	2,940	3,000	3,060	3,130
Infrastructure, Property, Plant and Equipment	749,424	809,504	827,990	855,910	859,680	878,070	887,510	911,680	925,440	925,650	929,140	930,720	921,710
Investment Property	18,404	21,282	21,800	22,240	22,690	23,150	23,620	24,100	24,590	25,090	25,600	26,120	26,650
Total Non-Current Assets	780,312	838,507	859,863	886,209	888,480	907,400	917,380	942,100	956,420	957,200	961,270	963,440	955,040
TOTAL ASSETS	818,576	882,317	891,016	919,399	926,310	935,180	946,110	961,680	967,350	973,590	981,120	989,050	988,410
LIABILITIES													
Current Liabilities													
Payables	7,507	6,249	6,400	6,530	6,670	6,810	6,950	7,090	7,240	7,390	7,540	7,700	7,860
Borrowings	5,556	3,793	3,696	3,355	3,220	3,291	3,011	3,509	3,049	2,313	2,038	0	0
Provisions	6,585	6,466	6,700	6,900	7,100	7,300	7,500	7,700	7,900	6,600	6,900	6,900	6,900
Total Current Liabilities	19,648	16,508	16,796	16,785	16,990	17,401	17,461	18,299	18,189	16,303	16,478	14,600	14,760
Non Current Liabilities													
Payables	0	0	0	0	0	0	0	0	0	0	0	0	0
Borrowings	20,183	19,400	16,560	25,704	22,484	21,694	18,682	23,514	20,465	18,151	16,113	16,113	0
Provisions	4,568	4,560	4,800	5,100	5,400	5,700	6,000	6,300	6,600	6,900	7,300	7,700	8,100
Total Non-Current Liabilities	24,751	23,960	21,360	30,804	27,884	27,394	24,682	29,814	27,065	25,051	23,413	23,813	8,100
TOTAL LIABILITIES	44,399	40,468	38,156	47,590	44,874	44,794	42,143	48,112	45,254	41,355	39,891	38,413	22,860
Net Assets	774,177	841,849	852,860	871,810	881,436	890,386	903,967	913,568	922,097	932,235	941,229	950,637	965,550
EQUITY													
Retained Earnings	488,865	498,603	501,360	513,210	515,636	517,186	523,267	525,168	525,897	528,035	528,929	530,037	536,450
Revaluation Reserves	285,312	343,246	351,500	358,600	365,800	373,200	380,700	388,400	396,200	404,200	412,300	420,600	429,100
Council Equity Interest	774,177	841,849	852,860	871,810	881,436	890,386	903,967	913,568	922,097	932,235	941,229	950,637	965,550

WATER SUPPLY BALANCE SHEET (\$'000)													
ITEM	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
ASSETS													
Current Assets													
Cash and Investments	9,662	9,094	9,190	9,060	8,790	8,390	8,630	9,300	8,040	9,870	11,940	12,810	12,810
Receivables	2,095	2,062	2,120	2,170	2,220	2,270	2,320	2,370	2,420	2,470	2,520	2,580	2,640
Inventories	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	121	130	140	150	160	170	180	190	200	210	220	230
Total Current Assets	11,757	11,277	11,440	11,370	11,160	10,820	11,120	11,850	10,650	12,540	14,670	15,610	15,680
Non Current Assets													
Investments	1,240	1,241	0	0	0	0	0	0	0	0	0	0	0
Receivables	164	153	160	170	180	190	200	210	220	230	240	250	260
Inventories	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure, Property, Plant and Equipment	111,486	68,999	69,500	71,600	73,500	76,000	78,100	78,800	83,200	86,200	88,700	91,100	89,800
Investment Property	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Non-Current Assets	112,890	70,393	69,660	71,770	73,680	76,190	78,300	79,010	83,420	86,430	88,940	91,350	90,060
TOTAL ASSETS	124,647	81,670	81,100	83,140	84,840	87,010	89,420	90,860	94,070	98,970	103,610	106,960	105,740
LIABILITIES													
Current Liabilities													
Payables	0	0	0	0	0	0	0	0	0	0	0	0	0
Borrowings	0	0	0	0	0	0	0	0	0	0	0	0	0
Provisions	124	143	150	160	170	180	190	200	210	220	230	240	250
Total Current Liabilities	124	143	150	160	170	180	190	200	210	220	230	240	250
Non Current Liabilities													
Payables	0	0	0	0	0	0	0	0	0	0	0	0	0
Borrowings	0	0	0	0	0	0	0	0	0	0	0	0	0
Provisions	0	16	20	30	40	50	60	70	80	90	100	110	120
Total Non-Current Liabilities	0	16	20	30	40	50	60	70	80	90	100	110	120
TOTAL LIABILITIES	124	159	170	190	210	230	250	270	290	310	330	350	370
Net Assets	124,523	81,511	80,930	82,950	84,630	86,780	89,170	90,590	93,780	98,660	103,280	106,610	105,370
EQUITY													
Retained Earnings	37,912	39,088	37,430	38,550	39,330	40,480	41,870	42,290	44,480	48,360	51,880	54,110	51,770
Revaluation Reserves	86,611	42,423	43,500	44,400	45,300	46,300	47,300	48,300	49,300	50,300	51,400	52,500	53,600
Council Equity Interest	124,523	81,511	80,930	82,950	84,630	86,780	89,170	90,590	93,780	98,660	103,280	106,610	105,370

WASTEWATER BALANCE SHEET (\$'000)													
ITEM	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
ASSETS													
Current Assets													
Cash and Investments	18,057	12,826	9,710	6,360	3,920	2,060	(260)	(510)	1,600	3,960	10,890	18,600	18,600
Receivables	1,335	1,243	1,280	1,310	1,340	1,370	1,400	1,430	1,460	1,490	1,520	1,560	1,600
Inventories	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	422	440	450	460	470	480	490	500	510	530	550	570
Total Current Assets	19,392	14,491	11,430	8,120	5,720	3,900	1,620	1,410	3,560	5,960	12,940	20,710	20,770
Non Current Assets													
Investments	519	1,749	0	0	0	0	0	0	0	0	0	0	0
Receivables	190	230	240	250	260	270	280	290	300	310	320	330	340
Inventories	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure, Property, Plant and Equipment	264,586	196,722	197,600	200,900	203,000	204,900	208,300	211,800	213,500	215,500	213,500	211,500	208,300
Investment Property	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Non-Current Assets	265,295	198,701	197,840	201,150	203,260	205,170	208,580	212,090	213,800	215,810	213,820	211,830	208,640
TOTAL ASSETS	284,687	213,192	209,270	209,270	208,980	209,070	210,200	213,500	217,360	221,770	226,760	232,540	229,410
LIABILITIES													
Current Liabilities													
Payables	83	162	170	180	190	200	210	220	230	240	250	260	270
Borrowings	2,495	2,793	2,958	3,096	3,134	3,280	2,454	2,654	2,844	3,037	3,235	3,430	0
Provisions	452	437	450	460	470	480	490	500	510	530	550	570	590
Total Current Liabilities	3,030	3,392	3,578	3,736	3,794	3,960	3,154	3,374	3,584	3,807	4,035	4,260	860
Non Current Liabilities													
Payables	0	0	0	0	0	0	0	0	0	0	0	0	0
Borrowings	63,719	61,582	58,624	55,529	52,395	49,114	46,661	44,007	41,163	38,126	34,891	31,461	31,461
Provisions	0	43	100	200	300	400	500	600	700	800	900	1,000	1,100
Total Non-Current Liabilities	63,719	61,625	58,724	55,729	52,695	49,514	47,161	44,607	41,863	38,926	35,791	32,461	32,561
TOTAL LIABILITIES	66,749	65,017	62,302	59,464	56,489	53,475	50,314	47,981	45,447	42,733	39,826	36,721	33,421
Net Assets	217,938	148,175	146,968	149,806	152,492	155,596	159,886	165,519	171,913	179,038	186,935	195,820	195,990
EQUITY													
Retained Earnings	107,971	96,711	94,268	96,006	97,592	99,596	102,686	107,119	112,313	118,238	124,835	132,420	131,290
Revaluation Reserves	109,967	51,464	52,700	53,800	54,900	56,000	57,200	58,400	59,600	60,800	62,100	63,400	64,700
Council Equity Interest	217,938	148,175	146,968	149,806	152,492	155,596	159,886	165,519	171,913	179,038	186,935	195,820	195,990

CONSOLIDATED BALANCE SHEET (\$'000)

ITEM	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
ASSETS													
Current Assets													
Cash and Investments	59,661	60,899	43,900	42,320	44,110	31,650	30,370	21,490	13,540	23,030	35,330	49,510	57,110
Receivables	8,699	7,084	8,299	8,480	8,660	8,850	9,040	9,230	9,420	9,620	9,820	10,040	10,260
Inventories	996	1,407	1,144	1,170	1,200	1,230	1,260	1,290	1,320	1,350	1,380	1,410	1,440
Other	57	188	680	710	740	770	800	830	860	890	930	970	1,010
Total Current Assets	69,413	69,578	54,023	52,680	54,710	42,500	41,470	32,840	25,140	34,890	47,460	61,930	69,820
Non Current Assets													
Investments	11,036	8,140	7,433	5,349	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330
Receivables	510	495	520	550	580	610	640	670	700	730	760	790	820
Inventories	3,051	2,459	2,520	2,580	2,640	2,700	2,760	2,820	2,880	2,940	3,000	3,060	3,130
Infrastructure, Property, Plant and Equipment	1,125,496	1,075,225	1,095,090	1,128,410	1,136,180	1,158,970	1,173,910	1,202,280	1,222,140	1,227,350	1,231,340	1,233,320	1,219,810
Investment Property	18,404	21,282	21,800	22,240	22,690	23,150	23,620	24,100	24,590	25,090	25,600	26,120	26,650
Total Non-Current Assets	1,158,497	1,107,601	1,127,363	1,159,129	1,165,420	1,188,760	1,204,260	1,233,200	1,253,640	1,259,440	1,264,030	1,266,620	1,253,740
TOTAL ASSETS	1,227,910	1,177,179	1,181,386	1,211,809	1,220,130	1,231,260	1,245,730	1,266,040	1,278,780	1,294,330	1,311,490	1,328,550	1,323,560
LIABILITIES													
Current Liabilities													
Payables	7,590	6,411	6,570	6,710	6,860	7,010	7,160	7,310	7,470	7,630	7,790	7,960	8,130
Borrowings	8,051	6,586	6,654	6,451	6,354	6,571	5,465	6,163	5,893	5,350	5,273	3,430	0
Provisions	7,161	7,046	7,300	7,520	7,740	7,960	8,180	8,400	8,620	7,350	7,680	7,710	7,740
Total Current Liabilities	22,802	20,043	20,524	20,681	20,954	21,541	20,805	21,873	21,983	20,330	20,743	19,100	15,870
Non Current Liabilities													
Payables	0	0	0	0	0	0	0	0	0	0	0	0	0
Borrowings	83,902	80,982	75,184	81,233	74,879	70,808	65,343	67,520	61,627	56,277	51,004	47,574	31,461
Provisions	4,568	4,619	4,920	5,330	5,740	6,150	6,560	6,970	7,380	7,790	8,300	8,810	9,320
Total Non-Current Liabilities	88,470	85,601	80,104	86,563	80,619	76,958	71,903	74,490	69,007	64,067	59,304	56,384	40,781
TOTAL LIABILITIES	111,272	105,644	100,628	107,244	101,573	98,499	92,708	96,363	90,990	84,397	80,047	75,484	56,651
Net Assets	1,116,638	1,071,535	1,080,758	1,104,565	1,118,557	1,132,761	1,153,022	1,169,677	1,187,790	1,209,933	1,231,443	1,253,066	1,266,910
EQUITY													
Retained Earnings	634,748	634,402	633,058	647,765	652,557	657,261	667,822	674,577	682,690	694,633	705,643	716,566	719,510
Revaluation Reserves	481,890	437,133	447,700	456,800	466,000	475,500	485,200	495,100	505,100	515,300	525,800	536,500	547,400
Council Equity Interest	1,116,638	1,071,535	1,080,758	1,104,565	1,118,557	1,132,761	1,153,022	1,169,677	1,187,790	1,209,933	1,231,443	1,253,066	1,266,910